

Rayat Shikshan Sanstha's  
**Arts, Science & Commerce, College, Mokhada**  
**Department of Commerce**  
**Short Term Course –Accounting Practices**  
**Board of Studies – 2020 – 21**

Sr. No.	Designation	Name of the person
1	Chairman	Dr. Jadhav J.G. (Principal)
2	Member	Prof. Warghade J. B. (Head of Commerce Department)
3	Member	Dr. Hemant Mukane ( Expert)
4	Member	Prof. Gaikwad P. V. ( Co-ordinator)
5	Member	Dr. Mamlayya A.B. (IQAC Co-ordinator)

**Minutes of the Meeting**

Board of Studies meeting of the Short term Course of Certificate Course in Accounting Practices was conducted on 17-06-2020 at 12.00 PM in the Department of Commerce. The following members were present in the meeting.


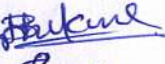


Following Points are discussed in this meeting.

1. Syllabus formation of Business Accounting short term course.
2. Dissemination of work
3. Encouragement of Student
4. Exam of short term course

Co- Ordinator



Members

Warghade J.B. -   
Dr. H.B. Mukane -   
Prof. Gaikwad, - P.V. -   
Dr. Mamlayya A.B. - 

  
**Principal**  
Arts Science and Commerce College,  
Mokhada, Dist. Palghar





Rayat Shikshan Sanstha's

**Arts, Science & Commerce, College, Mokhada**


**Department of Commerce**

**Short Term Course –Accounting Practices**

**Notice**

**Date – 01/07/2020**

All the students of F.Y. B.Com. Classes are hereby informed the department of Commerce organizes a Short Term Course of Certificate Course in Business Accounting So, Interested student contact to Prof. Gaikwad P.V. till 30<sup>th</sup> July 2020 for the admission for this course.

  
Course Co-ordinator  
Short Term Course

  
Head / विभागप्रमुख  
Department of Commerce / वाणिज्य विभाग

  
Principal  
Arts, Science & Com. College  
Mokhada. Dist. Palghar





**AC 11/03/2016**

**Item No. 4.11**



**Rayat Shikshan Sanstha's**  
**Arts, Science & Commerce College, Mokhada**  
**Department of Commerce**  
**Academic Year:-2013-14**  
**Career Oriented Certificate Course**  
**IN**  
**Advanced Accounting Practices**

**1. TITLE OF THE COURSE: -**

Career Oriented Certificate Course in Advanced Accounting Practices

**2. COURSE GOAL: -**

When you have successfully completed this course, you will understand and able to apply correct accounting procedures to various business transactions. This will provide a foundation for working in a position that requires an accounting background.

**3. OBJECTIVES OF THE COURSE:-**

1. To know and understand accounting terminology.
2. To understand the framework of accounting, forms of business organization, and standards for accounting.
3. To demonstrate correct accounting procedures.
4. To complete business applications using accounting concepts.
5. To make accounting adjustments and valuation.
6. To utilize accounting procedures related to all types of business organizations.
7. To use computerized accounting system to complete accounting transactions.



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**4. DURATION OF THE COURSE**

- i) Theory :- 12 Credits (180Hours)
- ii) Practical :- 08 Credits (120Hours)
- iii) No. of Credits:-20 (300 Hours)

**5. Syllabus**

Sr. No.	Name of the Module	Credits Allotted
1	Introduction to Book keeping and Accountancy	03
2	Journal ,Ledger, Subsidiary Books and Trial Balance	03
3	Preparation of Final Accounts	03
4	Accounting for Decision Making	03
5	Cost Accounting	03
6	Computerized Accounting with Tally 9.0	05

