



SYMBIOSIS

Symbiosis College of Arts and Commerce

(An Autonomous College under Savitribai Phule Pune University)

Subject code	20606C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		F.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) Semester II Title: Financial Accounting - 2											
Objectives	<ol style="list-style-type: none">1. To understand underlying principles and concepts relating to financial accounting2. To acquire knowledge and understanding the technical skill in the use of double-entry accounting techniques3. The preparation of basic financial statements.												
Detailed syllabus													
Unit	Contents of the syllabus												Number of Lectures
1.	Preparing A Trial Balance 1.1 Trial balance 1.2 Correction of errors 1.3 Control accounts and reconciliations 1.4 Bank Reconciliations 1.5 Suspense accounts												18
2.	Preparing Basic Financial Statements 2.1 Statements of financial position 2.2 Statements of profit or loss and other comprehensive income 2.3 Disclosure notes 2.4 Events after the reporting period 2.5 Statements of cash flows. 2.6 Incomplete records 2.7 The qualitative characteristics of financial information												16
3.	Preparing Simple Consolidated Financial Statements 3.1 Subsidiaries 3.2 Associates												10
4.	Interpretation of Financial Statements 4.1 Importance and purpose of analysis of financial statements 4.2 Ratios 4.3 Analysis of financial statements												10
Total Number of Lectures												54	
Suggested Reference Books <ol style="list-style-type: none">1. Financial Accounting (Study Text) Published by Kaplan2. Financial Accounting (Exam Kit) Published by Kaplan3. Financial Accounting (Study Text) published by BPP4. Financial Accounting (Exam Kit) Published by Kaplan5. website. accaglobal.com													

