

4.

B.Com. Part I (Pass Course)
(Extra Paper- For Non-Commerce Students only)

Book-Keeping

Time : 3 hours.
Min. Marks 36

Max. Marks. 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

Unit-II

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance

Unit-III

Errors and their rectification, Bank Reconciliation Statement.

Unit-IV

Classification of Capital and Revenue Transactions, Final Accounts: without Adjustment, with Adjustment and Adjusted Trial Balance.

Unit-V

Depreciation Accounting (including AS-6), Accounts of Non-Profit Organization and Professional People.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. Book-keeping and Accountancy : Jain, Khandelwal, Pareek (Hindi & English)
2. Financial Accounting : P.C. Tulsian
3. Elements of Accounts : T.S. Grewal
4. Practical Accounts : Paul

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अकादमिक प्रभारी