

HEMCHANDRAYACHARYA NORTH GUJARAT UNIVERSITY  
C B C S : FOR B.COM L.L.B PROGRAMME  
(4 Credits, 60 Hours)

Programme Name	FIVE YEAR INTEGRATED LAW PROGRAMME
Semester	Second
Paper No.	CC 205
Course Name	<b>Compulsory Accountancy - II</b>
Course Type	CORE
Effective From	JUNE – 2016
Objective	To provide sound understanding of the intricacies of solving practical problems relating to Advanced Accounting

Unit No	Content
1	<b>Investment Accounts:</b> Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.
2	<b>Joint Venture</b> (Excluding Conversion of Consignment into Joint Venture.)
3	<b>Computerized Accounting:</b> Introduction; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system vs. Management Information business system; Selection of the best software for the Advantages and disadvantages of a computer system; Tally software (7.2 version)
4	<b>Hire Purchase Account</b>

**Recommended Reading:**

- Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
- Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
- Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
- Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
- Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
- Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt.
- Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.