

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (Tourism and Travel Management)**  
**Semester: I**  
**Syllabus with Effect from: June 2015**

<b>Paper Code:</b> UM01CBBT11	<b>Total Credits: 3</b>
<b>Title Of Paper:</b> Principle and Practice of Accounting	

Unit	Description in detail	Weightage (%)
1	<b>Basics of Accounting</b> 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%
2	<b>Accounting Cycle</b> 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%
3	<b>Depreciation</b> 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%
4	<b>Preparation of Final Accounts</b> 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