**Module wise Detailed Syllabus**

Sr. No	Name of the Module & Content	Credits Allotted
1	<p><b>Introduction to Book keeping and Accountancy</b></p> <p>- Basic Accounting Terminologies            Bookkeeping,Accountancy,Transaction,Debtors,Creditors,Baddebts,Doubtful Debts, Goodwill, Insolvency, Outstanding Expenses, Prepaid Expenses ,Income Received in Advance ,Income Receivable ,Bank Overdraft ,Current Assets, Current Liabilities ,Fixed Assets, Capital, Drawings ,Cash Discount, Trade Discount etc.</p> <p>-Accounting Principles:-Concepts and Conventions            Generally Accepted Principles of Accountancy</p> <p><b>Accounting Concepts</b></p> <ol style="list-style-type: none"> <li>1. Going Concern Concept</li> <li>2. Accounting Period Concepts</li> <li>3. Concept of matching Cost against revenues</li> <li>4. Cost Concept</li> <li>5. Realisation Concept</li> <li>6. Accrual Concept</li> </ol> <p><b>Accounting Conventions</b></p> <ol style="list-style-type: none"> <li>1. Convention of Conservatism</li> </ol>	03





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	<p>2. Convention of Materiality 3. Convention of Disclosure 4. Convention of Consistency</p> <p><b>-Branches of Accounting</b></p> <p>1. Financial Accounting 2. Management Accounting 3. Cost Accounting 4. Social Accounting</p> <p><b>-Types of Accounts :-</b> Personal Account, Real Account and Nominal Account.</p> <p><b>-Golden Rules of Accountancy:-</b> Rules for Personal Account, Real Account and Nominal Account.</p> <p><b>-Accounting Standards in India</b></p> <p>1. Formation of the Accounting Standards Board 2. Scope and Functions of Accounting Standards Board 3. Accounting Standards issued by ICAI</p>	
2	<p><b>Journal, Ledger, Subsidiary Books and Trial Balance</b></p> <p>- Preparation of Journal - Preparation of Ledger Accounts - Preparation of Subsidiary Books Purchase Book, Sales Book, Return Inwards Book, Return Outwards Book, Cash Book, Journal Proper - Preparation of Trial Balance</p>	03
3	<p><b>Preparation of Final Accounts</b></p> <p>- Expenditure a) Capital, (b) Revenue -Receipts a) Capital (b) Revenue -Preparation of Trading Account, Profit and Loss Account and Balance Sheet -Adjustments Outstanding Expenses, Prepaid Expenses, Income Received in Advance, Income Receivable, Goods distributed as free sample, Goods destroyed by fire, Closing Stock, Depreciation, Purchase/Sale of Fixed Asset, Bad debts Written Off, Unrecorded Purchases/Sales, Interest on Capital and Drawings, etc - Preparation of Final accounts of Sole Trader, Partnership Firm and Company (Basics)</p>	03
4	<p><b>Accounting for Decision Making</b></p> <p>- Study of Balance sheet and Income statement/Revenue statements in</p>	03



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	<p><b>Vertical form suitable for analysis</b></p> <p><b>-Tools of analysis of Financial Statements</b></p> <p>(i) Trend analysis</p> <p>(ii) Comparative Statement</p> <p>(iii) Common Size Statement</p> <p><b>- Ratio Analysis</b></p> <p><b>(A) Balance Sheet Ratios</b></p> <p>(i) Current Ratio</p> <p>(ii) Liquid Ratio</p> <p>(iii) Stock Working Capital Ratio</p> <p>(iv) Proprietary Ratio</p> <p>(v) Debt Equity Ratio</p> <p>(vi) Capital Gearing Ratio</p> <p><b>(B) Revenue Statement Ratios</b></p> <p>(i) Gross profit Ratio</p> <p>(ii) Expenses Ratio</p> <p>(iii) Operating Ratio</p> <p>(iv) Net Profit Ratio</p> <p>(v) Net Operating profit Ratio</p> <p>(vi) Stock Turnover Ratio</p> <p><b>(C) Combined Ratios</b></p> <p>(i) Return on Capital Employed (Including Long term Borrowings)</p> <p>(ii) Return on Proprietor's Fund</p> <p>(iii) Return on Equity Capital</p> <p>(iv) Earnings per Share (EPS)</p> <p>(v) Price Earnings Ratio (P/E Ratio)</p> <p>(vi) Divided Pay Out Ratio</p> <p>(vii) Debt Service Ratio</p> <p>(viii) Debt Service coverage Ratio</p> <p>(ix) Debtor Turnover Ratio</p> <p>(x) Creditor Turnover Ratio</p>	
5	<p><b>Cost Accounting</b></p> <p><b>-Introduction to Cost Accounting</b></p> <p>(i) Objectives and scope of Cost Accounting</p> <p>(ii) Cost centers and Cost units</p> <p>(iii) Cost classification for stock valuation, Profit measurement, Decision making and control</p> <p>(iv) Coding system -Cost Ascertainment:-</p> <p><b>-Material Cost</b></p> <p>(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification</p> <p>(ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stock</p>	03

