



Bachelor of Business Administration (Information System Management) (BBA ISM Ist Sem)

Course Code	UM1IDBBS03	Title of the Course	Accounting for Management
Total Credits of the Course	4	Hours per Week	4

	1. To develop and enhance accounting writing skill among the students
	2. To impart comprehensive knowledge on basic accounting practices of preparing journal, ledger, and final accounts.
	3. To gauge the understanding of basic accounting terms and generally accepted accounting principles.
	4. To enable the students to match with current requirement of corporate world.

CourseContent		
Unit	Description	Weightage (%)
1.	Conceptual Frame work: (Theory Only) <ul style="list-style-type: none"> • Meaning Objectives • Scope & Areas of Accounting • Advantages & Limitations of Accounting • Business Transactions Classification of Accounts and rules of debit & Credit •Distinction between Capital and revenue expenditures and incomes •Basic Accounting Terms Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves &Surplus ,Provisions 	25 %
2.	Accounting Principles & Indian Accounting Standard: (Theory Only) <ul style="list-style-type: none"> • Concepts and Conventions of Accounting • Concept of Generally Accepted Accounting Principles, Accounting Standards, IND AS, International Financial Reporting Standards • Introduction of Accounting Standards issued by ICAI: <ul style="list-style-type: none"> ➤ Ind AS 1 Presentation of Financial Statements ➤ Ind AS 2 Inventories ➤ Ind AS 7 Statement of Cash Flows ➤ Ind AS 16 Property, Plant and Equipment ➤ Ind As 18 Revenue Recognition 	25 %





3.	Accounting Cycle : (Theory & Example) <ul style="list-style-type: none"> • Introduction of Journal, Subsidiary books and Ledgers • Types of errors taking place in account (Theory Only) • Examples on recording transactions into journal Posting into ledgers, Balancing and preparation of Trail Balance 	25 %
4.	Final Accounts of Sole Proprietor: (Theory and Examples) <ul style="list-style-type: none"> • Meaning , Features ,Purpose and Format of Trading Account, Profit and Loss Account and Balance Sheet • Preparation of Trading Account, Profit and Loss Account and Balance Sheet(Examples) 	25 %

Teaching –Learning Methodology	Class Room Teaching
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EvaluationPattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written (As per CBCSR.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance(As per CBCS R.6.8.3)	15%
3.	UniversityExamination	70%

CourseOutcomes	
1.	The Student will be able to record accounting transactions as per accounting principles and concepts.
2.	The student will gain in -depth knowledge of accounting practices and streamline himself with present corporate scenario.
3.	Familiarize with preparation of final accounts of Sole Proprietor.
4.	Insight into accounting standards and IND AS.

SuggestedReferences	
Sr.No.	References
1	Advanced Accountancy 1-Maheshwari S N &Maheshwari S K
2	Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak





3	Advanced Accountancy-Tulsian
4	Advanced Accountancy 1-Gupta Radhaswamy
5	Principals & Practice of Accountancy Gupta R L & Gupta V K
6	Advanced Accountancy-Jain S P &Narang K L
7	Financial Accounting-Khanka S S
8	Financial Accounting-Narayanaswamy

On-lineresourcetobeusedifavailableasreferencematerial

On-lineResources

1. <https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
2. https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
3. <https://www.harpercollege.edu/academic-support/tutoring/subjects/pdf/ACC101-Chapter2new.pdf>
4. https://images.topperlearning.com/topper/revisionnotes/8028_Topper_21_101_503_551_10613_Financial_Statements_of_Sole_Proprietorship_up201905031250_1556868053_172.pdf?v=0.0.1
5. <https://icaiknowledgegateway.org/littledms/folder1/chapter-6-preparation-of-final-accounts-of-sole-proprietors.pdf>

