

Uka Tarsadia University
Department of Commerce and Management



BBA

CC 4 Business Accounting

(030030220)

Semester - II

Effective from January-2016

Syllabus Version: 1.01

Semester-II**(030030220) CC 4 Business Accounting****Credits: 6 [Theory+Tutorial]****Contact Hours per Week:[5+1]****Course Objective:**

To enable the students to acquire conceptual knowledge of Business accounting and to acquire skills for recording various kinds of business transactions.

Learning Outcomes:

Students will be able to obtain knowledge and skills in the subject of Business accounting.

Pedagogic Tools:

Lectures, chalk and talk method, IT enabled audio-visual techniques, field assignments, etc.

No.	Unit	Minimum No. of Contact Hours(TH)	Minimum No. of Contact Hours(PR)	Approx. Weight age %
1	Theoretical Framework	11	2	16
2	Accounting Cycle	11	3	17
3	Preparation and Analysis of Financial Statement	11	2	17
4	Nature and Scope of Management Accounting	10	2	17
5	Cost Volume Profit Analysis	11	2	17
6	Budgets and Budgetary Control:	11	2	16
	Total	65	13	100

BBA	Subject	Hours
Semester – II	(030030220) CC 4 Business Accounting	5hrs/week (Theory) 1hr/week (Tutorial)
	(Theory + Tutorial)	6 Credits

SECTION – 1		No. of Hours Required
Unit-1 [Weight age 16%]	<p>Theoretical Framework</p> <p>Accounting as an information system. Importance, Scope and Limitations. Users of accounting information; Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and rules of Debit and Credit.</p>	11
Unit-2 [Weight age 17%]	<p>Accounting Cycle</p> <p>Recording transactions in Journal, Recording transactions in Three column Cash Book. An overview of Subsidiary books - Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, opening and Closing entries. Preparation of Ledger Accounts.</p>	11
Unit-3 [Weight age 17%]	<p>Preparation and Analysis of Financial Statement</p> <p>Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account, and Balance Sheet of Sole proprietor.</p> <p>Analyzing Financial Statements: Objectives of Financial Statement Analysis, Sources of Information; Standards of Comparison. Techniques of Financial Statement Analysis – Horizontal Analysis, Vertical Analysis and Ratio Analysis.</p>	11
SECTION – 2		
Unit-4 [Weight age 16%]	<p>Nature and Scope of Management Accounting</p> <p>Nature, Scope of Management Accounting: Meaning, Definition, Nature and Scope of management Accounting, Distinguish Between Financial Accounting, Cost Accounting and Management Accounting. Cost Concept: Meaning and Scope of Cost Accounting, Elements of Cost, Component of Total Cost, Classification of Cost: Fixed, Variable and Semi- Variable, Direct and Indirect Cost.</p>	10
Unit-5 [Weight age 17%]	<p>Cost Volume Profit Analysis</p> <p>Contribution, PV Ratio, Margin of safety, Breakeven-point, cost break-even-point, cash break-even-point, Break-even Analysis. Relevant Costs and Decision Making: Key Factor, Make or Buy.</p>	11
Unit -6 [Weight age 17%]	<p>Budgets and Budgetary Control</p> <p>Meaning, Types of Budgets (sales, production, purchase raw material consumption, cash budget. Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget.</p>	11

Text Book:

1. Maheshwari, S.N. & Maheshwari, S.K. , Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
2. R.S.N.Pillai, Bagavathi, Management Accounting for B.Com, M.Com, M.B.A, ICWA & ICAI, S.Chand Publishing House Pvt. Ltd.

Reference Books:

1. M.N.Arora, Management Accounting, Theory, Problems and Solutions, Himalaya Publishing House
2. Tulsian, P.C., Financial Accounting, Pearson
3. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
4. Horngren, C.T., Foster, G, and Datar, S.M., Cost Accounting: A Managerial Emphasis, Prentice Hall of India Pvt. Ltd., New Delhi.
5. Henke, E.O., and Spoede, C.W., Cost Accounting: Managerial Use of Accounting Data, PWS-KENT Publishing Company, Boston.
6. Maheshwari, S.N., and Mittal, S.N. Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers), Delhi.
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers.
8. Jain, S.P. & Narang, K.L., Advanced Accountancy.