



**KALINGA
UNIVERSITY**

SCHEME OF EXAMINATION & SYLLABUS

For
Bachelor of Vocational Studies
(B.VOC)
(HOSPITAL ADMINISTRATION &
ALLIED AREAS)



Kalinga University, Naya Raipur, Chhattisgarh

B. VOC. IN HOSPITAL ADMINISTRATION & ALLIED AREAS

Semester I					
Subject Code	Subject	Credits	Internal Marks	End Semester Exam	Total Marks
BVHA101	Technical Course 1 - Foundation Course	4	30	70	100
BVHA102	Technical Course 2 - Business Communication, IT Skills and HIS	4	30	70	100
BVHA103	Technical Course 3 - Hospital Waste, Disaster and Medical Emergency Management	4	30	70	100
BVHA104	Technical Course 4 - Healthcare Delivery System, Legal Aspects, Billing and Health Insurance	4	30	70	100
BVHA105P	Minor Project	2	30	70	100
BVHA106P	English and Soft Skills - Communication Skills and Personality Development	4	30	70	100
BVHA107P	English and Soft Skills - Time Management and Email Writing	4	30	70	100
BVHA108P	English and Soft Skills - Resume Writing and Interview Skills	4	30	70	100
	Total	30	240	560	800

Semester II					
Subject Code	Subject	Credits	Internal Marks	End Semester Exam	Total Marks
BVHA201	Technical Course 1 - Anatomy, Physiology and Medical Terminology	4	30	70	100
BVHA202	Technical Course 2 - Management and its Principles	4	30	70	100
BVHA203	Technical Course 3 - Resource Management and Organizational Behaviour	4	30	70	100
BVHA204	Technical Course 4 - Hospital Planning and Quality Management	4	30	70	100
BVHA205P	Minor Project	2	30	70	100
BVHA206P	English and Soft Skills - Teamwork, Problem-solving and Decision-making	4	30	70	100
BVHA207P	English and Soft Skills - Stress Management, Quality Consciousness and Ownership	4	30	70	100
BVHA208P	English and Soft Skills - Resilience, Grit, Work Ethics and Inclusivity	4	30	70	100
	Total	30	240	560	800

Semester III					
Subject Code	Subject	Credits	Internal Marks	End Semester Exam	Total Marks
BVHA301	Technical Course 1 - Research Methodology, Project and Supply Chain Management	4	30	70	100
BVHA302	Technical Course 2 - Economics Part 1	4	30	70	100
BVHA303	Technical Course 3 - Economics Part 2	4	30	70	100
BVHA304	Technical Course 4 - Basic Accounting	4	30	70	100
BVHA305P	Minor Project	2	30	70	100
BVHA306P	English and Soft Skills - Emotional Intelligence and Growth Mindset	4	30	70	100
BVHA307P	English and Soft Skills - Conflict Management and Negotiation Skills	4	30	70	100
BVHA308P	English and Soft Skills - Entrepreneurial Mindset and Leadership Skills	4	30	70	100
	Total	30	240	560	800

Semester IV					
Subject Code	Subject	Credits	Internal Marks	End Semester Exam	Total Marks
BVHA401P	Off campus Internship	30	400	400	800

Semester V					
Subject Code	Subject	Credits	Internal Marks	End Semester Exam	Total Marks
BVHA501P	Off campus Internship	30	400	400	800

Semester VI					
Subject Code	Subject	Credits	Internal Marks	End Semester Exam	Total Marks
BVHA601P	Off campus Internship	30	400	400	800

Total Credits = 180

Total Marks = 4800

SEMESTER I

FOUNDATION COURSE

(BVHA101)

OBJECTIVES:

- To learn about various sections of the hospital front office and their functions
- To understand various roles and responsibilities of a front desk coordinator
- To know about various policies, ways of handling patients and answering calls in hospital front office
- To understand medical records, patient comfort and role of FDC in marketing
- To understand about various common laboratory tests
- Study the common medical and surgical procedure in a hospital
- To know about basic concept of health and diseases
- To know about definition and various classification of hospital
- To understand hospital as an organization
- To know about various services provided by hospitals