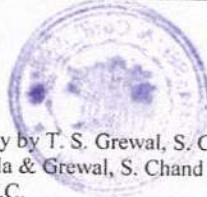




<p>taking and perpetual inventory (iii) Inventory accounting - <b>Labour Cost</b> (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilization of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes - <b>Overheads</b> Functional analysis — Factory, Administration, Selling, Distribution, Behavioral analysis — Fixed, Variable, Semi variable cost - <b>Preparation of Cost Sheet</b> - <b>Marginal Costing :-</b> Meaning, application, Contribution, Breakeven analysis and profit volume graph - <b>Standard Costing:-</b> Various types of standards, Setting of standards, Basic concepts of material and Labour variance analysis.</p>	
<p>6 <b>Computerized Accounting with Tally 9.0</b></p> <ul style="list-style-type: none"> <li>- Role of Computer in Accounting.</li> <li>- Features of Computerised Accounting System</li> <li>- Accounting Packages :-Electronic Spreadsheets, Data Base, Tally</li> <li>- Introduction to Tally 9.0</li> <li>- Features</li> <li>- Creation of Company</li> <li>- Grouping and Maintaining hierarchy and ledgers</li> <li>- Primary Groups</li> <li>- Classification of Debtors/Creditors Codification</li> <li>- Maintaining Ledgers- Creation of a Single Ledger</li> <li>- Creation of Multiple Ledgers</li> <li>- Voucher Entries</li> <li>- Ledger, Trial Balance and Financial Statements</li> <li>- Various Report using Tally 9.0.</li> </ul>	05

## 6. Reference Books:-

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi.
3. Practical Costing:-Tulsian P.C.






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4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai.
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Cost and Management Accounting:-Ravi Kishore.
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paperl Back Compendium of Statement & Standard of Accounting, ICAI.
10. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai.
11. Cost Accounting:-Jain and Narang.
12. Company Accounting Standards by Shrinivasan Anand, TaxmanPublication.
13. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
14. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
15. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai.
16. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi .

  
(Mr. Bhave A.V.)

Coordinator

Career Oriented Certificate Course

in Advanced Accounting Practices

  
**Principal**  
Rayat Shikshan Sanstha  
Arts, Science & Com. College  
Mokhada, Dist. Thane







Rayat Shikshan Sanstha's  
Arts, Science & Commerce College Mokhada, Tal-Mokhada, Dist-Palghar.  
Department Of Commerce

A Short Term course in Accounting Practices

Online Time Table

(2020-2021)

Time	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
11.00 to 12.00	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad
12.00 to 1.00	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad	Prof. P.V. Gaikwad

  
Co Ordinator

  
Head / HOD  
Department of Commerce / वाणिज्य विभाग

  
Principal  
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Rayat Shikshan Sanstha's

Arts, Science & Commerce College Mokhada, Tal-Mokhada, Dist-Palghar.



Department Of Commerce

Short Term course- Certificate course in Accounting Practices

Enrollment List - 2020-21


Sr. No.	Name of the Students	Class
1	Bhadange Ajay Dasharath	F.Y.B.Com.
2	Bharmol Tushar Hiranman	F.Y.B.Com.
3	Bhusare Yogesh Jayram	F.Y.B.Com.
4	Dakhane Ajay Jagannath	F.Y.B.Com.
5	<b>Damse Harshada Ananta</b>	F.Y.B.Com.
6	<b>Damse Lalita Shivram</b>	F.Y.B.Com.
7	Dhondaga Manoj Shankar	F.Y.B.Com.
8	Dhum Darshan Dipak	F.Y.B.Com.
9	Digha Jagdish Kamlakar	F.Y.B.Com.
10	Girandhale Nilesh Prakash	F.Y.B.Com.
11	Govind Hemant Jayram	F.Y.B.Com.
12	Govind Suraj Somnath	F.Y.B.Com.
13	Govind Yashwant Deu	F.Y.B.Com.
14	Jadhav Akshay Jayram	F.Y.B.Com.
15	Kashid Ashok Tulshiram	F.Y.B.Com.
16	Korade Manoj Parshuram	F.Y.B.Com.
17	Korda Bharat Kisan	F.Y.B.Com.
18	Lachake Vijay Hari	F.Y.B.Com.
19	Mali Nandkoshor Shankar	F.Y.B.Com.
20	<b>Mali Nisha Nanu</b>	F.Y.B.Com.
21	Mali Vishal Shriram	F.Y.B.Com.
22	Nikhade Ajay Kashinath	F.Y.B.Com.
23	Nikhade Ankit Kashinath	F.Y.B.Com.
24	Palve Sagar Shivram	F.Y.B.Com.
25	Pardhi Vishal Vittal	F.Y.B.Com.
26	Patil Ajay Arvind	F.Y.B.Com.
27	Patil Harshad Prakash	F.Y.B.Com.
28	Shid Ramesh Shankar	F.Y.B.Com.



