



**JAI HIND COLLEGE  
BASANTSING INSTITUTE OF SCIENCE  
&  
J.T.LALVANI COLLEGE OF COMMERCE  
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai - 400 020, India.

**Affiliated to  
University of Mumbai**

Program : S.Y.BA.

Proposed Course : BOOK KEEPING AND ACCOUNTANCY - II

**Credit Based Semester and Grading System (CBGS) with  
effect from the academic year 2019-20**

## S.Y.B.A. Book Keeping & Accountancy Syllabus

**Academic year 2019-2020**

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
AACC401	Book Keeping and Accountancy II	03	04

### Semester IV

<b>Course:</b> AACC401	<b>Book Keeping &amp; Accountancy (Credits : 03` Lectures/Week: 04)</b>	
	<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To introduce B.A. students to book-keeping and accountancy.</li> <li>➤ To enable students to prepare and read basic financial statements.</li> </ul> <b>Outcomes:</b> Help the students to know basics of book-keeping & Accountancy	
<b>Unit I</b>	<b>LEDGER AND TRIAL BALANCE:</b> <ol style="list-style-type: none"> <li>1) Concept, Need and Importance of Ledger, Specimen of Ledger</li> <li>2) Preparation of Ledger Accounts</li> <li>3) Trial Balance: Meaning &amp; Objective Preparation of Trial Balance from Ledger Accounts</li> </ol>	<b>20L</b>
<b>Unit II</b>	<b>METHODS OF DEPRECIATION:</b> <ol style="list-style-type: none"> <li>1) a) Straight Line Method b) Written Down Value c) Difference between SLM &amp; WDV</li> <li>2) Simple illustrations of Depreciation and its accounting.</li> </ol>	<b>20 L</b>
<b>Unit III</b>	<b>FINANCIAL STATEMENT OF PROPRIETARY CONCERN:</b> <ol style="list-style-type: none"> <li>1) Preparation of:                             <ol style="list-style-type: none"> <li>a) Trading Account</li> <li>b) Profit &amp; Loss Account</li> <li>c) Balance Sheet</li> </ol> </li> <li>2) Effects of following adjustments: Closing Stock, Bad &amp; Doubtful Debts, Provision for Discount on Debtors &amp; Creditors, Depreciation, Outstanding Expenses, Prepaid Expenses, Accrued Income, Drawings and Goods distributed as Free Samples.</li> </ol>	<b>20 L</b>
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1) Introduction to Accounting – S.N. Maheshwari; Vikas Publishing House Pvt. Ltd. Noida.</li> <li>2) Introduction to Accounting – R.L. Gupta;</li> <li>3) Introduction to Accountancy – T.S. Grewal &amp; S.C. Gupta; S.Chand.</li> </ol>		

## Evaluation Scheme

### I. Continuous Assessment ( C.A.) - 40 Marks

(i) C.A.-I : Test – 20 Marks of 30 mins. duration

(ii) C.A.-II : Projects/ Presentations/ Open Book Test/ Online Test.

### II. Semester End Examination ( SEE)- 60 Marks