Learning Outcomes

- Describe the roles and responsibilities of a hospital front desk coordinator
- Carry out report delivery process
- Be able to handle different categories of patients - paid / non-paid, emergency, VIPs, etc.
- Be able to handle irate customers and patient attendees and ensure patient satisfaction
- Understand the basic components required for comfort of patient/carer's/visitors at healthcare organization
- Know about OPD management: OPD timings, schedule, registration, billing, etc.
- Differentiate between different laboratory tests
- Be able to define different procedures taking place in a hospital on a day to day basis
- Classify hospitals on basis of ownership and objective
- Describe different hospital structure, hospital departments and organization chart
- Describe various services - Emergency, IPD, OPD, Daycare, Support, Pharmacy, Diagnostic, Nursing, etc.

Course Outline:

- Hospital Front Office and Front Desk Coordinator (FDC)
- Policies for Front Office
- Handling Patient Complaints
- Answering Calls
- Medical Records
- Patient Comfort
- Role of FDC in Marketing
- Fire Hazard Safety
- Common Laboratory Tests and Medical Procedures
- Common Surgical Procedures

- Doctors According to Specialization
- Basic Concept of Health and Hospital
- Hospital as an Organization
- Emergency Services
- OPD and IPD Services
- ICU
- Operation Theatre
- Day Care Surgeries
- Support Services - CSSD, Dietary and Laundry services, Blood Bank Services
- Pharmacy Services
- Diagnostic Services
- Nursing Units and Services
- General Safety in Hospitals

Suggested Readings

- Principles of Hospital Administration and Planning, B.M. Sakharkar, Jaypee Brothers Medical Publishers
- Principles of Hospital Administration - JR Mc Gibony
- Medical Terminology: A Short Course, Davi-Ellen Chabner, Saunders
- <https://samples.jbpub.com/9780763779306/medical%20terminology.pdf>
- Concepts of Health, Illness and Disease: A Comparative Perspective by Caroline Curren, Meg Stacey
- Hospital and Health Services Administration: Principles and Practices - Tabish Syed Amin
- https://cag.gov.in/uploads/download_audit_report/2019/Chapter_3_Diagnostic_Services_of_Report_No_2_of_2019_Hospital_Management_in_Uttar_Pradesh_Government_of_Uttar_Pradesh.pdf

BUSINESS COMMUNICATION, IT SKILLS AND HIS (BVHA102)

OBJECTIVES:

- To know about communication, its methods and types
- To learn about effective communication at workplace and in healthcare
- To learn MS Office
- To understand different types of computer networks
- To understand HIS and its modules

Learning Outcomes

- Demonstrate effective use of written, verbal, and non-verbal communication
- Be able to communicate effectively at the workplace
- Operate computer for doing various work

- Use MS Office for work related tasks
- Know about different types of information collected in HIS and their uses
- Implement different modules of the Hospital Information System

Course Outline

- Communication - Methods and Types
- Effective Communication at Workplace
- Communication in Healthcare
- Computer Networks
- MS Word
- MS Excel
- PowerPoint
- Hospital Information System - Introduction
- Hospital Information System Modules

Suggested Readings

- Principles of Hospital Administration and Planning, B.M. Sakharkar, Jaypee Brothers Medical Publishers
- Textbook of Information Technology, SK Bansal, APH Publishing
- **Handbook of Computer Fundamentals, Nasib Singh Gill, Khanna Book Publishing Company**
- **Hospital Information Systems: A Concise Study by Kelkar S.A, Prentice Hall India Learning Private Limited**

HOSPITAL WASTE, DISASTER AND MEDICAL EMERGENCY MANAGEMENT (BVHA103)

