

## **OPEN COURSE**

Department	: PROFESSIONAL
Subject with code	: BC5D03 BASIC ACCOUNTING
Students to whom it is applicable	: For candidates other than B.Com
Scope or objectives of Subject	: To enable the students to acquire knowledge of Accounting.

### **Syllabus**

#### **Module I:**

Basic Accounting concepts; Kinds of accounts-Double Entry Book keeping-Preparation of Journal and Ledger.

#### **Module II:**

Subsidiary books: Cash book-Types of Cash Book-Purchase Book-Sales Book-Trial Balance.

#### **Module III:**

Final Accounts of sole trading concerns: Trading and Profit and Loss Account –Balance Sheet.