



Code	Subject Title	Cr. Hrs	Semester
BBA-103	Financial Accounting (Basic)	3	II
Year	Discipline		
1	Business Administration		

Role and importance of accounting business; Financial statements; Accounting equation; Business transactions and accounting equation; Debit and credit rules; General journal; Ledger and ledger account; Trial balance; Concepts of revenue and capital expenditure; Debit and credit rules for revenue and expenses transaction; Adjusting entries; Closing entries; Adjusted trial balance preparation; Income statement preparation; Balance sheet; Scope of a work sheet; Preparation of work sheet; Accounting system for measuring costs; Inventory control; Cash flow statements; Financial statements; ratio analysis