OBJECTIVES:

- To know about infection and infection control management
- To learn about disposal of hospital waste
- To understand about waste water and disaster management
- To understand the meaning and importance of vital signs
- To understand the indications and pathology related to vital signs
- To know the various types and normal range of vital signs
- To understand how vital signs are recorded and interpreted
- To understand the term medical emergency
- To understand the purpose of medical emergency services
- To know the various medical emergency services
- To understand the basic procedure of managing the emergency condition

- To learn about CPR (Cardiopulmonary resuscitation) in adults and children
- To understand airway obstruction by choking
- To learn the basic treatment for choking

Learning Outcomes

- Differentiate various types of infection and infection control practices
- Enhance understanding of biomedical waste management
- Carry out and manage appropriate methods for collection, treatment, and disposal of wastewater
- Practice safety measures and safe disposal of hazardous hospital waste
- Record and interpret vital signs
- Understand indications and pathology related to vital signs
- Assess patients based on vital signs
- Know normal range of vital signs
- Understand various medical emergency services
- Perform the basic procedure of managing the emergency condition
- Perform CPR for adults and children in case of an emergency
- Provide basic treatment for choking in case of an emergency

Course Outline

- Infection and Infection Control Practices
- Disposal of Hospital Waste
- Waste Water Management in Healthcare
- Disaster Management
- Temperature
- Pulse and Respiratory Rate
- Blood Pressure
- Pulse Oximeter
- Basic Medical Emergency and Life Support Skills
- Managing Emergency
- BLS - Adult CPR
- CPR - Child
- Choking

Suggested Readings

- Hospital Infection Control Guideline: Principles and Practice - Sanjeev Singh, Shakti Kumar Gupta, Sunil Kant
- Emergency Medical Services & Disaster Management - Dr PK Dave, Dr Shakti Gupta, Dr NK Parmar, Dr Sunil Kant
- Textbook of Emergency and Trauma Care, Devendra Richhariya, Jaypee Brothers Medical Publishers
- Medical Emergencies in General Practice - S.P. Gupta & D.K. Gupta
- https://www.blackwellpublishing.com/content/bpl_images/content_store/sample_chapter/1405135409/1405135409_4_016.pdf

HEALTHCARE DELIVERY SYSTEM, LEGAL ASPECTS, BILLING AND HEALTH INSURANCE (BVHA104)

OBJECTIVES:

- To know about different levels of healthcare
- To understand about different sectors of healthcare in India
- To understand demography of India
- To learn about scope of epidemiology
- To understand the concept of medical law and ethics
- To understand Code of Conduct and the defined Code of Conduct by paramedics
- To know about consent in healthcare, its types and importance
- To know about basic of health insurance
- To learn about IRDA
- To understand about claim process of medical policies
- To know about key terms used in billing
- To understand about various billing methods
- To know about functional and nonfunctional requirements in billing
- To understand billing discrepancies
- To learn about patient's rights protection and digitalization

Learning Outcomes

- Be aware of major sectors of healthcare, problems of delivering healthcare and AYUSH system in India
- Be aware about demography of India, its components and importance
- Explain and follow the defined code of conduct
- Be aware of consent in healthcare, its types and importance
- Describe advantages and disadvantages of health insurance
- Be aware about the various types of health insurance coverage in India
- Understand history, characteristics and functions of IRDA
- Be able to carry out claim process for medical policies under planned and emergency hospitalization
- Facilitate various steps in the process of medical billing
- Know about the need, importance and procedure followed for TPA in health insurance
- Know about requirements for billing
- Facilitate admission and discharge process in hospital
- Knowledge about different rights of patient and HIPPA

Course Outline

- Introduction to Healthcare Delivery System
- Levels of Healthcare
- Healthcare Sectors

