

Anekant Education Society's  
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.

[Autonomous]

**Certificate Course in Fundamental Accounting and Banking [Department of BBA]**

Academic Year 2022-2023

**Content /Syllabus of Course**

**A) COURSE OBJECTIVES:**

1. To understand the meaning, scope, and fundamentals of accounting.
2. To explore various accounting concepts, principles, and conventions.
3. To gain knowledge of accounting policies and their significance.
4. To learn journal, ledger, trial balance, and financial statement preparation.
5. To get acquainted with financial software used in companies.
6. To understand the importance of savings and banking products.
7. To explore modern banking services, including digital channels and schemes.

**B) COURSE OBJECTIVES:**

**CO1:** Develop a comprehensive understanding of accounting principles and practices.

**CO2:** Apply accounting concepts in preparing financial statements.

**CO3:** Analyze capital and revenue transactions and their impacts.

**CO4:** Gain hands-on experience with financial software.

**CO5:** Identify the need for savings and different banking products.

**CO6:** Utilize various banking services and digital channels efficiently.

**CO7:** Understand key financial schemes like NEFT, RTGS, PPF, and mobile banking.



## Theory

### Content /Syllabus of Course

Unit No	Topics	No of lecture
1.	<ul style="list-style-type: none"><li>➤ Meaning and Scope of Accounting</li><li>➤ Accounting Concepts</li><li>➤ Accounting Principles</li><li>➤ Conventions and Standards Concepts: Objective, Benefits</li></ul>	2 hours
2.	<ul style="list-style-type: none"><li>➤ Accounting Policies</li><li>➤ Accounting as a Measurement.</li></ul>	2 hours
3.	<ul style="list-style-type: none"><li>➤ Journals</li><li>➤ Ledgers and Trial Balance</li><li>➤ Capital and Revenue; Expenditure and Receipts; Contingent Assets and Contingents Liabilities</li></ul>	2 hours
4	<ul style="list-style-type: none"><li>➤ Preparation of Profit and Loss Account, Balance Sheet.</li><li>➤ Introduction of Financial Software used in Companies.</li></ul>	2 hours
5	<ul style="list-style-type: none"><li>➤ Why saving are needed?</li><li>➤ Banking.Products and Types of Account</li><li>➤ Banking Services Delivery Channels</li><li>➤ Bank Branch,ATM</li><li>➤ Bank Mitra with Micro ATM</li><li>➤ Internet Banking</li></ul>	2 hours
6	<ul style="list-style-type: none"><li>➤ National Electronic Fund Transfer(NEFT)</li><li>➤ Real Time Gross Settlement(RTGS)</li><li>➤ National Pension Scheme</li><li>➤ Public Provident Fund(PPF)Scheme</li><li>➤ Bank on your mobile</li><li>➤ Mobile Banking</li></ul>	2 hours
<b>TOTAL THEORY HOURS</b>		<b>12</b>



## Practical

### Content /Syllabus of Course

Practical No	Practical Topics	No of lecture
1.	<ul style="list-style-type: none"><li>➤ Tally Software</li><li>➤ Creation Accounting ledger and Voucher</li><li>➤ How to create journal entries</li></ul>	3 hours
2.	<ul style="list-style-type: none"><li>➤ Financial Statements-company act 2013 and 1956.</li><li>➤ Cash Book</li><li>➤ How to create Cost Sheet</li></ul>	3 hours
3.	<ul style="list-style-type: none"><li>➤ How to create Trial Balance</li><li>➤ Accounting Skill Assessments</li><li>➤ Financial Services</li></ul>	3 hours
4	<ul style="list-style-type: none"><li>➤ Accounting Software</li><li>➤ Xero Software</li><li>➤ Quick book Online</li></ul>	3 hours
5	<ul style="list-style-type: none"><li>➤ Fresh Book</li><li>➤ Sap Booking and Financial Services</li><li>➤ Banc5</li></ul>	3 hours
6	<ul style="list-style-type: none"><li>➤ Finacle</li><li>➤ Types of Banking Cheque</li><li>➤ IMPS, NEFTY, RTGS</li></ul>	3 hours
	<b>TOTAL PRACTICAL HOURS</b>	<b>18</b>



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