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Accountancy / Book Keeping – 301

Syllabus for CUET (UG) - 2026

Unit I: Accounting for Partnership

- Nature of Partnership Firm: Partnership deed (meaning, importance).
- Accounts of Partnership: Fixed v/s Fluctuating capital, Division of profit among partners, Profit and Loss Appropriation account, guarantee of profit to a partner, past adjustments.

Unit II: Reconstitution of a Partnership firm

- Changes in profit sharing ratio among the existing partners – Sacrificing ratio and Gaining ratio.
- Accounting for Revaluation of Assets and reassessment of Liabilities and Distribution of reserves and accumulated profits.
- Goodwill: Nature, Factors affecting and Methods of valuation: Average profit, Super profit and Capitalisation methods.
- Admission of a Partner: Effect of admission of partner, Change in profit sharing ratio, Accounting treatment for goodwill, Revaluation of assets and reassessment of liabilities, Reserves adjustment/distribution of (accumulated profits) and adjustment of capitals.
- Retirement/Death of a Partner: Change in profit sharing ratio, Accounting treatment of goodwill, Revaluation of assets and reassessment of liabilities, Adjustment of Accumulated profits (Reserves), Preparation of deceased partner's capital account and his executor's account, Preparation of Loan Account.

Unit III: Dissolution of Partnership Firm

- Meaning, Settlement of accounts: Preparation of Realisation Account and related Accounts (excluding piecemeal distribution, sale to a company and insolvency of a Partner).

Unit IV: Company Accounts: Accounting for Share and Debenture Capital

- Features and type of companies.
- Share Capital: Meaning, Nature and Types
- Accounting for Share Capital: Issue and Allotment of Equity and Preference Shares; Over
- subscription and Under subscription; Issue at par and premium; Calls in advance, Calls in arrears, Issue of shares for consideration other than cash.
- Accounting treatment of Forfeiture of Shares and Re-issue of forfeited shares.
- Presentation of shares capital and Debentures in company's balance sheet.
- Issue of Debenture – At par, premium and discount; Issue of debentures for consideration other than cash. Issue of debentures with terms of redemption, Debenture as collateral security- concept, Interest on debentures, writing off discount/Loss on issues of debenture.

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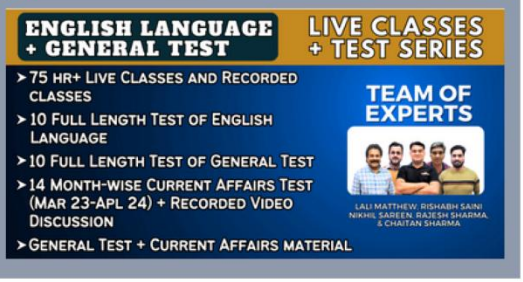

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