- Demography
- Epidemiology
- Medical Ethics
- Code of Conduct
- Consent
- Health Insurance
- Health Insurance Scenario in India
- IRDA
- Claim Process
- Health Insurance Claim Management
- Hospital Billing
- Different Hospital Billing Methodologies
- Resource Requirement
- Billing Discrepancies
- Admission and Discharge Process
- Patient's Rights Protection and Digitization

Suggested Readings

- Principles of Hospital Administration and Planning, B.M. Sakharkar, Jaypee Brothers Medical Publishers
- Healthcare delivery system in India by Dr Hem Chandra, Dr Manish Kumar Singh, Dr K Jamaluddin
- Reflections on Medical Law and Ethics in India, B. Sandeepa Bhat, Eastern Law House
- Medical Ethics Challenges and prospects in India - Subrata Sharma
- A Guide to Health Insurance Billing by Marie A. Moio
- Understanding Health Insurance: A guide to billing and reimbursement by Michelle A.

SEMESTER II

ANATOMY, PHYSIOLOGY AND MEDICAL TERMINOLOGY (BVHA201)

OBJECTIVES:

- To know about cells and tissue and their functions
- To understand different types of system in the human body and their functions
- To read and understand the language of medicine
- To understand various anatomical positions and anatomical planes
- To understand various terminologies related to body parts and different regions of the body
- To know about various directional terms and diagnostic, pathological, surgical, and grammatical suffixes
- To learn about prefixes of position, direction, number and measurement

Learning Outcomes

- Possess basic understanding of organization of body cells, tissues, organs, organ systems, membranes and glands in the human body
- Possess basic understanding different types of organ systems including their structure and functions
- Be able to understand and form medical terms by combining prefixes, suffixes and root words
- Be able to associate medical terms with specific body systems
- Identify and interpret diagnostic and symptomatic terms related to the pathophysiology specific to each body system
- Describe designated diagnostic testing procedures (laboratory, x-ray, surgical, pharmacy, etc.)
- Summarize and correctly interpret medical/clinical related materials
- Develop an active vocabulary of selected medical terms

Course Outline

- Digestive System
- Respiratory System
- Circulatory System
- Lymphatic System
- Skeletal System
- Muscular System
- Nervous System
- Urinary System
- Reproductive System
- Endocrine System
- Integumentary System

- Anatomical positions
- Terminology related to body parts
- Parts of medical terminology
- Anatomical planes
- Regional terms of the human body
- Directional terms
- Diagnostic suffixes
- Pathological suffixes
- Surgical suffixes
- Grammatical suffixes
- Prefixes of position and direction
- Prefixes of number and measurement
- Abbreviations & symbols

Suggested Readings

- Applied Anatomy and Physiology, B.D. Chaurasia, CBS Publishers & Distributors Pvt. Ltd.
- Textbook of Applied Anatomy and Physiology for Nurses With Free Practice Workbook 6ed by G Deepa PR Ashalatha
- <https://d3bxy9euw4e147.cloudfront.net/oscms-qa/media/documents/AnatomyAndPhysiology-LR.pdf>
- Medical Terminology: A Short Course, Davi-Ellen Chabner, Saunders
- <https://samples.jbpub.com/9780763779306/medical%20terminology.pdf>

MANAGEMENT AND ITS PRINCIPLE (BVHA202)

OBJECTIVES:

- To know basic concepts of management
- To understand about various levels of management
- To know various principles of management
- To learn basics of financial management
- To know about six sigma
- To understand lean management
- To understand meaning of marketing in health services
- To know in detail about marketing segmentation and its bases
- To know about sales and its process

Learning Outcomes

- Possess knowledge about principles of management
- Understand importance, characteristics and objectives of business reengineering
- Apply principles of six sigma
- Know about lean management and its features
- Know and apply essential elements used for the promotion of hospitals through marketing
- Be aware about the benefits and bases of Market Segmentation in Healthcare
- Implement different strategies of marketing targeting

- Choose positioning strategies on different basis
- Apply techniques to close sales

