

PANIPAT INSTITUTE OF ENGINEERING AND TECHNOLOGY

Department of Business Studies

Semester : 1 st			
Course Title: Accounting for Managers			
Course Code: B23-BBA 101			
S. No.	Lecture No.	Topics to be covered	Target Outcome
1	L-1	Basic Accounting	CO1
2	L-2	Nature of accounting	CO1
3	L-3	Scope of accountin	CO1
4	L-4	objectives of accounting	CO1
5	L-5	accounting as information system	CO1
6	L-6	users of accounting information	CO1
7	L-7	Accounting equation	CO1
8	L-8	Accounting equation	CO1
9	L-9	Accounting concepts	CO1
10	L-10	Accounting conventions	CO1
11	L-11	capital and revenue expenditure	CO1
12	L-12	Rules of accounting for recording the transaction for different accounts	CO1
13	L-13	Role of Accounting in Business	CO1
14	L-14	Journal and Ledger Introduction .	CO2
15	L-15	Double Entry System	CO2
16	L-16	Rules for Journal and recording of entries in journal	CO2
17	L-17	Journal Entries	CO2
18	L-18	Ledger- Posting from Journal to respective ledger accounts	CO2
19	L-19	Ledger- Posting from Journal to respective ledger accounts	CO2
20	L-20	Preparation of Cash book.	CO2
21	L-21	Preparation of Cash book	CO2

22	L-22	Trial Balance Introduction Need and objectives	CO3
23	L-23	Preparation of Trial Balance	CO3
24	L-24	Different types of errors in preparation of trial balance	CO3
25	L-25	The rectification of errors	CO3
26	L-26	Provisions & Reserves	CO3
27	L-27	Final Accounts Introduction Project Work.	CO4
28	L-28	Financial Statements: Meaning, objectives	CO4
29	L-29	Financial Statements:importance	CO4
30	L-30	Preparation of Trading Account	CO4
31	L-31	Profit and Loss Account: Gross Profit and Net profit.	CO4
32	L-32	Preparation of Balance Sheet	CO4
33	L-33	Adjustments in preparation of financial statements	CO4