



**MTM COLLEGE OF ARTS, SCIENCE AND
COMMERCE
VELIYANCODE**

**CERTIFICATE COURSE ON CERTIFIED
MANUAL ACCOUNTING PROGRAMME**

**DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES**



MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE VELIYANCODE

TITLE OF THE PROGRAMME: CERTIFICATE COURSE ON CERTIFIED MANUAL ACCOUNTING PROGRAMME

Number of Contact Hours: 30 hrs

Course evaluation: External 40 marks + Internal 10 marks (written examination)

Course Description:

This course is designed to provide students with a comprehensive understanding of manual accounting principles and practices. In an era where digital technologies dominate financial processes, this course offers a foundational knowledge of manual accounting methods, which remains essential for individuals pursuing careers in finance, auditing, and business management.

Objectives: - This course aims to equip the students with skills for preparing books of accounts of business organization. It also aims to enrich the financial statements of proprietary organizations.

Learning Outcomes: On completing the course students will be able to:

1. Discuss and apply fundamental accounting concepts, principles and conventions

2. Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business.

PROGRAMME SYLLABUS

MODULE 1: INTRODUCTION OF ACCOUNTING

Meaning of Accounting, objectives of accounting, characteristics of accounting, basic accounting terms, users of accounting information.

(2 hours)

MODULE 2: RECORDING OF BUSINESS TRANSACTIONS

Vouchers, accounting equations, rules of debit and credit , recording of transaction books of original entry, journal, ledger and trial balance,

(13 hours)

MODULE 3: PREPARATION OF FINANCIAL STATEMENT

Trading and Profit and loss account (gross profit /loss, net profit /loss), Balance sheet: classification of assets and liabilities (without adjustments simple problems only).

(15 hours)

Reference

Jain&Narang: financial accounting

