

**SEMESTER-II (Pool-A)**

**COURSE NAME : BASIC ACCOUNTING**

**(CHOI-A01)**

**Number of Credit: - 02**

**Maximum marks: 50**

**Accountancy and Business Statistics**

**Course Contents:**

**Unit-I**

Basic terminology of Accounting, Accounting Cycle, Nature of Accounts.

**Unit-II**

Formats of Vouchers and Accounting Documents (Purchase Ledger, Sales Ledger, Ledger, Cash Books).

**Unit-III**

Capital and Revenue Expenditure, Trial Balance.

**Unit-IV**

Bank Reconciliation Statement: Introduction, Format Cash Flow Statement.

**Unit-V**

Corporate Financial Statements: Profit and Loss Account, Balance Sheet.

**Suggested Readings:**

1. C.A (Dr.) K.M. Bansal and Dr. Ritu Gupta- Taxmann's Basic Accounting.

2. CA G. Sekar & CA B. SaravanaPrasath -Basic of Accounting by Commercial Law Publishers (India) Pvt. Ltd.
3. D.K Goel, Rajesh Goel and Shelly Goel- Accounting by AvichalPublishing Company
4. T.S. Grewal's Double Entry Book Keeping, Accounting for Companies by Sultan Chand.
5. P.C Tulsian and Bharat Tulsian- Tulsian's Accountancy by Srijan Publications.