Course Outline

- Importance of Management and its Principles
- Basic Concepts of Management
- Levels of Management
- Management as an Art, Science & Profession
- Principles of Management
- Planning
- Organizing and Controlling
- Management by Objectives
- Financial Management
- Importance of Business Re-engineering Process
- Business re-engineering Tools
- Six Sigma
- Lean Management
- Importance of Sales and Marketing
- Marketing of Healthcare Services
- Market Segmentation, Targeting and Positioning
- Sales

Suggested Readings

- Management: Management: A Global, Innovative and Entrepreneurial Perspective Harold Koontz
- Management - JF Stoner
- Leveraging Lean in Hospital Ancillary Services: Charles Protzman and Joyce Kerpchar
- Business Process Reengineering - Automation Decision Points in Process Reengineering by Sanjay Mohapatra
- Principles of Marketing - P Kotler & Armstrong
- Essentials of Healthcare Marketing - E Brokovich
- How to Market your Hospital without Selling your Philosophy - GD Kunders

RESOURCE MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR (BVHA203)

OBJECTIVES:

- To understand about human resource management
- To know about functions of human resource management (HRM)
- To know about various skills and policies of HRM
- To know about various problems and legal issues in HRM
- To understand the term organizational behavior

- To know about personality
- To learn about motivation factors in an organization
- To understand the importance of perception in organizational behavior management
- To understand Importance of conflicts management in an organization
- To understand inventory/material management
- To know types of inventory techniques

Learning Outcomes

- Be aware about the functioning of HRM
- Possess skills required for HRM
- Possess knowledge about various policies of HRM - Objectives, types, qualities, etc.
- Be able to deal with various problems and legal issues in HRM
- Know about organizational behavior and its components - 1) People 2) Structure 3) Technology 4) Environmental
- Know about factors of motivation that affect the performance of employees and be able to apply those at the workplace
- Know about causes and effects of conflicts and be able to manage them
- Know about functional areas of material management
- Perform material management processes
- Execute good inventory control method

Course Outline

- Importance of Human Resource Management
- Human Resources Management
- Functions of HRM
- Skills for HRM
- Policies of HRM
- Problems & Legal Issues in HRM
- Importance of Organizational Behaviour
- Organizational Behavior
- Personality
- Motivation
- Perception
- Transactional Analysis
- Conflict Management
- Material Management
- Inventory Management Techniques

Suggested Readings

- Personnel and Human Resource Management - David Adenzo, Stephen P Robbins
- Principles of Hospital Administration and Planning, B.M. Sakharkar, Jaypee Brothers Medical Publishers
- Organisational Behaviour - Stephen P Robbins
- Management of Organisational Behaviour - Paul Hersey
- Material Management Inventory Control and Logistics - AK Dutta
- Hospital Stores Management: An integrated approach - Dr Shakti Gupta, Dr Sunil Kant

HOSPITAL PLANNING AND QUALITY MANAGEMENT (BVHA204)

OBJECTIVES:

- To understand what is hospital planning
- To understand various steps of hospital planning
- To know about quality, dimensions of quality and continuous quality improvement in healthcare
- To know about hospital accreditation
- To understand the criteria for JCI accreditation
- To understand hospital licensing and accreditation

Learning Outcomes

- Know about the process of designing a hospital
- Understand objectives, goals, benefits and elements of green hospital and barriers to creating green hospital
- Measure quality of care
- Know the purpose of the quality assurance programme
- Know about benefits of hospital accreditation
- Have deep knowledge about standards manual
- Understand difference between licensing and accreditation
- Understand conceptual framework for evaluation of healthcare services and work as per that

Course Outline

- Importance of Hospital planning
- Basics of Hospital Planning
- Steps of Hospital Planning
- Green Hospital
- Importance of Quality Assurance
- Quality Management in Hospital
- Hospital Accreditation - NABH
- JCI
- Licensing and Accreditation
- Evaluation of Health Services

