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Course 202 - 1: Computerized Financial Accounting

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 its advantages/ disadvantages
	    3.2. Introduction of Double Entry System and its advantages
	    3.3. Types of Business Transaction
	        3.3.1. Cash Transaction
	        3.3.2. Credit Transaction
	        3.3.3. Barter 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 and format of cash Book
	    4.4. Concept and format of Petty cash Book
	    4.5. Concept and format of Purchase, Sale, Purchase Return and Sale Return Book
	Unit 5. Concept of Accounting Mechanism
	    5.1. Meaning and Definition of Ledger
	    5.2. Types of Ledger
	    5.3. Trial Balance and its objectives

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