29	Valavi Ankush Chandar	F.Y.B.Com.
30	Vale Amit Mahadu	F.Y.B.Com.
31	<b>Warghade Diya Mohan</b>	F.Y.B.Com.
32	<b>Yele Chhakuli Keshav</b>	F.Y.B.Com.
33	Zinjurde Ravindra Ananta	F.Y.B.Com.



*Course coordinator*

  
**Head / विभागप्रमुख**  
Department of Commerce / वाणिज्य विभाग

  
**PRINCIPAL**  
Arts, Science & Com. College  
Mokhada, Dist. Palghar































16	Korade Manoj Parshuram	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>	<del>Manoj</del>
17	Korda Bharat Kisan	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>	<del>Bharat</del>
18	Lachake Vijay Hari	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>	<del>Vijay</del>
19	Mali Nandkoshor Shankar	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>	<del>Nandkoshor</del>
20	Mali Nisha Nanu	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>	<del>Nisha</del>
21	Mali Vishal Shiram	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>
22	Nikhade Ajay Kashinath	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>
23	Nikhade Ankit Kashinath	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>	<del>Ankit</del>
24	Palve Sagar Shivram	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>	<del>Sagar</del>
25	Pardhi Vishal Vittal	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>	<del>Vishal</del>
26	Patil Ajay Arvind	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>	<del>Ajay</del>
27	Patil Harshad Prakash	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>	<del>Harshad</del>
28	Shid Ramesh Shankar	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>	<del>Ramesh</del>
29	Valavi Ankush Chandar	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>	<del>Ankush</del>
30	Vale Amit Mahadu	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>	<del>Amit</del>
31	Warghade Diya Mohan	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>	<del>Diya</del>
32	Yeale Chhakuli Keshav	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>	<del>Chhakuli</del>
33	Zinjurde Ravindra Ananta	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>	<del>Ravindra</del>
34	Achhari Atul Suresh	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>	<del>Atul</del>

*Suresh*

Course Co-ordinator



**PRINCIPAL**  
Arts Science and Commerce College  
Mokhada, Dist. Palghar







16	Korade Manoj Parshuram	Mue	Ajus	Ajus	Ajus	Ajus	Ajus	Ajus	Ajus
17	Korda Bharat Kisan	Bharad	Bharad	Bharad	Bharad	Bharad	Bharad	Bharad	Bharad
18	Lachake Vijay Hari	Lachake	Lachake	Lachake	Lachake	Lachake	Lachake	Lachake	Lachake
19	Mali Nandkoshor Shankar	Mali	Mali	Mali	Mali	Mali	Mali	Mali	Mali
20	Mali Nisha Nanu	Mali	Mali	Mali	Mali	Mali	Mali	Mali	Mali
21	Mali Vishal Shriram	Mali	Mali	Mali	Mali	Mali	Mali	Mali	Mali
22	Nikhade Ajay Kashinath	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade
23	Nikhade Ankit Kashinath	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade	Nikhade
24	Palve Sagar Shivram	Palve	Palve	Palve	Palve	Palve	Palve	Palve	Palve
25	Pardhi Vishal Vittal	Pardhi	Pardhi	Pardhi	Pardhi	Pardhi	Pardhi	Pardhi	Pardhi
26	Patil Ajay Arvind	Patil	Patil	Patil	Patil	Patil	Patil	Patil	Patil
27	Patil Harshad Prakash	Patil	Patil	Patil	Patil	Patil	Patil	Patil	Patil
28	Shid Ramesh Shankar	Shid	Shid	Shid	Shid	Shid	Shid	Shid	Shid
29	Valavi Ankush Chandar	Valavi	Valavi	Valavi	Valavi	Valavi	Valavi	Valavi	Valavi
30	Vale Amit Mahadu	Vale	Vale	Vale	Vale	Vale	Vale	Vale	Vale
31	Warghade Diya Mohan	Warghade	Warghade	Warghade	Warghade	Warghade	Warghade	Warghade	Warghade
32	Yele Chhakuli Keshav	Yele	Yele	Yele	Yele	Yele	Yele	Yele	Yele
33	Zinjurde Ravindra Ananta	Zinjurde	Zinjurde	Zinjurde	Zinjurde	Zinjurde	Zinjurde	Zinjurde	Zinjurde
34	Achhari Atul Suresh	Achhari	Achhari	Achhari	Achhari	Achhari	Achhari	Achhari	Achhari

