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

(Managed by Sardar Patel Education Trust, Anand)

(Affiliated to Sardar Patel University, Vallabh Vidyanagar)

NAAC Reaccredited CGPA – 3.30 – Grade A+

Revised Syllabus as per NEP 2020 with effect from the Academic Year 2026-2027

Bachelor of Business Administration (BBA) (General)
Semester – I

Course Code	UM1MABBA12	Title of the Course	ACCOUNTING FOR MANAGEMENT
Total Credits	04 Credits	Hours per Week	04 Hours / Week

Course Learning Outcomes (CLOs)	
CLO 1	**Recall, classify, apply & analyze** fundamental accounting concepts, principles, and terminology to support accurate recording and reporting of financial transactions.
CLO 2	**Define & infer** the purpose of journal, subsidiary books, and ledger **and make use of accounting procedure** to record business transactions and prepare ledger accounts. **Analyze** the accuracy of trial balance and identify errors in recording or posting.
CLO 3	**Identify** components of Trading, Profit & Loss Account and Balance Sheet and with adjustments. **Prepare** final accounts and **apply** adjustment concepts. **Demonstrating** vertical format of financial statements of a joint stock company with notes (as per revised schedule)
CLO 4	**Explain** shares and debentures along with their basic features, types and provisions. **Apply accounting treatments and analyze financial implications** related to issue of shares and debentures.

Course Content		
Unit No.	**Description**	**Weightage (%)**
1.	**Conceptual Framework :** • Meaning and Objectives • Advantages & Limitations of Accounting • Business Transactions Classification of Accounts and Application of rules of debit & Credit • Basic Accounting Terms : Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss, Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves &Surplus, Provisions • Distinction between Capital expenditure-income and Revenue expenditure-income.	**25%**
2.	**Recording and Processing of Accounting Transactions (Theory & Examples)** • Introduction of Journal, Subsidiary books and ledger • Examples on recording transaction into Journal, Ledger posting, and Trial Balance.	**25%**
3.	**Preparation of Financial Statements (Examples Only)** • Preparation of Trading Account, Profit & Loss Account and Balance Sheet of Sole Proprietor with all major adjustments. • Vertical Presentationof accounting of Joint Stock company with notes as per	**25%**

	revised schedule (Proforma only as per latest amendments)	
4.	**Accounting for Shares & Debentures (Theory & Examples)** • 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%**

Teaching – Learning Methodology
The course will be taught / learnt through Lecture Method, Online Lectures and practical activities. The teaching methodology will also include Interactive Classroom Discussions, Group Activities, Case Studies, Assignments and project work to improve analytical and professional skills among learners.

Examination Evaluation Pattern		
Sr. No.	**Particulars**	**Weightage (%)**
01	Continuous and Comprehensive Evaluation (CCE) (Formative Assessment)	50%
02	Semester End Evaluation (SEE) (Summative Assessment)	50%
	TOTAL	**100%**

Specifications for CCE and SEE			
Sr. No.	**Details of the Evaluation Pattern**		**Marks**
01	Continuous and Comprehensive Evaluation (CCE) (Formative Assessment)		
	A	Assignments	10
	B	Active Learning Activities	05
	C	Attendance	05
	D	Written Examination (01 Hour)	30
		(A + B + C + D)	50 Marks
02	Semester End Evaluation (SEE) (Summative Assessment)		
	E	Written Examination (02 Hours)	**50 Marks**
		TOTAL (For 04 Credit Courses)	**100 Marks**

Rubrics – Based Assessment for Assignments (10 Marks)		
Excellent	09 – 10 Marks	Accurate, error-free, logically presented, timely submission
Good	07 – 08 Marks	minor errors and good conceptual clarity
Average	05 – 06 Marks	basic understanding or partially correct
Basic	03 – 04 Marks	limited clarity, noticeable mistakes, incomplete content
Poor	01 – 02 Marks	Inadequate conceptual clarity, incorrect content
Below Poor	Zero Marks / NA	content is irrelevant / Not Attempted / Not Submitted
Note: • Assignments may be taken in forms of written project, computerized and online suggested courses / certificates as per the decision made by the respective faculties of the courses.		

Rubrics – Based Assessment for Active Learning Activities (05 Marks)		
Excellent	05 Marks	explanation is clear, detailed and covered all keys

Good	04 Marks	good conceptual clarity, minor details may be missing
Average	03 Marks	basic explanation or partially correct
Basic	02 Marks	limited clarity, noticeable mistakes, lacks depth
Poor	01 Mark	Poorly presented or not understandable
Below Poor	Zero / NA	content is irrelevant / Not Attempted / Not Submitted

Note:

- Active Learning Activities may be taken in forms of classwork, viva, oral presentations, PowerPoint presentations, role play, collaborative problem solving, debates, group discussions, online tests, Q&A, case studies, etc. as per the decision made by the respective faculties of the courses.

