

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (C) - I
SEC-I Accounting Skills Paper-I
(Preparation of Vouchers)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand meaning and nature of vouchers
2. Prepare vouchers

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Vouchers and Preparation of vouchers	15 hours
	Meaning of voucher, general contents of vouchers, precautions to be taken while preparing vouchers Preparation of vouchers regarding - a) Cash Receipts - Bills, Counterfoils, Receipts, Cash Memo etc. b) Cash Payments - Bills, Receipts c) Purchases – Material Requisition Notes, Tender / Quotation, Order, Goods Received Note, Credit Note etc.	
Unit-II	Preparation of vouchers	15 hours
	Preparation of vouchers regarding - a) Sales – Invoice, Account Sales, Goods Dispatched Note, Debit Note etc. b) Inter-department Transfers – Transfer Note c) Job Order d) Banking – Deposit slips, Withdrawal slips, Cheques, Demand Draft Challan, RTGS / NEFT Challan etc.	

Important Note – The medium of instruction and language of answer may be English or Marathi or mixed form of both the languages. (As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Kamal Gupta – Contemporary Auditing – Tata McGraw-Hill Publishing Company Ltd., New Delhi.
2. S. V. Ghatalia (Indian Edition) - Spicer & Pegler's Practical Auditing by Walter W. Bigg – Allied Publishers Private Ltd., New Delhi.
3. B. N. Tandon - A Handbook of Practical Auditing – S. Chand & Co., New Delhi.
4. B. N. Tandon, S. Sudharsanam, S. Sundharabahu - A Handbook of Practical Auditing – S. Chand & Co. Ltd., New Delhi.
5. Jagdish Prakash – Auditing Principles, Practices and Problems – Kalyani Publishers, New Delhi.
6. V. H. Kishnadwala, N. H. Kishnadwala, M. V. Shetti - Auditing Principles and Practice – Sultan Chand & Sons, New Delhi.
7. Dr. P. M. Herekar – Auditing – Ajab Publications, Kolhapur.
8. Ravinder Kumar, Virender Sharma - Auditing Principles and Practice – PHI Learning Private Limited, Delhi.

Nature of Question Paper

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Time: 90 Minutes

Total Marks 40

Instructions:

1. Question No. 1 is compulsory
2. Attempt any Four questions from Question No. 2 to Question No.6

QuestionNo.1	a)Choose the appropriate alternative	05Marks
	b) State True or False	03Marks
QuestionNo.2	Preparation of Vouchers – Practical	08Marks
QuestionNo.3	Preparation of Vouchers – Practical	08Marks
QuestionNo.4	Preparation of Vouchers – Practical	08Marks
QuestionNo.5	Preparation of Vouchers – Practical	08Marks
QuestionNo.6	Preparation of Vouchers – Practical	08Marks

Note - Printed and / or typed vouchers of different types will be provided to the students and they will be asked to prepare these vouchers.