*Suresh*

Course Co-ordinator



*M. Suresh*  
Principal

Arts Science and Commerce College  
Mokhada, Dist. Palghar



Class – F. Y. B.Com.

Month - March - 2021

Sr. No.	Name of the Students	19-3-2021	20-3-2021	22-3-2021	23-3-2021	24-3-2021	25-3-2021	26-3-2021	27-3-2021
1	Bhadange Ajay Dasharath	<del>AD Bhadange</del>	<del>AD Bhadange</del>	<del>AD Bhadange</del>	<del>AD Bhadange</del>	<del>AD Bhadange</del>	<del>AD Bhadange</del>	<del>AD Bhadange</del>	<del>AD Bhadange</del>
2	Bharmol Tushar Hiranman	<del>Bharmol</del>	<del>Bharmol</del>	<del>Bharmol</del>	<del>Bharmol</del>	<del>Bharmol</del>	<del>Bharmol</del>	<del>Bharmol</del>	<del>Bharmol</del>
3	Bhusare Yogesh Jayram	<del>Bhusare</del>	<del>Bhusare</del>	<del>Bhusare</del>	<del>Bhusare</del>	<del>Bhusare</del>	<del>Bhusare</del>	<del>Bhusare</del>	<del>Bhusare</del>
4	Dakhane Ajay Jagannath	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>
5	Damse Harshada Ananta	<del>H.A. Damse</del>	<del>H.A. Damse</del>	<del>H.A. Damse</del>	<del>H.A. Damse</del>	<del>H.A. Damse</del>	<del>H.A. Damse</del>	<del>H.A. Damse</del>	<del>H.A. Damse</del>
6	Damse Lalita Shivram	<del>Damse</del>	<del>Damse</del>	<del>Damse</del>	<del>Damse</del>	<del>Damse</del>	<del>Damse</del>	<del>Damse</del>	<del>Damse</del>
7	Dhondaga Manoj Shankar	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>	<del>AD</del>
8	Dhum Darshan Dipak	<del>Dhum</del>	<del>Dhum</del>	<del>Dhum</del>	<del>Dhum</del>	<del>Dhum</del>	<del>Dhum</del>	<del>Dhum</del>	<del>Dhum</del>
9	Digha Jagdish Kamalakar	<del>Digha</del>	<del>Digha</del>	<del>Digha</del>	<del>Digha</del>	<del>Digha</del>	<del>Digha</del>	<del>Digha</del>	<del>Digha</del>
10	Girandhale Nilesh Prakash	<del>Girandhale</del>	<del>Girandhale</del>	<del>Girandhale</del>	<del>Girandhale</del>	<del>Girandhale</del>	<del>Girandhale</del>	<del>Girandhale</del>	<del>Girandhale</del>
11	Govind Hemant Jayram	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>
12	Govind Suraj Somnath	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>
13	Govind Yashwant Deu	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>	<del>Govind</del>
14	Jadhav Akshay Jayram	<del>Jadhav</del>	<del>Jadhav</del>	<del>Jadhav</del>	<del>Jadhav</del>	<del>Jadhav</del>	<del>Jadhav</del>	<del>Jadhav</del>	<del>Jadhav</del>
15	Kashid Ashok Tulshiram	<del>Kashid</del>	<del>Kashid</del>	<del>Kashid</del>	<del>Kashid</del>	<del>Kashid</del>	<del>Kashid</del>	<del>Kashid</del>	<del>Kashid</del>











Rayat Shikshansh Sanstha's  
Arts, Science & Commerce, College, Mokhada Dist. Palghar



Department of Commerce

Short Term / Certificate Course in Business Accounting Exam -2020-21

Time: 2 Hrs.

