

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC03

CORE-III: ADVANCED FINANCIAL ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 4

YEAR: I

SEMESTER: II

OBJECTIVES

To enable the students to understand the system of preparing financial statements for various types of organisation

- To familiarize the students with knowledge about financial reporting standards

OUTCOME:

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for financial reporting

Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

Advanced Corporate Accounting Notes Madras University

JL Elias



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web nov 25 1987 nausicaä of the valley of the wind directed by hayao miyazaki with sumi shimamoto mahito tsujimura hisako kyôda gorô naya warrior and pacifist princess nausicaä desperately struggles to prevent two warring nations from destroying themselves and their dying planet

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web apr 16 2019 beyond the sea lies the valley of the wind a kingdom of barely 500 citizens and home to nausicaä who risks everything to save her people and bring peace and health to the valley includes sketches developmental water colors cel animation and more

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web the peaceful valley of the wind is nestled on the edge of the toxic forest and led by the courageous princess nausicaä whose love of all living things leads her into terrible danger as she fights to restore balance between humans and nature featuring the voices of alison lohman uma thurman patrick stewart edward james olmos and shia labeouf

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web opening nausicaä of the valley of the wind 1 000 years ago civilization collapsed and a ceramic fragment was hidden in the earth laid waste the ruined ocean came to be called the wasteland and giving off poisonous vapor its forest of fungi spreads until it threatens the existence of the declining human race

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web written and directed by academy award winner hayao miyazaki nausicaä of the valley of the wind is an epic masterpiece of sweeping scope and grandeur that remains one of the most breathtaking

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web sep 16 2014 crunchyroll store australia a thousand years after a great war a seaside kingdom known as the valley of the wind is one of the only areas that remains populated led by the courageous princess

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web character outline although a skillful fighter 6 miyazaki s nausicaä is humane and peace loving she has an unusual gift for communicating with the giant insects and is noted for her empathy toward animals humans as well as other beings

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web nausicaä of the valley of the wind film a 1984 anime film by hayao miyazaki based on the manga nausicaä nausicaä of the valley of the wind the main character of the manga series and anime film above the art of nausicaä of the valley of the wind the official artbook for the manga series and anime film above

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web parents need to know that nausicaa of the valley of the wind is a post apocalyptic fantasy anime by japanese director hayao miyazaki based on a manga he also authored themes of protecting the environment living peacefully and respecting all creatures feature strongly and the hero nausicaa voiced by

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