

SARDAR PATEL UNIVERSITY
PROGRAMME: BBA (HONS') (Tourism & Travel Management) (3 Years)
(Under Choice Based Credit System Based on UGC Guidelines)
Syllabus with effect from: June-2018

Semester: I

Paper Code: UM01CBBT22	Total Credits: 3
Title of Paper: Principles and Practices of Accounting	
Objective: The objective of this course is to provide the basic knowledge of accountancy and preparation of final accounts of sole proprietors.	

Unit No.	Description in Detail	Weightage
1	Basics of Accounting <ul style="list-style-type: none"> • Definition, Objectives and Scope of Accounting • Accounting Concepts and Conventions • Types of Business Transactions • Classification/Types of Accounts and rules for debit & Credit • Distinction between: Capital and Revenue Expenses & Incomes 	25%
2	Accounting Cycle <ul style="list-style-type: none"> • 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	Preparation of Final Accounts <ul style="list-style-type: none"> • Trading account, Profit & Loss Account & Balance Sheet of Sole Proprietor 	25%
4	Depreciation <ul style="list-style-type: none"> • 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%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

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