

Veer Narmad South Gujarat University

Bridge Course Syllabus

Financial Accounting

(Syllabus effective from Academic Year 2017-18 onwards)

Objective :

* To impart basic accounting knowledge as applicable to business.

* To impart knowledge of concepts, theories and principles and their application in the subject of accounting.

Course Outcome: The students will come to know the basic concepts of Accounting.

Units	Course Inputs	Weightage
Unit 1	Introduction to Accounting System 1.1. Meaning & Definition of Accounting 1.2. Objectives of Accounting 1.3. Concepts and Features of Book Keeping 1.4. Branches of Accounting 1.5. Basis of Accounting	10%
Unit 2	Accounting Concepts (Dual Aspects, Entity Concept, Cost Concept)	10%
Unit 3	Accounting Equation & Transaction Analysis 3.1. Introduction to Assets, Liabilities, Equities 3.2. Concepts of Transaction Analysis 3.3. Classification of Accounts	20%
Unit 4	Concepts of Book-Keeping 4.1. Introduction of Single Entry System and its advantages/disadvantages 4.2. Introduction of Double Entry System and its advantages 4.3. Types of Business Transaction 4.3.1. Cash Transaction 4.3.2. Credit Transaction 4.3.3. Barter Transaction 4.4. Concepts of important Terminologies: Opening Stock, Closing Stock, Goods, Inventory, Assets, Liabilities, Capital, Debit, Debtors, Creditors, Income, Expenses, Loss, Profit, Credit, Debit.	20%
Unit 5	Journal & Subsidiary Books (With Preliminary examples) 5.1. Journal 5.2. Cash Book 5.3. Petty Cash Book 5.4. Subsidiary Books	20%
Unit 6	Concept of Accounting Mechanism 6.1. Meaning of Ledger 6.2. Types of Ledger 6.3. Trial Balance	20%

Reference Books	<ol style="list-style-type: none">1. Accounting for Management – By Dr. Hawaharlal2. Financial Management - By Dr. S.N. Maheshwari3. Accounting for Management – By S.K. Bhattacharya & John Deardon4. Advanced Accountancy – By S.P. Jain & K.I. Narang5. Implementing Tally 6.3 – By K.K. Nathani – BPB Publication6. Implementing Tally 7.2 – By A.K. Nathani & K.K. Nathani BPB Publication
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