

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

Semester: I	Credits: 2	Course Code: CMAJACC123115	Lectures: 30
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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

Unit 1: Accounting Process-Occurrence to Finalization

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- Identification and Journalizing transactions, Posting them in respective Ledger Accounts and Preparation of Trial Balance
- Construction of Trading, Profit and Loss Account, and Balance Sheet of a Sole trading concern
- Assignment: Preparing a Plan for floating the accounting system for a micro entity from occurrence to finalization.
- (Theory and Numerical)

Unit 2: Financial and Accounting Systems

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- Introduction
- Integrated and Non-Integrated Systems
- Business Process Modules and their integration with financial and accounting systems
- Reporting systems and Management Information Systems

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.




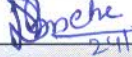

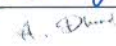


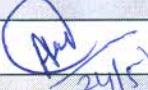
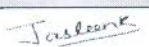
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Chairperson (HoD)	Accountancy	Ms. Elizabeth Kanade	<i>Elizabeth Kanade</i>

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
- www.icai.org/category/e-journal
- <https://icmai.in/icmai/news/209.php>

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