

PERIYAR UNIVERSITY, SALEM – 636 011

I or II – Year - ALLIED	
Course	Undergraduate Courses
Effect from	2016 – 2017, 2017 – 2018 and Onwards
Semester	
Allied	PAPER – I: PRINCIPLES OF ACCOUNTANCY

Hours: 6

**Marks: Internal 25
 External 75**

Unit – I

Introduction – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial Balance.

Unit – II

Final Accounts of a sole trader - Adjustments

Unit – III

Final Accounts of Trading concerns – Receipt and Payment Account – Income and Expenditure account – Balance Sheet.

Unit – IV

Average due date – Bank Reconciliation Statement.

Unit – V

Depreciation methods – Fixed – Diminishing – Annuity – Deprecation fund – Provisions and Reserves.

Text Book:

Financial Accounting: T.S.Reddy& ,Murthy, Margham Publication, Chennai.

Reference Books:

1. Financial Accounting ,R.L.Gupta and V.K.Gupta, Sultan Chand & Sons, New Delhi.
2. Financial Accounting ,S.P.Jain and K.L.Narang, Kalyani Publisher, Ludhiana.