

FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction		
Program: Bachelor in Commerce (Certificate/Diploma/Degree/Honors)	Semester- II	Session: 2024-25
1	Course Code	COSEC-01
2	Course Title	Accounting for Every One
3	Course Type	Skill Enhancement Course(COSEC)
4	Pre-requisite (if any)	As per program
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> Understand accounting principles and transaction recording techniques. Prepare financial statements manually and using the software. Interpret the annual report and financial disclosure effectively. analyze textual and numerical financial information.
6	Credit Value	2 Credits Credit = 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 50 Minimum Passing Marks : 20
PART- B: Content of the Course		
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):

PART- C: Learning Resources		
Text Books, Reference Books and Others		
Text Books Recommended:-		
<ul style="list-style-type: none"> • 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:		
<ul style="list-style-type: none"> • Tulsian, P. C. New Delhi: Tata McGraw Hill Publishing, Co. Ltd., • Mukharji, A., & Hanif, M. New Delhi: Tata, McGrawHill 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		
Suggested Continuous Evaluation Methods: Maximum Marks		50 Marks
Continuous Internal Assessment (CIA) :		15 Marks
End Semester Exam. (ESE) :		35 Marks
Continuous Internal Assessment: (CIA): (By Course Teacher)	Internal Test/Quiz(2): 10 & 10 Assignment/Seminar+Attendance: 05 Total Marks- 15	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-20 Marks B-Spotting based on tools (written) -10 Marks C-Viva-Voce (based on Principle/technology)-05 Marks	Managed by Coordinator as per Skilling

Name and Signature of Convener & Members of (CBOS) :

Convener: *Shrey* 10/06/24
 Member 1: *10-6-24*
 Member 2: *10/06/24*
 Member 3: *10/06/24*
 Member 4: *10/06/24*
 Member 5: *10/06/24*
 Member 6: *10/06/24*