

Subject Code: 105
Subject Name: Financial Accounting

Unit I Accounting – Meaning, Objectives and Basic terms.	2 Hrs
Unit II Theoretical base of Accounting concepts and conventions Accounting equations	6 Hrs
Unit III Journal	10 Hrs
Unit IV Ledger- Mechanics of posting to the ledger	5 Hrs
Unit V Subsidiary books: Purchase & Purchase Returns Sales and Sales Returns Cash Book (three column only) Journal proper	8 Hrs
Unit VI Rectification of errors (problems)	10 Hrs
Unit VII Bank Reconciliation statement	7 Hrs
Unit VIII Final accounts of a sole trading Business	12 Hr

Recommended Books:

1. Accounting theory by L.S.Porwal
2. Mr.M.C.Shukla & T.S.Grewal –Fundamentals of Accounting
3. Principles & Practice of Accounting – Mr.Ghosh, Banerjee and Bansal.
4. Book keeping and Accountancy by L.N. Chopade and D.H. Choudhary