



Paper Code: MSAI 211 (AIDS & AIML) / MSAR 214 (AR & IIOT)									L	T/P	Credits	
Subject: Accountancy for Engineers									2	0	2	
Marking Scheme: Teachers Continuous Evaluation: As per university examination norms in NUES mode from time to time. End Term Theory Examination: As per university examination norms in NUES mode from time to time.												
INSTRUCTIONS TO PAPER SETTERS: Maximum Marks : AS per University norms												
<div>➤ There should be 9 questions in the end term examination question paper</div> <div>➤ Question No. 1 should be compulsory and cover the entire syllabus. This question should have objective or short answer type questions.</div> <div>➤ Apart from Question No. 1, the rest of the paper shall consist of four units as per the syllabus. Every unit should have two questions. However, students may be asked to attempt only 1 question from each unit.</div> <div>➤ The questions are to be framed keeping in view the learning outcomes of course/paper. The standard/ level of the questions to be asked should be at the level of the prescribed textbooks.</div> <div>➤ The requirement of (scientific) calculators/ log-tables/ data-tables may be specified if required</div>												
Course Outcomes [Bloom’s Knowledge Level (KL)]: CO1: Understand the principles of accountancy [K1, K2]. CO2: Ability to understand journal entry, preparation of balance sheet and trial balance [K1, K2]. CO3: Ability to understand final account statements [K1, K2]. CO4: Ability to model depreciation [K2].												
CO/ PO	PO01	PO02	PO03	PO04	PO05	PO06	PO07	PO08	PO09	PO10	PO11	PO12
CO1	-	-	-	-	-	-	2	2	2	-	3	2
CO2	-	-	-	-	-	-	2	2	2	-	3	2
CO3	-	-	-	-	-	-	2	2	2	-	3	2
CO4	-	-	-	-	-	-	2	2	2	-	3	2
Course Content											No. of Lectures	
Unit I: Objectives and Nature of Accounting, Definitions and Functions of Accounting, Bookkeeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches, Limitation. Accounting Principles, Accounting Concepts and Conventions.											[6]	
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.											[6]	



Unit III: Preparation of Final Accounts with Adjustment, Trading Account, Profit and Loss Account, Balance Sheet. Green Accounting, Social Responsibility Accounting, Accounting ethics	[6]
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	[6]
Text Books: [T1] S. N. Maheshwari, Suneel K. Maheshwari and Sharad K. Maheshwari, “Financial Accounting for BBA”, Vikas Publishing House, 2018.	
Reference Books: [R1] S. Chakraborty and N.S. Roy, “Accounting and Finance for Engineers”, Lawpoint Publications, 2016 [R2] Y. P. Singh, “Accounting and Financial Management for I.T. Professional”, New Age International, 2007. [R3] P.C. Tulsian, “Financial Accounting”, Pearson, 2002.	