Marks :50

- 
1. Accounting provides data or information on
    - A) Income and cost for the managers
    - B) Financial conditions of the institutions
    - C) Company's tax liability for a particular year
    - D) All the above
  
  2. Long term assets without any physical existence but, possessing a value are called
    - A) Intangible assets
    - B) Fixed assets
    - C) Current assets
    - D) Investments
  
  3. The assets that can be easily converted into cash within a short period, i.e., 1 year or less are known as
    - A) Current assets
    - B) Fixed assets
    - C) Intangible assets
    - D) Investments
  
  4. Copyrights, Patents and Trademarks are examples of
    - A) Current assets
    - B) Fixed assets
    - C) Intangible assets
    - D) Investments
  
  5. The debts which are to be repaid within a short period (a year or less) are referred to as,
    - A) Current Liabilities
    - B) Fixed liabilities
    - C) Contingent liabilities
    - D) All the above
  
  6. Gross profit is
    - A) Cost of goods sold + Opening stock
    - B) Sales – cost of goods sold
    - C) Sales – Purchases
    - D) Net profit – expenses
  
  7. Net profit is calculated in which of the following account?
    - A) Profit and loss account
    - B) Balance sheet
    - C) Trial balance
    - D) Trading account
  
  8. In order to find out the value of the closing stock during the end of the financial year we,
    - A) do this by stocktaking
    - B) deduct the cost of goods sold from sales
    - C) deduct opening stock from the cost of goods sold
    - D) look in the stock account
  
  9. Which of these best explains fixed assets?
    - A) Are bought to be used in the business
    - B) Are expensive items bought for the business
    - C) Are items which will not wear out quickly
    - D) Are of long life and are not purchased specifically for resale





10. The charges of placing commodities into a saleable condition should be charged to

- A) Trading account
- B) P & L a/c
- C) Balance Sheet
- D) None of the above

11. Suppliers personal a/c are seen in the

- A) Sales Ledger
- B) Nominal ledger
- C) Purchases Ledger
- D) General Ledger

12. If you want to ensure that your money will be secured if cheques sent are wasted in the post, you should

- A) Always pay by cash
- B) Cross your Cheques 'Account Payee only, Not Negotiable.'
- C) Always get the money in person
- D) Not use the postal service in future

13. Discounts received are

- A) Buyer of goods granted discount by seller
- B) Deducted when we receive cash
- C) Given by us when we sell goods on credit
- D) None of these

14. Sales invoices are first entered in

- A) The Cash Book
- B) The Purchases Journal
- C) The Sales Journal
- D) The Sales Account

15. Entered in the Purchases Journal are

- A) Discounts received
- B) Purchases invoices
- C) Payments to suppliers
- D) Trade discounts

16. At the balance sheet date, the balance on the Accumulated Provision for Depreciation Account is

- A) Simply deducted from the asset in the Balance Sheet
- B) Transferred to Profit and Loss Account
- C) Transferred to the Asset Account
- D) Transferred to Depreciation Account

17. If we take goods for own use we should

- A) Debit Drawings Account, Credit Purchases Account
- B) Debit Drawings Account: Credit Stock Account
- C) Debit Sales Account: Credit Stock Account
- D) Debit Purchases Account: Credit Drawings Account

18. When a petty cash book is kept there will be

- A) No entries made at all in the general ledger for items paid by petty cash



C) Fewer entries made in the general ledger

D) More entries made in the general ledger

19. If a trial balance totals do not agree, the difference must be entered in

A) The Profit and Loss Account

B) A Nominal Account

C) The Capital Account

D) A Suspense Account

21. If it is required to maintain fixed capitals then the partners' shares of profits must be

A) Credited to capital accounts

B) Debited to capital accounts

C) Debited to partners' current accounts

D) Credited to partners' current accounts

21. A business organized as a separate legal entity is a

a) corporation. b) proprietor. c) government unit. d) partnership.

