



**DEPARTMENT OF COMMERCE AND FINANCE**  
**GOVERNMENT COLLEGE UNIVERSITY**  
 Kachahry Road, Lahore

**COURSE HANDBOOK**

1	<b>Course Title</b>	<b>Principles of Accounting</b>
2	<b>Course Code</b>	<b>BAF-1101</b>
3	<b>Credit Hours</b>	3 hours per week
4	<b>Semester</b>	Year I Sem I
5	<b>Course Instructors</b>	
6	<b>Supporting Team Members</b>	
7	<b>Contact Hours (Theory)</b>	3 hours per week
8	<b>Contact Hours (Lab)</b>	Not Applicable
9	<b>Office Hours</b>	
10	<b>Course Introduction</b>	
	This course has been designed to acquaint students with basic elementary know-how of the course Accounting and its related concepts along with the rigorous practice of various segments of Accounting Cycle. This course will ensure that the students can prepare and present Journal, Ledger, Trial Balance, Work Sheet and various Financial Statements keeping in view various national and international techniques and standards.	
11	<b>Learning Outcomes</b>	
	After completing this course, students should be able to: Prepare Financial Statements keeping in view various national and international accounting policies, techniques and international accounting standards. Moreover, after completion of this course students will be able to analyze and interpret financial performance and financial position of business enterprises.	
12	<b>Course Contents</b>	
	Primary Concepts & Conventions of Accounting, Major Classification (Branches) of Accounting, Conceptual framework of financial reporting, Formulating the accounting equation, Understanding the dual nature of transactions, Posting the entries in ledger accounts and Preparing an unadjusted trial balance, Recognising the need of adjusting entries and preparing adjusted trial balance, Preparation of general purpose financial statements, Practicing closing entries and post closing trial balance, Subsidiary books of Account (Sub-division of ledgers) and Accounting for merchandising business.	

# Melbourne University Accounting Course Outline

**Clifford Lane**



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