

SARDAR PATEL UNIVERSITY
Programme: BBA (GENERAL)
Semester: I
Syllabus with effect from: JUNE 2018

Paper Code: UM01DBBA21	Total Credit:3
Title of paper: ACCOUNTING FOR MANAGEMENT	

Unit	Description in detail	Weighting (%)
I	<p>Conceptual Frame work: (Theory)</p> <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 <p>Basic Accounting Terms</p> <ul style="list-style-type: none"> • Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves & Provisions (Overview) 	25%
II	<p>Accounting Principles and Concepts: (Theory)</p> <ul style="list-style-type: none"> • General Accounting Principles • Account Concepts and Conventions for Profit & Loss Account & Balance Sheet • Introduction of Accounting Standards issued by ICAI: <ul style="list-style-type: none"> ➤ AS 1 Disclosure of Accounting Policies ➤ AS 2 Valuation of Inventories ➤ AS 6 Depreciation Accounting ➤ AS 9 Revenue Recognition • Utility of Accounting Standards 	25%
III	<p>Accounting Cycle : (Examples only)</p> <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%
IV	<p>Final Accounts of Sole Proprietor: (Examples Only)</p> <ul style="list-style-type: none"> • Preparation of Trading Account, Profit & Loss Account and Balance Sheet 	25%

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