



**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: B.A

Proposed Course: Accountancy (Applied Component)

Semester II

**Credit Based Semester and Grading System (CBGS) with effect
from the academic year 2020-21**

S.Y.B.A. Book Keeping & Accountancy Syllabus

Academic year 2020-2021

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
AACC401AC	Book Keeping and Accountancy	03	04



Semester IV

Course: AACC401AC	Book Keeping & Accountancy (Credits: 03` Lectures/Week: 04)	
	Objectives: <ul style="list-style-type: none"> ➤ To introduce B.A. students to book-keeping and accountancy. ➤ To enable students to prepare and read basic financial statements. Outcomes: Students will know basics of book-keeping	
Unit I	LEDGER AND TRIAL BALANCE: <ol style="list-style-type: none"> 1) Concept, Need and Contents of Ledger, Specimen of Ledger 2) Passing of Entries from Subsidiary books to Ledger 3) Balancing Ledger Accounts 4) Trial Balance: Meaning & Purpose Preparation of Trial Balance from given Balances 	20 L
Unit III	METHODS OF DEPRECIATION: <ol style="list-style-type: none"> 1) a) Straight Line Method of Depreciation b) Written Down Value Method of Depreciation c) Difference between SLM & WDV 2) Simple illustrations of Depreciation and its accounting. 	20 L
Unit IV	FINANCIAL STATEMENTS OF PROPRIETARY CONCERNS: <ol style="list-style-type: none"> 1) Preparation of: <ol style="list-style-type: none"> a) Trading Account b) Profit & Loss Account c) Balance Sheet 2) Effects of following adjustments: Closing Stock, Bad & Doubtful Debts, Provision for Discount on Debtors & Creditors, Outstanding Expenses, Prepaid Expenses, Accrued Income, Drawings and Goods distributed as Free Samples. 	20 L
Reference Books: <ol style="list-style-type: none"> 1) Introduction to Accounting – S.N. Maheshwari; Vikas Publishing House Pvt. Ltd. Noida. 2) Introduction to Accounting – R.L. Gupta; 3) Introduction to Accountancy – T.S. Grewal & S.C. Gupta; S. Chand. 		

Evaluation Scheme

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

(i) C.A.-I: Online Test – 20 Marks of 30 mins. duration

(ii) C.A.-II: Projects/ Presentations/ Open Book Test/Crossword Puzzles- 20 Marks

II. Semester End Examination (SEE)- 60 Marks