



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

**BBA (HONS') (Hospitality Management) (3 Years)**  
**(Under Choice Based Credit System Based on UGC Guidelines)**  
**Semester - I**

Course Code	UM01CBBH72	Title of the Course	Principles and Practices of Accounting
Total Credits of the Course	3	Hours per Week	3

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



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Teaching-Learning Methodology	Theory lecture
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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: Having completed this course, the learner will be able to	
1.	Students will be able to learn about the Accounting System of the Hotel

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. Paresh Shah; Mahajan Publishing House. Accountancy- M.P. Gupta & B.M. Agarwal; Sultan Chand & Sons, New Delhi
3.	“An Introduction to Accountancy”- S N Maheshwari & S K Maheshwari; Vikas Publishing House, New Delhi.

On-line resources to be used if available as reference material
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On-line Resources

[www.accounting coach.com](http://www.accountingcoach.com)

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