

Departmental Accounts

- Organization and records required.
- Internal Check.
- Distribution of Expenses over Departments.
- Statements to shew results of Departments separately.
- Comparison of results of Departments' operations.

Voucher Register System

- Depreciation, various kinds, etc.
- Reserves, Sinking Funds, etc.
- Various Methods of Quotation.
- F.O.B., C.I.F., etc.

THIRD YEAR

Cost Accounting

- General Considerations.
- Amplification of definitions.
- Overhead Expense and various methods for its distribution.
- Machine and other rates.
- "Job" and "Process" systems.
- Total Cost and Selling Price.
- The Factory Ledger and connection with the General Ledger.

Theory of Balance Sheet

- Capital and Revenue Receipts and Expenditure.
- Current and Fixed Assets, Capital, etc.
- Valuation of various kinds of assets, current, fixed, etc.
- Wasting Assets and their depletion.
- Organization expenses.
- Losses unwritten off.
- Grouping of items in the Balance Sheet.
- Comparison of Balance Sheets and other Statements for successive periods, and deductions to be made therefrom.

Corporation Finance

- Bases of capitalization.
- Various classes of stock.
- Issue of capital stock, entries, etc.
- Bond Issues, and their Trust Deeds, etc.
- Bond Discounts and Premiums.
- Underwriting commissions.
- Treasury, Bonus and Watered Stock.
- Surplus, Revenue and Capital, Realized and Unrealized.
- Capital and Revenue Losses.
- Correct disposition of Surplus.
- Reserves and Sinking Funds.