

**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**

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A) Title of Paper	Accounting for re-organization and other aspects of Partnership and elements of cost
B) Course Objectives	<ul style="list-style-type: none"> <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 ICAI.</li> <li>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.</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 Instruction	English
E) Instructions as to study and examinations	<ul style="list-style-type: none"> <li>a) This subject shall be studied in English medium.</li> <li>b) The question paper shall be set in English, and the students shall answer the paper in English medium only.</li> <li>c) Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marks.</li> <li>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.</li> </ul>
F) Course contents	Covering 6 Units as detailed below -

# Nmu Ac In Syllabus

**Mike Jess**



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