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For the Year 2025

Accountancy/ Book Keeping – 301 Syllabus for CUET (UG)

Unit I: *Accounting for Partnership*

- Nature of Partnership Firm: Partnership deed (meaning, importance).
- Final Accounts of Partnership: Fixed v/s Fluctuating capital,
- Division of profit among partners, Profit and Loss Appropriation account.

Unit II: *Reconstitution of Partnership*

- Changes in profit sharing ratio among the existing partners – Sacrificing ratio and Gaining ratio.
- Accounting for Revaluation of Assets and Liabilities and Distribution of reserves and accumulated profits.
- Goodwill: Nature, Factors affecting and Methods of valuation: Average profit, Super profit, Multiplier and Capitalisation methods.
- Admission of a Partner: Effect of admission of partner, Change in profit sharing ratio, accounting treatment for goodwill, Revaluation of assets and liabilities, Reserves (accumulated profits) and adjustment of capitals.
- Retirement/Death of a Partner: Change in profit sharing ratio, accounting treatment of goodwill, revaluation of assets and liabilities, Adjustment of accumulated profits (Reserves).

Unit III: *Dissolution of Partnership Firm*

- Meaning, Settlement of accounts: Preparation of realisation account and related accounts (excluding piecemeal distribution, sale to a company and insolvency of a Partner)

Unit IV: *Company Accounts: Accounting for Share and Debenture*

- Share Capital: Meaning, Nature and Types
- Accounting for Share Capital: Issue and Allotment of Equity and Preference Shares; Over subscription and under subscription; Issue at par, premium and at discount; Calls in advance, Calls in arrears, Issue of shares for consideration other than cash.
- Forfeiture of Shares: Accounting treatment, Re-issue of forfeited shares.
- Presentation of shares and Debentures Capital in company's balance sheet.
- Issue of Debenture – At par, premium and discount; Issue of debentures for consideration other than cash.

Unit V: *Analysis of Financial Statements*

- Financial Statements of a Company: Preparation of simple financial statements of a company in the prescribed form with major headings only.
- Financial Analysis: Meaning, Significance and Purpose, Limitations.
- Tools for Financial Analysis: Comparative statements, Common size statements.
- Accounting Ratios: Meaning and Objectives and types: Liquidity Ratio, Solvency Ratio, Activity Ratio, Profitability Ratio
- Cash Flow Statement: Meaning and Objectives, Preparation, Adjustments related to depreciation, dividend and tax, sale, and purchase of non-current assets (as per revised standard issued by ICAI).

Optional to Unit V

Unit V: *Computerised Accounting System*

- Overview of Computerised Accounting System
- Concept and Types of Computerised Accounting System (CAS),
- Features of a Computerised Accounting System, Advantages, limitations
- Structure of a Computerised Accounting System: chart of accounts, Codification and Hierarchy of account heads.
- Accounting Applications of Electronic Spreadsheet
- Features offered by Electronic Spreadsheet. Applications of Electronic Spreadsheet in generating accounting information, preparing depreciation schedule, loan repayment schedule, payroll accounting.
- Graphs and Charts in electronic spreadsheet