

**BBA-102:**

**BusinessAccounting**

**Max. Marks:100**

**External Assessment: 80**

**Internal Assessment:20**

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**Note: There will be eight questions in all. A candidate is required to attempt five questions including the question no. 1 which is compulsory. Question no. 1 will comprise of six short answer questions. All questions shall carry equal marks.**

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

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

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

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

A brief introduction to accounting software- Advance Tally version

**References:**

JainandNarang	: FinancialAccounting
S.N.Maheshwari	: An Introduction toAccountancy
Mukherjee&Hanif	: Fundamentals ofAccounting