

Four Year Undergraduate Programme (Accounting) B.B.A. Syllabus, Semester - I	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	I
Name of Course	Financial Accounting
Course Code	02/BBA-ACC/MNR/101T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• This course will enable the students to combine practice and theoretical knowledge of financial accounting. • The students of this course will be active learners and develop awareness of emerging trends in financial accounting. • The course will provide decision making skills to the students in the financial analysis context. • The students of this course will have the ability to identify and analyse financial accounting problems and opportunities in real life situations
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	6
Unit	Topics
I	Introduction to Accounting - Meaning, scope, Need, development and definition of accounting, Objectives of accounting, Generally Accepted Accounting Principles (GAAP), Concepts & Conventions; Introduction of International Financial Reporting Standards and Indian Accounting Standards (IFRSs and Ind-ASs); Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantages, ledger, meaning, utility, posting entries. Practical system of book keeping – Subsidiary Books types of Subsidiary Books, Trial Balance, Adjustment Entries; Average Due Date
II	Accounts for Sectional, Incomplete Records and Department- Sectional and Self Balancing System; Accounts from Incomplete Records; Departmental Accounts
III	Accounting for NPO and Insurance Claims - Accounting for Non-Profit-Organizations; Insurance Claims : Loss of Stock & Consequential Losses
IV	Special Accounting Areas - Royalty Accounts; Consignment Accounts; Accounting for Joint Ventures
V	Partnership Accounts - Introduction, Reconstitution, Dissolution of Firm including insolvency of partners, Amalgamation of firms, sale or conversion of firm

Suggested Readings :

- Agarwala, A.N. & Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.
- Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Inc.
- Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.
- Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book, Nodia.

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Annexure - IV

- Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.
- Jain, Khandelwal and Pareek: Financial Accounting, Ajmera Book Company, Jaipur.

Four Year Undergraduate Programme (Accounting) B.B.A. Syllabus, Semester - II	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	II
Name of Course	Corporate Accounting
Course Code	02/ BBA-ACC/MNR/151T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• Students will be able to understand Accounting related to varied business combinations and corporate restructuring techniques have sound understandings of provisions related to various techniques of raising capital, disposal and capitalization of profits
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	6
Unit	Topics
I	Accounting for Share and Debentures - Issue of Share and Debentures, Buy Back of Shares, Book Building Process; Demat Accounts; Underwriting of Shares and Debentures; Redemption of Preference Share & Debentures
II	Financial Statement of Companies - Acquisition of Business including profit prior to incorporation; Preparation of Final Accounts of Companies; Disposal and Capitalization of Profits
III	Accounting for Corporate Restructuring - Merger and Acquisition (Ind AS 103)
IV	Consolidation of Accounts - Consolidated Financial Statements of Holding Company with one subsidiary company (Ind AS 110)
V	Liquidation and Winding up of Companies: Statement of Affairs and Deficiency A/c; Preparation of Liquidator's Final Statement

SUGGESTED READINGS:

- Gupta, R.L. Radhaswamy, M. : Company Accounts, Sultan chand & sons, New Delhi.
- Maheshwari, S.N. : Corporate Accounting, Vikas publishing House, New Delhi.
- Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting, Mayur Paper Back, Noida.
- Moore, C.L. and jaedicke, R.K. : Managerial Accounting, South Western publishing Co., Cincinnati, Ohio.
- Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi.
- Jain, Khandelwal, Pareek and Dave : Corporate Accounting, Ajmera Book Company, Jaipur.

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Four Year Undergraduate Programme (Accounting) B.B.A. Syllabus, Semester - V	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Cost and Management Accounting
Course Code	02/ BBA-ACC/MNR/301T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After the completion of this course students will be able to – • Understand the concepts of cost control • Understand the methods and techniques of costing • Understand the concept of performance of appraisal
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	6
Unit	Topics
I	Introduction to Cost Accounting - Meaning and Objectives of Cost Accounting, Cost Concepts and related terminology Elements of cost, cost unit and cost centre, Type of costing, installation of costing system. Cost structure and control, material cost control, labour cost control
II	Overheads and Unit Costing - A broad View, Over-heads Allocation, Apportionment and Absorption, Unit Costing
III	Costing Methods - Job, Batch and Contract Costing, Process costing-joint product and by product
IV	Introduction of Management Accounting: Meaning, Scope, Relationship among financial, cost and Management Accounting, Analysis and Interpretation of Financial Statements, Financial Performance Appraisal
V	Cost information and profit planning: Complete cost information and its application, analysis of marginal costing system, Break-even point and its significance in profit planning and decision making. Cost-volume-profit analysis

Suggested Readings:

- Arora, M.N. : Cost Accounting Principles and Practices, Vikas, New Delhi. Khan, M.Y. and Jain P.K. : Cost Accounting, Tata McGraw-Hill, New Delhi.
- Oswal & Maheshwari :Lagat Lekhankan, Ramesh Book Depot, Jaipur. Khan, M.Y. and Jain, P.K.: Management Accounting, Tata McGraw Hill, NewDelhi Agarwal, J.K. & Agarwal, R.K.: Prabandhkiya Lekhankan Maheshwari, S.N.: Management Accounting and Financial Control.

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Four Year Undergraduate Programme (Accounting) B.B.A. Syllabus, Semester - VIII	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Data Visualisation using tableau / Power BI
Course Code	02/ BBA-ACC/MNR/451T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After the completion of this course students will be able to – • Apply Data Visualization Techniques Using Spreadsheets • Develop Interactive Dashboards in Spreadsheets • Perform Financial Data Analysis Using Power BI • implement Advanced Data Visualization Using Tableau Public
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	6
Unit	Topics
I	Introduction - Concept of Data Visualisation, Significance and role, Functions of data analyst, Types of charts, Choose an appropriate visualisation based on your data
II	Data Visualisation using Spreadsheet - Data Visualizations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram, Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.
III	Creating Visualisation and Dashboard using Spreadsheet - Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.
IV	Financial Data Analysis Using Power BI - Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.
V	Working with Tableau Public - Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation

Suggested Readings:

- Ferrari, A., & Russo, M. *Analyzing data with microsoft power bi and power pivot for excel*. PHI.
- Powell, B. *Microsoft power bi cookbook*. Packt Publishing Limited.
- Brown, L. *Tableau desktop cookbook*. O'Reilly Media.

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Annexure - IV

- Sleeper, R. *Practical tableau*. O'Reilly Media.


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