

**MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION EXAMINATION,
MUMBAI - 51**

1	Name of Course	CERTIFICATE COURSE IN ELEMENTS OF FINANCE																																								
2	Course Code	408109																																								
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 <u>Class Room = 200 Sq feet</u> TOTAL = 500 Sq feet																																								
9	Entry Qualification	VIIth Passed																																								
10	Objective Of Syllabus/ introduction	To train the students in various commercial activities.																																								
11	Employment Opportunity	1. Accounts clerk 2. Accounts executive 3. Book- keeper 4. Data entry operator																																								
12	Teacher’s Qualification	B.Com (B.Ed)																																								
13	Training System	Training System Per Week <table border="1"><tr><td>Theory</td><td>Practical</td><td>Total</td></tr><tr><td>6 Hours</td><td>18 Hours</td><td>24 Hours</td></tr></table>						Theory	Practical	Total	6 Hours	18 Hours	24 Hours																													
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14	Exam. System	<table border="1"><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>40810911</td><td>Elements of Commerce, Book Keeping & Accountancy</td><td>TH-I</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40810921</td><td>Commerce & Book Keeping</td><td>PR-I</td><td>6 hrs.</td><td>200</td><td>100</td></tr><tr><td>3</td><td>40810922</td><td>Accountancy</td><td>PR-II</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td></td><td></td><td>TOTAL</td><td></td><td></td><td>400</td><td>185</td></tr></table>						Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Min. Marks	1	40810911	Elements of Commerce, Book Keeping & Accountancy	TH-I	3 hrs.	100	35	2	40810921	Commerce & Book Keeping	PR-I	6 hrs.	200	100	3	40810922	Accountancy	PR-II	3 hrs.	100	50			TOTAL			400	185
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SYLLABUS

Theory Paper – I - Elements of Commerce, Book Keeping & Accountancy

Chapter	Contents
Chapter - 1 Introduction to Business	Meaning of business Types of business (Industry & Commerce) Types of Industries Features of business Objectives of business.
Chapter – 2 Evolution of Commerce	Introduction, Stages of evolution- Hunting stage, Pastoral stage, Barter stage, Village economy, World economy, Industrial revolution.
Chapter – 3 Evolution of Money	Introduction, Barter system, Types of Money, Features of Money, Functions of Money
Chapter – 4 Trade	Introduction and Meaning, Types of trade Internal Trade, Whole sale trade, Retail trade.
Chapter – 5 Aids to Trade.	Introduction, meaning & types. Aids to trade- Banking, Insurance, Communication, Transport, Packaging, Warehousing, Advertising and Marketing.
Chapter -6 Basic Accounting Terminology	Introduction, Definitions of important terms, Meaning, Objectives and utility of Book-Keeping
Chapter – 7 Accounting Concepts, Conventions and Principles	History of Account System, Accounting principles, Accounting concepts, accounting conventions
Chapter – 8 Principles of Double Entry Book-keeping	System of accounting, Advantages of double entry system, limitations of computers in modern age of marketing,
Chapter – 9 Classification of Accounts	Types of accounts, difference between real accounts and nominal accounts, rules for debit and credit
Chapter – 10 Study of source documents	Introduction, Source documents, Types of vouchers like cash memo, credit memo, bill, receipt, expense voucher, invoice etc
Chapter – 11 Journal	Meaning and definition of Journal, Accounting cycle and books of accounts, source documents, definition of journal, features of journal, utility of journal
Chapter – 12 Journal Entries	How to journalise, steps in converting transactions into journals entries, rules of journalizing, form of a journal, explanation of form of a journal, points to be remembered while passing journal entries, explanation of some important transactions, illustrations.
Chapter – 13 Ledger	Meaning, need of a ledger, nature of a ledger, standard form of a ledger, ledger posting, importance of posting, posting process, the mechanics of posting, points to be remembered while preparing ledger accounts, balancing an account.
Chapter – 14 Subsidiary Books	Introduction, meaning, advantages of subsidiary books, types of subsidiary books.
Chapter – 15 Subsidiary Books in detail	Purchase Book, trade discount, basics of writing a purchase book, posting of the purchase book, sales book, basis of recording transactions in sales book, posting of the sales book, purchase return book, debit note, sales return book, credit note.

Practical Paper – I

Commerce & Book Keeping

Chapter – 1

1. Preparation of charts on various business activities.
2. Visit to small scale industry.
3. Visit to an agency shop.

Chapter – 2

1. Charts on stages of evolution of commerce
2. Visit to near by village to observe
3. Visit to Adivasi village to study the barter system.

Chapter – 3

1. Chart on evolution of money
2. Visit to museum to see different currency.
3. Visit to a bank.

Chapter – 4

1. Charts on trade.
2. Visit to whole sale market.
3. Visit to different retail stores.

Chapter -5

1. Charts on Aids to trade
2. Visit to road transport organization
3. Visit to Post office.
4. Collection of documents for aids to trade.

Chapter -6

1. Various terms used in book-keeping

Chapter -7

1. Basic accounting principles
2. Accounting concepts and conventions

Chapter -8

1. Double entry system basics

Chapter -9

1. Types of accounts
2. Golden rules of accounts

Chapter -10

1. Preparation of various documents
2. Preparation of vouchers like cash Memo, credit memo, bill etc
3. Filling of printed documents

Practical Paper – II

Accountancy

Chapter – 1

1. Preparation of journal
2. Recording of different types of transactions

Chapter – 2

1. Preparing format of a journal
2. Recording of journal entries

Chapter -3

1. Preparing format of a ledger
2. Recording transactions in Ledger Accounts

Chapter -4

1. Preparation of Format of purchase book
2. Preparation of format of Sales Book
3. Preparation of format of purchase return book
4. Preparation of format of sales return book

Chapter – 5

1. Recording transactions in purchase book
2. Recording transactions in sales book
3. Recording transactions in purchase return book
4. Recording transaction in sales return book

Infrastructure Requirements :

1. A Class room (Lecture Hall) with seating capacity of 25 students.
2. Tables, benches, chairs and Black board
3. A Computer with latest technology.
4. A set of Reference books.
5. A Cupboard.
