

COURSE CURRICULUM FRAMEWORK UNDER AUTONOMY

Program: B.Com

Department: Accountancy

Semester I		
Course code	Course Title	Credits
CACC101	<p style="text-align: center;">FINANCIAL ACCOUNTANCY I</p> <ul style="list-style-type: none"> ● Accounting Concepts, Conventions And Accounting Standards ● Valuation of Inventory ● Departmental Accounts ● Accounting for Hire Purchase Transactions 	03
Semester II		
CACC201	<p style="text-align: center;">FINANCIAL ACCOUNTANCY II</p> <ul style="list-style-type: none"> ● Accounting from Incomplete Records ● Final Accounts of Manufacturing concern including Capital and Revenue Expenditure, 26 AS. ● Fire Insurance Claims ● Issue of Shares 	03
Semester III		
CACC301	<p style="text-align: center;">FINANCIAL ACCOUNTANCY III (COMPULSORY PAPER)</p> <ul style="list-style-type: none"> ● Partnership final accounts based on adjustments of admission or retirement or death of a partner during the year ● Admission or retirement or death of a partner during the year with respect to final accounts ● Piecemeal distribution of cash ● Ascertainment & treatment of profit prior to incorporation 	04
CACC302	<p style="text-align: center;">MANAGEMENT ACCOUNTANCY (ELECTIVE PAPER)</p> <ul style="list-style-type: none"> ● Introduction to Management Accounting including vertical form of financial statement ● Vertical Form of Financial statement ● Ratio Analysis and Interpretation ● Cash Flow Statement 	04
AACC301- AC	<p style="text-align: center;">BOOK KEEPING & ACCOUNTANCY (APPLIED COMPONENT – BA)</p> <ul style="list-style-type: none"> ● Introduction to Book-Keeping & Accountancy 	03

	<ul style="list-style-type: none"> ● Double Entry & Book-keeping ● Journal ● Subsidiary Book ● Cash Book 	
Semester IV		
CACC401	<p style="text-align: center;">FINANCIAL ACCOUNTANCY IV (COMPULSORY PAPER)</p> <ul style="list-style-type: none"> ● Introduction to company accounts ● Redemption of preference shares ● Redemption of debentures ● Amalgamation of firms 	04
CACC402	<p style="text-align: center;">AUDITING</p> <ul style="list-style-type: none"> ● Auditing concepts ● Errors and frauds ● Vouching ● Verification 	04
AACC401- AC	<p style="text-align: center;">BOOK KEEPING & ACCOUNTANCY – II (APPLIED COMPONENT – BA)</p> <ul style="list-style-type: none"> ● Ledger and trial balance ● Bank reconciliation statement ● Financial statement of proprietary concern 	03
Semester V		
CACC501	<p style="text-align: center;">FINANCIAL ACCOUNTANCY - PAPER V</p> <ul style="list-style-type: none"> ● Accounting for Translation of Foreign Currency Transactions Vide AS-11 ● Investment Accounting as per the provisions of AS-13 ● Preparation of Final Accounts of Companies ● Ethical Behavior and implications for Accountants ● Internal Reconstruction 	5.5
CACC502	<p style="text-align: center;">COST ACCOUNTANCY – I</p> <ul style="list-style-type: none"> ● Introduction to Cost Accounting and Material Costs ● Labour Cost ● Overheads Cost ● Preparation of Cost Sheet 	5.5
CACC504	INCOME TAX	4.5

	<ul style="list-style-type: none"> ● Basic Terms, Residential Status & Scope of Total Income ● Heads of Income & Income from Salary ● Income from House Property & Profits and Gains of Business and Profession ● Computation of Total Income for Individual including Deduction under Chapter VIA 	
CACC505	BUSINESS MANAGEMENT ACCOUNTANCY -PAPER I <ul style="list-style-type: none"> ● Study of financial statement ● Working Capital Management ● Ratio Analysis ● Cash flow statement 	5.5
Semester VI		
CACC601	FINANCIAL ACCOUNTANCY AND AUDITING - PAPER VI <ul style="list-style-type: none"> ● Amalgamation Of Companies (As 14,Excluding Intercompany Holding) ● Valuation Of Goodwill And Shares ● Buy-Back Of Shares ● Underwriting Of Shares & Debentures 	5.5
CACC602	COST ACCOUNTANCY II <ul style="list-style-type: none"> ● Process costing ● Marginal costing ● Introduction to standard costing ● Introduction To Contract Costing 	05
CACC604	GOODS AND SERVICE TAX <ul style="list-style-type: none"> ● Overview and registration under GST ● Levy and collection of tax ● Time, Place and value of supply 	4.5
CACC605	BUSINESS MANAGEMENT ACCOUNTANCY – II <ul style="list-style-type: none"> ● Marginal Costing ● Introduction To Cost Accounting And Preparation Of Cost Sheet: ● Capital Budgeting ● Management Of Cash And Receivables 	5.5