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**VIJAY KUMAR CHIRUTHA**

**FINANCIAL ACCOUNTING**



**VIJAY KUMAR CHIRUTHA**

**NON-IT COURSES**

## FINANCIAL ACCOUNTING – SYLLABUS

### Module 1 – Introduction to Financial Accounting

**Objective: Understand the basics and purpose of accounting.**

#### Topics Covered

- 1. Meaning and Scope of Accounting**
- 2. Objectives and Functions of Financial Accounting**
- 3. Users of Accounting Information**
- 4. Accounting Concepts & Conventions**
- 5. Accounting Standards (Basic Overview – AS/Ind AS/IFRS)**
- 6. Accounting Equation**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 2 — Accounting Process

**Objective: Learn how financial transactions are recorded.**

#### Topics Covered

- 1. Types of Accounts**
- 2. Rules of Debit and Credit**
- 3. Journal Entries**
- 4. Ledger Posting**
- 5. Trial Balance**
- 6. Errors and Rectification of Errors**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 3 — Subsidiary Books

**Objective: Understand special journals for recording transactions.**

#### Topics Covered

- 1. Cash Book (Single, Double & Triple Column)**
- 2. Purchases Book**
- 3. Sales Book**
- 4. Purchases Returns Book**
- 5. Sales Returns Book**
- 6. Journal Proper**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 4 — Bank Reconciliation Statement (BRS)

**Objective: Reconcile differences between bank and cash records.**

#### Topics Covered

- 1. Meaning and Need for BRS**
- 2. Causes of Differences**
- 3. Preparation of BRS**
- 4. BRS from Cash Book or Pass Book Balance**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 5 – Depreciation Accounting

**Objective: Learn asset valuation and depreciation methods.**

#### Topics Covered

**1. Meaning & Causes of Depreciation**

**2. Methods of Depreciation**

- **Straight Line Method**
- **Written Down Value Method**

**3. Accounting Treatment of Depreciation**

**4. Change in Method of Depreciation**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 6 — Final Accounts of Sole Proprietor

**Objective: Prepare financial statements.**

#### Topics Covered

- 1. Trading Account**
- 2. Profit & Loss Account**
- 3. Balance Sheet**
- 4. Adjustments in Final Accounts**
- 5. Closing Entries**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 7 — Accounting for Non-Profit Organizations

**Objective: Understand accounting for charitable institutions.**

#### Topics Covered

- 1. Receipts & Payments Account**
- 2. Income & Expenditure Account**
- 3. Balance Sheet**
- 4. Special Items (Donations, Subscriptions, Funds)**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 8 – Partnership Accounting

**Objective: Learn accounting treatment in partnerships.**

#### Topics Covered

- 1. Partnership Deed**
- 2. Profit Sharing Ratio**
- 3. Capital Accounts (Fixed & Fluctuating)**
- 4. Admission of Partner**
- 5. Retirement and Death of Partner**
- 6. Dissolution of Partnership**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 9 – Company Accounts (Introduction)

**Objective: Understand basic corporate accounting.**

#### Topics Covered

- 1. Meaning and Types of Companies**
- 2. Share Capital**
- 3. Issue of Shares**
- 4. Issue of Debentures (Basic Level)**
- 5. Company Final Accounts (Overview)**

## HUMAN RESOURCES AND TALENT MANAGEMENT – SYLLABUS

### Module 10 – Financial Statement Analysis (Basics)

**Objective: Interpret financial data.**

#### Topics Covered

- 1. Meaning and Objectives of Analysis**
- 2. Comparative Statements**
- 3. Common Size Statements**
- 4. Ratio Analysis (Liquidity, Profitability, Solvency)**
- 5. Limitations of Financial Statements**



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# THANK YOU SO MUCH

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