

SARDAR PATEL UNIVERSITY
Programme & Subject: BBA (Honours) - Hospitality & Tourism Management
Semester: I
Syllabus with Effect from: June - 2015

Paper Code: UM01CBHT05	Total Credit: 3
Title Of Paper: Accountancy for Hospitality & Tourism	

Unit	Description in Detail	Weightage (%)
I	Conceptual framework of Accounting Definition, Objectives Accounting concepts & Conventions Types of Transactions Accounting Terminology:- Assets, liability, Capital, Revenue, Expenditure, Expenses, Debtors, Creditors, Goods, Cost, Loss, Gain, Stock, Purchase, Sales, Drawing, Depreciation, Voucher Classification/Types of Accounts and rules for debit & Credit	25%
II	Accounting Cycle Introduction of Journal, Various Subsidiary books and ledger. Examples only on recording the transaction into journal & posting into ledger, Preparing & Balancing of Trial Balance	25%
III	Company Final Accounts Preparation of Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account and Balance-sheet Examples of Horizontal Presentation with simple adjustment on depreciation, provision for doubtful debts, interest on debentures, writing off debenture discount, preliminary expenses, dividend.	25%
IV	Accounting Ratios [50% examples] Theory:- Meaning, Utility, Classification of Accounting Ratio Advantages & Limitations of Accounting Ratio Computation of the following ratios:- (Based on Balance Sheet of one year) Gross Profit 2. Net Profit ratio 3. Stock turnover ratio 4. Operating ratio 5. Current ratio 6. Liquid ratio 7. Debtors ratio 8. Creditors' ratio 9. Debt-Equity ratio 10. Earnings per share 11. Proprietary ratio	25%

Basic Text & Reference Books:-

- “Principles and Practice of Accountancy”- R.L.Gupta & V.K.Gupta, Sultan Chand & Sons, New Delhi.
- An Introduction to Accountancy”- S N Maheshwari & S K Maheshwari, Vikas Publishing House, New Delhi
- Fundamentals of Accounting- S.K. Chakravarty- New Age International Publishers.
- Accountancy- M.P.Gupta & B.M.Agarwal, Sultan Chand & Sons, New Delhi.
- Advanced Accounts- M.C. Shukla, T.S. Grewal & S.C.Gupta

