



BBA Hospitality Management
Semester - II

Course Code	UM02 ID BBH01	Title of the Course	Principles and Practices of Accounting
Total Credits of the Course	03	Hours per Week	03

Course Objectives	1. To give an insight into the basics of Accounting Concepts and Principles
	2. To provide basic knowledge of hotel accounting, bookkeeping, and recording transactions in a journal and posting them to a ledger.

Course Content		
Unit	Description	Weightage* (%)
1.	Basics of Accounting <ul style="list-style-type: none"> • Definition, Objectives and Scope of Accounting • Accounting Concepts and Conventions • Types of Business Transactions • Classification/Types of Accounts and rules for debit & Credit • Distinction between: Capital and Revenue Expenses & Incomes 	25%
2.	Accounting Cycle <ul style="list-style-type: none"> • Introduction of Journal, Various Subsidiary books and ledger • Examples only on recording the transaction into journal, posting into ledger • Balancing and preparation of Trial Balance 	25%
3.	Hotel Accounting And Book-Keeping <ul style="list-style-type: none"> • Modes of record keeping • Single entry and Double Entry System • Cross reference accounting • Front office accounting • Standard front office billing instructions / billing code 	25%
4.	Depreciation <ul style="list-style-type: none"> • Meaning, Purpose/Objectives for providing depreciation • Causes of depreciation, Methods of depreciation (Theory only) • Simple examples on Straight Line Method & Diminishing/Reducing Balance Method 	25%

Teaching-Learning Methodology	Theory lecture, Power Point Presentation, Video, Guest Lectures
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes	
1.	Students will be able to learn about basic concept of accounting, accounting cycle and accounting system of the Hotel industry.
2.	Students will become acquainted about the different methods of depreciation ,

Suggested References	
Sr. No.	References
1.	Principles and Practice of Accountancy”-R.L.Gupta & V.K.Gupta; Sultan Chand & Sons, New Delhi. Fundamentals of Accounting- S.K.Chakravarty; New Age International Publishers.
2.	“Principles and Practice of Accountancy”-Prof.S.P.Shah & Dr.PareshShah; Mahajan Publishing House. Accountancy-M.P.Gupta & B.M.Agarwal; Sultan Chand & Sons, New Delhi
3.	“An Introduction to Accountancy”-SN Maheshwari & S K Maheshwari; Vikas Publishing House, New Delhi.

On-line resources to be used if available as reference material	
On-line Resources	
1.	www.accountingcoach.com

