



Bachelor of Business Administration (BBA General) (Semester-I)

Course Code	UM11DBBI03	Title of the Course	ACCOUNTING FOR MANAGEMENT
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To develop and enhance writing skill of accounts 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 business firm.

Course Content		
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 • Meaning and types of shares and debentures 	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 accounts (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 & Loss Account and Balance Sheet (Examples) 	25 %

Teaching –Learning Methodology	Class Room Teaching
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Evaluation Pattern		
Sr. No.	Detailsof theEvaluation	Weightage
1.	InternalWritten(As per CBCSR.6.8.3)	15%
2.	InternalContinuousAssessmentintheformofQuizzes,Seminars,Assignments, Attendance(As per CBCS R.6.8.3)	15%
3.	UniversityExamination	70%

Course Outcomes	
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.	Develop understanding towards recording transaction into journal and ledger.
4.	Insight into accounting standards and IND AS.
5.	Develop keen understanding of Final Accounts of Sole Proprietor.





Suggested References	
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-line resources to be used if available as reference material

On-line Resources

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>

