

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

Applied Courses (AC)

SEMESTER – IV

BOOKING KEEPING AND ACCOUNTANCY - II

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

Sr. No.	Modules	No. of Lectures
1	Ledger	15
2	Bank Reconciliation Statement	15
3	Depreciation , Provisions , Reserves	15
4	Financial statements of proprietary concerns	15
	Total	60

Sr. No.	Modules
1	Ledger 15
	<ul style="list-style-type: none"> a) Concept, Need and Contents of Ledger, Specimen of Ledger , b) Passing of Entries from Subsidiary Books to Ledger , c) Balancing Ledger Accounts.
2	Bank Reconciliation Statement 15
	<ul style="list-style-type: none"> a) Concept, Need, Importance, Reasons for Difference in Bank Balances, Preparation of Bank Reconciliation Statement. b) Trial balance – Meaning and Purpose, Preparation of Trial Balance from given Balances. c) Introduction to Basic Computer Accounting, Proforma of Bank Pass Book. Pay in Slip.
3	Depreciation , Provisions , Reserves 15
	<ul style="list-style-type: none"> a) Reserves – Concept, Definition, Need and Factors Affecting Depreciation. b) Methods, Straight line method and WDV method, difference between two methods, accounting treatment of depreciation. c) Concept, objectives and difference between provisions and reserves, types of reserves.
4	Financial Statements of Proprietary Concerns 15
	<ul style="list-style-type: none"> a) Preparation of trading account, preparation of Profit and Loss Account , b) Preparation of Balance Sheet. c) Effects of following Adjustments – closing stock, bad and doubtful debts , provision for discount on debtors and creditors, outstanding expenses , prepaid expenses , accrued income, drawings , goods distributed as free samples