

GUJARAT TECHNOLOGICAL UNIVERSITY
Hotel Management & Catering Technology
B. E. SEMESTER: II

Subject Name: **Basic Accounts**

Subject Code: **123305**

Sr. No	Course Content	Hrs.
1.	Accounting Theory: Business Transaction and Basic Terminology, Need To Study Accounting, Accounting functions, Purpose of Accounting Records, Accounting Principles - Concepts and Conventions.	8
2.	Account Records: Principles of Double Entry System, Journal Entries, Ledger, Subsidiary Books - Cash, Sales & Purchase books, Bank Reconciliation statement.	12
3.	Financial Statements: Basic Financial Statements, Trial Balance, Preparation of Final Accounts, Basic Adjustments to final Accounts, Methods of Presenting Final Accounts Practical Problem.	12
4.	Depreciation Reserves and Provisions: Meaning, basic Methods.	8
5.	Computer Applications: Preparation of Records and Financial Statements	8

Text Books:

1. S.A. Siddiqui *Comprehensive Accountancy*,
2. N.D. Kapoor *A Complete Course in Accounting Volume – I*,

Reference Books:

1. R.C. Chawla & C. Juneja *Double-Entry Book-Keeping*,
2. T.S. Grewal *Introduction to Accountancy*,
3. *Hotel Accounting*, MC Metty, Anmol Publications