

# FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

## FACULTY OF COMMERCE COURSE CURRICULUM

<b>PART-A : Introduction</b>			
<b>Program: Bachelor in Commerce (Certificate/Diploma/Degree/Honors)</b>		<b>Semester- II</b>	<b>Session: 2024-25</b>
1	<b>Course Code</b>	COSEC-01	
2	<b>Course Title</b>	Accounting for Every One	
3	<b>Course Type</b>	Skill Enhancement Course(COSEC)	
4	<b>Pre-requisite (if any)</b>	As per program	
5	<b>Course Learning Outcomes (CLO)</b>	<ul style="list-style-type: none"> <li>Understand accounting principles and transaction recording techniques.</li> <li>Prepare financial statements manually and using the software.</li> <li>Interpret the annual report and financial disclosure effectively.</li> <li>analyze textual and numerical financial information.</li> </ul>	
6	<b>Credit Value</b>	<b>2 Credits</b> Credit = 15 Hours-learning & Observation	
7	<b>Total Marks</b>	<b>Max. Marks : 50</b>	<b>Minimum Passing Marks : 20</b>
<b>PART- B: Content of the Course</b>			
Total No. of Teaching-learning Periods ( 01 Hr. per period -30Periods (30 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction to Accounting: Accounting - Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms -Transaction, Account, Asset, Liability, Capital, Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		8
II	Transactions and recording of transactions: Features of recordable transactions and events, Basis of recording - vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions.		7
III	Preparation of Financial Statements: Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet.		7
IV	Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company		8
Key Words	Accounting, Transactions, Financial Statements, Computerized Systems, Company Accounts, Annual Report.		

Signature of Convener & Members (CBOs):

10/06/24

**PART- C: Learning Resources****Text Books, Reference Books and Others**

Text Books Recommended:-

- Siddiqui, S. A. New Delhi: Laxmi, Publications Pvt. Ltd.,
- Sehgal, D. Financial Accounting. New Delhi: Vikas Publishing House Pvt., Ltd.,
- Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi,
- Dr.S.M.Shukla, Shahitya Bhawan Publication, Agra, (Hindi & English Medium)
- Dr. Karim & Khanuja, SBPD Publishing House, Agra (Hindi & English Medium)

**Note: Latest edition of text books may be used.****Reference Books:**

- Tulsian, P. C. New Delhi: Tata McGraw Hill Publishing, Co. Ltd.,
- Mukharji, A., & Hanif, M. New Delhi: Tata, McGraw Hill Publishing Co. Ltd.,
- Maheshwari, S.N. & Maheshwari, S.K. New Delhi; Vikas Publishing House Pvt. Ltd.,
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.,
- Hatfield, L. Accounting Basics. Amazon Digital Services LLC.,
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. London: Pearson Education.

**On line Resources : \* e-Resources/e-books and e-learning portals:**<https://accountingforeveryone.com/definitive-guide-bookkeeping/><https://accountingforeveryone.com/><https://www.coursera.org/collections/accounting-for-beginners><https://www.taxmann.com/virtualbooks/product/9699-accounting-for-everyone-ge-4-ugcf-virtual-book><https://www.accounting.com/resources/basic-accounting-terms/>**PART : D :- Assessment and Evaluation**

<b>Suggested Continuous Evaluation Methods: Maximum Marks</b>		<b>50 Marks</b>
<b>Continuous Internal Assessment (CIA) :</b>		<b>15 Marks</b>
<b>End Semester Exam. (ESE) :</b>		<b>35 Marks</b>
Continuous Internal Assessment: (CIA): (By Course Teacher)	Internal Test/Quiz(2): <b>10 &amp; 10</b> Assignment/Seminar+Attendance: <b>05</b> Total Marks- <b>15</b>	Better marks out of the two Test/Quiz + obtained marks in Assignment shall be considered against 15 Marks.
End Semester Exam.(ESE):	Laboratory/Field Skill Performance: On spot Assessment A-Performed the Task based on learned skill- <b>20 Marks</b> B-Spotting based on tools (written) <b>-10 Marks</b> C-Viva-Voce (based on Principle/technology)- <b>05 Marks</b>	<b>Managed by Coordinator as per Skilling</b>

**Name and Signature of Convener & Members of (CBoS) :**

Convener: *Shashi* (10/06/24)
   
 Member 1: *[Signature]*
  
 Member 2: *[Signature]*
  
 Member 3: *[Signature]*
  
 Member 4: *[Signature]*
  
 Member 5: *[Signature]*