Department of Tourism and Hospitality Management

**University of Rajshahi**

**BBA Program**

**1st Year 1st Semester 2019**

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| **Course Code** | **:** | **THM- 115** |
| **Course Title** | **:** | **Principles and Practices of Accounting** |
| **Course Instructor** | **:** | **Tanjil Bhuiyan** |
| **Address** | **:** | **Lecturer, Department o**f Tourism and Hospitality Management, University of Rajshahi. |
| **Mobile No** | **:** | **+8801688223150** |

**Rationale of the Course**

Principles of Accounting are the student's introduction to accounting concepts. The class will cover accounting theory, principles and practice. Learn about accrual accounting concepts, transaction analysis and the recording process. The student will gain an in-depth understanding of the preparation and analysis of financial statements and the proper reporting of various accounts.

**Objective/Learning Outcomes:**

**Upon successful completion of the course, the student will be able to:**

1. Identify the conceptual underpinnings of accounting

2. Recall the features, tools and methods used to enhance and improve accounting systems and processes

3. Define the basics of income measurement and the accounting cycle

4. Recognize the classification framework and typical examples of current assets and liabilities

5. Identify trends in profitability through examining margins and rates of returns

6. Identify trends in profitability through examining margins and rates of returns

**Course Contents**

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| **Class** |  **Topics To Be Discussed** |
|  | Background of Accounting, Concept of Accounting  |
|  | Objectives of Accounting ,Accounting cycle |
|  | concept of account, types of account, Double Entry accounting system |
|  | Concept of Journal, Types of Journal, **Math Practices** |
|  | **Math Practices** |
|  | Definition of Ledger, Difference between ledger and Journal, Math |
|  | **Math Practices** |
|  | Concept of Trial balance, Math Practices |
|  |  **Group/Individual Presentation-01 on Class 01-08** |
|  |  **First Tutorial Examination (45 Minutes, Syllabus Classes 01-08)** |
|  | The basics of adjusting, types of adjusting entries, preparing the adjusted trial balance |
|  | Income statement |
|  | Concept of worksheet, Reasons of worksheet preparation, Worksheet problem exercise of Service Company |
|  | Math Practices |
|  | Special journal: Purchase journals, sales journals, cash book |
|  | Concept of Bank Reconciliation Statement, Rules for preparing of Bank Reconciliation Statement. |
|  | **Math Practices** |
|  | **Group/Individual Presentation-02 on Class 11-17** |
|  | Non-trading concern, Sole Trader ship and partnership. |
|  | Concept of inventory, Types of inventory, Method of inventory calculation. |
|  | **Math Practices** |
|  |  **Second Tutorial Examination (45 Minutes, Classes 11-21)** |
|  | Concept of Financial Account, Trading Account, Profit and loss Account and Balance sheet |
|  | **Math Practices** |
|  | **Math Practices** |
|  | **Math Practices**  |
|  |  **Group/Individual Presentation-03 on Class 19-26** |
|  | **Problem Solving class** |

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| **Text Books** | **:** | Accounting Principles by Weygandt Kieso and Kimmel  |
| **Reference Book** |  | 1. Accounting Principles by Hermanson et.al.2. Advanced accounting by M.khan |

**Home Assignment (Individual):**

Course Instructor will deliver the home assignment topic/s to the students on or before Class No. 15.

**Home Assignment must be submitted by the students on 25th Class.**

**Communication with Course Instructor**

You should feel free to see me outside of class if you have confusion about any of the material covered in class or if you would like to know more about a particular topic. I will be glad to suggest additional readings or to discuss any other issues with you. You can e-mail me to set up an appointment at **tanjil12097281@gmail.com**

**Course Materials**

The course materials are available in department website.

**Web:** <http://www.ru.ac.bd/thm/> and <http://103.79.117.242/ru_profile/public/teacher/26007261/profile>

**Students Assessment Details:** Your grade will be based on the following weights:

**Marks Distribution**

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| **1** | **Class attendance** | **10%** |
| **2** | **Presentation: Individual/Group,** **Class test 1 &2, Assignment etc.** | **20%** |
| **5** | **Final Examination** | **70%** |

**Class Participation:** 10% of your grade will come from your class participation. At various times, I will ask you to comment on intercultural issues and challenges. As I expect you to have read the material assigned for the class, a good level of preparedness is essential to obtain a good participation grade.

**Class test (two), Presentation/Assignment/Report etc.:** 20% of your grade will come from the class tests, **Presentation**, Report/Assignment etc. These will be based on class lecture and referred chapters from the book/s. Contemporary issues will be added extra value. The exam will mainly focus on multiple choice/true/false/short questions/Questions from a large number of questions etc.

**Final Exam:** 70% of your grade will come from the final exam and duration is 3 hours.

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