

**Department of Commerce (Computer Application)**  
**WMO Arts and Science College, Muttil**

**Bridge Course**

**Basics of Accounting**

**Objectives**

The main objective of the course is to bridge the gap between subjects studied at Pre-university level and subjects they would be studying in Graduation.

**Syllabus**

Introduction to accounting – accounting principles; accounting concepts and conservatives – double entry system of accounting – journal – ledger – subsidiary books; cash books – petty cash book – bank reconciliation statements – bills of exchange – journal proper – trial balance – reconciliation of errors – financial statements for final accounts.

**Total hours: 10 hours**