

## (Accountancy)"ACT"

		के किसी उपखंड को चयनित नहीं किया गया है तो उस उपखंड का
<b>Part A Unit 1</b>		
<u>Chapter 1</u> Accounting for Not for Profit Organisation	<ul style="list-style-type: none"> <li>· Non-Profit Organisation :- Meaning and Examples.</li> <li>· Receipt &amp; Payment Account - Meaning, Features.</li> <li>· Concept of fund Based Accounting, Calculation of Amount of subscription.</li> <li>· Preparation of Income and Expenditure A/C from Receipt &amp; Payment A/C without Additional information and Balance sheet.</li> </ul>	<ul style="list-style-type: none"> <li>· Calculation of Amount of consumable items for the year.</li> <li>· Preparation of opening and closing Balance sheet.</li> </ul>
<b>Unit 2</b>		
Accounting for Partnership firm : <u>Chapter 2</u> Accounting for partnership-Fundamentals.	<ul style="list-style-type: none"> <li>· Partnership - Meaning &amp; Features, Partnership Deed.</li> <li>· Provision in the absence of Partnership Deed.</li> <li>· Preparation of Profit and loss Appropriate A/C, Division of Profit among Partners.</li> <li>· Fixed vs fluctuating capital Accounts Method.</li> </ul>	<ul style="list-style-type: none"> <li>· Past Adjustment &amp; Guarantee of Profit will not come.</li> </ul>
<u>Chapter 3</u> Goodwill : Nature & Valuation	<ul style="list-style-type: none"> <li>· Definition Features, Need, Factors Affecting the value of Goodwill, Types of Goodwill.</li> <li>· Method of Valuation of Goodwill -  a) Simple Average Profit Method  b) Super Profit Method</li> </ul>	<ul style="list-style-type: none"> <li>· Weighted Average Profit Method.</li> <li>· Capitalisation Method.</li> </ul>
<b>Unit 3</b>		
Reconstitution of Partnership <u>Chapter 4</u> Change in Profit & Loss Sharing Ratio Among the Existing Partners.	<ul style="list-style-type: none"> <li>· Sacrificing Ratio and Gaining Ratio.</li> </ul>	<ul style="list-style-type: none"> <li>· Treatment of Goodwill.</li> <li>· Undistributed Profit Reserve &amp; accumulated loss</li> <li>· Revaluation of Assets &amp; liabilities.</li> <li>· Balance sheet.</li> </ul> <p>Note : Excluded due to these are in next chapter also.</p>
<u>Chapter 5</u> Admission of a Partner	<ul style="list-style-type: none"> <li>· Meaning, Right of a new Partner.</li> <li>· Calculation of sacrificing &amp; New Profit sharing Ratio.</li> <li>· Accounting treatment of Goodwill (AS-10).</li> <li>· Revaluation of assets &amp; liabilities.</li> <li>· Treatment of Accumulated/Undistributed Profit &amp;</li> </ul>	<ul style="list-style-type: none"> <li>· Hidden Goodwill.</li> <li>· Adjustment of capital.</li> </ul>

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	Accumulated loss. ·Preparation of Revaluation A/C, Partners capital & Balance sheet without Adjustment of capital.	
<u>Chapter 6</u> Retirement & Death of a Partner	·Calculation of Gaining & New Profit sharing Ratio. ·Accounting treatment of Goodwill.	
Unit 4		
<u>Chapter 7</u> Company Accounts- Issue of shares.	·Revaluation of Assets & liabilities, Partners capital A/C & Balance sheet without Adjustment of Capital & Retiring Partners loan A/C.	·Adjustment of capital. ·Retiring Partner loan A/C. ·Death of a Partner.
	·Meaning, Nature/Characteristics of company. ·Types of company, shares, share capital. ·Issue and Allotment of shares over subscription & undersubscription. ·Issue of shares at Par and Premium. ·Calls in Arrears and calls in advances. ·Issue of shares for consideration other than cash.	·Preparation of Cash Book. ·Disclosure of shares capital in company's Balance sheet.
<u>Chapter 8</u> Forfeiture and Re-issue of shares.	·Meaning & Journal entries of Forfeiture & Re-issue without Pro-rate Allotment.	
Chapter 9 Issue of Debentures.	·Meaning of Debentures, Types, Differences between shares & Debentures. ·Issue of Debentures at Par, Premium & Discount.	·Consideration other than cash. ·Issue of Debentures as collateral Security.
Part B Unit-5		
<u>Chapter 10</u> Redemption of Debentures		·Terms of Issue of Debentures from Redemption point of view.
	·Meaning & sources of Redemption.	·Method of Redemption of Debentures.
<u>Chapter 11</u> Financial statement Analysis	·Meaning of Financial Statement. ·Preparation of Balance sheet of a company in the prescribed form only with major Headings.	
<u>Chapter 12</u> Financial statement Analysis	·Meaning, Limitation & Methods of Analysis of Financial statement. ·Tools for Financial statement	·Common size statement.

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	Analysis - comparative statements.	
<u>Chapter 13</u> Ratio Analysis	·Meaning & Types of Ratios. ·Liquidity Ratio →Current Ratio, Liquid Ratio.	
Unit 6		
Cash Flow statement (As Per AS-3) <u>Chapter 14</u> Cash Flow Statement	·Solvency Ratios :- Debt to Equity, Total Assets to Debt. ·Activity Ratio :- Inventory Turnover Ratio, Working capital Turnover Ratio ·Profitability Ratio :- Gross Profit Ratio Net Profit Ratio Operating Ratio	·Proprietary Ratio. ·Interest coverage Ratio. ·Trade Receivable Turnover Ratio. ·Trade Payable Turnover Ratio. ·Operating Profit Ratio. Return on Investment.
	·Meaning and simple problem of cash flow from Operating Activities only by Indirect Method.	·Cash Flow from Investing & Financing Activities.