# Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

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## FACULTY OF COMMERCE AND MANAGEMENT F.Y.B.Com. w.e.I AY 2022-23

SEMIOSTER: I

Paper: 104 Financial Accounting and Custing:

CBCS (60+40) Pattern: External Marks 60 + Internal Marks 40 - Maximum Total Marks: 100-Required Lectures: 60

A) Title of Paper	Accounting for re-organization and other aspects of Permonship and elements of cost
36 Course Objectives	<ul> <li>a) To revise the elementary concepts relating to accounting.</li> <li>b) To lay a foundation for understanding the Accounting Standards issued by the ICAL.</li> <li>c) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership first and also relating to their business combinations and convertions or partnership into limited company.</li> <li>d) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet.</li> </ul>
C) Level of Knowledge expected	Introductory knowledge with application skill.
D) Medium of Instructions	English
E) Instructions as to study and coaminations	<ul> <li>a) This subject shall be studied in English ractions.</li> <li>b) The question paper shall be set in English, and the students shall enswer the paper in English medium only.</li> <li>c) Financial Accounting portion will carry 70 Marks and Com Accounting will carry 30 Marks.</li> <li>d) Out of the total merks in question paper, 40% marks will be for the allosted for theory questions and 50% marks will be for the practical problems, in Financial Accounting as well as in Cost Accessoring.</li> </ul>
F) Course contents	Covering 6 Units as detailed below -

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**M** Walker

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