

1	Name of Course	<b>CERTIFICATE COURSE IN ELEMENTS OF BOOK KEEPING</b>																																									
2	Course Code	<b>408110</b>																																									
3	Max. Nos. of Student	25 Students																																									
4	Duration	6 Months																																									
5	Type	Part Time																																									
6	Nos. of Days / Week	6 Days																																									
7	Nos. of Hours /Days	4 Hrs																																									
8	Space Required	Laboratory = 300 Sq feet Class Room = 200 Sq feet <b>TOTAL = 500 Sq feet</b>																																									
9	Entry Qualification	<b>VII<sup>th</sup> Passed</b>																																									
10	Objective Of Syllabus/ introduction	To train the students in various commercial activities.																																									
11	Employment Opportunity	<b>1. <u>A) WAGE EMPLOYMENT</u></b> 1) Accountant 2) Assistant accountant 3) Account clerk 4) Clerk 5) Cashier																																									
12	Teacher’s Qualification	M.Com (B.Ed)																																									
13	Training System	Training System Per Week <table><tr><td><b>Theory</b></td><td><b>Practical</b></td><td><b>Total</b></td></tr><tr><td>6 Hours</td><td>18 Hours</td><td>24 Hours</td></tr></table>							<b>Theory</b>	<b>Practical</b>	<b>Total</b>	6 Hours	18 Hours	24 Hours																													
<b>Theory</b>	<b>Practical</b>	<b>Total</b>																																									
6 Hours	18 Hours	24 Hours																																									
14	Exam. System	<table><tr><th>Sr. No.</th><th>Paper Code</th><th>Name of Subject</th><th>TH/PR</th><th>Hours</th><th>Max. Marks</th><th>Min. Marks</th></tr><tr><td>1</td><td>40811011</td><td>Elements of Book Keeping</td><td>TH- I</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40811021</td><td>Book Keeping</td><td>PR-I</td><td>6 hrs.</td><td>200</td><td>100</td></tr><tr><td>3</td><td>40811022</td><td>Data Entry in Book Keeping</td><td>PR-II</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td></td><td></td><td><b>TOTAL</b></td><td></td><td></td><td><b>400</b></td><td><b>185</b></td></tr></table>							Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Min. Marks	1	40811011	Elements of Book Keeping	TH- I	3 hrs.	100	35	2	40811021	Book Keeping	PR-I	6 hrs.	200	100	3	40811022	Data Entry in Book Keeping	PR-II	3 hrs.	100	50			<b>TOTAL</b>			<b>400</b>	<b>185</b>
Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Min. Marks																																					
1	40811011	Elements of Book Keeping	TH- I	3 hrs.	100	35																																					
2	40811021	Book Keeping	PR-I	6 hrs.	200	100																																					
3	40811022	Data Entry in Book Keeping	PR-II	3 hrs.	100	50																																					
		<b>TOTAL</b>			<b>400</b>	<b>185</b>																																					

# SYLLABUS

## Theory Paper – I (Elements of Book Keeping )

Sr.No.	Chapter	Contents
1	Book-keeping	Need, objects, importance & utility
2	Journal	Utility, importance ,objects & rules of journaling
3	Ledger	Need, objects, importance, utility & rules of debit and credits
4	Cash book	Meaning, definition, types and importance of cash-book
5	Subsidiary book	Meaning, definition, types and importance
6	Book-keeping	Meaning, Definition, Elements of Book-keeping & features of Book-keeping
7	Journal	Meaning, Definitions, Transactions & Rules of journalizing , Journal entries
8	Ledger	Rules of debit credit, classification of Accounts & Problems
9	Cash book	Cash, Bank, Discount Transaction of Receipts & Transaction of Payments, Problems
10	Subsidiary book	Purchase book, Sales book, Purchase return book, Sales return book, Problems

## Practical Paper – I Book-Keeping

- 1) Draw the format of Journal
- 2) Draw the format of Ledger.
- 3) Draw the format of Cash Book.
- 4) Draw the format of Subsidiary Book.
- 5) Collect & Draw the different types of Vouchers.

## Practical Paper – II Data Entry in Book Keeping

- 1) Draw the journal format entering the transaction and prepare journal.
- 2) Draw the ledger format, posting the transaction and prepare the ledger accounts.
- 3) Draw the cash book & Recording, the receipts & payments.
- 4) Prepare the different types of subsidiary books.
- 5) Collect the different types of documents for e.g.Voucher, debit note, credit note, receipt, bill, etc.

**List of Tools & Equipments :**

- 1) A Computer with latest technology.
- 2) Calculators.

**List of Books recommended :**

- 1) Book-keeping – By Prof. L.N Chopade  
By Prof. D.H.Chaudhari
- 2) Book-keeping and accountancy – By Prof. J R Batlibai
- 3) Elements of Book keeping – By Prof. Jayshree Khotibhaskar

\*\*\*\*\*