



# SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University  
Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

**COURSE TITLE** **Advanced Accountancy-I (2021)**

**Course Learning Outcomes: On successful completion of the module students will be able to:**

- 1. Point 1: To students will be able to read and interpret financial statements with the help of tools such as ratio analysis.**
- 2. Point 2: Will get well versed with the use of Excel for accounting**
- 3. Point 3: Will be able to use and generate TDS report on Excel.**

**Gist of this course in maximum 3 to 4 lines** **The course is designed to enable students to use accounting knowledge for practical application. To promote the use of excel for accounting among students.**

## Detailed syllabus

Unit	CONTENTS OF THE COURSE	No. of Lectures
1.	<b>Topic: General Insurance Claim Accounts</b> <b>Claim for Loss of Stock</b> 1.1 Introduction 1.2 Procedure for calculation 1.3 Average clause 1.4 Treatment of abnormal items of goods 1.5 Under and overvaluation of stock <b>Claim for Loss of Profit</b> 1.6 Introduction 1.7 Indemnity under policy 1.8 Some important items 1.9 Procedure for ascertaining claims	12
2.	<b>Topic: Accounts for Incomplete records (Single Entry)</b> 2.1 Introduction 2.2 Ascertainment of Profit or Loss of sole traders 2.3 Method and conversion of single entry into double entry	16
3.	<b>Topic: Ration Analysis</b> 3.1 Ratio Analysis 3.2 Objectives and nature of ratio analysis 3.3 Problems on Ratio Analysis 3.3.1 Return on Investment 3.3.2 Profitability Ratios 3.3.3 Gross Profit Ratio 3.3.4 Net Profit Ratio	10

	3.3.5 Operating Ratio 3.4 Turnover Ratios 2.4.1 Stock Turnover Ratio 3.4.2 Debtors Turnover Ratio 3.5 Liquidity Ratios 2.5.1 Current Ratio 2.5.2 Liquid Ratio 3.6 Solvency Ratios 3.6.1 Debt Equity Ratio 3.6.2 Proprietary Ratio 3.6.3 EPS Ratio 3.6.4 PE Ratio	
<b>4.</b>	<b>Topic: Basic Financial management for individuals</b> Financial management with the help of Single entry, understanding Balance Sheet & savings position without maintaining books of account, ratio analysis for calculating certain ratios for individual financial management and use of excel formulae for financial management	<b>10</b>
<b>5.</b>	<b>Topic: Accounting for TDS</b> Tax deduction entries in Tally, generation of TDS returns using tally software	<b>6</b>
	<b>Total Number of Lectures</b>	<b>54</b>
<b>Suggested Reference Book:</b> 1. By P. C. Tulsian (Tata Mc-Graw-Hill Publishing Co. Ltd., New Delhi) 2. Financial Accounting: By A. Mukherji & M. Hanif (Tata Mc-Graw-Hill Publishing Co. Ltd., New Delhi) 3. Financial Accounting: By S.N.Maheshwari & S.K.Maheshwari (Vikas Publishing House Pvt. Ltd.) 4. Advanced Accounts: By M.C.Shukla & S.P.Grewal (S.Chand & Co. Ltd., New Delhi) 5. Advanced Accountancy: By S.P.Jain & K.N.Narang (Kalyani Publishers, New Delhi) 6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)		
<b>Suggested Journals</b> 1. The Chartered Accountant: Monthly journal by Institute of Chartered Accountants of India 2. The Accounting World: ICAI Hyderabad		