

**SARDAR PATEL UNIVERSITY**  
**Programme: BCA Semester: III**  
**Syllabus with effect from: June 2019**

<b>Paper Code: US03SBCA24</b>	<b>Total Credit: 2</b>
<b>Title Of Paper: Accounting</b>	

**Lectures per week : 2**

**Exam Duration: 2 hrs**

**All units carry equal weightage.**

Unit	Description in detail	Weighting (%)
I	<b>Conceptual framework of Accounting</b> Definition of accounting, book keeping, need of accounting. Some basic terms : debtor, creditor, solvent, insolvent, bad debts, bad debts recoverable, income, expenditure, trade discount and cash discount Objectives, advantages and scope of accounting. System of book keeping, classification of accounts and rules for debit and credit.	25%
II	<b>Accounting Cycle</b> Journal : purpose, format, ruling, Simple entry example, advantages and disadvantages. Ledger : purpose, format, posting, closing ledger accounts, advantages and disadvantages Trial Balance : purpose, format, advantages and disadvantages	25%
III	<b>Final accounts of sole proprietorship</b> Trading account and profit and loss account, balance sheet (each with purpose, format, examples) Adjustment entries : interest on capital, interest of loan, depreciation on fixed assets	25%
IV	<b>Computerized Accounting system Tally</b> Introduction of Tally ERP, Creating a Company Features & Configurations Creating Accounting Ledgers and group Inventory master creation	25%

**Basic Text & Reference Books :-**

1. A text Book of Accounting for management by S N Maheshwari and S K Maheshwari, vikas publishing house pvt ltd.
2. Official Guide to Financial Accounting using Tally.ERP 9 with GST By Tally Education Pvt. Ltd.,  
 a. BPB Publications, 2<sup>nd</sup> Revised updated Edition, 2017.
3. Introduction to Accounting, By Maheshwari S. N. : Vikas Pub. House 1986.
4. R.L. Gupta : Principles and practices of accounting
5. Rana & Dalal : Advances Accounting and Auditing :III Sudhir Prakashan Ahmedabad.

