

Course: Major +2 (Practical)
Business Accounting Practices and Applications

Semester: I Credits: 2 Subject Code: BBMAJFM123133 Lectures: 30

Course Outcomes:

At the end of this course the learner will be able to,

- CO 1 – Prepare Journal for small Sole trading concern.
- CO 2 - Practice preparing supporting documents
- CO 3 - Assess the process of preparing Final Accounts.
- CO 4 – Demonstrate ability to get acquainted with newly developed types of accounting.

Unit 1: Preparation of Books of Accounts

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- Observe your personal transactions, write down 10 transactions and pass journal entries for these transactions.
- Visit any Stationary shop OR Super Shop OR Medical shop. Ask about their common transactions and prepare voucher, pass Journal entries and prepare subsidiary books for the business. (10 to 15 transactions)
- Visit to a Chartered Accountant's Office or any sole proprietary business and study the process of preparing Final Accounts of a business organization.

Unit 2: Emerging Trends in Accounting

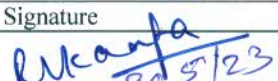
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Study any two emerging trends in accounting. Identify the companies practicing the trend in their organization and study the same.

- Inflation Accounting
- Forensic Accounting
- Human Resource Accounting
- Tax Accounting
- Environmental Accounting
- CSR Accounting

Reference Books:

- Dr. Suhas Mahajan and Dr. Mahesh Kulkarni, *Financial Accounting for FYB.Com*, Nirali Prakashan
- Dr. Suhas Mahajan, Dr. Mahesh Kulkarni, Dr. Mrs. Bhama Venkataramani, Dr. Mrs. Deepika Chadda, *Book-Keeping and Accountancy for Std. XI* Nirali Prakashan

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- Dr. K.S.Vataliya and Bhavik Parmar, *Contemporary Issues in Accounting*, Paradise Publishers

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