

**Annai Hajira Women's College**  
Melapalayam Tirunelveli – 627 005



## **Department of Commerce (Batch I)**

**Offers**

**CERTIFICATE COURSE FOR THE ACADEMIC YEAR  
2022 – 2023**

### **Basics in Accounting**

- ❖ **Concepts and Conventions of Accounting**
- ❖ **Journal, Ledger and Trial Balance**
- ❖ **Final accounts preparation**

#### **DETAILS OF THE COURSE**

**Duration:** One year

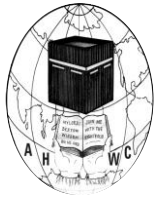
**Eligibility:** All Program Students

**Objective:**

The main objective of the course is to prepare the students for advanced academic studies as well as for careers in Government Sector as well as Private sectors and also in Entrepreneurship.

**Scope of the Course**

Accountant, Manager, Cashier and Entrepreneur



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**Melapalayam, Tirunelveli - 05**



**DEPARTMENT OF COMMERCE (BATCH -I)**  
**CERTIFICATE COURSE**  
**BASICS IN ACCOUNTING**

**Course Code: 2022BIA11**

### **About Course**

Accounting has been called the universal language of business, so it makes sense that all business professionals should be fluent. There's a common misconception that only finance and accounting professionals need to be familiar with accounting concepts, but it is a critical business skill for all professionals. Whether an entrepreneur who needs to prepare financial records for their company, trying to better understand and contribute to organization's financial process, or someone who wants to make sense of own finances, studying basic accounting can provide many benefits. A business owner, studying accounting can put you one step closer to reaching your entrepreneurial goals. Not only will accounting skills make anyone a better decision-maker at work, but also learn to make more evidence-based decisions in our personal life.

### **Pedagogical Outline**

The duration of the course is 30 days which incorporates theory classes, solving problems, Assignments, Quizzes and Internal tests.

### **Eligibility**

The students of any discipline can enrol for this course.

### **Scope of the Course**

With the knowledge of Basics in Accounting the students can work as Accountants, office administrators, Cashiers, managers and also to become an entrepreneur. The students are able to manage their own finance and take effective decisions.



# Annai Hajira Women's College Melapalayam, Tirunelveli - 05



## DEPARTMENT OF COMMERCE (BATCH -I) CERTIFICATE COURSE BASICS IN ACCOUNTING

Certificate Course in Basics in Accounting		
Paper -I	Course Code : 2022BIA11	
Duration : 1 year	Credits :2	Hours: 30

### Course Objective:

The main objective of the course is to prepare the students for advanced academic studies as well as for careers in Government Sector as well as Private sectors and also in Entrepreneurship.

### Course Content

#### Unit –I: Introduction to Accounting

6L

Meaning and Definition of Accounting and Accountancy- Objectives of Accounting- Accounting Principles- Accounting Concepts & Conventions- Types of Accounts.

#### Unit-II : Journal and Subsidiary Books

6L

Meaning of Journal –Recording of Transactions in Journal-Subsidiary Books –Meaning – Types.

#### Unit-III : Ledger and Cash book

6L

Meaning of Ledger – Importance –Posting in Ledger. Meaning of Cash Book- Advantages-Types of Cash Book- Single Column Cash Book- Double Column Cash Book-Triple Column Cash Book.

#### Unit-IV : Trial Balance

6L

Meaning and Objectives of Trial Balance – Preparation of Trial Balance.

#### Unit – V : Final Accounts

6L

Simple Problems with Closing Stock, Outstanding , Prepaid , income accrued, income received in advance, depreciation, interest on capital and interest on drawings (adjustments only).

### Books for Reference:

- 1.M.C.Shukla and T.S.Grewal, Advanced Accountancy – Sulthan Chand & Co, New Delhi.
2. S.P.Jain & L.Narang , Advanced Accountancy ,Kalyani Publisher, New Delhi.



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**DEPARTMENT OF COMMERCE (BATCH I)**  
**CERTIFICATE COURSE**  
**BASICS IN ACCOUNTING**

**Course Outcome:**

After the completion of the course the students are able to:

Course Outcomes	Cognitive level
Understand, describe and explain integrate fundamental concepts in accounting.	R/U
Acquire conceptual knowledge of basics in accounting.	R/ U
Develop the skill of recording financial transactions and preparation of reports.	R / U/ Ap
Equip with the knowledge of accounting process and preparation of Final accounts with various adjustments.	R / U/ Ap / An
<b>Cognitive Level:</b> <b>R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create</b>	