



B. J. VANIJYA MAHAVIDYALAYA
(Autonomous)
(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India
Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2024

Bachelor of Business Administration BBA (General)

Semester - I

Course Code	UM01MABBA02	Title of the Course	Accounting for Management
Total Credits of the Course	04	Hours per week	04

Course Objectives:	<ol style="list-style-type: none">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.
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Course Content		
Unit No.	Description	Weightage (%)
1.	Conceptual Frame work: (Theory Only) <ul style="list-style-type: none">• Meaning Objectives, Scope & Areas of Accounting• Advantages & Limitations of Accounting• Business Transactions, Classification of Accounts and rules of debit & Credit• Distinction between Capital and revenue expenditures and incomes• Basic Accounting Terms: Assets, Liabilities, Capital, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss, Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves & Surplus, Provisions	25%



2.	Accounting Principles & Accounting Standards: (Theory Only) Overview: <ul style="list-style-type: none"> • Concepts and Conventions of Accounting • Overview of Accounting Standards, IND AS, • International Financial Reporting Standards (IFRS) Introduction of Accounting Standards issued by ICAI: <ul style="list-style-type: none"> • Ind AS 1 Presentation of Financial Statements • Ind AS 2 Inventories • Ind AS 7 Statement of Cash Flows 	25%
3.	Accounting Cycle : (Theory & Example) <ul style="list-style-type: none"> • Introduction of Journal, Subsidiary books and Ledgers • Types of errors taking place in accounts (Theory & Examples) • Examples on recording transactions into journal, Posting into ledgers, Balancing and preparation of Trail Balance. 	25%
4.	Final Accounts of Sole Proprietor: (Theory and Examples) <ul style="list-style-type: none"> • Meaning , Features ,Purpose • Preparation of Final Accounts of Non-Manufacturing Entities 	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments , Case Study and Browsing E- Resources
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / MCQ (As per CBCS R.6.8.3)	30%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quiz, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	20%
3.	Final Examination	50%



Course Outcomes: Having completed this course, the learner will be able to	
1.	Record accounting transactions as per accounting principles and concepts.
2.	Gain in-depth knowledge of accounting practices and streamline them with present corporate scenario.
3.	Develop understanding towards recording transaction into journal and ledger.
4.	Develop insight into Accounting Standards, IFRS and IND AS.
5.	Develop keen understanding of Final Accounts of Sole Proprietor.

Suggested References:	
Sr. No.	References:
1.	S. N. Maheshwari, S. K. Maheshwari, Advanced Accountancy, Volume-1, Vikas Publishing House PVT. LTD. New Delhi.
2.	Dr. Ashok Sehgal, Sehgal, Dr. Deepak Sehgal, Advanced Accounting -2 ,Corporate Accounting, Taxmann's Allied Services (P.) Ltd. 59/32, New Rohtak Road, New Delhi.
3.	P C Tulsian, Financial Accounting, Dorling Kindersley (India) Pvt. Ltd. Pearson Education, New Delhi.
4.	R.L.Gupta , M Radhaswamy, Advanced Accountancy, Sultan Chand & Sons Educational Publishers , New Delhi.
5.	S.P.Jain ,K.L.Narang, Advanced Accountancy-1, Volume-1, Kalyani Publishers, Ludhiana.
6.	Khanka S. S., Financial Accounting, Shipra Publication, New Delhi.
7.	R. Narayanaswamy, Financial Accounting, PHI Learning Private Limited ,Delhi
8.	Ashish K. Bhattacharyya (2004), "Financial Accounting for Business Managers", Prentice Hall of India Pvt. Ltd., New Delhi.
9.	Shashi K. Gupta (2002), "Contemporary Issues in Accounting", Kalyani Publishers, New Delhi.

Sr. No.	On-Line Resources available that can be used as Reference Material
1.	file:///E:/Download/Intermediate-Financial-Accounting-1-1699883292.pdf
2.	https://oasis.col.org/server/api/core/bitstreams/4ed64a66-be62-47a8-911f-82fffe14dc9b/content
3.	https://www.opentextbooks.org.hk/system/files/export/22/22913/pdf/Introduction_to_Financial_Accounting_Second_Edition_22913.pdf

