APPENDIX 32 (S)

UNIVERSITY OF MADRAS

CHOICE BASED CREDIT SYSTEM

Bachelor of Business Administration (B.B.A)

REVISED SYLLABUS

(w.e.f. 2013 – 2014
i.e. for the candidate admitted to the course from the academic year 2013-14 onwards)

I SEMESTER

Core Paper I      FINANCIAL ACCOUNTING
(Theory : 15 Marks     Problems : 60 Marks)

UNIT I


UNIT II

Preparation of Final Accounts of a Sole Trading Concern – Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations

UNIT III

Partnership Accounts-Final accounts of partnership firms
– Basic concepts of admission, retirement and death of a partner including treatment of goodwill - rearrangement of capitals. (Simple problems on Partnership Accounts).

UNIT IV


UNIT V

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method

Recommended Texts


II SEMESTER

Core Paper – 4 MANAGEMENT ACCOUNTING

Theory : 15 Problems : 60

UNIT I


UNIT II

Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools. methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT III

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover, capital structure and Leverage.

UNIT IV

Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits.

UNIT V

Investment decisions; brief introduction of cost of capital; methods of capital budgeting; Average Rate of Returns (ARR), Pay Back Period (PBP), Net present Value (NPV) and Internal
Rate of returns (IRR), capital rationing (simple problems on capital budgeting methods).

**Recommended Texts**

1. SN Maheswari, Management Accounting - Sultan Chand & Sons.


3. Horngren Sunderu Stratton, Introduction to Management Accounting - Pearson Education.


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