

Effective from A.Y: 2018-19

Learning objective: To be able to prepare and read the books of accounts and financial statements.

Course Methodology:

Lectures/ tutorials/laboratory work/ field work/ outreach activities/ project work/ vocational training/viva/ seminars/ term papers/assignments/ presentations/ self-study/ Case Studies etc. or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning

Syllabus:

UNIT 1: Nature of Accounting	12 Hours
Basics of Accounting, Conventions and Principles, Double entry system of accounting, journalizing of transactions, ledger posting and subsidiary books, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance	
UNIT 2: Final Accounts and Analysis	12 Hours
Basic Financial statements, Cash flow, Final Accounts: Trading, Profit and Loss Account and Balance Sheet	

Suggested Readings:

1. Pandey, I. M. 'Financial Management', (Latest edition), Vikas Publications, New Delhi.
2. Sharma and Gupta. 'Financial Management', (Latest edition), Kalyani Publications, New Delhi.
3. Bhalla, V. K. 'Working Capital Management', (Latest edition), Anmol Publications. New Delhi.
4. Khan, M.Y. & Jain, P.K. 'Financial Management', (Latest edition), Tata McGraw-Hill, New Delhi.

Learning outcomes:

The learner will be able to:

1. Understand and Read books of accounts and financial statements.

2. Prepare books of accounts.