Bachelor of Business Administration (B.B.A)

Teacher name: Bhavya, Paper 2 Semester 1st

November 2020

|  |
| --- |
| Basic Accounting- Nature, scope and objectives of accounting; accounting as information system, users of accounting information, GAAP Vs FSAB, Accounting equation: Accounting concepts and conventions, capital and revenue expenditure; Principles of financial accounts. |

December 2020

|  |
| --- |
| Journal and Ledger: Double Entry System; Journal and recording of entries in journalwith narration; Ledger – Posting from Journal to respective ledger accounts. |

January2021

|  |
| --- |
| Trial Balance: Need and objectives; Application of Trial Balance; Different types of errors escaped trial balance preparation; Rectification of errors. |

February 2021

|  |
| --- |
| Final Accounts: Concept of adjustment; Preparation of Trading Account and Profit and  Loss Account. Preparation of Balance Sheet |