22. Which of the following is not one of the three forms of business organization?

a) Corporations b) Partnerships c) Proprietorships d) Investors

23. Which of the following would not be considered an internal user of accounting data for the Xanadu Company?

a) President of the company

b) Production manager

c) Merchandise inventory clerk

d) President of the employees' labor union

24. The liability created by a business when it purchases coffee beans and coffee cups on credit from suppliers is termed a(n)

a) account payable.

b) account receivable.

c) revenue.

d) expense.

25. The right to receive money in the future is called a(n)

a) account payable.

b) account receivable. c) liability.

d) revenue.







Short Term Course A Short Term Course IN ACCOUNTING PRACTICES

### Result ( Mark sheet) List - 2020 - 21

Sr. No.	Name of the Students	Class	Mark ( Out of 100.) 50
1	Bhadange Ajay Dasharath	F.Y.B.Com.	37
2	Bharmol Tushar Hiranman	F.Y.B.Com.	40
3	Bhusare Yogesh Jayram	F.Y.B.Com.	38
4	Dakhane Ajay Jagannath	F.Y.B.Com.	36
5	<b>Damse Harshada Ananta</b>	F.Y.B.Com.	39
6	<b>Damse Lalita Shivram</b>	F.Y.B.Com.	45
7	Dhondaga Manoj Shankar	F.Y.B.Com.	43
8	Dhum Darshan Dipak	F.Y.B.Com.	42
9	Digha Jagdish Kamalakar	F.Y.B.Com.	44
10	Girandhale Nilesh Prakash	F.Y.B.Com.	36
11	Govind Hemant Jayram	F.Y.B.Com.	41
12	Govind Suraj Somnath	F.Y.B.Com.	35
13	Govind Yashwant Deu	F.Y.B.Com.	43
14	Jadhav Akshay Jayram	F.Y.B.Com.	38
15	Kashid Ashok Tulshiram	F.Y.B.Com.	46
16	Korade Manoj Parshuram	F.Y.B.Com.	41
17	Korda Bharat Kisan	F.Y.B.Com.	39
18	Lachake Vijay Hari	F.Y.B.Com.	40
19	Mali Nandkoshor Shankar	F.Y.B.Com.	36
20	<b>Mali Nisha Nanu</b>	F.Y.B.Com.	42
21	Mali Vishal Shriram	F.Y.B.Com.	38
22	Nikhade Ajay Kashinath	F.Y.B.Com.	37
23	Nikhade Ankit Kashinath	F.Y.B.Com.	42
24	Palve Sagar Shivram	F.Y.B.Com.	36
25	Pardhi Vishal Vittal	F.Y.B.Com.	41
26	Patil Ajay Arvind	F.Y.B.Com.	39
27	Patil Harshad Prakash	F.Y.B.Com.	42
28	Shid Ramesh Shankar	F.Y.B.Com.	37



29	Valavi Ankush Chandar	F.Y.B.Com.	39
30	Vale Amit Mahadu	F.Y.B.Com.	43
31	<b>Warghade Diya Mohan</b>	F.Y.B.Com.	36
32	<b>Yele Chhakuli Keshav</b>	F.Y.B.Com.	42
33	Zinjurde Ravindra Ananta	F.Y.B.Com.	38
34	Achari Atul Suresh	F.Y.B.Com.	41



*Head*  
Course Co-ordinator

*ES*  
**Head / विभागप्रमुख**  
Department of Commerce / वाणिज्य विभाग

*[Signature]*  
**PRINCIPAL**  
Arts, Science & Com. College  
Mokhada, Dist. Palghar



**Rayat Shikshan Sanstha's**  
**Arts & Science & Commerce Science College, Mokhada**  
**Department of Commerce**  
**Academic Year – 2020-21**

**Report of ~~Short~~ Term Course – Accounting Practices**

The Department of Commerce has carried out career oriented course entitled “Accounting Practices” in the academic year 2020-21. Total 33 students have participated in this course. The students were taught various methods and techniques of accounting. The designed curriculum was completed in the stipulated time and exam was conducted to check the skills oriented by the students. All students have successfully completed this course.

