

**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati.**

**Department of Business Administration [BBA]**

Name of Course: Certificate course in Accounting Fundamentals and stock market investments.

Course Duration: 30 Hours

Credits: **2 points.**

Co Ordinator : Amruta Parlekat.

**About Course :**

This course will teach you the fundamentals of Accounting & Indian Financial Markets. Starting with the basics of recording transactions as journal entries and posting them to the final accounts, you will learn how to prepare a balance sheet, income statement, and cash flow statement. The Basics of Financial markets will introduce participants to basic stock market concepts, such as Why savings are needed, Why save in a Financial markets, you will learn Financial Markets instruments , Primary secondary markets, function of SEBI & stock exchanges in india etc.

**Objectives of the course:**

1. To enable the students to acquire sound knowledge of basic concepts of accounting.
2. To impart basic accounting knowledge.
3. To impart the knowledge about recording of transactions and preparation of final accounts.
4. Understand the concept of trading in stock market & Fundamental Analysis to be done before investing in Equity Market.

**Content / Syllabus of Course :**

<b><u>Sr.No</u></b>	<b><u>Unit Name</u></b>	<b><u>Topic</u></b>	<b><u>Hrs.Alloted</u></b>
1	<b>Theoretical Framework</b>	<ul style="list-style-type: none"><li>• Meaning and Scope of Accounting; Accounting Concepts; Accounting Principles, Conventions and Standards Concepts, Objectives, Benefits; Accounting Policies; Accounting as a Measurement.</li><li>• Documents &amp; Books of Accounts: Invoice, Vouchers,</li></ul>	10
2	<b>Accounting Process</b>	<ul style="list-style-type: none"><li>• Documents &amp; Books of Accounts: Invoice, Vouchers, Debit &amp; Credit Notes, Day books,</li><li>• Journals,</li><li>• Ledgers and Trial Balance</li><li>• Capital and Revenue: Expenditures and Receipts.</li></ul>	05
3	<b>Preparation of Final Accounts for Sole Proprietors</b>	<ul style="list-style-type: none"><li>• Preparation of Profit &amp; Loss Account, Balance Sheet.</li></ul>	05

4	<b>Basics of Financial Market</b>	<ul style="list-style-type: none"> <li>Share and share capital.</li> <li>What is stock market?</li> <li>Stock Market Participants,</li> <li>Practical examples of Stock</li> <li>Features of stock market</li> <li>Functions of stock market</li> <li>Primary, Secondary Markets</li> <li>Money Markets</li> </ul>	05
	<b>Institute of Financial Markets &amp; Demat Account</b>	<ul style="list-style-type: none"> <li>Functions of SEBI</li> <li>Stock Exchanges in INDIA</li> <li>NSE – Nifty.</li> <li>BSE – Sensex.</li> <li>Stock Broker</li> <li>Demat Account</li> <li>How Demat account works</li> </ul>	05
Total Hrs.			30

**Examination or Evaluation pattern:**

**Exam Pattern: Theory Examination.**

**Marks : 50**

**25 Marks: - Objectives questions.**

**25 Marks: - Problem on Final Account.**

