



**UNIVERSITY OF CALICUT**

**Abstract**

Faculty of Commerce and Management Studies-Revised Syllabus of the open course “Basics of Accounting” from the academic year 2017-18-Resolution of the Academic council-implemented-Orders issued

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**G & A - IV - E**

U.O.No. 3035/2017/Admn

Dated, Calicut University.P.O, 04.03.2017

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*Read:-*1.U.O.No.6747/2014/Admn dated 15.07.2014.

2.Minutes of the meeting of the Board of Studies in Commerce (UG) held on 19.10.2016

3.Minutes of the meeting of the Faculty of Commerce and Management Studies held on 30.11.2016

4.Item No.II.A of the Minutes of the meeting of the Academic Council held on 13.12.2016

**ORDER**

As per U.O.read as (1) above, the Regulations, Scheme and Syllabus of B.Com programme under CUCBCSS UG scheme was implemented with effect from 2014-15 admission onwards.

As per paper read as (2) above,the Board of Studies in Commerce (UG) resolved to revise the syllabus of the open course “Basics of Accounting” (BC5D03),offered by Commerce Departments under CUCBSS UG programmes in view of the reduction in the teaching hours per week from three hours to two hours. Also resolved to implement the revised syllabus with effect from the academic year 2017-18.

As per paper read as (3) above,the Faculty of Commerce and Management studies in its meeting held on 30.11.2016, resolved to approve the Minutes of the meeting of the Board of studies held 19.10.2016.

The meeting of the Academic Council held on 13.12.2016, approved the Minutes of the meeting of the Faculty of Commerce and Management Studies held on 30.11.2016 and the Minutes of the various Board of Studies coming under the Faculty vide paper read as (4) above.

Sanction is accorded by the Vice Chancellor to implement the above resolution of the Academic Council.

The following orders are therefore issued.

The syllabus of the open course “Basics of Accounting” (BC5D03) offered by Commerce Departments under CUCBCSS UG programme is revised with effect from the academic year 2017-18, in view of the reduction in the teaching hours per week from three hours to two hours.

(Revised syllabus appended.)

Anuja Balakrishnan  
Deputy Registrar

To

1.The Principals of all affiliated Colleges offering B.Com programme.

2.Controller of Examinations

Copy to; PS to VC/PA to PVC/PA to Registrar/J.R, B.Com/J.R,EX section/Ex Section  
concerned/SF/DF/FC

Forwarded / By Order

Section Officer

## BC5D03 BASIC ACCOUNTING

**Lecture Hours per week: 2**

**Credit: 2**

**Internal: 10, External: 40**

**To come in to force with effect from the academic year 2017-18**

### **Objective:**

- To enable the students to acquire knowledge of Accounting Principles and Practice

### **Module I**

Basic Accounting Concepts: Kinds of accounts – Financial Accounting Vs Management Accounting – Double Entry book keeping – Rules of debit and credit – Preparation of Journal and Ledger accounts – Trial Balance --Problems. 10 Hours

### **Module II**

Subsidiary Books: Cash Book – Types of Cash Book – Sales Return Book – Purchase Return Book – Journal Proper. 10 Hours

### **Module III**

Preparation of Trading and Profit & Loss Account – Balance Sheet – Problems with simple adjustments. 10 Hours

(Theory and Problems may be in the ratio of 30% and 70% respectively)

### **Reference Books:**

1. Grewal T.S., Double Entry Book Keeping
2. Jain and Narang, Advanced Accountancy
3. Shukla and Grewal, Advanced Accountancy
4. Shukla and Radhaswamy, Advanced Accountancy
5. Shukla R.L, Advanced Accountancy.