

SARDAR PATEL UNIVERSITY
Programme: BBA (Tourism and Travel Management)
Semester: I
Syllabus with effect from: June-2011

Paper Code: UM01CBBT05	Total Credit:3
Title Of Paper: Accounting for Hospitality & Tourism Travel Management	

Unit	Description in detail	Weighting (%)
I	Basics of Accounting Definition, Objectives and Scope of Accounting Accounting Concepts and Conventions Business Transactions Classification/Types of Accounts and rules for debit & Credit Distinction between: Capital and Revenue Expenses & Incomes	25 %
II	Accounting Cycle Introduction of Journal, Various Subsidiary books and ledger. Examples only on recording the transaction into journal, posting into ledger, balancing and preparation of Trial Balance	25 %
III	Depreciation Meaning, Purpose/Objectives for providing depreciation Causes of depreciation, Methods of depreciation (Theory only) Simple examples on Straight Line Method & Diminishing/Reducing Balance Method	25 %
IV	Preparation of Final Accounts Trading account, Profit & Loss Account & Balance Sheet of Sole Proprietor Final Accounts of Joint Stock Company Examples of Horizontal Presentation with simple adjustment on depreciation, provision for doubtful debts, interest on debentures, writing off debenture discount, preliminary expenses, dividend and provision of tax.	25 %

Basic Text & Reference Books:

- Principles and Practice of Accountancy”- R.L.Gupta & V.K.Gupta, Sultan Chand & Sons, New Delhi.
- “Principles and Practice of Accountancy”- Prof. S.P.Shah & Dr. Paresh Shah, Mahajan Publishing House.
- “An Introduction to Accountancy”- S N Maheshwari & S K Maheshwari, Vikas Publishing House, New Delhi.
- Fundamentals of Accounting- S.K. Chakravarty- New Age International Publishers.
- Accountancy- M.P.Gupta & B.M.Agarwal, Sultan Chand & Sons, New Delhi

