



बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsā Munda Tribal University

राजपिपला, जि० नर्मदा Rajpipla, Dist. Narmda

Established by Tribal Development Department, Govt. of Gujarat

School of Commerce

B.Com. Programme

Subject Code & Name: BC04MDSC02 Business Accounting-IV

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage (%)			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	IV
Course Code	BC04MDSC02
Course Title	Business Accounting-IV
Course Content Type (Th./Pr.)	Theory
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To study the theoretical and practical problems of general insurance.
2. To learn the procedure of insolvency and its accounting treatment.
3. To prepare the statement of operating costing specially focused on road transport
4. To calculate cost for Hotel, Hospital and theatre.

Prerequisites (if any)

Learning Outcomes

After Completion of The Course, Learners Will Be Able To:

1. Know Concept of General Insurance and Types of Insurance.
2. Determine Financial Result of General Insurance Company;
3. Understand Procedure of Insolvency. Prepare Statement of Affairs and Deficiency Account Under the Provincial Insolvency Act-1920.
4. Determine Cost of Road Transportation Under Operating Costing.
5. Determine Cost of Hotel, Hospital and Theatre Industry Under Operating Costing





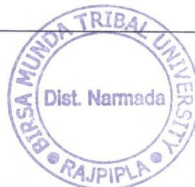
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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	ACCOUNTS OF GENERAL INSURANCE COMPANY <ul style="list-style-type: none"> ➤ Introduction – Meaning-Types of Insurance ➤ IRDA And Insurance Management [Including Main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 And Amendments Onwards and Companies Act - 2013) ➤ Only Brief Introduction of Vertical Format of Profit & Loss Accounts And Vertical General Balance Sheet. (Relating To Prepare Only Vertical Revenue Statement-Scheduled Format, Excluding Practical Problems Final Accounts of General Insurance Company) Example and Theory	15
II	INSOLVENCY ACCOUNTS (UNDER THE PROVINCIAL INSOLVENCY ACT – 1920) <ul style="list-style-type: none"> ➤ Introduction-Meaning Insolvency and Insolvent ➤ Brief Knowledge of Insolvency Act and Procedure for Declaring Insolvent ➤ Statement of Affairs- Deficiency Account – ➤ Specific Items in Accordance with Legal Matters of Accounting Treatments ➤ Example: (In the Case of Proprietor Firm and of Partnership Firm Under the Provincial Insolvency Act-1920) Example and Theory	15
III	Operating Costing – 1 (Road Transportation) <ul style="list-style-type: none"> ➤ Introduction ➤ Meaning and Characteristics ➤ Unit of operating cost ➤ Operating Costing of Transportation ➤ Road Transportation unit cost ➤ Statement of Operating Cost: Items and Pro-forma Example relating to Road Transportation	15
IV	Operating Costing – 2 (Hotel, Hospital and Theatre) <ul style="list-style-type: none"> ➤ Meaning and Scope of Service Costing, ➤ Factors In Ascertaining Service Cost ➤ Unit of Operating Cost for Hotel, Hospital, Theatre ➤ Statement of Operating Cost: Items and Pro-Forma For Hotel, Hospital, Theatre Example relating to Hotel, Hospital, Theatre	15





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Text Book(s)

1. Business Accounting-4 – C. Jamnadas Co.

Reference Books

- 1.M.C.Shukla And T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal And Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee And Mohammed Hanif; Modern Accounting,
5. Gupta And Gupta; Principles And Practice Of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata Mcgraw Hill Publishing Co., New Delhi)
- 7.Dr. R.K. Sharma And Dr. R.S. Popli; Accountancy (Self Tutor),
- 8.R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
- 9.Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text And Cases. Mcgraw-Hill Education

Web Resources

Required Software(s) (if any)

L:: Lecture, **T::** Tutorial , **P::**Practical

CCE::Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/ surprised), attendance etc. or any combination of these)

PWE::Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE::Semester End Evaluation

