

Dayananda Sagar College of Arts, Science and Commerce
Department of Commerce and Management (UG)-BBA/B.Com

Date: 25/06/2018

Student Circular

Dear students,

All the students of I Sem and V Sem BCom and BBA are hereby informed on the commencement of Add-on Programme, due to be scheduled from **3rd July 2018** onwards on the courses attached below.

Note: Attendance is mandatory to receive the completion certificate

Sl.No	Add-On Courses	Semester & Programme
1	Financial Accounting	I Sem Bcom
2	Income Tax	V Sem BCom
3	Banking and Insurance	I Sem BBA
4	Introduction to Banking and Financial Markets	V Sem BBA


Signature of IQAC Co-Ordinator




Signature of Principal
Principal,
Dayananda Sagar College of Arts,
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K.S. Layout, Bangalore - 560 078.

Financial Accounting

Accounting helps the decision-makers of a company to make effective choices, by providing information on the financial status of the business. Today, accounting is used by everyone and a good understanding of it is beneficial to all. Accountancy act as a language of finance. To understand accounting efficiently it is important to understand the different aspects of accounting i.e. **Economic Events, Identification, Measurement, Recording, and Communication, and Interested Users of Information**. The course mainly focuses on the theoretical framework of Accounting, Accounting Process, Preparation of Financial Statements, Understanding and Interpretation of Financial Statements that helps the different stakeholder to understand and interpret the financial position of business in a very transparent and fair manner. This course also focuses on the emerging need of computer accounting in the present business environment as the use of technology helps in accuracy, reliability and security of financial information on the basis of which policy decisions are taken.

Financial Accounting	
BLOCK 1: THEORETICAL FRAMEWORK	
Week-1	Unit-1: Nature and Scope of Accounting
Week-2	Unit-2: Accounting Process and Rules
Week-3	Unit-3: Accounting Principles Unit-4: Accounting Standards
BLOCK 2: ACCOUNTING PROCESS	
Week-4	Unit-5: Journal and Ledger
Week-5	Unit-6: Subsidiary Books
Week-6	Unit-7: Trial Balance and Rectification of Errors

BLOCK 3: FINAL ACCOUNTS

Week-7	Unit-8: Depreciation
Week-8	Unit-9: Final Accounts-I
Week-9	Unit-10: Final Accounts-II

BLOCK 4: HIRE PURCHASE AND INLAND BRANCHES

Week-10	Unit-11: Hire Purchase Accounts-I
Week-11	Unit-12: Hire Purchase Accounts-II
Week-12	Unit-13: Branch Accounts-I
Week-13	Unit-14: Branch Accounts-II

BLOCK 5: CONSIGNMENT AND JOINT VENTURES

Week-14	Unit-15: Consignment Accounts-I
	Unit-16: Consignment Accounts-II
Week-15	Unit-17: Joint Venture Accounts

BLOCK 6: COMPUTERIZED ACCOUNTING

Week-16	Unit-18: Introduction to Computer Accounting and Creation of Company
Week-17	Unit-19: Creating Masters
Week-18	Unit-20: Voucher Entries and Invoicing
	Unit-21: Preparation of Reports

Books and references

- IGNOU Study Material on the course of “Financial Accounting” of B.Com (CBCS) Programme
- Grewal and Shukla (2020). Financial Accounting: Published by S. Chand (Sultan Chand Publications), Delhi
- Hrishikesh Chakraborty (2018). Advanced Accountancy, Published by Oxford University Press.
- Fundamentals of Advanced Accounting R.S.N Pillai and Bagavathi, S (2020). Published by S Chand Publications
- Jain S.P and Narang K.L. (2020). Financial Accounting Published by Kalyani Publishers, Delhi.

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14	18CQC41014	AJAY A	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>	<i>Ajay</i>
15	18CQC41015	AKANKSHA M RAJ	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>	<i>Akanksha</i>
16	18CQC41016	AKARSH K	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>	<i>Akarsh</i>
17	18CQC41017	AKASH KUMAR B	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>
18	18CQC41018	AKASH N	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>
19	18CQC41019	AKASH P SHETTY	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>	<i>Akash</i>
20	18CQC41020	AMANDEEP SINGH	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>	<i>Amandeep</i>
21	18CQC41021	AMITH KUMAR GOWDA	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>	<i>Amith</i>
22	18CQC41022	ANANYA N N	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>	<i>Ananya</i>
23	18CQC41023	ANJAN H V	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>	<i>Anjan</i>
24	18CQC41024	ANKIT KUMAR	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>	<i>Ankit</i>
25	18CQC41025	ANNAPURNA ROY	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>	<i>Annapurna</i>
26	18CQC41026	ANSUMAN GOGOI	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>	<i>Ansuman</i>
27	18CQC41027	ANUJ GUPTA	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>	<i>Anuj</i>
28	18CQC41028	ANURADHA SACHDEV	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>	<i>Anuradha</i>
29	18CQC41029	ANUSHA B	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>	<i>Anusha</i>
30	18CQC41030	ARAVIND KUMAR V	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>	<i>Aravind</i>

SIGNATURE OF THE TRAINER::

Shalini

[Signature]
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Shavige Malleshwara Hills, KS layout , Bangalore 111

B.Com/ BBA Department

ADD-ON COURSE

This certificate is awarded to

Ms. A Shree Vaishnavi

bearing register no. **18CQC41001** has successfully completed
the Add-on Course titled **Financial Accounting** conducted for
30 hours from 03.07.2018 - 15.09.2018

Trainer

HoD

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ADD-ON COURSE

This certificate is awarded to

Mr. Abdul Farzuk

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ADD-ON COURSE

This certificate is awarded to

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ADD-ON COURSE

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Trainer

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ADD-ON COURSE

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ADD-ON COURSE

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ADD-ON COURSE

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ADD-ON COURSE

This certificate is awarded to

Mr. Adarsh CA

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ADD-ON COURSE

This certificate is awarded to

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bearing register no. **18CQC410010** has successfully completed
the Add-on Course titled **Financial Accounting** conducted for
30 hours from 03.07.2018 - 15.09.2018

Trainer

HoD

Principal