

*Revised Syllabus of courses of S.Y.B.A.Programme  
with effect from the Academic Year 2017-2018*

**Applied Courses (AC)**

**SEMESTER – III**

**BOOK KEEPING AND ACCOUNTANCY - Paper I**

**Course Objective:**

- To enable the learners to understand basic understanding of Book Keeping and Accountancy.
- To Provide the analytical ability among arts students and prepare them for employability

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Introduction to Book Keeping and Accountancy</b>	15
2	<b>Double Entry Book Keeping</b>	15
3	<b>Journals</b>	15
4	<b>Cash Book</b>	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction to Book Keeping and Accountancy</b> <span style="float: right;"><b>15</b></span>
	<ul style="list-style-type: none"> <li>a) Concept, Objectives, Importance and utility, Difference between Book-Keeping and Accountancy.</li> <li>b) Basic accounting terminologies, Basis of accounting (Cash and Accrual)</li> <li>c) Theoretical base of Accounting – Concepts, Conventions and Principles.</li> </ul>
<b>2</b>	<b>Double Entry Book Keeping</b> <span style="float: right;"><b>15</b></span>
	<ul style="list-style-type: none"> <li>a) Concept, Fundamentals of double entry Book-Keeping.</li> <li>b) Source documents required for Accounting – Cash and Petty Cash Voucher , Pay-in –Slip, Cash and Credit Memo, Debit and Credit Note ,</li> <li>c) Withdrawal Slip, Cheque (Bearer, Order, Crossed), Bank Pass Book , Bank Statements.</li> </ul>
<b>3</b>	<b>Journals</b> <span style="float: right;"><b>15</b></span>
	<ul style="list-style-type: none"> <li>a) Journal- Meaning , Importance and Utility of Journal , Specimen of Journal,</li> <li>b) Writing of Journal Entries.</li> <li>c) Difference between Journal and ledger.</li> </ul>
<b>4</b>	<b>Cash Book</b> <span style="float: right;"><b>15</b></span>
	<ul style="list-style-type: none"> <li>a) Cash Book with cash column only, Cash book with Cash and Bank Columns.</li> <li>b) Petty Cash Book.</li> <li>c) Information about Other Subsidiary Books. Sales Return Book, Purchase Return Book, Sales Book, Purchase Book.</li> </ul>