

**Course: Major + 2**  
**Title of the Course: BASICS OF ACCOUNTING**

<b>Semester: I</b>	<b>Credits: 2</b>	<b>Course Code: CMAJACC123115</b>	<b>Lectures: 30</b>
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**Course Outcomes:**

At the end of this course, the learner will be able to:

- CO1 – Describe the basic concepts relating to accounting
- CO2 – Comprehend Business Process Modules and their integration with systems
- CO3 – Correlate the Numerical Problems with the Principles of Accounting
- CO4 – Apply the knowledge acquired of Financial and Accounting Systems

<b>Unit 1: Accounting Process-Occurrence to Finalization</b>	15
<ul style="list-style-type: none"> <li>● Identification and Journalizing transactions, Posting them in respective Ledger Accounts and Preparation of Trial Balance</li> <li>● Construction of Trading, Profit and Loss Account, and Balance Sheet of a Sole trading concern</li> <li>● Assignment: Preparing a Plan for floating the accounting system for a micro entity from occurrence to finalization.</li> <li>● (Theory and Numerical)</li> </ul>	

<b>Unit 2: Financial and Accounting Systems</b>	15
<ul style="list-style-type: none"> <li>● Introduction</li> <li>● Integrated and Non-Integrated Systems</li> <li>● Business Process Modules and their integration with financial and accounting systems</li> <li>● Reporting systems and Management Information Systems</li> </ul>	

**Recommended Text Books:**

- Maheshwari, S.N. *Advanced Accounting Volume I*. Vikas Publishing House Pvt Ltd: Noida; 2017.
- Sekar, G. *Basics of Accounting. Students Handbook on Advanced Accounting*. Commercial law publishers Pvt Ltd: New Delhi; 2021.
- Tulsian, P.C. *Financial Accounting*. Pearson India Education Services Pvt Ltd: Tamil Nadu; 2022.



Board of Studies	Department	Name	Signature
Chairperson (HoD)	Accountancy	Ms. Elizabeth Kanade	<i>Elizabeth Kanade</i>

**Reference Books:**

- Shukla, M.C. *Advanced Accounts Volume I*. S. Chand and Company Ltd: New Delhi; 2017.
- Sekar, G. *Ready Referencer on Accounting*. Walter Kluwer Pvt Ltd: Haryana; 2017.
- Sekar, G. *Students Handbook on Advanced Accounting*. Commercial law publishers Pvt Ltd: New Delhi; 2021.

**Websites:**

- <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.htm>
- [www.icai.org](http://www.icai.org)
- [www.icai.org/category/e-journal](http://www.icai.org/category/e-journal)
- <https://icmai.in/icmai/news/209.php>

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