Rubrics – Based Assessment for Attendance (05 Marks)		
As per the Rules and Regulations provided by the Academic Section of Sardar Patel University, Vallabh Vidyanagar, for the students studying in all departments and colleges. Reference No.: E – 3 / 3127; dated: 07-03-2024. https://www.spuvvn.edu/orbit-cdn/uploads/circulars/Circular-NEP-InternalExamMarks-March-April24.pdf		
Excellent	05 Marks	more than 90% (Minimum 27 Hours for 02 Credits Courses)
Good	04 Marks	80% - 89% (24 to 26 Hours for 02 Credit Courses)
Average	03 Marks	70% - 79% (21 to 23 Hours for 02 Credit Courses)
Poor	Zero / NA	less than 70% (**NOT ELIGIBLE TO APPEAR FOR EXAM)**

Note:

- Students with below 70% of attendance must submit their written application to their respective class coordinators with genuine reasons and evidence (in case of working or medical emergencies). Students must not pursue dual degree programmes that clash with the college's timings.

Rubrics – Based Assessment for Mid-Semester Examination (30 Marks)		
ANY ONE UNIT OR 50% OF THE SYLLABUS - 15 Marks Each Question		
Excellent	13 – 15 Marks	clear and deep explanation of concepts, good understanding of grammar and vocabulary, clear paragraphs, logical sequencing of statements, highly coherent and negligible errors
Good	10 – 12 Marks	good understanding with minor omissions, address key concepts of the topics asked, small lapses in depth or application, overall clear structure and some grammatical / vocabulary errors that do not impede meaning
Average	07 – 09 Marks	basic ideas are presented, some key points are missing or only partially explained, limited application of grammar / vocabulary to examples, noticeable errors that affect clarity
Basic	04 – 06 Marks	very limited understanding; explanations lack depth and clarity, misapplies some concepts, poorly organized, confusing flow, frequent errors that hinder understanding
Poor	01 – 03 Marks	incorrect or unclear explanations, fails to address core topics, no logical analysis, no coherent structure followed by severe language problems
Below Poor	Zero Marks / NA	completely irrelevant or Not Attempted

Note:
- Written Examination questions will be based on various levels of Revised Bloom's Taxonomy.

Rubrics – Based Evaluation Pattern for End-Semester Examination (50 Marks)		
Multiple Choice Questions (10 Marks) – 01 Mark Each from all Units		
Excellent	01 Mark	the chosen option is correct, no errors in response
Below Poor	Zero Marks / NA	chosen option is incorrect, completely irrelevant, multiple options chosen / Not Attempted
UNIT I - 10 Marks Each Question		
Excellent	09 – 10 Marks	Correct definitions, perfect classification, accurate rules applied
Good	07 – 08 Marks	Good understanding with minor errors.
Average	05 – 06 Marks	Basic idea with limited clarity.
Basic	03 – 04 Marks	Very limited understanding; explanation lacks clarity and depth.
Poor	01 – 02 Marks	Incorrect or unclear explanation.
Below Poor	Zero Marks / NA	No attempt or completely irrelevant explanation.
UNIT II - 10 Marks Each Question		
Excellent	09 – 10 Marks	Strong application of theory of accounting cycle and accurately prepare journal, ledger, and Trial balance
Good	07 – 08 Marks	Partial reasoning with minor mistakes.
Average	05 – 06 Marks	Limited analysis and incomplete journal entries.
Basic	03 – 04 Marks	Basic application
Poor	01 – 02 Marks	No proper analysis or incorrect treatment.
Below Poor	Zero Marks / NA	No attempt or totally incorrect response.
UNIT III - 10 Marks Each Question		
Excellent	09 – 10 Marks	Highly accurate solutions of final accounts.
Good	07 – 08 Marks	Minor errors in treatment or calculation.
Average	05 – 06 Marks	Some mistakes in procedure.
Basic	03 – 04 Marks	Incomplete procedures with several calculation errors.
Poor	01 – 02 Marks	Major errors in accounting treatment.
Below Poor	Zero Marks / NA	No attempt or calculations missing/irrelevant.
UNIT IV - 10 Marks Each Question		
Excellent	09 – 10 Marks	Well-structured & systematic Journal entries and accurate calculation of Issue of Shares and debentures and Pro-rata allotment problems
Good	07 – 08 Marks	Minor posting or calculation errors.
Average	05 – 06 Marks	Partial correctness
Basic	03 – 04 Marks	Incomplete or incorrect entries with improper format.
Poor	01 – 02 Marks	Major errors in entries pro-rate calculation.
Below Poor	Zero Marks / NA	No attempt or totally incorrect journal/ledger work.

Note:
- Multiple Choice Questions of 10 Marks will be based on Bloom's Taxonomy Level 1 to 4.

- Written Examination questions will be based on various levels of Revised Bloom's Taxonomy.

PLO – CLO Mapping										
	Accounting for Management									
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10
CLO 1	3	3	3	1	3	3	0	3	0	3
CLO 2	3	3	3	1	3	3	0	3	0	3
CLO 3	3	3	3	1	3	3	0	3	0	3
CLO 4	3	3	3	1	3	3	0	3	0	3

Note:
- High: **03**; Moderate: **02**; Low: **01**; No Mapping: **00**

Suggested References and E-Resources for Further Reading

- Advanced Accountancy 1-Maheshwari S N & Maheshwari S K
- Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak
- Advanced Accountancy-Tulsian
- Advanced Accountancy 1-Gupta Radhaswamy
- Principals & Practice of Accountancy Gupta R L & Gupta V K
- Advanced Accountancy-Jain S P & Narang K L
- Financial Accounting-Khanka S S
- Financial Accounting-Narayanaswamy
- https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf

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