

FOUR YEAR UNDERGRADUATE PROGRAM(2024–28)
Department of Commerce and Management

COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		Semester-I	Session: 2024-2025
1	CourseCode	BBSC-03	
2	CourseTitle	Financial Accounting	
	CourseType	Discipline Specific Course (DSC)	
4	Pre-requisite(if,any)	As per requirement	
5	Course Learning Outcomes(CLO)	<ul style="list-style-type: none"> ➤ learn the commonly used accounting terminology , Identify the users of accounting information and their respective requirements ➤ explain the process of recording and classifying the business transactions and events, Make financial the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement ➤ Explain accounting software and to acquaint with how to work in Tally Software. 	
6	Credit Value	4 Credits	Credit=15 Hours-learning & Observation
7	Total Marks	Max.Marks: 100	Min 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 – Definition, Meaning, Advantages, Limitations and Accounting System; Relationship of Accounting with other functional Areas, Scope of Accounting, Uses of Accounting, Double Entry of Book Keeping, Difference between Book Keeping and Accountancy. Capital and Revenue – Classification of Capital & Revenue; Golden Rules of Accounting, Journal, Ledger, Subsidiary books – Cash Book, Meaning and type of Cash Book - Single Column,		15
II	Rectification of Errors: Classification of Error, Location of Error, Suspense Account, Effects on profit; Bank Reconciliation Statement: Meaning, Need and Importance of Bank Reconciliation Statement, Reasons of difference between Cash Book and Pass Book Balance,		15
III	Final Account: Preparation of Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet (Simple Adjustment only). Depreciation - Meaning, Definition, Importance, Defects of Depreciation - Method of calculating Depreciation - Straight line method - Written down value method,		15
IV	Accounting Software – Introduction - Meaning of Accounting Software, Types of Accounting Software; Tally - Meaning of Tally Software – Features – Advantages, Configuring Tally - General Configuration, Numerical symbols, Accounts /Inventory info – Master Configuration - Voucher Entry Configuration. Working in Tally: Groups, Ledgers, writing voucher, Different types of Voucher, Voucher Entry Problem on Voucher entry- Generating Basic Reports in Tally - Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, and Balance Sheet.		15
Keywords	<i>Accounting, Capital, Revenue, Rectification of Errors, BRS, Final Accounting.</i>		
PART-C: Learning Resources			
Text Books, Reference Books and Others			
<ol style="list-style-type: none"> 1. S.M. Shukla, Accounting Principles, Sahitya Bhawan Publication, Agra 2. Hanif Mukherji, Modern Accounting- Vol –I, T.M.H. 3. S.P. Jain and K.L. Narang – Financial Accounts, Kalyani Publishers. 4. S.N. Maheshwari, Advanced Accountancy, Vol I, Vikas Publishing House. 5. T.S. Grewal, Advanced Accounts, S. Chand & Sons, New Delhi. 6. R.L. Gupta, Advanced Accounts, S. Chand & Sons, New Del 7. T.P. Ghosh, Financial Account for Manager Taxmann Allied Services Pvt. Ltd. 			



Online Resources– https://www.kopykitab.com/ https://www.hitbullseye.com/grad-		
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	Better marks out of the two Test/ Quiz + obtained marks in Assignments shall be considered against 30 Marks
End Semester Exam (ESE):	Two section– A & B Section A: Q1. Objective–10x1=10 Mark; Q2. 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 Convenor & Members (CBOS)

