

Semester-V VAC I	Basics of Computerized Accounting	Course Code: VAC:1
Instruction Hours: 6	Credits:2	Theory Exam Hours :2 Practical Exam Hours:3
Theory - 40 Marks	Practical - 60 Marks	Total Marks: 100

Cognitive Level	K – 1 Recalling K – 2 Understanding K – 3 Applying K - 4 Analyzing K – 5 Evaluating K - 6 Creating	
Course Objectives	The Course aims <ul style="list-style-type: none"> • To impart knowledge on accounting concepts • To make the students to understand journal and ledger • To enable the students to learn trial balance and final accounts • To educate the students about accounting package • To gain knowledge on stock summary 	
UNIT	Content	No. of Hours
I	Introduction to Accounting Introduction – Accounting- Meaning, Definition, Accounting Concepts and Conventions. – Book Keeping and Accounting.	18
II	Journal Types of Accounts – Personal Account, Real Account and Nominal Account -Accounting Rules – Journalising the Transactions. Purchase Book, Purchase Returns Book, Sales Book, Sales Returns Book, Cash Book (Single Column Cash Book only). Ledger Posting– preparation of Trial Balance.	18
III	Final Accounts Final Accounts of sole traders with simple adjustment entries – Trading, Profit and Loss Account and Balance Sheet (Simple Problems only)	18
IV	Accounting Package Introduction to Tally – Company creation – Ledger – Single Multiple – Create, Display, Alter, Delete	18
V	Stock Summary Stock – Group, Categories and Items Condensed and detailed form <ul style="list-style-type: none"> (i) Trial Balance (ii) Profit and Loss account (iii) Balance Sheet (iv) Stock summary 	18
Total		90

Books for Study:

1. Jain & Narang - Principles of Accountancy, S. Chand & Sons., New Delhi,
2. Dr. Reddy. T.S. & Dr. Murthy.A , Financial Accounting, Margham Publications, Chennai, 2012.
3. Gupta R.L. & Radhaswamy , Advanced Accountancy, Sultan Chand & Sons., New Delhi., 2014.

Web references:

- <http://www.principlesofaccounting.com>
- www.ddegjust.ac.in

Course Outcomes**Students will be able to:**

CO 1	Assess the accounting concepts
CO 2	Outline the journal and ledger
CO 3	Gain knowledge on trial balance and final accounts
CO 4	Develop knowledge on accounting package
CO5	Create an understanding on stock summary

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	S	M	S	M	S	M	M	S	M	S	S
CO 2	S	M	S	M	S	S	M	M	S	M	S
CO 3	S	M	S	M	S	M	M	S	M	S	S
CO 4	M	M	S	M	S	S	M	S	S	M	S
CO 5	S	M	S	M	S	M	M	M	M	S	S

S - Strongly Correlated M - Moderately Correlated W – Weakly Correlated N – No Correlation