

APPLIED COMPONENT
COMMERCE - BASED SUBJECTS
B.A. P.II/SEMESTER III
SUBJECT: BOOK KEEPING
(Under Ancillary Component)
CAPC – PAPER NO. 4 - COMPUTER CODE- 380421

Objectives: The Course aims at introducing students to:

1. Understand Journal entries, Ledger A/Cs, Subsidiary Books etc.
2. Makes students aware of Petty Cash Book.

Sr. No.	Topic	No. of CR	No. of Lectures	Total Marks
Unit I	Introduction to book keeping: - Definition, Important Terms, Users of Accounting Statements, Types of Accounts- Personal, real and Nominal, Intro to Prime Books. Journal Entry & Ledger Posting Recording transactions in Journal Book. Preparation of ledger Accounts. Types of Ledger Accounts. Trial Balance.	1	15	25
Unit II	Subsidiary Books: - Preparation of Subsidiary Books. * Purchase Journal * Sales Journal * Purchase Return Journal * Sales Return Journal	1	10	25
Unit III	Cash Book & Petty cash Book: - Preparation of Cash Book. * Single Column Cash Book * Double Column Cash Book * Three Column Cash Book Preparation of Petty Cash Book * Analysis Column Petty Cash Book * Imprest System.	1	10	25
Unit IV	Final Account(Sole Trader) * Preparation of Trial Balance * Preparation of Trading and Profit and Loss Account * Adjustments for Accruals & Prepayment, Depreciation, Sale or Return, Loss of Goods & Insurance claim, Bad & Doubtful Debts * Preparation of Balance Sheet	1	25	25

Books Recommended:-

1. N.K.Dave- Vanijyana Multatvo
2. Shah and Trivedi- Vanijya Parichhy
3. Dhirubhai Velvan- Vanijya Parichhy
4. P.R.Shah- Vanijyana Multatvo
5. Rana Dalal B.M.Shah- Vanijya Parichhy
6. Velvan and Trivedi- Vanijya Pravesch
7. Pathak Bukhari Hakani Mehta- Adhunik Vanijya Multatvo

APPLIED COMPONENT
COMMERCE - BASED SUBJECTS
B.A. P.II/SEMESTER IV
SUBJECT: BOOK KEEPING
(Under Ancillary Component)
CAPC – PAPER NO. 6- COMPUTER CODE- 480621

Objectives: The Course aims at introducing students to:

1. Understand Bank Reconciliation Statements.
2. How to correct errors and preparing Profit and Loss Accounts.

Sr. No.	Topic	No. of CR	No. of Lectures	Total Marks
Unit I	Bank Reconciliation Statement- * Reasons for difference in the balances as per Cash Book & Bank Statement. * Preparation of Bank Reconciliation Statement	1	15	25
Unit II	Correction of Errors. * Types of Errors * Preparation of Suspense Accounts & Adjusted Profit & Loss Account * Journal Entries for correction	1	10	25
Unit III	Final Accounts of Partnership Firm * Fixed & Fluctuating capital A/C * Partners Remuneration- Salary & Commission * Interest on capital & Drawings. * Treatment of Depreciation, Accutuals & Prepayments, Bad & Debts, etc. * Preparation of Trading A/C, Profit & Loss A/C, Appropriation A/C & Balance Sheet.	1	20	25
Unit III	Change in Partnership (Admission & Retirement)	1	15	25

Books Recommended:-

1. N.K.Dave- Vanijyana Multatvo
2. Shah and Trivedi- Vanijya Parichhy
3. Dhirubhai Velvan- Vanijya Parichhy
4. P.R.Shah- Vanijyana Multatvo
5. Rana Dalal B.M.Shah- Vanijya Parichhy
6. Velvan and Trivedi- Vanijya Pravesch
7. Pathak Bukhari Hakani Mehta- Adhunik Vanijya Multatvo
8. Sudhir Sevekar- Udyojakta- Sankalpana & Prarna
9. Jayant Joshi- Vyavsayik Udyokakta
10. Organization of Commerce
11. Business Organisation

APPLIED COMPONENT
COMMERCE - BASED SUBJECTS
B.A. P. II/SEMESTER III
SUBJECT: CAPC-3 SECRETARIAL PRACTICE PART I
(Under Ancillary Component)
COMPUTER CODE- 380321

Objectives: The Course aims at introducing students to:

1. To Understand Different types of companies and their types existing.
2. How Board of Director meeting are conducted to Manage companies.

