

SARDAR PATEL UNIVERSITY
Programme: BBA (International Business)
Semester: I
(Effect from June, 2018)

Paper Code: UM01DBBB21	Total Credits: 3
Title Of Paper: Accounting for International Business	

Unit	Description in detail	Weightage (%)
1	Concept of Accounting: 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.	25 %
2	Accounting Cycle: Introduction of Journals. Various Subsidiary Books (Theory only) Posting into Ledgers Balancing and Preparation of Trial Balance Examples	25 %
3	Preparation of Final Account: Sole Proprietor Company Final Account- As per Companies Act 2013-Schedule-3 (Simple Examples)	25 %
4	(A) Foreign Branch Account Simple Example only (B) Accounting Standards -Meaning, Importance & AS setting procedure. Overview of Ind ASs	25 %

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

