BHARATHIAR UNIVERSITY :: COIMBATORE – 641 046.

ALLIED PAPER – BUSINESS ACCOUNTING
FOR B.Sc., Computer Science, B.Sc. Software System and BCA degree courses
(for the students admitted from the academic year 2007-2008 and onwards)

Credit Hours: 5
Goal: To enable the students to learn principles and concepts of Accountancy.
Objective: On successful completion of this course, the student should have understood
- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT – I

UNIT – II
Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III
Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV
Accounting for consignments and Joint ventures

UNIT – V
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE
2. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
5. K.L.Narang, S.N.Maheswari – Advanced Accountancy-Kalyani publishers