



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

Bachelor of Business Administration(Information System Management)
(BBA ISM Ist Sem)

Course Code	UM01DBBS71	Subject:	ACCOUNTING FOR MANAGEMENT
Total Credits of the Course	03	03 Hours	

Course Objectives:	<ol style="list-style-type: none">1. To develop and enhance accounting writing skill among the students.2. To impart comprehensive knowledge on basic accounting practices of preparing journal, ledger, and final accounts.3. To gauge the understanding of basic accounting terms and generally accepted accounting principles.4. To enable the students to match with current requirement of corporate world.
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Course Content		
Unit	Description	Weightage* (%)
1.	Conceptual Frame work: (Theory) <ul style="list-style-type: none">• Meaning Objectives• Scope & Areas of Accounting• Advantages & Limitations of Accounting• Business Transactions Classification of Accounts and rules of debit & 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, Loss Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves & Provisions (Overview)	25%
2.	Accounting Principles & Indian Accounting Standard: (Theory) <ul style="list-style-type: none">• Account Concepts and Conventions for Profit & Loss Account & Balance Sheet• General Accounting Principles• Introduction of Accounting Standards issued by ICAI:	25%



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	<ul style="list-style-type: none">➤ Ind AS 1 Presentation of Financial Statements➤ Ind AS 2 Inventories➤ Ind AS 7 Statement of Cash Flows➤ Ind AS 16 Property, Plant and Equipment➤ Ind As 18 Revenue Recognition	
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3.	Accounting Cycle : (Theory & Example) <ul style="list-style-type: none">• 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, Balancing and preparation of Trail Balance	25%
4.	Final Accounts of Sole Proprietor: (Examples Only) Preparation of Trading Account, Profit & Loss Account and Balance Sheet	25%

Teaching- Learning Methodology	Class Room Teaching
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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.	Course outcome



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	<ol style="list-style-type: none">1. The Student will be able to record accounting transactions as per accounting principles and concepts.2. The student will gain in -depth knowledge of accounting practices and streamline himself with present corporate scenario. <p>Programme Outcome</p> <p>The overall development of student in the field of accounting practices and enables himself with future requirement by corporate world.</p>
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Suggested References:	
Sr. No.	References:
1.	<ul style="list-style-type: none">❖ Advanced Accountancy 1-Maheshwari S N & Maheshwari S K❖ Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak❖ Advanced Accountancy-Tulsian❖ Advanced Accountancy 1-Gupta Radhaswamy❖ Principals & Practice of Accountancy Gupta R L & Gupta V K❖ Advanced Accountancy-Jain S P & Narang K L❖ Financial Accounting-Khanka S S❖ Financial Accounting-Narayanaswamy

On-line resources to be used if available as reference material
On-line Resources: <ul style="list-style-type: none">❖ https://www.icai.org/post.html?post_id=7543❖ https://www.freebookcentre.net/business-books-download/Management-Accounting.html
