

# BBA 101 Fundamentals of Accounting



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## Short Description

**JAIPUR NATIONAL UNIVERSITY BBA 101 Fundamentals of Accounting**

## Description

**BBA 101 Fundamentals of Accounting SOLVED PAPERS AND GUESS**

**Product Details: BBA 101 Fundamentals of Accounting**

**Format: BOOK**

**Pub. Date: NEW EDITION APPLICABLE FOR Current EXAM**

**Publisher: MEHTA SOLUTIONS**

**Edition Description: 2021-22**

**RATING OF BOOK: EXCELLENT**

## **ABOUT THE BOOK**

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#### **FUNDAMENTALS OF ACCOUNTING**

Objective : To provide basic fundamental of accounting and application of accounting to sole

business. Also provide knowledge about accounting of non – profit organization.

Module I : Accounting : Meaning, scope, need and objectives. Accounting Principles :

Concepts and conventions, Accounting equation.

Module II : Journal : Rules of debit and credit, compound journal entry and subsidiary books.

Ledger : Rules regarding posting.

Module III : Depreciation : Concepts of Depreciation, Methods of accounting for depreciation.

Module IV : Provisions : provisions for Bad debts and discount on bad debts and

Module V : Reserves : Reserve for discount on creditors, Rectification of Errors.

Module VI : Trial Balance : Meaning, objectives & preparation. Errors : Types of Errors and,

rectification. Self – Balancing and Section Balancing system

Module VII : Final Accounting : Trading account, Profit & Loss account, Balance sheet and

Adjustment entries.

Module VIII : Book of Original Record : Journal; Rules of debit and credit; compound journal

entry; Opening entry; Relationship between journal and Ledger, Rules regarding posting.

Module XI : Partnership Accounts : Problems Relating to Admission, Retirement, Death and

Dissolution of a Firm

Module X : Accounting of Non Profit Organization : Accounting for insurance, Incomplete

Records – Meaning, method of Preparation of Accounts from Incomplete Records.

Module XI : Issue of Shares and Debentures : Meaning, Types, Methods of issue, forfeited of

shares and reissue of forfeited shares, treatment of interest on debentures.

Module XII : Redemption of Preference Shares and Debentures : Meaning, Legal provision

and methods of redemption, preparation of balance sheet after redemption.

Module XIII : Financial Statements : Meaning, Capital Expenditure, Revenue expenditure and

Deferred Revenue Expenditure.

Module XIV : Analysis of Accounting Information : Financial statement analysis and application, Statement of cash flow, preparation and interpretation.

Module XV : Accounting for Insurance Claim : Loss of Stock and consequential loss.

Accounting principles; Accounting Standards in India

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