

## COM06 SURFACE ADORNMENT

Credit: 1

Course Duration: 30 hrs.

### OBJECTIVES:

1. To provide an understanding of the basic principles of accounting
2. To teach the practical skills required for basic accounting
3. To improve financial decision-making skills

### COURSE OUTCOME:

CO1 Increased employability: Students who completed the course has gained practical skills in accounting, making them more employable for entry-level accounting or finance positions.

CO2 Improved financial management skills: The course has equipped students with the foundational knowledge of accounting, enabling them to manage their personal or business finances better.

CO 3 Clear understanding of financial statements has provided.

### Unit 1:

Basic Accounting Concepts: Kinds of accounts - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger accounts - Problems. (20 Hours, 15 marks)

### Unit 2:

Subsidiary Books : Cash Book - Types of Cash Book - problems - Purchase Book -Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance (18 Hours, 15 marks)

### Unit 3:

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet - Problems with simple adjustments. (10 Hours, 10 marks)

#### **Unit 4:**

Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems

(10 Hours, 10 marks)

(Theory and Problems may be in the ratio of 40% and 60% respectively)

#### **REFERENCES:**

1. Grewal T.S., Double Entry Book Keeping
2. Jain and Narang , Advanced Accountancy.
3. Shukla and Grewal, Advanced Accountancy.
4. Gupta and Radhaswamy, Advanced Accountancy.
5. Gupta. R.L, Advanced Accountancy

#### **\*\*STRATEGIES FOR INSTRUCTION**

**\*\* (Offline/online/ both - % of classes engaged in online & offline**

**Online platforms that can be adopted – Moodle, Google meet, google classromm,etc.**

**Lecture/Hands-on training/demonstration/workshop/visit/case studies/peer learning  
Flipped classroom/group discussion/book/article review.....)**

#### **EVALUATION & GRADING**

#### **SCHEME OF EVALUATION**

<b>METHOD OF EVALUATION</b>			
<b>Assessment Methods</b>	<b>Criteria</b>	<b>Marks</b>	<b>Weightage</b>
<b>Formative Assessment (FA)</b>	<b>Attendance</b>	<b>4</b>	<b>25%</b>
	<b>Assignment/Project/Activities/Reports</b>	<b>6</b>	

Summative Assessment (SA)*	Test Paper	30	75%
	Total	40	100

(\*Summative Assessment – Internal/External Evaluation)

### ATTENDANCE

Attendance	Marks
90-100%	4
85-89.9%	3
80-84.9%	2
75-79.9	1
<75%	0

### GRADING POLICY

Grade	Percentage of total marks (FA+SA)
A	80% & above
B	60-79.9%
C	50-59.9%
D	40-49.9%
Not qualified	<40%