



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 – 2026

Bachelor of Business Administration (B.B. A.) (General)

Semester – I

Course Code	UMB1MAAFM02	Title of the Course	Accounting for Management
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes (CLO): Having completed this course, the students will be able to

CLO 1	Explain and classify fundamental accounting concepts, principles, and terminology to develop a clear conceptual framework of accounting and its applications.
CLO 2	Interpret and evaluate accounting principles, conventions, and standards including Ind AS and IFRS for effective financial reporting and decision-making.
CLO 3	Apply the steps of the accounting cycle, including journalizing, posting, and preparation of trial balance, to record and summarize financial transactions accurately.
CLO 4	Prepare financial statements of a sole proprietorship by applying appropriate accounting principles and formats to present financial information effectively.

Course Content

Unit No.	Description	Weightage (%)	CLO(s)
1.	Conceptual Frame work: • 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 • Create vouchers for the Purchase and sales of Assets and stock.	25%	CLO 1



2.	Accounting Principles & Accounting Standards: • Concepts and Conventions of Accounting • Overview of Accounting Standards, IND AS, • International Financial Reporting Standards (IFRS) Introduction of Accounting Standards issued by ICAI: • Ind AS 1 Presentation of Financial Statements • Ind AS 2 Inventories • Ind AS 7 Statement of Cash Flows	25%	CLO 2
3.	Accounting Cycle: • 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%	CLO 3
4.	Final Accounts of Sole Proprietor: (Theory and Examples) • Meaning, Features, Purpose • Preparation of Final Accounts of Non-Manufacturing Entities	25%	CLO 4

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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Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination (%)		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class test and written examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	2	2	1	1	---	1	---	---	---	1
CLO 2	3	3	3	1	1	---	2	1	---	---	2
CLO 3	3	3	2	1	2	---	2	---	---	---	2
CLO 4	3	3	3	2	2	---	3	1	---	---	2

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Advanced Accounting	Shukla, Grewal & Gupta	2024, 20th Edition	S. Chand Publishing
2	Financial Accounting	S. N. Maheshwari & S. K. Maheshwari	2023, 8th Edition	Vikas Publishing House
3	Financial Accounting	Deepak Sehgal	2023, 6th Edition	Vikas Publishing House
4	Financial Accounting	P. C. Tulsian	2023, 3rd Edition	McGraw Hill Education
5	Basic Financial Accounting	J. R. Monga	2022, Revised Edition	Mayur Paperbacks
6	Financial Accounting	Bhushan Kumar Goyal	2023, Revised Edition	Taxmann Publications
7	Financial Accounting and Analysis	Dr. Prasanta Athma	2022, 1st Edition	Himalaya Publishing House (HPH)

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	NPTEL – Financial Accounting Course (National Programme on Technology Enhanced Learning)	https://nptel.ac.in/courses/110105148
2	UGC e-PG Pathshala – Financial Accounting Module	https://ugcmoots.inflibnet.ac.in/view_module_ug.php/249
3	IFRS Foundation – International Financial Reporting Standards (IFRS), Accounting Standards, and Learning Resources	https://www.ifrs.org
4	Ministry of Corporate Affairs (MCA), Government of India – Company Financial Statements, Corporate Filings, and Regulatory Information	https://www.mca.gov.in
5	SWAYAM (UGC MOOCs) – Online Courses in Financial Accounting and Related Commerce Subjects	https://swayam.gov.in