  
Co-ordinator

  
**Head of Department**  
विभागप्रमुख  
Department of Commerce / वाणिज्य विभाग

  
**PRINCIPAL**  
Principal  
Arts, Science & Com. College  
Mokhada, Dist. Palghar





Rayat Shikshan Sanstha's

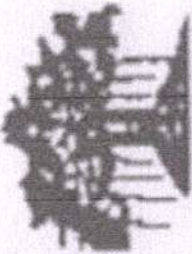
# Art's, Science and Commerce College,

Mokhada Dist. Palghar, 401604

( Affiliated to University of Mumbai )

Accredited Grade 'B' by NAAC with CGPA

Score 2.21



## Career Oriented Certificate Course Accounting Practices

### CERTIFICATE

This is to certify that **Mr./Mrs./Miss. Bhadange Ajay Dasharath** of F.Y.B.Com has successfully completed Career Oriented Certificate Course entitled "Accounting Practices " during Year 2020 - 2021 conducted by Department of Commerce, Arts, Science & Commerce College, Mokhada.

Mr. P. V. Gaikwad  
Coordinator

Mr. J. B. Warghade  
HOD Commerce Dept.



Dr. J. G. Jadhav  
Principal



Rayat Shikshan Sanstha's

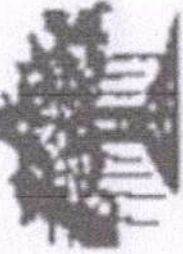
**Art's, Science and Commerce College,**

**Mokhada Dist. Palghar, 401604**

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**Career Oriented Certificate Course Accounting Practices**

**CERTIFICATE**

This is to certify that **Mr./Mrs./Miss. Bharmol Tushar Hiranman of F.Y.B.Com** has successfully completed Career Oriented Certificate Course entitled "**Accounting Practices**" during Year 2020 - 2021 conducted by Department of Commerce, Arts, Science & Commerce College, Mokhada.

**Mr. P. V. Gaikwad**  
Coordinator

**Mr. J. B. Warghade**  
HOD Commerce Dept.



**Dr. J. G. Jadhav**  
Principal



Rayat Shikshan Sanstha's

# Art's, Science and Commerce College,

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Score 2.21



## Career Oriented Certificate Course Accounting Practices

### CERTIFICATE

This is to certify that **Mr./Mrs./Miss. Bhusare Yogesh Jayram** of F.Y.B.Com has successfully completed Career Oriented Certificate Course entitled "Accounting Practices " during Year 2020 - 2021 conducted by Department of Commerce, Arts, Science & Commerce College, Mokhada.

Mr. P. V. Gaikwad

Coordinator



Mr. J. B. Warghade

HOD Commerce Dept.

Dr. J. G. Jadhav

Principal



Rayat Shikshan Sanstha's

# Art's, Science and Commerce College,

Mokhada Dist. Palghar, 401604

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Score 2.21



## Career Oriented Certificate Course Accounting Practices

### CERTIFICATE

This is to certify that **Mr./Mrs./Miss. Dakhane Ajay Jagannath** of F.Y.B.Com has successfully completed Career Oriented Certificate Course entitled "Accounting Practices " during Year 2020 - 2021 conducted by Department of Commerce, Arts, Science & Commerce College, Mokhada.

Mr. P. V. Gaikwad  
Coordinator

Mr. J. B. Warghade  
HOD Commerce Dept.



Dr. J. G. Jadhav  
Principal



Rayat Shikshan Sanstha's

# Art's, Science and Commerce College,

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Accredited Grade 'B' by NAAC with CGPA

Score 2.21



## Career Oriented Certificate Course *Accounting Practices*

### CERTIFICATE

This is to certify that **Mr./Mrs./Miss. Damse Harshada Ananta** of **F.Y. B. Com** has successfully completed Career Oriented Certificate Course entitled "**Accounting Practices** " during Year 2020 - 2021 conducted by Department of Commerce, Arts, Science & Commerce College, Mokhada.

**Mr. P. V. Gaikwad**  
Coordinator

**Mr. J. B. Warghade**  
HOD Commerce Dept.



**Dr. J. G. Jadhav**  
Principal