ST.JOSEPH’S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

II SEMESTER **B.B.A** TIME:5HRS/WEEK

BBA 2103 (4) **ACCOUNTING FOR MANAGERS** MARKS:100

w.e.f. 2021-2022-21AI admitted batch **SYLLABUS**

**OBJECTIVES:**

* To make the students understand the basic concepts and conventions of accounting.
* To provide insights on manual and computerized forms of accounting
* To familiarize students on accounting practices adopted by organizations
* To comprehend the concepts of issues of shares and debentures

**LEARNING OUTCOMES:**The students will be able to:

CO1:Integrate fundamental concepts of accounting for decision making

CO2:Apply problem solving skills in drafting final accounts

CO3:Interpret information for exploring business opportunities

CO4: Apply problem solving skills in reconciliation of bank statements

CO5: Apply conceptual knowledge on shares and debentures issues

**COURSE:**

**MODULE-I:**Introduction to Accounting-Need for Accounting - Definition-Objectives- Advantages - Book keeping and Accounting- Accounting concepts and conventions- Accounting Cycle- Classification of Accounts and its rules-Double Entry Book keeping-Journalization- Posting into ledger-Balancing of ledger accounts (problems)- Difference between manual and computerized accounts.

**MODULE-II:**Subsidiary Books:Types of Subsidiary Books -Cash Book Three-column Cash Book-Petty cash Book (Problems)

**MODULE-III:** Bank Reconciliation Statement- Need for bank reconciliation-Reasons for difference between Cash Book and Pass Book Balances-Preparation of Bank Reconciliation Statement-Problems on both favorable and unfavorable balances

**MODULE-IV:** Trail Balance and Final Accounts: Preparation of Trail balance-Preparation of final Accounts- Trading account-Profit and Loss account-Balance Sheet-Final Accounts with adjustments (problems)

**MODULE-V:**Issue of Share and Debentures: Shares- meaning - types of share capital-forfeiture of shares- reissue of forfeiture shares.Debentures-meaning-types-various methods of issue of debentures.

**REFERENCES:**

1. S.P.Jain and Narang, Financial Accounting, Kalyani Publishers,2020
2. Hanif and Mukerjee, Financial Accounting,Mc Graw Hill Publishers, Fifth Edition,2020
3. Batliboi, F Double Entry Book Keeping, standard Accounting Publishers Pvt ltd., 16th Edition
4. Paresh shah, Financial Accounting for management, Oxford press, second Edition
5. R.Narayana swamy, Financial Accounting, PHI, Fifth Edition
6. S.N.Maheshwari, Suneel, Sarad, Financial Accounting, Vikas Publications, 5th Edition.

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