



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Entrepreneurship Development

Course / Subject Code : BV03006051

Course / Subject Name : Accounting Practise

w. e. f. Academic Year:	2025-26
Semester:	3
Category of the Course:	Core Course

Prerequisite:	Desire to Learn
Rationale:	This course will help student to develop understanding of flow of transaction and basic accounting process.

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Understand Accounting Basics and procedure of Accounting
02	Understand Why and How Accounts are important for any entity
03	Understand Concept of Income, Expenditure, Assets, Liabilities, etc
04	Understand Journal Entries and Ledger posting of various business transactions and How to prepare day books, cash & bank books and Trial Balance.

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
0	0	0	2	-	-	50	-	50

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Prepare purchase book from two cash bills.	12	30
2.	Prepare a Simple Ledger Account ,	12	20
3.	Prepare simple cash book for multiple transactions. Use hypothetical data for opening balance, various expenses made and income generated through sales.	12	30
4.	Prepare A trial Balance account from hypothetical data	12	20
	Total	48	100



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Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
15	5	15	5	5	5

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

References/Suggested Learning Resources:

(a) Books:

1. ICAI Modules for CA Foundation and Intermediate Courses
2. Fundamentals of Accounting, Grewal's Accountancy by M.P. Gupta & B.M. Aggrawal
3. Fundamentals of Accounting by P.C. Tulsian and Bharat Tulsian, McGraw Hill Publication
4. Principles & Practice of Accounting, by Dr. S. K. Agrawal CA Manmeet Kaur, Taxmann's Publication

(b) List of Journals / Periodicals / Magazines / Newspapers, etc.:

1. The Chartered Accountant Student
2. Indian Journal of Accounting
3. The Economic Times
4. Accounting Today
5. BCA Journal- Bombay Chartered Accountant's Journal

Teaching Method:

1. Case Discussion
2. Projects and Assignments
