



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T.LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai - 400 020, India.

**Affiliated to
University of Mumbai**

Program : SYBA

Proposed Course: BOOK KEEPING & ACCOUNTANCY- I

**Credit Based Semester and Grading System (CBCS) with effect from the
academic year 2019-20**

S.Y.BA. Book Keeping & Accountancy –I Syllabus

Academic year 2019-2020

Semester III			
Course Code	Course Title	Credits	Lectures /Week
AACC301	Book Keeping & Accountancy	03	04

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
AACC401	Book Keeping & Accountancy	03	04

Semester III		
AACC301	Book Keeping & Accountancy (Credits : 03 Lectures/Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ To introduce students to basic concepts of Book-keeping & Accountancy. ➤ To get students acquainted with various Source Documents required for Accounting and Bank Transactions. ➤ To get students acquainted with Journal and Cash Book. <p>Outcomes: Students from the Arts Stream gain basic Accounting knowledge.</p>	
Unit I	<p>Introduction to Book-Keeping & Accountancy</p> <ol style="list-style-type: none"> 1) Concept, Objectives, Importance and Utility, Difference between Book-keeping and Accountancy. 2) Basic Accounting Terminologies 3) Theoretical base of Accounting - Concepts, Conventions & Principles 	15L
Unit II	<p>Double Entry & Book-keeping</p> <ol style="list-style-type: none"> 1) Concepts, Fundamentals of Double Entry Book-keeping 2) Source Documents required for Accounting: <ol style="list-style-type: none"> a) Cash & Petty Cash Voucher; b) Pay-in-Slip; c) Cash & Credit Memo; d) Debit & Credit Note. 3) Withdrawal Slip, Cheque (Bearer, Order, Crossed), Bank Pass Book, Bank Statements. 	15L
	<p>Journal</p> <ol style="list-style-type: none"> 1) Journal – Meaning, Importance and Utility of Journal, Specimen 	15L

Unit III	of Journal 2) Writing of Journal Entries 3) Difference between Journal & Ledger. 4) Journal Proper	
Unit IV	Subsidiary Book 1) Introduction: Meaning, Importance and Utility 2) Specimen of Subsidiary Books 3) Posting of Journal Entries in Subsidiary Books	15L
Textbook: 1. Book – Keeping & Accountancy, L. N. Chopde, CA S. Ghag & Others, 2 nd Edition, 2019-20 Additional References: 1. Maharashtra State Board Text Book		

Evaluation Scheme

[A] Evaluation scheme for Theory courses

I. Continuous Assessment (C.A.) - 40 Marks

- (i) C.A.-I : Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II : Presentations/ Assignments/ Online Test/ Class Tests

II. Semester End Examination (SEE)- 60 Marks