

TECNIA INSTITUTE OF ADVANCED STUDIES
Grade 'A' Institute
Department of Information, Communication & Technology
Bachelor of Computer Applications (BCA)
Scheme and Syllabus (w.e.f. AS 2021-22)

COURSE CODE: BCA 224

COURSE NAME: PRINCIPLES OF ACCOUNTING LEARNING

OBJECTIVES:

In this course, the learners will be able to develop expertise related to the following:

1. To get the knowledge about the important concepts & characteristics of accounting.
2. To study the application of accounting in the general business environment.

PRE-REQUISITES: None. COURSE

OUTCOMES (COs):

After completion of this course, the learners will be able to:-

CO#	Detailed Statement of the CO
CO1	Basic accounting knowledge, accounting equations, accounting concepts & convention.
CO2	Rules of debit & credit, journal, ledger, trial balance.
CO3	Final A/c's (Trading A/c, Profit & Loss A/c, Balance Sheet) without adjustment & with adjustment.
CO4	Sub division of Journal: Cash Journal, Petty Cash Book, Purchase Journal, Purchase Return Journal, Sales Journal, Sales Return Journal.
CO5	Inventory valuation, Inventory System, Methods of valuation of Inventories (FIFO, LIFO & Weighted Average Method).
CO6	Depreciation concept & causes, Method of recording depreciation & Method of providing depreciation.