

Annexure No.	57 E
SCAA Dated	20.02.2008

**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**

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

**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**

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies