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, Dayahanda Sagar College of Arts, Science & Commerce K.S. Layout, Bangalore - 560 078.

Beng

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 Events, Identification, Measurement, i.e. **Economic** 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	-k-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:	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.

Signature of Ordinator



Dayananda Sagar College of Arts, Science & Commerce K.S. Layout, Bangalore - 560 078.



Dayananda Sagar College of Arts, Science, and Commerce

Department of Commerce & Management (UG)

V Sem BCom

17

Add-on Course: 2018-2019



Name of the Course: Financial Accounting

Duration: 30 Hrs

Name of the Trainer: Prof. Shalini Kumari Rawani

SI.	Register No	Students Name	03.07.2018	07.07.2018	14.07.2018	21.07.2018	28.07.2018	04.08.2018	11.08.2018	18.08.2018	08.09.2018	15.09.2018
No.		nings '	12:30 pm - 3:30 pm	12:30 pm 3:30 pm								
	No. of	fHours	3	3	3	13	3	. 3 .	3	3	3	3
1	18CQC41001	A SHREE VAISHNAVI	A.Shee	A. Shree	A. Shee	A. Shee	A. 8hau	A.guere	A. Share	AShee	Agures	Agree
2	18CQC41002	ABDULFARZUK	A	A	A	A	A	A.	A	A	A	A
3	18CQC41003	ABHIJIT KAR	Be	Æ	A	A	A	A	A	Æ	*	ŧ
4	18CQC41004	ABHISHEK G GOWDA	Abt	PEK.	Ela	apt	Q1	000	AD0	ADD -	Able	AD
5	18CQC41005	ABHISHEK J G				10						
6	18CQC41006	ABHISHEK N	di	din	an	An	de	du	· An	du	de	An
7	18CQC41007	ABHISHEK T	Thi	Abri	Ath	Ath	ABLI	Abbi	ABLI	Abbi	ACH	AG
8	18CQC41008	ABHISHEK U S	Abhi	Abhi	Abhi	Abhi	Abhi	Abhi	Elbh:	Abhi	Abhi	Abhi
9	18CQC41009	ADARSH C A	Adve	Ab	AD	Ados	tobes	Ade	ABL	Ads	Acq	Acb
10	18CQC41010	ADHISHESH AROOP P	Adhith	Adhith	Adhiet	Adhis		Adhisto	Adher A.	Altuch	Allacha	Adhick
11		ADITHYA P	Are	An	Aur	An	Aver	Aux	ANT	Drug.	Aus	An.
12	18CQC41012	AIMAN FATHIMA	Aine	Agge	Arimen	Memor	perade			Aimed		Plager
13	18CQC41013	AISHWARYAK	ASF.	8	Gr	0	-	T	A	A	1	7

Semester: I

											1	
<u> </u>		1	The	112	1 100	had	1		how	-	to	19
14	18CQC41014	AJAY A	186	The	QUE.	00	Chir	LODI	000	anos.	For	d.87-1
15	18CQC41015	AKANKSHA M RAJ	AT 19	- Dry	· bato	-1-10	Nº D	Stro	1 to	States	44192	(find
16	18CQC41016	AKARSH K	1 Sto	A	44	JA	1.1	-14	TA	Ar	AF	F#
17	18CQC41017	AKASH KUMAR B	Herenthers	trance	Alenhours	Akazum	skanes	Hasherd	fichiles	Axence	Kophes	Hund
18	18CQC41018	AKASH N	MAR	-Min	NE	N	NO	NUB	NO	MO	FMA	NO
19	18CQC41019	AKASH P SHETTY	S.	A SI	29	43	A.S.	0 2	00	d 8	18	12
20	18CQC41020	AMANDEEP SINGH	Jan Mar	duning	Avrine	Chores-	type	Churz.	No.	and.	w?-	dus
21	18CQC41021	AMITH KUMAR GOWD	A Other	any	strif.	Energ	any	dky.	Kly	day	fil.	AK3
22	18CQC41022	ANANYA N N	Ar	A	A	4	A	-	4	4	4	4
23	18CQC41023	ANJAN H V	0-	0	a	Q	8	A	.00	e	a	4
24	18CQC41024	ANKIT KUMAR	Ankit	mkit	Ankit	Ankit	Ankit	Ankit	Ankit	Anket		Aneit
25	18CQC41025	ANNAPURNA ROY	A.	des .	K.	K	16	t	to	5	*.	t
26	18CQC41026	ANSUMAN GOGOI	1	- Allo	de	AD	de	a de		all.	KP.	12P
27	18CQC41027	ANUJ GUPTA	Chap	chry	dry	drig	Any	Juni	Anni	ani	Any	any
28	18CQC41028	ANURADHA SACHDEY	11	- Chart	and	(ms)	duit	chie	ant	w	Cher	1 AM
29	18CQC41029	ANUSHA B	Thus	dia.	áns.	que	p:	Au	-	due	dis	chiz.
30	18CQC41030	ARAVIND KUMAR V	VANS	Var.	Values.	velous.	2 Am	Veres	viter	Vertra	Verter.	Vet.

0 (ernal

Bengalun 560 111

OSCI

SIGNATURE OF THE TRAINER ...

Signature of IQAC Co-Ordinator

Signature of Principal

Principal, Dayahanda Sagar College of Arts, Science & Commerce K.S: Layout, Bangalore - 560 078.



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

alia

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abdul Farzuk

bearing register no. 18CQC41002 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alion

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhijit Kar

bearing register no. 18CQC41003 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alion

Principal

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek G Gawda

bearing register no. 18CQC41004 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alion

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek

bearing register no. 18CQC41005 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alia

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek M

bearing register no. 18CQC41006 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alion

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek

bearing register no. 18CQC41007 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alion

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek US

bearing register no. 18CQC41008 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alion

Principal

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Adarsh CA

bearing register no. 18CQC41009 has successfully completed the Add-on Course titled Financial Accounting conducted for 30 hours from 03.07.2018 - 15.09.2018

alia

Trainer

HoD



ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek Aroop PA

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

alion

Trainer

HoD