



(Shri Ramkrishna Seva Mandal's)  
**ANAND COMMERCE COLLEGE**

An Autonomous College (2025-26 to 2034-35)  
(Affiliated to Sardar Patel University)  
NAAC ACCREDITED 'A' GRADE (3.04 CGPA)  
ISO 9001:2015



Syllabus as per NEP 2020 with effect from the Academic Year 2025-26

**Bachelor of Business Administration  
BBA (GENERAL) Semester – I**

<b>Course Code</b>	<b>UB01MABBA02</b>	<b>Title of the Course</b>	<b>Accounting for Management</b>
<b>Total Credit of Course</b>	<b>04</b>	<b>Hours Per Week</b>	<b>04</b>

<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>To develop and enhance writing skill of accounts among the students.</li> <li>To impart comprehensive knowledge on basic accounting practices of preparing journal, ledger, and final accounts.</li> <li>To gauge the understanding of basic accounting terms and generally accepted accounting principles.</li> <li>To enable the students to match with current requirement of business firm.</li> <li>Understand and apply techniques to analyze and interpret financial statements for informed decision-making using comparative, trend, and common-size analyses.</li> </ol>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage* (%)</b>
1.	<b>Conceptual Frame work: (Theory Only)</b> <ul style="list-style-type: none"> <li>Meaning, Objectives, Scope &amp; Areas of Accounting</li> <li>Advantages &amp; Limitations of Accounting</li> <li>Business Transactions Classification of Accounts and rules of debit &amp; Credit</li> <li>Distinction between Capital and revenue expenditures and incomes</li> <li>Basic Accounting Terms: Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss, Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves &amp; Surplus, Provisions</li> <li>Meaning and types of shares and debentures</li> </ul>	20%
2.	<b>Accounting Principles &amp; Indian Accounting Standard: (Theory Only)</b> <ul style="list-style-type: none"> <li>Concepts and Conventions of Accounting</li> <li>Concept of Generally Accepted Accounting Principles, Accounting Standards,</li> <li>IND AS, International Financial Reporting Standards</li> <li>Introduction of Accounting Standards issued by ICAI:</li> </ul>	20%

	<ul style="list-style-type: none"> <li>➤ Ind AS 1 Presentation of Financial Statements</li> <li>➤ Ind AS 2 Inventories</li> <li>➤ Ind AS 7 Statement of Cash Flows</li> <li>➤ Ind AS 16 Property, Plant and Equipment</li> <li>➤ Ind As 18 Revenue Recognition</li> </ul>	
3.	<b>Accounting Cycle : (Theory &amp; Example)</b> <ul style="list-style-type: none"> <li>• Introduction of Journal, Subsidiary books and Ledgers</li> <li>• Types of errors taking place in accounts (Theory Only)</li> <li>• Examples on recording transactions into journal, Posting into ledgers, Balancing and preparation of Trail Balance.</li> </ul>	20%
4.	<b>Final Accounts of Sole Proprietor: (Theory and Examples)</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Purpose and Format of Trading Account, Profit and Loss Account and Balance Sheet</li> <li>• Preparation of Trading Account, Profit &amp; Loss Account and Balance Sheet (Examples)</li> </ul>	20%
5.	<b>Financial Statement: An Analysis and interpretation</b> <ul style="list-style-type: none"> <li>• Financial Statement: An Analysis and interpretation</li> <li>• Meaning and Characteristic of Financial Statement.</li> <li>• Purposes and Limitations of Financial statement.</li> <li>• Methods of analysis of financial statement.</li> <li>• Comparative statements, Trend Analysis and Common size statements.</li> </ul>	20%

<b>Teaching-Learning Methodology</b>	Class Room Teaching
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#### Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
<b>Total Internal (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>
<b>College External Examination (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>

<b>Course Outcomes:</b> Having completed this course, the learners will be able to	
1.	Record accounting transactions as per accounting principles and concepts.
2.	Gain in -depth knowledge of accounting practices and streamline himself with present corporate scenario.
3.	Develop understanding towards recording transaction into journal and ledger.
4.	Develop keen understanding of Final Accounts of Sole Proprietor and insight into accounting standards and IND AS.
5.	Develop skills to analyze and interpret financial statements using comparative, trend, and common-size methods to assess financial health.

<b>Suggested References:</b>	
<b>Sr.No.</b>	<b>References</b>
1.	Advanced Accountancy 1-Maheshwari S N & Maheshwari S K
2.	Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak
3.	Advanced Accountancy-Tulsian
4.	Advanced Accountancy 1-Gupta Radhaswamy
5.	Principals & Practice of Accountancy Gupta R L & Gupta V K
6.	Advanced Accountancy-Jain S P & Narang K L
7.	Financial Accounting-Khanka S S
8.	Financial Accounting-Narayanaswamy
<b>Digital Resources</b>	
1.	<a href="https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf">https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf</a>
2.	<a href="https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf">https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf</a>
3.	<a href="https://www.harpercollege.edu/academic-support/tutoring/subjects/pdf/ACC101-Chapter2new.pdf">https://www.harpercollege.edu/academic-support/tutoring/subjects/pdf/ACC101-Chapter2new.pdf</a>
4.	<a href="https://images.topperlearning.com/topper/revisionnotes/8028_Topper_21_101_503_551_10613_Financial_Statements_of_Sole_Proprietorship_up201905031250_1556868053_172.pdf?v=0.0.1">https://images.topperlearning.com/topper/revisionnotes/8028_Topper_21_101_503_551_10613_Financial_Statements_of_Sole_Proprietorship_up201905031250_1556868053_172.pdf?v=0.0.1</a>
5.	<a href="https://icaiknowledgegateway.org/littledms/folder1/chapter-6-preparation-of-final-accounts-of-soleproprietors.pdf">https://icaiknowledgegateway.org/littledms/folder1/chapter-6-preparation-of-final-accounts-of-soleproprietors.pdf</a>



**Chairman**  
**BOS of Accountancy**  
**Anand Commerce College**



**Academic Coordinator**  
**Anand Commerce College**



**Principal**  
**Anand Commerce College**