

Course Code	Course Title	H	C	I	E	T
17U3DAC3	FINANCIAL ACCOUNTING	3	3	25	75	100

Objectives:

- To impart the knowledge of computerized financial management.
- Learning the concepts of accounts and accounting software.

Unit – I :Introduction to Accounting (9 hours)

Principles of Book keeping – Day Books and Ledgers – Cash Book – Petty Cash Book – Trial Balance.

Unit – II :Preparation of Final Accounts (9 hours)

Preparation of Trading and Profit & Loss Account – Preparation of Balance Sheet (Simple Problems only)

Unit – III :Ratio Analysis (9 hours)

Meaning – Importance – Types - Liquidity Ratios - Solvency Ratio - Activity Ratios. (Simple problems only)

Unit – IV :Preparation of Accounts through Accounting Software (9 hours)

Creation of Company – Creation of Group – Creation of Ledger.

Unit – V: Voucher Creation and Display of Final Accounts in Accounting Software (9 hours)

Creation of Vouchers - Types of Voucher – Alteration of Voucher – Deletion of Voucher .
Preparation of Final Accounts through Tally – Trial Balance – Profit and Loss Account – Balance Sheet at the Gateway of Tally - Methods of showing Balance sheet.

Text Book:

1. Dr. S.A.N Shazuli Ibrahim, Financial Accounting – I, PASS Publications, Madurai.
2. Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, Chennai.

Books for Reference

1. S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.
2. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
3. Nellai Kannan C, “*Tally*”, 2004, Nels Publications.
4. Shraddha Singh & Navneet Mehra, “*Tally.ERP 9- Power of Simplicity*”, 2014, ITC Publication.