

F. Y. B. Com. Semester I

As Per Revised Syllabus
w. e. f. 2021-22

Text Book of

FINANCIAL ACCOUNTING

Paper - I

- ◆ Uday Bhaskar Mahekar
- ◆ Sunny S. Kale

MK PUBLICATION, KOLHAPUR.

As per the Syllabus of
Vivekanand College, Kolhapur (Autonomous)
B.Com Part- I
Financial Accounting Paper- I
w.e.f - June, 2021 CBCS

B.Com.-Part I
(Semester - I)

TEXT BOOK OF
FINANCIAL ACCOUNTING
(Paper I)

Uday Bhaskar Mahekar
M.Com. LL.B., M.A. CFAP
Senior Accounts Professional, Tally Expert
Assistant Professor

Sunny S. Kale
M.Com. M. Phil., NET, SET, MBA
Assistant Professor,
Head of Department of Commerce,
Vivekanand College, Kolhapur (Autonomous)

MK PUBLICATION
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Vivekanand College, Kolhapur (Autonomous)
B.Com Part- I (Sem.I)
CBCS Scheme
Financial Accounting Paper- I
(w .e. f.: June, 2021)
Syllabus

Module	Content
I	Introduction to Accounting Meaning, nature and advantages of accounting, branches of accounting, accounting concepts and conventions, reading of ledger account
II	Amalgamation of Companies Meaning ,Need, Calculation of Purchase consideration, Accounting for amalgamation as per AS-14
III	Conversion of Partnership Firm in to Limited Company Accounting In the Books of Partnership Firm and Limited Company
IV	Accounting of Professionals Preparation of receipts and expenditure accounts and balance sheet of medical practitioners and professional accountants (C.A)

HIGHLIGHTS OF THIS BOOK

- This is a great opportunity for the creation of this book by the introduction of new syllabus w.e.f. June, 2021, in Vivekanand College, Kolhapur (Autonomous) for B. Com Part- I.
- Presently available account books contain very old problems having the out dated situations. Standing out in this crowd, new account names & situations are introduced in this book, considering the remarkable use of computers & mobiles at present.
- At least 15 - 20 examples & their solutions for each module are given which are based on the Vivekanand College, Kolhapur (Autonomous) & Shivaji University, Kolhapur question papers for the last 10 years. Sufficient number of sums is given with answers for practice.

ABOUT THE AUTHORS



- **Mr. Uday Bhaskar Mahekar**, is not merely an academic teacher, but he is an experienced Senior Accountant Professional having tremendous practical experience in the fields of accounts & audit, finance & management for more than thirty years. He worked as Accounts & Finance Manager at senior posts in Indian Corporate Companies & also abroad.
- He has been imparting practical computerized accounts training to working accounts professionals for the last twenty five years.
- Also, he is instructor at various institutes for training the students & businessmen in business accounting Tally. He is visiting Assistant Professor at Vivekanand College, Kolhapur (Autonomous) and Shri Shahaji Chhatrapati Mahavidyalay, Kolhapur, for post graduate students.
- He is dynamic accounts professional using computer softwares, and advanced information technology for his work.



- **Mr. Sunny Shirang Kale** working as Assistant Professor and Head of Department of Commerce in Vivekanand College, Kolhapur (Autonomous), he is an experienced academician. He has published and presented research papers in various research journals, National & International Seminars, Conferences & Work Shops. He has done his M.Phil. and pursuing Ph. D .
- He worked as a resource person and delivered guest lectures at various colleges. He is Co-coordinator of BBA, BCA, MBA & M. Com.

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