

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

<b>Paper Code: UM01CBB105</b>	<b>Total Credit: 3</b>
<b>Title Of Paper: Accounting for Management</b>	

<b>Unit</b>	<b>Description in detail</b>	<b>Weighting (%)</b>
I	<b>Conceptual frame work</b> Meaning Objectives, Scope and areas of Accounting Business Transactions Classification Of Account and rules of Debit & Credit Distinction between Capital and revenue expenditures and Income <b>Basic Accounting Terms</b> Assets Liabilities Capital Expenses Expenditure Debtors Creditors Goods Cost Gain Stock Purchase Sales Loss Profit Vouchers Discount Transaction Drawing Depreciation Reserves Provisions (Overview)	25%
II	<b>Accounting Principles &amp; Concepts</b> General Accounting Principles Accounting Concepts and Conventions for Profit & Loss Account & Balance Sheet Introduction of Accounting Standards List of International Financial Reporting Standards (IFRS)	25%
III	<b>Accounting Cycle</b> Introduction of Journal, Subsidiary books and ledger Types of Errors taking place in account (Theory Only) Examples on recording transaction into journal, posting in to ledgers, balancing and preparation of trial Balance.	25%
IV	<b>Final Accounts of Sole Proprietor</b> Preparations of Trading Account Profit & Loss Account & Balance Sheet	25%



**Basic Text & Reference Books:-**

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

