

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (International Business)**  
**Semester: I**  
**Syllabus with Effect from: JUNE 2014**

<b>Paper Code:</b> UM01CBBB04	<b>Total Credits: 3</b>
<b>Title Of Paper:</b> Accounting for Foreign Trade	

Unit	Description in detail	Weightage (%)
<b>1</b>	<b>Concept of Accounting:</b> Definition Objectives and Scope of Accounting Classification of Accounts Business Transaction Important Accounting Terms Rules for Debit and Credit Difference between Capital Expense and Revenue Expense Difference between Capital Income and Revenue Income Errors and Omission of Errors.	<b>25 %</b>
<b>2</b>	<b>Accounting Cycle:</b> Introduction of Journals. Various Subsidiary Books and Ledgers Examples only on Recording the Transaction into Journal Posting into Ledgers Balancing and Preparation of Trial Balance	<b>25 %</b>
<b>3</b>	<b>Preparation of Final Account (Horizontal Format):</b> Trading Account Profit & Loss Account and Balance Sheet of Sole Proprietor and Joint Stock Company	<b>25 %</b>
<b>4</b>	<b>(A). Vertical format of balance sheet &amp; profit and loss account According to revised Schedule - VI</b> Theory: Preliminary Expenses, Dividend and Provision of Tax, Unclaimed Dividend, Contingent Liabilities, Provision of Corporate Dividend Tax. <b>(B). Foreign Branch Account</b> Meaning Simple Example only	<b>25 %</b>

**Basic Text & Reference Books:**

- Accountancy – I, – T. J. Rana, B.S.Shah Prakashan, Ahmedabad
- Financial Accounting: Corporate Accounting - T. J. Rana, Sudhir Prakashan
- Accountancy (Company Account) – T. J. Rana, B.S.Shah Prakashan
- Principles and Practice of Accountancy – S.P.Shah & Paresh Shah – Mahajan Public House

