

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajnagar.



CIRCULAR /SU/CM/NEP BCA-I Sem./Revise Paper/41/2024

It is hereby inform to all concerned that, in Continuation of Circular No./SU/CM/Revised Syllabus/NEP/113/2024-25/321-30 Date:-06-06-2024 on the recommendation of the Dean, Faculty of Commerce & Management; the Hon'ble Vice-Chancellor has accepted the **“Revised curriculum for the Paper of Discipline Specific Core (DSC) – Accountancy – I as per National Education Policy-2020”** in his emergency powers under section-12(7) of the Maharashtra Public Universities Act, 2016 **for the implementation of all concernerd affiliated colleges** under the Faculty of Commerce & Management.

This is effective from the Academic Year 2024-25 and Onwards as per appended herewith.


All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Chhatrapati Sambhajnagar
-431 004.

REF.NO. SU/COM/2024-25/7828-37

Date:- 27-09-2024.

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Deputy Registrar,
Academic Section
Syllabus unit.

Copy forwarded with compliments to :-

- 1] **The Principal all concerned affiliated colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

DSC: Discipline Specific Core

BCA I SEMESTER

Paper BCA104T

ACCOUNTANCY – I

Accountancy – I: Theory 60 Sessional 40 Credit 04 04 hrs/per week

- CO 1. Demonstrate accounting skills in business and economic world.
- CO 2. Interpret the principles of accounting, book keeping and cash book.
- CO 3. Understand the applications of accounting rules in determining financial results and preparation of financial statement with analytical perspective.
- CO 4. Understand the utility of double entry accounting system.
- CO 5. Comprehend different methods of depreciation with critical thinking

60 Lectures

1. Double Entry Accounting System Introduction and concept & Advantages, Accounting Cycle, Types of Account, Journalizing Rules, Subsidiary Books, Ledger, Trial Balance 15
2. Cash Book – Single Column & Double Column.15
3. Trading ,Profit and Loss Account and Balance Sheet (Simple exercise on Sole Trader, Final Account expected)15
4. Depreciation Introduction, meaning and definition, methods of Depreciation 1. Fixed Installment Method 2. Reducing Balance Method15

Reference Books:

1. Shukla & Greval “ Advanced Accounts “ S. Chand & Co.
2. Batliboy “ Advanced Accounting “ , Standard Accounting Publication.
3. Khan & Jain “ Financial Management “ Tats Mc Graw Hill.
4. S.C Kuchal “ Financial Management “





