

FUTURE TOPPER

Accountancy / Book Keeping

Subject Code: 301

*Based on the Latest Official CUET (UG) 2026 Syllabus released by NTA For
CUET (UG) 2027 Aspirants*

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Important Notes

Syllabus Source	This syllabus is reproduced from the official CUET (UG) 2026 syllabus published by the National Testing Agency (NTA). All topics are preserved verbatim.
CUET 2027 Status	As of preparation date, NTA has not released the official CUET 2027 syllabus. This document serves as the best available reference for CUET 2027 preparation.
Verify Updates	Always check cuet.nta.nic.in or nta.ac.in for the latest official notifications before your examination.
Exam Pattern	The Accountancy / Book Keeping paper typically comprises 50 questions (40 to be attempted) in MCQ format. Confirm the exact pattern from the official NTA information bulletin.
Marking Scheme	Generally: +5 for correct answer, -1 for incorrect answer, 0 for unattempted. Verify with the official NTA bulletin.
Preparation Tip	Focus on NCERT textbooks as the primary source. Supplement with previous years' CUET papers and Future Topper practice material.

Accountancy / Book Keeping — Complete Syllabus

Unit I: Accounting for Partnership

- Nature of Partnership Firm: partnership deed – meaning and importance.
- Accounts of Partnership: fixed vs. 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 existing partners – sacrificing ratio and gaining ratio.
- Accounting for revaluation of assets and reassessment of liabilities; 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, change in profit sharing ratio, accounting treatment for goodwill, revaluation of assets and liabilities, reserves adjustment and adjustment of capitals.
- Retirement/Death of a Partner: change in profit sharing ratio, accounting treatment of goodwill, revaluation of assets and liabilities, adjustment of accumulated profits, preparation of deceased partner's capital account and 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 types 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 and re-issue of forfeited shares.
- Presentation of share capital and debentures in company's balance sheet.
- Issue of Debentures: at par, premium and discount; for consideration other than cash; with terms of redemption; as collateral security – concept; interest on debentures; writing off discount/loss on issue of debentures.

Unit V: Analysis of Financial Statements

- Financial Statements of a Company: preparation of simple financial statements in prescribed form with major headings and sub-headings.
- Financial Analysis: meaning, significance, purpose and limitations.
- Tools for Financial Analysis: comparative statements, common size statements.
- Accounting Ratios: meaning, objectives and types – liquidity ratio, solvency ratio, activity ratio, profitability ratio.
- Cash Flow Statement: meaning and objectives, preparation, adjustments related to depreciation, amortisation, dividend and tax, purchase and profit or loss on sale of non-current assets (as per revised ICAI standard).

Unit V (Optional): Computerised Accounting System

- Overview: concept and types of computerised accounting system (CAS).
- Features, advantages and limitations of CAS; structure of CAS: chart of accounts, codification and hierarchy of account heads.
- Accounting Information System (AIS); accounting applications of electronic spreadsheet.
- Features offered by electronic spreadsheets; applications in generating accounting information; preparing reports using pivot table; common errors in spreadsheets.
- Depreciation schedule; loan repayment schedule; payroll accounting; graphs and charts for business data.

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