



**Gyanmanjari**  
Innovative University

Course Syllabus  
Gyanmanjari Institute of Commerce  
Semester-5(B.Com)

**Subject:** - Excel based Financial Accounting-BCOXX15213

**Type of course:** Minor (Core)

**Prerequisite:**

Basic understanding of accounting principles & proficiency in Excel formulas, functions, and data management.

**Rationale:**

Excel-based Financial Accounting enables students for efficient recording, analyzing, and reporting of financial data using Excel's powerful formulas and tools. It enhances accuracy, automation, and decision-making, making financial management more effective and accessible.

**Teaching and Examination Scheme:**

Teaching Scheme			Credits	Examination Marks				Total Marks
CI	T	P	C	SEE	CCE			
					V	MSE	ALA	
0	0	4	2	50	10	20	20	100

*Legends: CI-Class Room Instructions; T – Tutorial; P - Practical; C – Credit; SEE - Semester End Evaluation; MSE- Mid Semester Examination; V – Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.*

2 Credits \* 25 Marks = 50 Marks (each credit carries 25 Marks)

SEE 50 Marks will be converted in to 25 Marks

CCE 50 Marks will be converted in to 25 Marks

It is compulsory to pass in each individual component.





**Course Content:**

Sr. No	Course content	Hrs.	% Weightage
1	<b>Introduction to Financial Accounting in Excel (Theory)</b> <ul style="list-style-type: none"> <li>• Importance, advantages</li> <li>• applications of Excel in accounting.</li> <li>• Accounting Concepts &amp; Principles</li> <li>• Double-entry system,</li> <li>• accrual vs. cash basis,</li> <li>• financial statements.</li> <li>• Understanding balance sheets</li> <li>• income statements and cash flow statements.</li> </ul>	15	25
2	<b>Journal Entries &amp; Ledgers in Excel</b> <ul style="list-style-type: none"> <li>• Recording transactions using T-accounts and automated ledgers.</li> <li>• Trial Balance &amp; Adjustments</li> <li>• Creating trial balance</li> <li>• adjusting entries using formulas.</li> <li>• Automating Financial Statements</li> <li>• Using Excel templates to generate balance sheets &amp; income statements.</li> </ul>	15	25
3	<b>Financial Analysis &amp; Reporting</b> <ul style="list-style-type: none"> <li>• Creating charts &amp; graphs for trend analysis.</li> <li>• Using IFERROR to handle common accounting mistakes.</li> <li>• Automating reports with Data Validation &amp; Drop-down lists.</li> </ul>	15	25
4	<b>Preparing Ledgers &amp; Trial Balance</b> <ul style="list-style-type: none"> <li>• Automating ledgers using SUMIF &amp; pivot tables</li> <li>• Generating a trial balance with linked formula</li> <li>• Balance Sheet &amp; Income Statement using formulas</li> <li>• Formatting statements with conditional formatting</li> <li>• Automating closing entries &amp; net profit calculations</li> </ul>	15	25





Sr.No	Active Learning Activities	Marks
1	<b>Real-World Transaction Entry Challenge</b> Students will analyze sample business transactions and record journal entries in Excel. And upload PDF on GMIU web portal.	10
2	<b>Error Detection and Correction Using Trial Balance</b> Faculty will be providing trial balance with intentional mistakes and ask students to find and correct the errors using Excel formulas Skills Learned: Error detection, debugging formulas, and accuracy in financial records. And upload in GMIU web portal.	10
	Total	20

**Continuous Assessment:**

Sr.No.	Practical's	Module No.	App Hours
1	Recording transactions using T-accounts and automated ledgers.	2	4
2	Trial Balance & Adjustments	2	5
3	Creating trial balance	2	4
4	adjusting entries using formulas	2	5
5	Automating Financial Statements	2	5
6	Using Excel templates to generate balance sheets & income statements	2	4
7	Creating charts & graphs for trend analysis	3	3
8	Using IFERROR to handle common accounting mistakes.	3	5
9	Automating reports with Data Validation & Drop-down lists.	3	5
10	Automating ledgers using SUMIF & pivot tables	3	5
11	Generating a trial balance with linked formula	4	4
12	Balance Sheet & Income Statement using formulas	4	3
13	Formatting statements with conditional formatting	4	5
14	Automating closing entries & net profit calculations	4	3
	Total		60





**Suggested Specification table with Marks (Theory):100**

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	NA	NA	NA	NA	NA	NA

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.

**Course Outcome:**

After learning the course, the students should be able to:	
CO1	Prepare and analyze financial statements using Excel.
CO2	Apply Excel formulas for financial data management.
CO3	Create budgets and forecasts using Excel tools.
CO4	Visualize financial data through charts and pivot tables.

**Instructional Method:**

The course delivery method will depend upon the requirement of content and the needs of students. The teacher, in addition to conventional teaching methods by black board, may also use any tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 100% topics are suggested for flipped mode instruction. Students will use supplementary resources such as online videos, NPTEL/SW A YA.1\1 videos, e-courses. The internal evaluation will be done on the basis of Active Learning Assignment.

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in the laboratory.

**Reference Books:**

- [1] Microsoft excel 2019 Inside Out" by Joe Habra ken
- [2] "Mastering Microsoft excel 2019 and Office 365" by Dinesh Maidasani
- [3] "Teach Yourself Microsoft excel" series by Yogesh M. Rathod, Latest Edition
- [4] "Google Workspace: The Ultimate User Guide" by Joe Mayo, Latest Edition

