



Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: ysmranchi4@gmail.com

(NAAC Accredited, Grade: B++, CGPA: 2.89)

COURSE PLAN

NAME OF THE DEPARTMENT : Department of Business Administration

NAME OF THE FACULTY : SYED TAZEEM AHMED

ACADEMIC SESSION : 2023-24

YEAR : 2024

PROGRAMME : BBA

SEMESTER : I

COURSE TYPE : Core

COURSE NAME : BUSINESS ACCOUNTING & ANALYSIS

COURSE CODE : C2

TOTAL CREDIT : 6



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PROGRAMME OUTCOMES (POs):

PO1: Demonstrate knowledge and understanding of the management principles in the situations pertaining to global business world

PO2: Apply ethical business practices to show case highest level of commitment to professional code of conduct in the arena of business management

PO3: Assess the impact of internal and external environmental factors on business.

PO4: Demonstrate leadership skills in multidisciplinary settings, while exhibiting sensitivity towards a sustainable environment

PO5: Exhibit effectual communication skills that augment efficacy of managers

PO6: Develop critical thinking, analytical and problem-solving skills

PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO1: The students should possess the knowledge, skills and attitudes during the end of the BBA degree course

PSO2: By virtue of the training, they can become an Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc.

COURSE OUTCOMES (Cos):

CO1: Provide a basic knowledge about Basic Concepts Fundamentals of Book Keeping accounting concepts.

CO2: Understand use the Final accounts of a sole trading concern.

CO3: Understanding the Final accounts of non-trading concerns

CO4: To have knowledge on preparation Bank Reconciliation statement and Royalties.

CO5: To have knowledge on preparing Depreciation Accounts, issue of shares & debentures



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COURSE TEACHING AND LEARNING ACTIVITIES

A. PEDAGOGY

i. Whiteboard

ii. PPT

iii. Case Studies

A. COURSE COMPLETION PLAN

UNIT	NO. OF LECTURES		TEST	QUIZ	ASSIGNMENT
	THEORY	PRACTICAL/TUTORIAL			
1	15	2			
2	15	2			
3	10	2			
4	20	4			

A. COURSE DELIVERY PLAN:

UNIT	TOPIC/SUBTOPIC	LECTURE REQUIRED	CO ADDRESSED	ASSIGNMENT/TEST/ QUIZ
1	TOPIC-Introduction To Accounting:		CO1	
	Definition, scope, objectives, limitations,	3	CO1	
	Conceptual Frame Work: Accounting Concepts, Principles and Conventions,	3	CO1	
	Accounting standards-Concept, objectives and benefits. Book-Keeping, Double Entry System, rule of debit and credit and its uses.	3	CO1	
	Recording process: Rules of Debit & Credit, Journal, Ledger and Trial Balance and Errors in Trial Balance. Cash Book and subsidiary books of accounting, kinds of Cash Book, Purchase Book, Sales Book.	3	CO1	



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2	Final Accounts with Adjustments- Trading Account, Profit & Loss A/c and Balance Sheet. Asset with Classification, Liabilities & their classification, uses and Limitations.	15	CO4	
3	Depreciation: Meaning, need, Determinant factors, importance and methods of charging depreciation: straight line method and written down value method with practical problems.	07	CO4	
4	Shares: Issue of Shares, Debentures, Forfeiture and re- issue. (Theory with Practical)	10	CO1, CO4	
5	Hire Purchase: Basic Concepts of hire purchase & installments. Accounting for Non-profit organization: Accounting Procedures, Receipts & payment accounts, income & expenditure account (Theory).	3	CO4	
6	Partnership-Preliminary, definition, features and partnership deed (Only Theory)	3	CO3	
7	Financial Statement Analysis: Objective of financial statement analysis, sources of Information; Techniques of financial statement analysis: Horizontal & Vertical analysis Ratio Analysis: Financial Ratios; Meaning and Usefulness of Financial Ratios, Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short- term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratios.	9	CO3	



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B. COURSE OUTCOME ASSESSMENT PLAN

a. DIRECT ASSESSMENT

(Please tick the appropriate column)

COURSE OUTCOME	ASSESSMENT			
	QUIZ	TEST	MID SEMESTER	END SEMESTER
CO1			✓	✓
CO2			✓	✓
CO3			✓	✓
CO4			✓	✓
CO5			✓	✓

C. SUGGESTED READINGS

- a. S.A. Siddiqui- Comprehensive Accounting
- b. Financial Account for BBA, Maheshwari, S. N, S. Chand Publications
- c. S.N. Maheshwar- Introduction to Accounting, (Vikas Publication)
- d. C.A.C. Rama Gopal, Accounting for Managers, (New Age)
- e. Dr. S.K Singh, Book-Keeping & Basic Management, SBPD Publications.

REFERENCE BOOKS

–TS Grewal

f. VIDEO RESOURCE –

<https://www.youtube.com/watch?v=VYNTBWBqncU>

<https://www.youtube.com/watch?v=HHGyVIEnJVg>

g. WEB RESOURCES –

<https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>

<https://testbook.com/ugc-net-commerce/basics-of-accounting>

- <https://ysmranchi-opac.kohacloud.in/pages.pl?p=dSPACE>



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h. **E-RESOURCES:**

- **Inflibnet**
- **National Digital Library of India**