

**Syllabus of Open Course**  
PG Department of Commerce  
KAHM Unity Women's College, Manjeri  
5<sup>th</sup>Semester B.Com

**BCM5D03: BASIC ACCOUNTING**

**OBJECTIVES:**

It is intended to enable the students to acquire the basic knowledge of Accounting Principles and Practice. This will help the students to equip themselves with the skill of preparing accounts, trial balance and the financial statements of sole trading concerns.

**Syllabus**

**Module I:** 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)

**Module II:** 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)

**Module III:** Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet - Problems with simple adjustments.

(10 Hours, 10 marks)

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

**Reference Books:**

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.

**COURSE OUTCOMES:** At the end of the course students will be able to apply the Principles of Accounting while recording business transactions and preparing various ledgers accounts and prepares the final accounts of sole trading concerns to evaluate their performance.