

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified

GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Got of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Bachelor of Business Administration (BBA-General)

Semester - I

| | | | |
|-----------------------------|------------|---------------------|---------------------------|
| Course Code | UM1MABBA02 | Title of the Course | Accounting for Management |
| Total Credits of the Course | 04 | Hours per Week | 04 |

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|-------------------|---|
| Course Objectives | 1. To develop and enhance writing skill of accounts among the students |
| | 2. To impart comprehensive knowledge on basic accounting practices of preparing journal, ledger, and final accounts |
| | 3. To gauge the understanding of basic accounting terms and generally accepted accounting principles |
| | 4. To enable the students to match with current requirement of business firm. |

Course Content

| Unit | Description | Weightage (%) |
|------|---|---------------|
| 1. | Conceptual Frame work: (Theory and Examples) <ul style="list-style-type: none">Meaning and ObjectivesAdvantages & Limitations of AccountingBusiness Transactions Classification of Accounts and rules of debit & CreditBasic Accounting Terms : Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss, Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves & Surplus, ProvisionsDistinction between Capital and revenue expenditure and incomes | 25% |
| 2 | Accounting Cycle : <ul style="list-style-type: none">Introduction of Journal, Subsidiary books and ledgerExamples on recording transaction into Journal, Ledger posting, and Trial Balance. | 25% |
| 3 | Final Accounts of Sole Proprietor: (Examples Only) <ul style="list-style-type: none">Preparation of Trading Account, Profit & Loss Account and Balance Sheet | 25% |

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| | | |
|--------|--|------|
| 4 | Shares & Debentures (Theory & Examples) <ul style="list-style-type: none">• Meaning of Shares and Debentures• Provision 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)• Debenture Redemption Fund Method (Examples) | 25 % |
| Add-on | Financial Accounting concept self-learn through Swayam.gov.in | |

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| Teaching-Learning Methodology | <ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Case Study• Project work• Practical Activities |
|--------------------------------------|--|

| Evaluation Pattern | | |
|---------------------------|--|------------------|
| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Written | 30% |
| 2. | Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance | 20% |
| 3. | External Examination | 50% |

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|--|--|
| Course Outcomes: Having Completed this course, the students will be able to | |
| 1. | Gain in-depth knowledge of accounting practices and streamline himself with present corporate scenario |
| 2. | Develop understanding towards recording transaction into journal and ledger |
| 3. | Develop keen understanding of Final Accounts of Sole Proprietor |
| 4. | To understand Share and debenture, its concept, provisions regarding issue of right shares ,its examples including pro-rata allotment and debenture redemption fund method |

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| Suggested References | |
|----------------------|---|
| Sr. No. | References |
| 1 | Advanced Accountancy 1-Maheshwari S N & Maheshwari S K |
| 2 | Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak |
| 3 | Advanced Accountancy-Tulsian |
| 4 | Advanced Accountancy 1-Gupta Radhaswamy |
| 5 | Principals & Practice of Accountancy Gupta R L & Gupta V K |
| 6 | Advanced Accountancy-Jain S P & Narang K L |
| 7 | Financial Accounting-Khanka S S |
| 8 | Financial Accounting-Narayanaswamy |

On-line resources to be used if available as reference material

On-line Resources

<https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
