

## **BCA-S404B :BUSINESS ACCOUNTING**

### **UNIT-I**

Introduction:Financial Accounting-Definition and scope, objectives of financial accounting, Accounting vs book keeping. Terms used in accounting, users of accounting, information and limitations of Financial Accounting

Conceptual Framework: Accounting Concepts, principles and conventions, Accounting standards-concept, objectives, benefits, brief review of accounting standards I India.

Accounting policies, Accounting as a measurement discipline, variation principles, accounting estimates.

### **UNIT-II**

Recording of transactions: Voucher system, Accounting process, journals, subsidiary boks,ledger,cash book, Bank reconciliation statement, trial balance. Depreciation:Meening, need and importance of depreciation, methods of charging depreciation

### **UNIT-III**

Preparation of final accounts:Preparation of trading and profit &Loss Account and Balance sheet of sole proprietary business

### **UNIT-IV**

Introduction to Company Final Accounts: Important provisions of companies Act 1956 in respect of preparation of Final Accounts. Understanding of final accounts of a company.

### **UNIT-V**

Computerised Accounting: Computers and financial application, Accounting software pacakages, an overview of computerized accounting system. Salinet features and significance, concept of grouping of accounts. Codification of accounts,maintaining hierarchy of ledger. Generating accounting reports.