

SYLLABUS PLAN(2020-21)

CLASS-BBA 1ST SEM

SUBJECT- FINANCIAL ACCOUNTING

EXTERNAL :80

INTERNAL:20

TOTAL:100

UNIT-I (50DAYS)

TOPICS	TEACHING POINTS	SPECIFIC OBJECTIVES	METHODS	RESOURCES & LINKS
Introduction to accounting	Meaning and Uses of Accounting Information: Objectives and Nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitations of Accounting, Accounting Equation. Accounting Principles ,Accounting Concepts and Conventions, Accounting cycle, Journals, Ledger, And Trial Balance	To help the students to know about the basic principal of accounting.	Lecture discussion method(on board).	Text book : Advanced Accounting by kalyani publishers -Reference book: Sehgal A. and Sehgal D, Advanced accounting, Taxman Publications Pvt ltd, New Delhi. -Internet: https://www.investopedia.com

Cash book and BRS	Cash Book and Bank Reconciliation Statement. Depreciation Provisions and Reserves: Methods, Types and Accounting.	To help the students how to make cash book & depreciation accounts and what is the benefits of making cash book.	Classroom teaching with examples.	
Final accounts	Trading, Profit and Loss Account and Balance Sheet of a Sole Proprietary Concern.	Through final accounts students know how to present the accounting information in meaningful way.	Classroom teaching	

UNIT-II(50 days)

TOPICS	TEACHING POINTS	SPECIFIC OBJECTIVES	METHODS	RESOURCES & LINKS
Share capital	Accounting for Issue and Forfeiture of Shares, Reissue of Shares, Employee Stock Option Plan, Right Issue and Bonus Share.	-To help the students to understand the concepts of share capital and its accounting treatment	-Lecture discussion method (on board)	-Reference book: Sehgal A. and Sehgal D, Advanced accounting, Taxman Publications Pvt ltd, New Delhi. -Internet: https://www.edupristine.com
Debenture and final accounts of companies	Accounting for Issue and Redemption of Debenture. Final Accounts of Companies.	To clarify the concepts of debentures and what kind of adjustment will be made in final accounts regarding dividend .basically	-Classroom teaching and Group discussion method.	-Text book : Advanced Accounting by kalyani publishers. -Internet: www.yourarticlelibrary.com

QUESTION BANK

UNIT-1

SHORT QUESTIONS

1. define accounting.
2. difference between book keeping and accountancy.
3. Limitation of accounting.
4. Types of accounts.
5. Impresses system of petty cash book.
6. Manufacturing account.
7. Meaning and causes of depreciation.
8. Meaning of GST.
9. Difference between straight line and diminishing balance method.

LONG QUESTIONS

1. explain the objectives of accounting.
2. Explain various concepts of accounting.
3. Meaning of depreciation and explain the various methods of depreciation.
4. Explain the accounting cycle in detail.

UNIT-II

SHORT QUESTIONS

1. Types of share capital.
2. Meaning of forfeiture forfeiture of shares.
3. Meaning of buy back of shares.
4. Right issue and bonus issue.
5. Meaning of redemption of debenture.
6. Meaning of dividend.

LONG QUESTIONS

1. Write down the SEBI guidelines to issue bonus and right issue.
2. Journalize forfeiture and reissue of shares.
3. Explain the various methods of redemption of debenture.
4. Meaning of divisible profit.
5. Explain in detail regarding divisible profit.

