

SARDAR PATEL UNIVERSITY
Programme & Subject: BBA (Information Technology Management)
(3 Years)
Semester: I
Syllabus with effect from: June - 2015

Paper Code: UM01CBB110	Total Credit: 3
Title Of Paper: Accounting for Management	

Unit	Description in Detail	Weightage (%)
I	Conceptual frame work Meaning, Objectives, Advantages, Limitation, Scope (Users) and areas (Branches) of Accounting Types of Business Transactions Classification of Account and rules of Debit & Credit Distinction between Capital and revenue expenditures and Income Basic Accounting Terms (Overview) 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	Accounting Cycle Theory: Introduction of Journal, Subsidiary books and ledge, Types of Errors taking place in account Examples on recording transaction into journal, Posting in ledgers, balancing and preparation of trail Balance	25%
III	Final Accounts of Sole Proprietor Preparations of Trading Account, Profit & Loss Account & Balance Sheet	25%
IV	Issue of Shares: Types of Shares and Share Capital Provisions relating to issue of shares at Par, Premium and Discount Examples of Issue and Allotment of shares including pro rata allotment (Excluding Forfeiture and reissue of shares)	25%

Basic Text & Reference Books:-

- Advanced Accounting 2 - Sehgal Ashok And Sehgal Deepak
- Advanced Accounts - Shukla M C And Grawal T S
- Problems And Solution In Adv Accounting - Gupta R L
- Company Accounts - Gupta R L And Radhaswamy M
- Rathmans Company Accounts Theory Prob. And Solution - Rathman P V And Raju D R
- Accounting Standards And Corporate Accounting Practice - Ghosh T P

