

SARDAR PATEL UNIVERSITY
Programme: BBA(Foreign Trade)
Semester: I
Syllabus with effect from: JUNE 2011

Paper Code: UM01CBBF05	Total Credit: 3
Title Of Paper: Accounting for Foreign Trade	

Unit	Description in detail	Weighting (%)
1	Name of Accounting Definition Objectives and Scope of Accounting Business Transactions, Classification of Accounting Importance of Accounting Terms, Rules for Debit and Credit Difference between Capital and Revenue Expenses and Income Errors and Omission of Errors.	25 %
2	Accounting Cycle Introduction of Journals. Various Subsidiary Books and Ledgers Examples only on Recording the Transaction into Journal Posting into Ledgers Balancing and Preparation of Trial Balance	25 %
3	Preparation of Final Accounting Trading Account Profit & Loss Account and Balance Sheet of Sole Proprietor and Joint Stock Company	25 %
4	Performance of vertical format of balance sheet & profit and loss account Theory of Preliminary Expenses, Dividend and Provision of Tax, Unclaimed Dividend, Contingent Liabilities, Provision of Corporate Dividend Tax. Foreign Branch Meaning Account and Consolidation Simple Example only	25 %

Basic Text & Reference Books

- Accountancy – I, – T. J. Rana, B.S.Shah Prakashan, Ahmedabad
- Financial Accounting : Corporate Accounting - T. J. Rana, Sudhir Prakashan
- Accountancy (Company Account) – T. J. Rana, B.S.Shah Prakashan
- Principles and Practice of Accountancy – S.P.Shah & Paresh Shah – Mahajan Public House

