

SARDAR PATEL UNIVERSITY
Programme: BBA (GENERAL)
Semester: I
Syllabus with Effect from: June-2011

Paper Code: UM01CBBA05	Total Credit: 3
Title Of Paper: Accounting for Management	

Unit	Description in detail	Weighting (%)
I	<p>Conceptual Frame work Meaning Objectives Scope & areas of Accounting Business Transactions Classification of Accounts and rules of debit & Credit Distinction between Capital and revenue expenditures and incomes</p> <p>Basic Accounting Terms Assets Liabilities Capital Expenses Expenditure Debtors Creditors Goods Cost Gain Stock Purchase Sales Loss Profit Voucher Discount Transaction Drawing Depreciation Reserves & Provisions (Overview)</p>	25%
II	<p>Accounting Principles and Concepts General Accounting Principles Account Concepts and Conventions for Profit & Loss Account & Balance Sheet Introduction of Accounting Standards List of International Financial Reporting Standards (IFRS)</p>	25%
III	<p>Accounting Cycle 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</p>	25%



IV	Final Accounts of Sole Proprietor Preparation of Trading Account Profit & Loss Account and Balance Sheet	25%
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Basic Text & Reference Books

- Advanced Accountancy 1-Maheshwari S N & Maheshwari S K
- Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak
- Advanced Accountancy-Tulsian
- Advanced Accountancy 1-Gupta Radhaswamy
- Principals & Practice of Accountancy Gupta R L & Gupta V K
- Advanced Accountancy-Jain S P & Narang K L
- Financial Accounting-Khanka S S
- Financial Accounting-Narayanaswamy

