

SARDAR PATEL UNIVERSITY
Programme: BBA(Information Systems Management)
Semester: I
Syllabus with effect from: JUNE 2011

Paper Code: UM01CBBS05	Total Credit: 3
Title Of Paper: Accounting for Management	

Unit	Description in detail	Weighting (%)
1	Conceptual frame work (Theory Only) Meaning, objectives, Scope and areas of Accounting-Business Transactions classification of Accounts and rules of Debit and Credit- Distinction between capital and revenue expenditures and incomes-Basic Accounting Terms: Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Lose, Profit, Voucher, Discount, Transaction, Drawing, Drawing Depreciation, Reserves, & Provision: (Overview)	25 %
2	Accounting Principles and Concepts (Theory Only) General Accounting Principles- Accounting Concepts: Profit & Loss Account- Concepts and Balance Sheet Concepts- Introduction of Accounting Standards: Meaning, Objectives, Need. List of Accounting Standard in India., IFRS: Meaning, Need, List of international Financial Reporting Standards (IFRS)	25 %
3	Accounting Cycle (Theory & Examples) Introduction of Journal, Subsidiary books and Ledgers- Types of errors taking place in Account (Theory Only). Examples on recording transactions into journal, posting into Ledgers Examples on recording trial Balance, and Rectification of errors.	25 %
4	Final Accounts of Sole Proprietor (Examples) Preparation of Trading Account, Profit & Loss Account and Balance Sheet	25 %

Basic Text & Reference Books

- Advanced Accountancy 1-Maheshwari S N And Maheshwari S K
- Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak
- Advanced Accountancy 1-Tulsian
- Advanced Accountancy 1-Gupta Radhaswamy
- Principles and Practice of Accountancy- Gupta R L and Gupta V K
- Advanced Accountancy – Jain S P and Narang K L
- Financial Accounting- Khanka S.S
- Financial Accounting- Narayanaswamy

