



**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))**  
**Syllabus with effect from the Academic Year 2021-2022**

Bachelor of Business Administration  
B.B.A (General) Semester-I

|  |            |                     |                                  |
|--|------------|---------------------|----------------------------------|
| Course Code  | UM01DBBA71 | Title of the Course | <b>ACCOUNTING FOR MANAGEMENT</b> |
| Total Credits of the Course  | 03         | Hours per Week      | 03                               |
| Course Objective:<br>1. To give an insight into the basics of Accounting Concepts and Principles<br>2. To help the students to develop cognizance of the importance of accounting in organization financial statements.<br>3. To enable students to describe how people analyze the corporate financial statements under different conditions and understand why people describe the financial statements in different manner. |            |                     |                                  |

| Course Content |   |                |
|----------------|---|----------------|
| Unit           | Description   | Weightage* (%) |
| 1.             | Conceptual Frame work: (Theory and Examples) <ul style="list-style-type: none"><li>• Meaning and Objectives</li><li>• Advantages &amp; Limitations of Accounting</li><li>• Account Concepts and Conventions for Profit &amp; Loss Account &amp; Balance Sheet</li><li>• Business Transactions Classification of Accounts and rules of debit &amp; Credit Distinction between Capital and revenue expenditures and incomes</li><li>• Examples on recording transactions into journal, Posting into ledgers, Balancing and preparation of Trail Balance</li></ul> | 25%            |
| 2.             | Final Accounts of Sole Proprietor: (Examples Only) <ul style="list-style-type: none"><li>• Preparation of Trading Account, Profit &amp; Loss Account and Balance Sheet</li></ul>  | 25%            |
| 3.             | Final Accounts of Joints Stock Companies (Examples Only) <ul style="list-style-type: none"><li>• Vertical presentation of accounting with notes as per revised schedule III, as per amendments of Companies Act-2013</li></ul>  | 25%            |
| 4.             | Ratio Analysis (Theory and Examples) <ul style="list-style-type: none"><li>• Meaning of Accounting Ratio</li><li>• Utility &amp; limitations of Ratio Analysis</li><li>• Classification of Accounting Ratios</li></ul>  | 25%            |



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|  | <ul style="list-style-type: none"><li>• 1. Liquidity Ratios- Current ratio, Liquid ratio, Quick ratio</li><li>2. Profitability Ratios- Gross Profit ratio, Net Profit ratio, Operating ratio, Return on capital employed, Return on Shareholders' funds</li><li>3. Turnover Ratios- Stock turnover ratio, Fixed assets turnover ratio, Debtors turnover ratio, Creditors turnover ratio</li><li>4. Leverage Ratios- Debt equity ratio, Proprietary ratio, Long term funds to fixed assets ratio</li><li>• Examples based on maximum two years data with interpretation</li></ul> |  |
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| Evaluation Pattern |   |           |
|--------------------|---|-----------|
| Sr. No.            | Details of the Evaluation   | Weightage |
| 1.                 | Internal Written / MCQ (As per CBCS R.6.8.3)  | 15%       |
| 2.                 | Internal Continuous Assessment in the form of Practical, Viva-voce, Quiz, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15%       |
| 3.                 | University Examination  | 70%       |

| Course Outcomes: Having completed this course, the learner will be able to  |
|---|
| <ul style="list-style-type: none"><li>• Have a solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards</li><li>• Develop understanding towards recording transaction</li><li>• Develop keen understanding of Final Accounts of Sole Proprietor</li><li>• Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity</li><li>• Understand the treatment regarding how to prepare P&amp;L and balance sheet as per schedule III</li><li>• Develop understanding towards Final Accounts of Joints Stock Companies</li><li>• Learn about fundamentals of ratio analysis</li><li>• Improve understanding of financial results and trends over time, and provide key indicators of organizational performance with the help of various ratios</li></ul> |



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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.      | <a href="https://www.accountingcoach.com/financial-accounting/explanation">https://www.accountingcoach.com/financial-accounting/explanation</a>                                       |
| 8.      | <a href="https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf">https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf</a> |

\*Note: Weightage of Theory shall not exceed 25% of total marks.

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