Suggested Readings

- Principles of Hospital Administration and Planning, B.M. Sakharkar, Jaypee Brothers Medical Publishers
- Planning, Designing and Maintaining of Hospitals - GD Kunders
- Quality in Healthcare - Al Alassaf
- Quality & Accreditation of Healthcare Organisations - WHO
- Applying quality management in Healthcare - Diane L Kelly
- Accreditation Manual : NABH

SEMESTER III

RESEARCH METHODOLOGY, PROJECT AND SUPPLY CHAIN MANAGEMENT (BVHA301)

OBJECTIVES:

- To know about statistics and biostatistics
- To understand about measures of central location
- To know about measures of variation
- To know about various methods of presenting data
- To know about research methodology
- To understand different types of research
- To learn about importance of problem formulation
- To know about sample and sampling
- To understand about data collection
- To learn about research writing
- To understand different classifications of a project and its life cycle
- To understand about components and strategies of project management
- To understand what is supply chain management (SCM)
- To know the process of supply chain management
- To understand the supply chain management and its approaches in healthcare industry

Learning Outcomes

- Calculate and know where to use mean, median and mode
- Calculate range, inter-quartile, standard deviation
- Use and work with hospital statistics
- Knowledge about the process of research and major areas of research in hospital administration
- Sample different sets of population
- Collect data by the appropriate approach according to need and objectives of research
- Create a research report in correct manner
- Apply generally recognized framework and good practices of project management within the frameworks
- Manages projects effectively including the management of scope, time, costs, and quality, ensuring project objectives are met
- Apply processes required to manage the procurement for a project, including acquiring goods and services from outside the organization
- Manages project risk, including identifying, analyzing and responding to risk
- Analyze and manage stakeholder expectations and engagement to ensure a successful project outcome
- Know about the five major areas in SCM and the SCM process
- Conduct supply chain management in healthcare

Course Outline

- Introduction to statistics
- Measure of Central Location
- Measures of Variation
- Presentation of Data
- Hospital utilization statistics
- Introduction to research
- Types of research
- Sampling
- Data collection
- Methods of data collection
- Problem formulation and research report
- Research report format
- Introduction to Project
- Introduction to Project Management
- Project Classification
- Project Life Cycle
- Knowledge Areas of Project Management
- Strategies for Project Management
- Supply Chain Management
- Supply Chain Management Process
- Supply Chain Management in Healthcare

Suggested Readings

- Biostatistics & Research Methodology, Mahajan
- Business Statistics, TR Jain, SC Aggarwal
- Biostatistics & Research Methodology - Mahajan
- Research methodology for health professionals, Goyal, R. C. (2010)
- Project Management, Clifford F.Gray
- Project Management, Dennis Lock
- Introduction to Supply Chain Management by Handfield, Nichols
- Supply Chain Management in Healthcare Industry by G V R K Acharyulu

ECONOMICS PART 1

(BVHA302)

OBJECTIVES:

- To understand about demand and supply and its elasticity and application
- To learn about output and costs in an economy
- To understand about perfect competition, monopoly and monopolistic competition
- To know about consumer preferences and the concept of utility
- To understand theory of demand, market demand and elasticities
- To understand about determination of market price

Learning Outcomes

- Understand the main areas of research and basic topics in economics
- Explain the fundamental problems of economics
- Use demand and supply to make predictions about changes in prices and quantities
- Explain the relationship between output and costs
- Describe and distinguish between different types of markets
- Explain the relations between economics variables
- Define and explain the basic concepts and hypothesis in microeconomic theory and their relations
- Analyze consumer equilibrium
- Obtain and interpret elasticities
- Analyze producer equilibrium
- Define costs of production and short and long run cost functions
- Define market, categorize markets and analyze perfectly competitive markets

