

Course Code: 202-01
Course Title: Computerized Financial Accounting

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Course Title	Computerized Financial Accounting [This is multi-disciplinary/inter-disciplinary category of course. Student can select any course from the basket of courses offered by the institute/college offered by the University under the Multi-Disciplinary courses or Inter-disciplinary courses basket.]
Credit	4
Course Category	Multi Disciplinary Course – 02
Level of Course	100-199 (Foundation / Introductory)
Teaching Per Week	4 Hours
Review/Revision	2022-2023
Implementation Year	A.Y.2023-24
Minimum weeks per Semester	15 (Including Classwork, examination, preparation, holidays etc.)
Purpose of Course	- To impart knowledge about accounting and how the accounts can be maintained using computer software. - This will give an idea to understand the Financial accounting terminologies and the model which is computerized. - [This is constituent discipline of the major courses and it helps learners to acquire core competence in relevant or any other independent courses of their choices. This course may be major specific or other discipline specific. Learner shall have option to choose the course from available pool of courses or from any other institutions as the learner's choice. - Interdisciplinary course can help to gain the skills needed to adapt to a rapidly changing workplace, combining theory with practice to help students develop valuable transferable skills. - Multi-disciplinary course allows the students to understand the power of new ideas. It helps them to develop a pragmatic attitude by allowing them to decide what subjects they will opt for and what could be their possible benefits. They get time to make a decision by calculating the risks & advantages. - Student can opt any one course of multi-disciplinary nature from other than the computer Science and Application faculty. The course will be offered by the institute/college passed by the Board of Studies of University faculties other than the computer science and application faculty.]
Course Objective	The course will give fundamental ideas about the accounting software and as a course study, the students can understand how the accounting software works. It also give an idea about various terminologies related to the computerized financial accounting. - Integration of Knowledge and Skills: One objective of a multidisciplinary course is to foster the integration of knowledge and skills from different disciplines. By combining various areas of study, students can gain a holistic understanding of a particular topic or problem. This objective aims to break down the traditional boundaries between subjects and encourage students to see connections and relationships across different fields. - Promoting Critical Thinking and Problem Solving: Another objective is to enhance students' critical thinking and problem-solving abilities. Multidisciplinary courses often involve complex real-world issues that require a multifaceted approach. By engaging with diverse perspectives and methodologies, students develop the capacity to analyze problems from multiple angles, think creatively, and propose innovative solutions.

	- Enhancing Collaboration and Communication Skills: Collaboration and effective communication are essential skills in today's interconnected world. Multidisciplinary courses aim to cultivate these skills by providing opportunities for students to work collaboratively with peers from different disciplines. Through group projects, discussions, and presentations, students learn how to articulate their ideas, listen actively to others, and collaborate effectively to achieve common goals. This objective prepares students for interdisciplinary work environments and encourages the exchange of ideas across disciplinary boundaries.																																																															
Course Outcome	CO1- After learning this subject student will be able to know the basic concepts of Financial Accounting & use of a good Financial Accounting Software CO2- student will able to learn basic about financial accounting and its concepts CO3- students will able to learn about transaction and types of accounts CO4- student will able to learn the book-keeping concept CO5- student will able to know about the journal and other related details CO6- student will learn about the ledger and trail balance																																																															
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Course Content	Unit 1: Introduction to Accounting System 1.1 Meaning & Definition of Accounting 1.2 Objectives of Accounting 1.3 Concepts and Features of Book Keeping 1.4 Branches of Accounting (Financial Management, Cust) 1.5 Basis of Accounting (Accrual Bases, Cash Bases) 1.6 Accounting Concepts Unit 2: Accounting Equation & Transaction Analysis 2.1 Introduction to Assets, Liabilities, Equities 2.2 Concepts of Transaction Analysis 2.3 Classification of Accounts (Real Account, Personal Account, Nominal Account) Unit 3: Concepts of Book-Keeping 3.1 Introduction of Single Entry System and advantages/disadvantages 3.2 Introduction of Double Entry System and its advantages 3.3 Types of Business Transaction 3.4 Concepts of important Terminologies : Opening Stock, Closing Stock, Goods, Inventory, Assets, Liabilities, Capital, Debit, Debtors, Creditors, Income, Expenses, Loss, Profit, Credit, Debit. Unit 4: Journal & Subsidiary Books (With Preliminary examples) 4.1 Meaning of Journal 4.2 Format of Journal 4.3 Concept of format of cash Book																																																															

	4.4 Concept and format of Petty cash Book 4.5 Concept of format of Purchase Sale, Purchase Return and Sale Return Book Unit 5: Concepts of Accounting Mechanism 5.1 Meaning and Definition of Ledger 5.2 Types of Ledger 5.3 Trial Balance and its objectives
Reference Books	1. Accounting for Management – By Dr. Jawaharlal 2. Financial Management – By Dr. S. N. Maheshwari 3. Accounting for Management – By S. K. Bhattacharya & John Dearden 4. Advanced Accountancy – By S. P. Jain & K. I. Narang 5. Implementing Tally 6.3 – By K. K. Nathani – BPB Publication 6. Implementing Tally 7.2 – By A. K. Nathani & K. K. Nathani BPB Publication
Teaching Methodology	Classwork, Discussion, Self Study, Seminars and/or Assignment
Evaluation Method	50% Internal assessment 50% External assessment