Sr. No.	Topic	No. of CR	No. of Lectures	Total Marks
Unit I	(i) Difference types of companies-Meaning & Importance. (ii) Formation of Joint Stock Companies Private & Public Ltd. Companies, Promotion of Companies. (iii) Important documents required to form a company- (a) Memorandum of Association (MOA) (b) Articles of Associations (AOA) (c) Certificate of Incorporation.	1	15	25
Unit II	Company meeting and role of company secretary- convening and conduct of meetings, notice, agenda, quorum, powers & duties of chairman, voting and powers- Resolution, Amendments and formal motions- minutes of company meetings.	1	15	25
Unit III	Director's meetings- Board meetings of committees of director's- Shareholder meeting, Statutory meeting, Extra ordinary meeting Annual General meeting, Class meeting.	1	15	25
Unit IV	Management of companies- Directors, Managing directors, Managing secretaries and Auditors- Their appointment, Powers, duties and remuneration.	1	15	25

Book Recommended:-

1. Secretarial Practice in India by J.C.Bahi.
2. Secretarial Practice by Sherlekar. Himalaya Publishing house, Mumbai.
3. Company Secretarial Practice by Limaye, Koli and Desai.
4. Secretarial Practice by Shukla and Gulshan. S. Chand & Co. Ltd, New Delhi.
5. Secretarial Practice by Acharya and Govekar.
6. Office Management and Secretarial Practice. By Y. P. Singh. (Gyan Publishing House, Delhi).
7. Office Practice. By Mirza & Savan.
8. Office Management. By Pillow & Bagavathi. (S. Chand & Co. Ltd.).

APPLIED COMPONENT
COMMERCE - BASED SUBJECTS
B.A. P. II/SEMESTER IV
SUBJECT: CAPC-5- SECRETARIAL PRACTICE PART II
(Under Ancillary Component)
COMPUTER CODE- 480521

Objectives: The Course aims at introducing students to:

1. To Understand How capital structures are prepared in order to utilize funds available in the organisation.
2. How companies are converted into private limited companies, mergers and acquisition takes place.

Sr. No.	Topic	No. of CR	No. of Lectures	Total Marks
Unit I	(i) Capital structure of a company class of capital- Kinds of shares, calls, forfeiture of shares, Surrender and lien of shares. (ii) Share certificate, Share warrants and stocks. (iii) Transfer & Transmission of shares. (iv) Alteration and reduction of share capital.	1	15	25
Unit II	Public issue of capital (i) Prospectus Minimum subscription (ii) Underwritings (iii) Control of capital issues, Allotment of Shares. (iv) Commencement of business & listing of shares on stock Exchange. (v) Borrowings power & Methods of Borrowings. (vi) Profits, dividend and interest.	1	15	25
Unit III	Conversions of companies- Public in to private and vice versa, Mergers acquisition etc.	1	15	25
Unit IV	Membership of a company: Register of members- foreign reviver rights of Shareholders.	1	15	25

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1. Secretarial Practice in India by J. C. Bahi.
2. Secretarial Practice by Sherlekar, Himalaya Publishing house, Mumbai.
3. Company Secretarial Practice by Limaye, Koli and Desai.
4. Secretarial Practice by Shukla and Gulshan. S. Chand & Co. Ltd, New Delhi.
5. Secretarial Practice by Acharya and Govekar.
6. Office Management and Secretarial Practice. By Y. P. Singh. (Gyan Publishing House, Delhi).
7. Office Practice. By Mirza & Savan.
8. Office Management. By Pillow & Bagavathi. (S. chand & Co. Ltd.).
9. Office Management. By R. C. Bhatia. (Galgotia Pub. Co.).
10. Secretarial Practice. By Kuchal. (Vikas Publishing House, New Delhi.