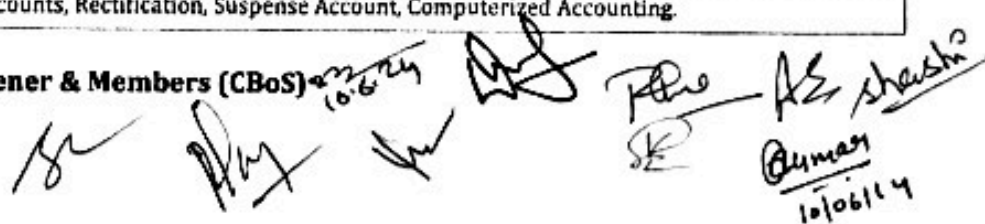


FOUR YEAR UNDERGRADUATE PROGRAM- 2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
	Program : Bachelor in Commerce (Certificate/Diploma/Degree/Honors)	Semester- I	Session : 2024-25
1	Course Code	COSC-01	
2	Course Title	Fundamental of Accounting	
3	Course Type	Discipline Specific Core Course(COSC)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> • Explain the process and methods of financial decision making. • Identify appropriate financial theory and techniques to solve various corporate financial problems. • Identify fundamental concepts of generally accepted accounting principles and can also identify challenges of accounting • Classify capital and revenue concept, understand basic principles, concepts and conventions of financial accounting • Construct final accounts of firm and apply various aspects of computerised accounting system. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks :100	Minimum Passing Marks :40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)-60 periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Accounting: An Introduction: Development, Definition, Needs, Objectives, Branches of Accounting, Basic Accounting Principles Concept and Conventions. Accounting standard: National & International. Brief History & Contribution of Father of the accountancy profession in India : Shree K.S. Aiyer (1859-1940)		15
II	Accounting Transaction: Concept of Single and Double entry system, Books of original Records, journal, ledger, Sub division of journal cash book (including GST Transaction) and Trial balance. Depreciation accounting; methods of recording depreciation. Depreciation of different assets.		15
III	Final Accounts: Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, Adjustment Entries with various provision and reserves. Rectifications of Errors: Classification of errors, location of errors, Suspense account, Effect on profit.		15
IV	Computerized Accounting System- Theoretical application, Practical Application (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, Trial balance, Profit and loss account, Balance Sheet. Selecting and shutting a Company, Backup and Restore data of a Company.		15
Key Words	Accounting, National, International, Contribution, Double Entry System, Journal, Depreciation, Final Accounts, Rectification, Suspense Account, Computerized Accounting.		

Signature of Convener & Members (CBoS)



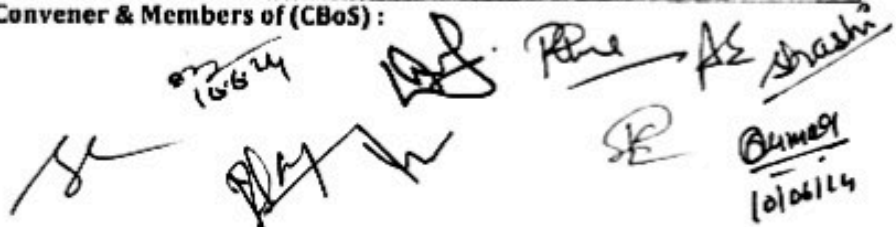
 AS shashi?

 @unman

 10/06/24

PART-C: Learning Resource		
Text Books, Reference Books and Others		
Text Books Recommended:-		
1. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra. (Hindi & English Medium)		
2. Karim & Khanuja; Financial Accounting; SBPD Publishing House; Agra.(Hindi & English Medium)		
3. Agrawal & Mangal; Financial Accounting Universal Publication (Hindi Medium)		
Note: Learners are advised to use latest edition of text books.		
Reference Books:		
1. Gupta, R.L. and Radhaswamy, M; Financial Accounting Sultan Chand and Sons , New Delhi.		
2. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.		
3. Shukla M.C. Grewal T.S. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.		
4. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.		
On line Resources : * e-Resources/e-books and e-learning portals:		
https://indianaccounting.org/econtent_book_finance		
https://onlinecourses.swayam2.ac.in/nou24_cm02/		
https://youtu.be/v-djL7SPw4c?si=q8K_dBYZ2lob99EV		
https://onlinecourses.swayam2.ac.in/aic20_sp60/preview		
https://youtu.be/v-djL7SPw4c?si=q8K_dBYZ2lob99		
PART -D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks:100 Marks		
Continuous Internal Assessment (CIA) :		30 Marks
End Semester Exam. (ESE) :		70 Marks
Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar): 10 Total Marks - 30	Highest Marks out of the Two Test/Quiz + obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q 1-Objective-10x1=10Marks; Q 2-Short Answer type- 5x4= 20 Marks Section B : Descriptive answer type qts. 1 out of 2 from each unit-4x10=40 Marks	

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



 10/06/24
 AS Shashi
 10/06/24