

V.S.M.College (Autonomous):: RAMACHANDRAPURAM
Re – Accredited by NAAC with ‘B’ Grade at 2.69 CGPA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

BBA	(Semester: II)	Credits: 4
Paper: 2A	ACCOUNTING FOR MANAGERS	Hrs/Wk: 5
	PAPER CODE: 1624105	

SEMESTER II
ACCOUNTING FOR MANAGERS

Type of Course:

Financial Accounting Objectives: The subject of Financial Accounting includes basic concepts underlying the accounting practices and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns. The syllabus also includes computerized accounting using the software TALLY.

Unit-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 to Ledgers, Balancing of ledger Accounts (problems). Difference between manual accounts and computerised accounts.

Unit –II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

Unit-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 unfavourable balances.

Unit -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).

Unit-V: Issue of Shares and Debentures: Shares – meaning –types –types of share capital- Issue of shares-forciture of shares –reissue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

Text Books Reference Books: 1. Accounting for Managers – J. Made Gowda – Himalaya Publishing House 2. Introduction to Accountancy – T. S. Grewal & S. C. Gupta – S. Chand 8th Edition 3. Modern Accountancy - Hanif Mukerji – TMH 4. Financial Accounting by Dr. Kaustubh Sontake – 1st Edition – Himalaya Publishing House