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

Name of the Program: Bachelor of Business Administration (BBA) **Course Code:** BBA 1.2 **Name of the Course:** Fundamentals of Business Accounting		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**56 Hrs**

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate
- Understand the framework of accounting as well accounting standards.
- The Ability to pass journal entries and prepare ledger accounts
- The Ability to prepare subsidiaries books
- The Ability to prepare trial balance and final accounts of proprietary concern.
- Construct final accounts through application of tally.

Syllabus:	Hours
Module No. 1: INTRODUCTION TO FINANCIAL ACCOUNTING	**08**
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**
Meaning of Double entry system - Process of Accounting - 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**
Meaning - Significance - Types of Subsidiary Books -Preparation of Purchases Book, Sales Book, 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), Bank Reconciliation Statement - Preparation of Bank Reconciliation Statement (Problems on BRS)	
Module No. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN	**10**
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: ACCOUNTING SOFTWARE	**12**
Introduction-meaning of accounting software, types accounting software-accounting software Tally-Meaning of Tally software - Features - Advantages, Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols, accounts/inventory info - master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry - Generating Basic Reports in Tally-Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, and Balance Sheet**.**	

Skill Developments Activities:
1. List out the accounting concepts and conventions.
2. Prepare a Bank Reconciliation Statement with imaginary figures
3. Collect the financial statement of a proprietary concern and record it.
4. Prepare a financial statement of an imaginary company using tally software.

Text Books:

1. Hanif and Mukherjee, Financial Accounting, Mc Graw Hill Publishers
2. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House
3. S.Anil Kumar,V.Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting,
4. Himalaya Publishing House.
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
7. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
8. M.C. Shukla and Goyel, Advaced Accounting , S Chand.
Note: Latest edition of text books may be used.