

BCA-S404B: BUSINESS ACCOUNTING

UNIT-I

Introduction: Financial Accounting-Definition and scope, objectives of financial accounting, Accounting vs book keeping. Terms used in accounting, users of accounting, information and limitations of Financial Accounting

Conceptual Framework: Accounting Concepts, principles and conventions, accounting standards-concept, objectives, benefits, brief review of accounting standards I India. Accounting policies, Accounting as a measurement discipline, variation principles, accounting estimates.

UNIT-II

Recording of transactions: Voucher system, Accounting process, journals, subsidiary books, ledger, cash book, Bank reconciliation statement, trial balance. Depreciation: Meaning, need and importance of depreciation, methods of charging depreciation

UNIT-III

Preparation of final accounts: Preparation of trading and profit & Loss Account and Balance sheet of sole proprietary business

UNIT-IV

Introduction to Company Final Accounts: Important provisions of companies Act 1956 in respect of preparation of Final Accounts. Understanding of final accounts of a company.

UNIT-V

Computerised Accounting: Computers and financial application, Accounting software packages, an overview of computerized accounting system. Salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining hierarchy of ledger. Generating accounting reports.

PRACTICAL

Paper V: BCA- S405 OOPS LAB

Practical based on Paper-III

Paper VI: BCA- S406 LINUX & WINDOWS LAB

Practical based on Paper-II

Paper VII: BCA- 407A/407B Practical Electives (Choose One)

BCA 407A: ACCOUNTING SOFTWARE LAB

Professional training using TALLY

BCA 407B: ANIMATION LAB

Professional training on Animations

BCA-S408: **Seminar**: Seminar topics to be allotted in the beginning of the course by issuing schedule of seminars including faculty seminars