

University of Mumbai



NAAC ACCREDITED

BACHELOR OF ARTS (B.A.)

SEMESTER – III & IV

APPLIED COMPONENT (AC)

BOOK KEEPING & ACCOUNTANCY

PAPER I & II

Choice Based Credit System

To be implemented from AY 2017 - 2018

*Revised Syllabus of courses of S.Y.B.A.Programme
with effect from the Academic Year 2017-2018*

Applied Courses (AC)

SEMESTER – III

BOOK KEEPING AND ACCOUNTANCY - Paper I

Course Objective:

- To enable the learners to understand basic understanding of Book Keeping and Accountancy.
- To Provide the analytical ability among arts students and prepare them for employability

Sr. No.	Modules	No. of Lectures
1	Introduction to Book Keeping and Accountancy	15
2	Double Entry Book Keeping	15
3	Journals	15
4	Cash Book	15
Total		60

Sr. No.	Modules
1	Introduction to Book Keeping and Accountancy 15
	<ul style="list-style-type: none"> a) Concept, Objectives, Importance and utility, Difference between Book-Keeping and Accountancy. b) Basic accounting terminologies, Basis of accounting (Cash and Accrual) c) Theoretical base of Accounting – Concepts, Conventions and Principles.
2	Double Entry Book Keeping 15
	<ul style="list-style-type: none"> a) Concept, Fundamentals of double entry Book-Keeping. b) Source documents required for Accounting – Cash and Petty Cash Voucher , Pay-in –Slip, Cash and Credit Memo, Debit and Credit Note , c) Withdrawal Slip, Cheque (Bearer, Order, Crossed), Bank Pass Book , Bank Statements.
3	Journals 15
	<ul style="list-style-type: none"> a) Journal- Meaning , Importance and Utility of Journal , Specimen of Journal, b) Writing of Journal Entries. c) Difference between Journal and ledger.
4	Cash Book 15
	<ul style="list-style-type: none"> a) Cash Book with cash column only, Cash book with Cash and Bank Columns. b) Petty Cash Book. c) Information about Other Subsidiary Books. Sales Return Book, Purchase Return Book, Sales Book, Purchase Book.

*Revised Syllabus of courses of S.Y.B.A. Programme
with effect from the Academic Year 2017-2018*

Applied Courses (AC)

SEMESTER – IV

BOOKING KEEPING AND ACCOUNTANCY - II

Course Objective:

- To enable the learners to understand basic understanding of Book Keeping and Accountancy.
- To Provide the analytical ability among arts students and prepare them for employability

Sr. No.	Modules	No. of Lectures
1	Ledger	15
2	Bank Reconciliation Statement	15
3	Depreciation , Provisions , Reserves	15
4	Financial statements of proprietary concerns	15
	Total	60

Sr. No.	Modules
1	Ledger 15
	<ul style="list-style-type: none"> a) Concept, Need and Contents of Ledger, Specimen of Ledger , b) Passing of Entries from Subsidiary Books to Ledger , c) Balancing Ledger Accounts.
2	Bank Reconciliation Statement 15
	<ul style="list-style-type: none"> a) Concept, Need, Importance, Reasons for Difference in Bank Balances, Preparation of Bank Reconciliation Statement. b) Trial balance – Meaning and Purpose, Preparation of Trial Balance from given Balances. c) Introduction to Basic Computer Accounting, Proforma of Bank Pass Book. Pay in Slip.
3	Depreciation , Provisions , Reserves 15
	<ul style="list-style-type: none"> a) Reserves – Concept, Definition, Need and Factors Affecting Depreciation. b) Methods, Straight line method and WDV method, difference between two methods, accounting treatment of depreciation. c) Concept, objectives and difference between provisions and reserves, types of reserves.
4	Financial Statements of Proprietary Concerns 15
	<ul style="list-style-type: none"> a) Preparation of trading account, preparation of Profit and Loss Account , b) Preparation of Balance Sheet. c) Effects of following Adjustments – closing stock, bad and doubtful debts , provision for discount on debtors and creditors, outstanding expenses , prepaid expenses , accrued income, drawings , goods distributed as free samples

***Revised Syllabus of Courses of S.Y.B.A.
Programme at Semester III & IV
with effect from the Academic Year 2017-2018***

Reference Books
Advertising
<ol style="list-style-type: none">1. Book –keeping and accountancy standard XI – published by the Maharashtra State Board of Secondary and Higher Education.2. Accountancy – NCERT ,New Delhi for XI standard3. Accountancy –XI CBSE4. Introduction to Accounting – S.N.Maheshwari –Vikas Publishing house Pvt.Ltd. NOIDA

PAPER PATTERN
BOOK KEEPING PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10
(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10
(Any Ten out of Twelve)

Q.2 Write Short Notes on **Any Four out of Six** 20

Q.3 Answer **Any Four** from Q.3 to Q.8 (Four Out of Six)

Q.3, Q.4, Q.5, Q.6, Q.7, Q.8 (Each Question Carries 15 Marks)

(15X4) 60