

Name of the Programme: Bachelor of Business Administration (BBA)

Course Code: BBA 1.2

Name of the Course: Fundamentals of Accountancy

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies, fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none">• Understand the basic Concepts of Accounting.• Pass Journal Entries and Prepare Ledger Accounts.• Prepare Subsidiary Books.• Prepare Trial Balance and Final Accounts of Proprietary concern.• Use Accounting Concepts in Spreadsheet.		
Syllabus		
Module No. 1: INTRODUCTION TO ACCOUNTANCY (10 Hrs) Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards-objectives-significance of accounting standards. List of Indian Accounting Standards.		
Module No. 2: ACCOUNTING PROCESS (12 Hrs) Process of Accounting - Double entry system – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance		
Module No. 3: SUBSIDIARY BOOKS (14 Hrs) Meaning – Significance – Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate) , Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book , Double Column Cash Book , Three Column Cash Book and Petty Cash Book(Problems only on Three Column Cash Book and Petty Cash Book).		
Module No. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN (14 Hrs) Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding And Received In Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest On Capital.		
Module No. 5: EXPERIENTIAL LEARNING (06 Hrs) Creation of Subsidiary Books in Spreadsheet: Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book. Preparation of Statement of P/L, Balance Sheet in Spreadsheet.		
Skill Developments Activities: <ul style="list-style-type: none">• List out the accounting concepts and conventions.• Prepare a Bank Reconciliation Statement with imaginary figures		

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| <ul style="list-style-type: none">● Collect the financial statement of a proprietary concern and record it.● Prepare a financial statement of an imaginary company using spreadsheet● Any other activities, which are relevant to the course. |
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Reference Books:

- Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
- Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House
- S.Anil Kumar,V.Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.
- Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
- M.C. Shukla and Goyel, Advanced Accounting , S Chand.

Note: Latest edition of textbooks and reference Books may be used