GOPALAN PRE UNIVERSITY COLLEGE (AS752)
SUBJECT & CODE: ACCOUNTANCY (30)
SYLLABUS

S.NO	TOPIC AND CONTENT	NO.OF HOURS
	Book-1 Ch 1: Accounting for not for profit organisation-Meaning and features 1.2 Accounting records of not for profit organisations 1.3:Receipt and payment account 1.4:Income and expenditure account 1.5 :Balance sheet 1. 6:Some peculiar items 1.7:Income and expenditure account based on trial balance 1.8:Incidental trading activity	14
	Ch 2 : Accounting for partnership : Basic concepts: Nature of Partnership& deed 2.3 :special aspects of partnership accounts 2.4 :mainatanance of capital accounts of partners 2.5 :distribution of profit among partners 2.6:guarantee of profit among partners 2.7:past adjustments 2.8:final accounts	10
	Ch 3: Reconstitution of a partnership firms: admission of a partner: Modes & Admission 3.3 :new profit sharing ratio 3.4:sacrificing ratio 3. 5:goodwill 3.6 :adjustment for accumulated profits and losses 3.7: revaluation of assets and reassessment of liabilities 3.7: revaluation of assets and reassessment of liabilities 3.8:adjustment of capitals 3.9 :change in profit sharing ratio among the existing partners	14
	CH 4:Recostitution of a partneship firm: retirement/death of a partner:assertaining the amount 4.2:New profit sharing ratio 4.3: gaining ratio 4.4 :treatment of goodwill 4.5:adjustment for revaluation of assets and liabilities 4.6:adjustment for accumulated profit and losses 4.7: disposal of amount due to retiring partner 4.8:adjustment of partners capital 4.9: death of a partner	14

	Ch-5 : dissolution of partneneship firm: dissolution of partnership & firm 5.3:settlement of accounts 5.4:acounting treatment	10
	Book-2 Ch 1: Accounting for share capital: Features and Kinds of Companies 1.3:share capital of a company ,1.4:nature and classes of shares 1.5:issue of shares 1.3:share capital of a company ,1.4:nature and classes of shares 1.5:issue of shares 1.6: accounting treatment 1.7:forfeature of shares	10
	Ch 2: Issue and redemption of debentures:Meaning ,Distinction between shares and debentures 2.3:Type os debentures,2.4: Issue of debentures 2. 5:Over subscription ,2.6:Issue of debentures for consideration other than cash 2.7: Issue of debentures as a collataral security,2.8: Terms of issue of debentures 2.9: Interest on debentures,2.10 :Writing off discount/loss on issue of debentures 2.10 :Writing off discount/loss on issue of debentures,2.11 :Redemption of debentures 2.12 : Redemption by payment in lumpsum 2.13 :Redemption by purchase in open market 2.14 :redemption by conversion 2.15 : Sinking Fund method	14
	Ch 3: Finanacial statements of a company: Meaning 3.2 Nature of Financial statements 3.3 :Objectives of Financial statements 3.4 :Types of financial statements 3.5 :Uses and importance of financial statements 3.6 :Limitations of financial statements	6
	Ch 4: Analysis of financial statements: Meaning & Significance 4.3 : Objectives of analysis of financial statements 4.4 :Tools of analysis of financial statements , 4.5: Comparative statements 4.6: Common size statements 4.7 : Trend analysis 4.8: Limitations of Financial analysis	10

Ch-5 : Accounting ratios , 5.1: Meaning of accounting ratios ,5.2:Objective of ratio analysis 5.3:advantages of ratio analysis, 5.4:Limitations of ratio analysis 5.5 :types of ratios, 5.6:Liquidity ratios 5.7:Solvency ratios 5.8:activity (turn over) ratios 5.9 Profitability ratios	10
Ch-6 : cash flow statements ,Objectives ,benefits of cash flow statements 6.3:Cash and cash equivalents,6.4:Cash flows 6.5:Classsification of activities for the preparation of cash flow statements 6.6:Assertaining cash flow from operating activities 6.7:Assertainment of cash flow from investing and financing activates 6.8:Preparation of cash flow statements	8