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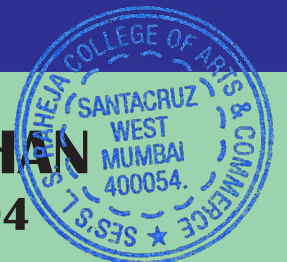
SPECIAL ACCOUNTING AREAS

**H. V. KISHNADWALA
H. A. WANDREKAR**



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As Per Revised Syllabus under CBCGS System of BAF
Course under Mumbai University w.e.f. June, 2016

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Preface

It gives us great pleasure in bringing you this book “Special Accounting Areas” as per the revised syllabus of First Year: Second Semester, B.Com. Accounting and Finance (BAF) course of Mumbai University.

A number of illustrations are given for better and easier understanding of all the topics. Additional exercises have also been given for practice of the students.

We thank the publishers for their untiring efforts to bring out this book.

We are sure that like our other books, this book will also be well received by the teaching fraternity and the students. Suggestions for further improvements are welcome preferably by e-mail at:

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Syllabus

No.	Modules / Units	No. of Lectures
1	Accounting from Incomplete Records:	15
	Introduction. Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method).	
2	Consignment Accounts:	15
	Accounting for Consignment Transactions. Valuation of Stock. Invoicing of Goods at Higher Price. (Excluding Overriding Commission, Normal / Abnormal Losses).	
3	Branch Accounts:	15
	Meaning / Classification of Branches. Accounting for Dependent Branch Not Maintaining Full Books. Debtors Method. Stock and Debtors Method.	
4	Fire Insurance Claims:	15
	Computation of Loss of Stock by Fire. Ascertainment of Claim as per the Insurance Policy. Exclude: Loss of Profit and Consequential Loss.	
	Total	



Question Paper Pattern

Maximum Marks: 75

Duration: 2½ Hrs.

Questions to be Set: 05

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions (A) Sub Questions to be asked 10 and to be answered any 08 (B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns, Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	(A) Theory questions (B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes: To be asked 05 To be answered 03	15 Marks

Note: Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.



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