

**Semester: I**  
**Paper No: 3**  
**Course Code: 1003**  
**Paper: Financial Accounting**  
**Marks: 100 (Internal 25 + External 75)**  
**Credits: 4**  
**Semester End Examination: 75 Marks**  
**Continuous Internal Evaluation: 25 Marks**  
**Duration of the Exam: 3 hours**

**Internal Evaluation Criteria:**

All modes of internal evaluation should be conveyed to the students in the beginning of the semester.

Criteria	Mode of Evaluation	Marks
Visiting a proprietary manufacturing or trading concern; obtaining Purchase and Sales Book <b>OR</b> Case Study	Purchase and Sales Book evaluation / Case Solution	10
Written Test based on problems on Journal Entries or Final Accounts	Score	15
	<b>Total</b>	<b>25</b>

**Objectives:**

This paper will enable the student to understand the basics of accountancy, learn the use of Computer software packages in preparing final accounts.

Module	No.	Topics	Contact Hours	Weightage (%)
I	1.	Introduction to Book Keeping and Accountancy: Basic terms used in financial accounts. Accounting Concepts and Conventions. (Theory)	07	
	2.	Journal: Meaning, Types, General Journal Problems. Special Journal that is Cash Book.	08	
II	4.	Ledger and Trial Balance: ( Theory and Problems)	05	25
	5.	Bank Reconciliation Statement. (Theory and Simple Problem)	10	
III	6.	Final Accounts of Sole Proprietor and Partnership Firm(theory & simple problems)	15	25

IV	7.	Computerized Accounting: Introduction, Features and Accounting Software.(Tally) version-ERP-9	15	25
		<b>Total</b>	<b>60</b>	<b>100</b>

**Reference Books:**

- 1 Book-keeping and Accountancy, Amitabha Mukherjee & Mohammad Hanif, TMH Publications, 2003
- 2 Book-keeping and Accountancy, Choudhary & Chopde, Seth Publications, 2012
- 3 Book-keeping and Accountancy, Aina Pure, Manan Prakashan, 2012
- 4 Elements of Accounts, T.S. Grewal, S. Chand & Co., 2007