

Paper Code: MS 214	Paper: Accountancy For Engineers	L	T/P	C								
Paper ID:		2	0	2								
Prerequisite Paper: None												
Marking Scheme :												
1. Teacher's Continuous Evaluation : 25 marks												
2. Term and Theory Examinations : 75 marks												
Instructions for paper setter												
1. There should be 9 questions in the term end examinations question paper.												
2. The first (1st) question should be compulsory and cover the entire syllabus. This question should be objective, single line answers or short answer type questions of total 15 marks.												
3. Apart from question one which is compulsory, rest of the paper shall consists of four units as per the syllabus. Every unit shall have two questions covering the corresponding unit of the syllabus. However, the student shall be asked to attempt only one of the two questions in the unit. Individual questions may contain up to 5 sub-parts/sub-questions. Each unit shall have a marks weightage of 15.												
4. The questions are to be framed keeping in view the learning objectives of course/paper. The standard /level of the questions to be asked should be at the level of the prescribed text book.												
5. The requirement of (scientific) calculators/log tables/data-tables may be specified if required.												
Course Objectives :												
1.	To teach the principles of accountancy											
2.	To teach preparation of trial balance.											
3.	To teach preparation of final accounts.											
4.	To teach depreciation handling											
Course Outcomes (CO)												
CO 1	Understand the principles of accountancy											
CO 2	Ability to understand journal entry, preparation of balance sheet and trial balance											
CO 3	Ability to understand final account statement											
CO 4	Ability to model depreciation.											
Course Outcomes (CO) to Programme Outcomes (PO) mapping (scale 1: low, 2: Medium, 3: High)												
CO/PO	PO01	PO02	PO03	PO04	PO05	PO06	PO07	PO08	PO09	PO10	PO11	PO12
CO 1	-	-	-	-	-	2	2	2	-	-	3	2
CO 2	-	-	-	-	-	2	2	2	-	-	3	2
CO 3	-	-	-	-	-	2	2	2	-	-	3	2
CO 4	-	-	-	-	-	2	2	2	-	-	3	2
UNIT – I												
Objectives and Nature of Accounting, Definitions and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches, Limitation.												
Accounting Principles, Accounting Concepts and Conventions.												
UNIT – II												
Journal entries, Compound Journal Entries, Opening Entry, Ledger Posting and Trial Balance, Preparation of Ledger, Posting, Cash Book, Sales and Purchase Book and trial Balance.												
UNIT – III												
Preparation of Final Accounts with Adjustment, Trading Account, Profit and Loss Account, Balance Sheet. Green Accounting, Social Responsibility Accounting, Accounting ethics												
UNIT – IV												
Concept of Depreciation, Causes and Features of Depreciation, Depreciation Accounting, Fixation of Depreciation Amount, Methods of recording Depreciation, methods of providing Depreciation, Depreciation Policy.												
Textbook:												
1. S. N. Maheshwari, Suneel K. Maheshwari and Sharad K. Maheshwari, "Financial Accounting for BBA", Vikas Publishing House, 2018.												
References:												
1. S. N. Maheshwari, Suneel K. Maheshwari and Sharad K. Maheshwari, "Financial Accounting", Vikas Publishing House, 2018.												

2. S. Chakraborty and N.S. Roy, "Accounting and Finance for Engineers", Lawpoint Publications, 2016.
3. Y. P. Singh, "Accounting and Financial Management for I.T. Professional", New Age International, 2007.
4. P.C. Tulsian, "Financial Accounting", Pearson, 2002.