

Department of Commerce
University of Delhi

Course : B.Com (Hons) CBCS	Semester : I
Subject : Financial Accounting	
Paper No. : BCH 1.2	

The meeting for the above mentioned paper was held at ...Satyawati College (Eve)...on 2nd August, 2017.... at ...11 am. The following guidelines were set in the meeting with the consent of all teachers and the representative of Department of Commerce, University of Delhi:

Broadly the guidelines on the following aspects were discussed and detailed patterns on teaching and paper setting were devised for maintaining uniformity of teaching of Financial Accounting for B.Com (Hons.) in the colleges of DU.

1. Tentative distribution of teaching hours to various section/units of the syllabus.
2. Format of the QP.
3. Component of Theory and practical problem solving questions.
4. Any other matter relating to coverage and depth of teaching, if any.

(A) It was resolved that efforts should be made to conduct 50 Lecture Classes (Other than Practicals) for covering the whole syllabus in an efficient manner. The tentative distribution of lecture periods has also been suggested in order to bring in uniformity in the delivery of lectures.(Scanned copy of the allocated Lecture Classes is attached here with)

(B) The following aspects were unanimously accepted on the format of the QP:

1. Question No. 1 will be compulsory and there will be internal choice for the remaining 4 Questions in the University Exam.
2. Q.NO. 1. Should be of at least two questions of seven and half marks each may be asked under this. The questions will be basically from the conceptual/theoretical aspects covering the entire syllabus including short practical questions from Depreciation and Inventory.

(C) The remaining 4 questions each comprising of 10 marks will be asked with internal choice within it.

3. Question 2..... NPO A/c and ...Final Accounts
4. Question 3..Hire-purchase and the choice question should be from Hire Purchase Chpt.
5. Question 4..... Branch A/c and the choice are also from Branch A/c Chapter.
6. Question 5.....Partnership Dissolution due to Insolvency and Piecemeal Distribution

(D) It is further suggested that at least 20 per cent of the Questions must cover the conceptual/theoretical portion so as to inculcate a good degree of understanding of the subject among the students.

The following Points are also suggested for implementation in order to maintain uniformity in teaching and thereby to be reflected in the QP of Univ. Exam.

1. On Hire Purchase A/C: (a) Emphasis should be on large value items and less importance should be given on small value items. (b) Conceptual question from Installment a/c etc. shall be asked, (c) Only HP on cash basis should be taught.
2. On Branch A/c : No numerical questions can be asked from wholesale branch.
3. On Dissolution: No practical questions from Sale to a Company.
4. On Depreciation: No practical questions from Ind AS on property, plant and equipments.
5. On Computerized Accounting: Attendance on Lab. shall form part of Total Attendance of students.
6. A Marking scheme on Computerized Accounting is devised for maintaining uniformity in the distribution of marks. (The detailed is attached)

The details of the distribution of teaching hours have been decided as per below (Unit-wise)

1. Unit I (a) , (b) and Measurement of Business Income and Revenue portion of Unit II (a)-Basically the conceptual and Theoretical portion. (08 Lect. Classes)
2. Unit II (a): Depreciation.....04 classes
Inventories.....03 classes
(b) Accounts of NPO.....05 classes (Total: 12 Lect. Classes)
3. Unit III : HP & Installment (Total: 10 Classes)
4. Unit IV: Inland Branches (Total: 10 Classes)
5. Unit V: Dissolution of Partnership (Total: 10 Lect. Classes)

Thus a Total of 50 Lecture classes are required for the coverage of the syllabus.

Scheme of Marks allocation on Computerized Accounting:

- Machine Handling.01
- Company Creation.....03
(A/c with inventory, use of security control, features and configuration)
- Creation of Groups and Ledger(using single & multiple) 05
- Voucher Entry(15 entries including compound entries & Trade discount)..... 09
- Reports (generation of reports for specific period).....02

Total Marks 20

In arriving at the above decisions the following faculty (members) of respective colleges participated in the deliberation.

Ms Nidhi Gupta, Gargi; Ms Deepti Gupta, DDUC; Ms Shilpa, SVC; Ms Surbhi Gupta, VNC; Ms Shweta Jain, KNC; Dr. Prabha Rani, SPM; Ms Indu Gupta, Dayal Singh Eve; Ms Sarita Sachdev, IP College; Mr Om Dutt, SSN College; Ms Sheetal B Sachdev, Maharaja Agrasan; Ms Amla, Satyawati College; Ms Hemlata, LBC; Ms Kashnie Singh, JMC; Mr Arun Kumar, Dayal Singh; Ms Priyanka Sahni, Maitreyi; Ms Neelu Verma, JDM; Mr A.K.Tiwari, PGDAV Eve; Ms Navdeep Kaur, SGGSCC; Ms Meenu Gupta, SGGSCC; Ms Anjali Siwal, Gargi; Ms Pallavi Sethi, SBSC, Eve; Ms Annu Aggarwal, Hindu; Dr Surinder Kaur, ANDC; Ms Parminder Kaur, SGTB; Ms Ajali Daryal, tyawati; Ms Gurcharan Sachdeva, PGDAV; Dr A.K Gupta, PGDAV; Mr andeep Sehrawat, Satyawati Eve; MAmeeta Motwani, JMC; Ms Priyanka, Ramjas; Ms Archana Chawla, Ramanujan; Ms Deepti Singh, Bharti; Dr. Arshi Zareen, Bharti; Dr Parul Goel, Aditi; Ms Shevata Sehgal, Aurobindo Eve; Dr Ritu Vasts, Ramlal Anand;

The meeting was convened under the Convenorship of Dr. Shiba C. Panda, Satyawati College (Eve) and Dr Ritu Sapra represented the Department of Commerce, Delhi School of Commerce in this process. All the above decisions were unanimously adopted in the said meeting.

Members expressed satisfaction on the deliberations of the contents of the subject and appreciated the initiative of the Commerce Department and expressed sincere thanks to Dr. Ritu Sapra for the interest shown by her throughout the deliberations.

The meeting ended with a vote of thanks to the Convenor.

**Shiba C. Panda
Convenor, Paper No. BCH 1.2 (Financial Accounting)**