

Kavyitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NAAC) Accredited "A" Grade University
FACULTY OF COMMERCE AND MANAGEMENT
B.Y.B.Com. w.e.f. AY 2022-23
SEMESTER: I

Paper: 104 Financial Accounting and Costing
CBCS (20+40) Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100
Required Lectures: 60

A) Title of Paper	Accounting for re-organisation and other aspects of Partnership and elements of cost
B) Course Objectives	<ul style="list-style-type: none"> a) To revise the elementary concepts relating to accounting. b) To lay a foundation for understanding the Accounting Standards issued by the ICAI. c) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership firm and also relating to their business combinations and conversion of partnership into limited company. d) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instruction	English
E) Instructions as to study and examinations	<ul style="list-style-type: none"> a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marks. d) Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems, in Financial Accounting as well as in Cost Accounting.
F) Course contents	Covering 6 Units as detailed below -

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