

Mar Thoma College, Chungathara  
Research&Post Graduate Dept. Of Commerce  
Certificate Course: Diploma in Basic Accounting

Syllabus

Module I

Accounting-basic concepts and principles-kinds of accounts-rules of debit and credit-Single entry Vs Double entry book keeping-preparation of journal and ledger accounts.

10Hours

Module II

Subsidiary books-cash book-types of cash book-sales return book-purchase return book-journal proper- Trial Balance-rules-preparation.

10Hours

Module III

Preparation of Trading and Profit & Loss Account-Balance Sheet.

10Hours

Reference Books:

- 1.Grewal T.S, Double Entry Book Keeping
2. Jain and Narang, Advanced Accountancy
- 3.Shukla and Grewal, Advanced Accountancy
- 4.Shukla and Radhaswamy, Advanced Accountancy
5. Shukla R.L, Advanced Accountancy