Course Outline

- Basic concept of economics
- Economy – meaning and types
- Goods and services
- Basic economic activities
- Importance of microeconomics
- Utility
- Indifference curve
- Demand
- Market demand
- Supply
- Market supply
- Elasticity of demand
- Production and costs
- Types of market structure
- Externality and types of good

Suggested Readings

- Handbook of Economics by Arihant Experts
- A Concise Handbook of the Indian Economy in the 21st Century by Ashima Goyal, Oxford
- Microeconomics: For BBA, T.R. Jain
- Principles of Microeconomics, 7th Edition (Mankiw's Principles of Economics) by N. Gregory Mankiw
- Microeconomics: Principles, Problems, & Policies (McGraw-Hill Series in Economics) by Campbell McConnell, Stanley Brue, and Sean Flynn

ECONOMICS PART 2

(BVHA303)

OBJECTIVES:

- To understand about macroeconomics and its variables
- To know about consumption, investment and saving in an economy

- To learn about asset market, money and prices
- To understand about health economics
- To know about production, costs and technology in health economics
- To learn about demand for health capital and demand and supply of health insurance

Learning Outcomes

- Define the field of research and the fundamental conceptions of macroeconomics, and explain the relationships between macroeconomic variables
- Understand the relationships between money, interest and national income in closed and open economies
- Understand aggregate demand and aggregate supply models
- Understand and analyze the underlying economic frameworks appropriate to study health and health care
- Describe market failures in the provision of healthcare and the justifications for government policy
- Compare and contrast the different market environments in which health and health policy decisions must be made
- Apply a rational approach in the evaluation of government intervention and programs in health

Course Outline

- Basic nature and scope of macroeconomics
- Nature and functions of money
- Banking and credit
- Saving and insurance
- Fiscal and monetary policies
- National income
- Globalization
- Introduction to Health Economics
- Health Production, Costs and Technology
- Demand for Health Capital
- Demand and Supply of Health Insurance
- Demand for Health Care
- Economic Evaluation

Suggested Readings

- Macro Economics: Theory and Policy, Ahuja H.L., S. Chand & Co. Ltd.
- Macro Economics, D. N. Dwivedi, Tata McGraw Hill
- Understanding Health Economics - A guide for healthcare decision makers, Paul R Macrone, UK Kogan
- Health Economics 2nd Edition 2017 by N.K. Anand & Shikha Goel

BASIC ACCOUNTING

(BVHA304)

OBJECTIVES:

- To understand the meaning, nature, functions and usefulness of accounting
- To learn about different terms and steps involved in accounting
- To understand accounting rules and double entry system

- To learn about preparation of voucher, journal, ledger and trial balance
- To learn about preparation of trading account, manufacturing account, profit and loss account and balance sheet along with adjustments
- To learn about preparation of cash flow statements and company accounts
- To understand about basics of financial statement analysis and its objectives

Learning Outcomes

- Acquire conceptual knowledge of basics of accounting
- Identify events that need to be recorded in the accounting records
- Develop the skill of recording financial transactions and preparation of reports
- Describe the role of accounting information and its limitations
- Possess knowledge about the accounting process and preparation of final accounts of sole trader
- Identify and analyze the reasons for the difference between cash book and pass book balances
- Recognize circumstances providing for increased exposure to errors and frauds
- Determine the useful life and value of the depreciable asset

Course Outline

- Introduction - Accounting
- Accounting steps
- Principles of Accounting
- Journal
- Ledger
- Subsidiary Books
- Trial Balance
- Bank Reconciliation Statement
- Depreciation
- Final Accounts
- Adjustment To Final Accounts
- Capital And Revenue Expenditure
- Financial Statements
- Internal Auditing

Suggested Readings

- Fundamentals of Accounting, Mukherjee & Hanif, Tata McGraw Hill
- An Introduction to Accountancy, S.N. Maheshwari, Vikas Publication
- Financial Accounting, Guruprasad Murthy, Himalaya Publishing



SEMESTER IV, V AND VI

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