



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 101 – Fundamentals of Accounting
W.E.F. 2023-24**

[Total Marks: External 60 + Internal 40 = 100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. To understand basic concepts of accounting.
2. To know the process of accounting.
3. To understand the Final Accounts of Sole Proprietorship

Unit 1 - Introduction to Accounting (Theory Only) (10 Lectures)

- 1.1 Meaning and Concept of Accounting
- 1.2 Scope of Accounting
- 1.3 Advantages and Limitations of Accounting
- 1.4 Accounting Concepts, Principles and Conventions
- 1.5 Accounting Policies
- 1.6 Terms used in accounting: - Capital, Drawings, Sundry Debtors, Sundry Creditors, Assets, Liabilities, Contra Entry, Bills Receivable, Bills Payable, Suspense Account

Unit 2 - Fundamental of Double Entry Bookkeeping System (Theory Only) (10 Lectures)

- 2.1 Concept of Double Entry Bookkeeping System
- 2.2 Advantages of double Entry Bookkeeping System
- 2.3 Accounting Vs Bookkeeping
- 2.4 Types of Accounts- Personal, Real, Nominal
- 2.5 Golden rules of Accounts
- 2.6 Users of Accounting Information

Unit 3 – Accounting Process (Theory and Simple Practical Problem) (10 Lectures)

- 3.1 Accounting Process
- 3.2 Journal: Meaning, Importance of Journal
- 3.3 Specimen of Journal, Writing of Journal Entries
- 3.4 Ledger: Meaning, Need and Contents of Ledger
- 3.5 Specimen of Ledger, Ledger Posting, Balancing

Unit 4 – Cash Book (Theory and Simple Practical Problem) (10 Lectures)

- 4.1 Meaning & Kinds- Simple Cash Book, Cash Book with Cash and Bank Column
- 4.2 Preparation of Cash Book, Simple Cash Book, Cash Book with Cash and Bank Column
- 4.3 Preparation of Petty Cash Book, Meaning, Types: Simple Petty Cash Book
- 4.4 Types of Cheques, Bearer Cheque, Order Cheque, Cross Cheque

Unit 5 – Final Accounts for Sole Proprietors (Theory and Simple Practical Problem)**(10 Lectures)**

5.1 Meaning, Objectives & Importance

5.2 Preparation of Trading Account, Profit and Loss Account & Balance Sheet

5.3 Adjustments of Closing Stock, Depreciation, Bad Debts & R.D.D, Outstanding Expenses, Prepaid Expenses, Accrued Income & Income Received in Advance

Unit 6 – Corporate Banking (Theory only)**(10 Lectures)**

6.1 Bank Pass Book

6.2 Types of Bank Accounts, Fixed Deposit, Recurring Deposit, Savings Account and Current Account

6.3 Bank Overdraft (BOD)

6.4 Cash Credit (CC)

6.5 Internet Banking: Meaning & Advantages

6.6 Plastic Money: ATM, Debit Card & Credit Card

6.7 RTGS: Real Time Gross Settlement, NEFT: National Electronic Fund Transfer, IMPS.

Exam Pattern -

	Internal(40 Marks)	External (60 Marks)
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Reference Books -

- 1. Financial accounting: By Jane Reimers (Pearson Education)
- 2. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
- 3. Financial Accounting for Management: By Amrish Gupta (Pearson Education)
- 4. Financial Accounting for Management: By Dr. S. N.Maheshwari (Vikas Publishing House)
- 5. Fundamentals of Accounting: S.K Paul