

SEMESTER-I

COURSE CODE	D21BCO11	FINANCIAL ACCOUNTING-I	L	T	P	C
CORE I			6	-	-	4

Course Objectives:

The main objectives of this course are:

1. To enable the students to learn basic Financial Accounting.
2. To make the students skillfully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about Bill of Exchange and accounting for professionals.
5. To understand about the various accounts in Non-Trading Concern.

Unit 1 : Introduction to Accountancy

Accounting-Introduction-Meaning and Definition-Meaning and Scope of Accounting-Types of Accounting-Accounting concepts and Conventions- Functions of Accounting -Objectives of accounting-Book-keeping and accounting-Double entry system- Accounting Rules-Journal-ledger- Subsidiary Books- Preparation of Trial Balance -Advantages and disadvantages of Accounting.

Unit 2 : Errors rectification and Final Accounts

Average Due date – Account Current. Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement. Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves

Unit 3: Methods of Depreciation

Accounting for depreciation – Need for and significance of depreciation, Depreciation, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.

Unit 4 : Bills of Exchange

Bill of exchange – Types of Bill of Exchange-Promissory Note-Importance of Promissory note in Bill of Exchange- Accounting Treatment of Bill of Exchange-Bill Is Discounted With the Bank- Accommodation bills – Average due date – Account current.

Unit 5: Receipts and Payments

Receipt and Payment Account -Features of Receipt and Payment Accounts-Concept. Accounts of Non – Profitable Concerns- Receipts and Payments - Income and Expenditure Account and Balance Sheet.

Note: Question Paper shall cover 40% Theory and 60% Problem

Text books:

1. S.P. Jain & K.L. Narang, “ Advanced Accounting”, Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, “ Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. R.L. Gupta and Radhasamy, “Advanced accounting” S.Chand & company ltd., New Delhi, edition 2013.

Reference books:

1. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya publications, New Delhi, 1st edition 2015.
2. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced accounts”, Sultan & chand publications, New Delhi 2013.
3. P.L. Nagarajan N. Vinayagam, Mani.P.L “Principles of Accountancy”, S.Chand & company ltd, New Delhi – 2013.
4. T.S. Grewal,” Introduction to Accountancy”, S.Chand & company ltd, New Delhi – 2014. 5. P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

Course outcomes: At the end of the course, students would be able to:

1	recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.	K1
2	understand the steps involved in locating errors and prepare them to understand the to preparation of final accounts for sole traders.	K2
3	outline the concepts of Bills of exchange, Average due date and Account Current	K2
4	examine the concepts of consignment and joint venture.	K4
5	analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.	K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create		

Mapping Outcomes- POs and PSOs

	PO					PSO								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
CO-2	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
CO-3	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
CO-4	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46 17.28/5=3.45 6

COURSE CODE	D21BCO12	BUSINESS ORGANIZATION AND MANAGEMENT	L	T	P	C
CORE II			5	-	-	4

Course Objectives:

The main objectives of this course are :

1. To understand different forms of organization
2. To understand various factors affecting business organization and functioning of stockexchange
3. To provide insight about office functioning, data processing system and EDP

Unit 1: Concept If Business and Organization

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organization-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organization.

Unit 2: Company Clauses and Articles of Association

Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit 3: Functions of Management

Management - Meaning - Characteristics - Fayol’s 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Unit 4: Process of Organization

Planning -Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses. Organizing - Process of Organizing; Principles of Organization - Formal and Informal Organization

- Line, Staff Organizations, Line and Staff Conflicts. Functional Organization, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

Unit 5: Steps in Management Process

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority Decentralization of Authority - Definition, importance, process, and principles of

Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

Note: Question Paper shall cover 100% Theory

Text Books:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India. Chhabra, T. N. (2011).
2. Business Organization and Management. New Delhi: Sun India Publications. Gupta, C. B. (2011).

Reference Books:

1. Modern Business Organization. New Delhi: Mayur Paperbacks. Kaul, V. K. (2012).
2. Business Organization and Management, Text and Cases. New Delhi: Pearson Education. Koontz, H., & Weihrich, H. (2008).
3. Essentials of Management. New York: McGraw Hill Education. Singh, B. P., & Singh, A. K. (2002).

Course outcomes: At the end of the course, students would be able to:

1	understand the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.	K2
2	analyze the business factors which are involved in sources of finance.	K4
3	explain the functioning of stock exchanges SEBI, DEMAT of shares.	K2
4	remember office functions, layout and accommodation.	K1
5	outline office equipments and EDP.	K2
	K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create	

Mapping Outcomes- POs and PSOs

	PO					PSO								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46

CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	$46/13=3.53$ $16.83/5=3.36$ 6
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COURS E CODE	D21BCO13	BUSINESS ECONOMICS	L	T	P	C
			5	-	-	4
ALLIED- I						

Course Objectives:

The main objectives of the course are

1. To make an economic analysis, with particular application to decision-making in business, and the effects of policy on the broader economic environment in which business decisions must be made.
2. To learn and understand these concepts and principles and to apply them to a variety of economicsituations.
3. To understand the Demand and Supply functions and its Law
4. To analyse the cost and production function.
5. To understand the perfect and imperfect completion in an Business Environment.

Unit 1: Introduction of Economics

Introduction to Managerial Economics Business Economics: Definitions, scope, role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve - Opportunity Cost – consumer preference- utility analysis and Types of Utility -Introduction to Cardinal and Ordinal Approaches- indifference curve analysis - roles of business economist.

Unit 2: Law of Function

Production Laws and Functions Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Concept of productivity and technology – production laws- Short Run and long run production function - Introduction to Iso-quants.

Unit 3: Demand and Supply

Demand and Supply laws Demand and its Determination: Demand function - Determinants of demand - Demand elasticity, degrees and methods – Price, Income and cross elasticity - Use of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – supply law – elasticity of supply.

Unit 4: Cost Output Relationship in Short and Long Run

Cost Output Relationship Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- scale of economies.

Unit 5: Market and Competition

Market Structure Market structure - Perfect competition: features, Assumptions - Equilibrium of the firm and the industry in the short and the long runs - imperfect competitions: Monopoly: features - Short-run and long-run equilibrium of monopoly firm - Price discrimination -Monopolistic Competition: features Assumption; Short – run and Long run Equilibriums - Oligopoly: features Causes for the existence of oligopolistic firms

in the market rather than perfect Competition - difference between perfect and Imperfect competitions.

Note: Question Paper shall cover 100% Theory

Text Books:

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics - Analysis, Problems & Cases ,Sultan Chand & Sons. NewDelhi– 02.
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.

Reference Books:

1. Francis Cherunilam, Business Environment - Himalaya Publishing House Mumbai – 04.
2. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
3. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons – New Delhi – 55.
4. Yogesh Maheswari, Managerial Economics, PHI Learning, Newdelhi, 2005 Gupta G.S.,
5. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer & Harris,
6. Geetika, Ghosh & Choudhury, Managerial Economics, Cengage Learning, New Delhi, 2005.
7. Managerial Economics, Tata Mcgraw Hill, New Delhi, 2011.

Course outcomes: At the end of the course, students would be able to:

1	understand the Business systems, the reason for existence of Firms, consumer preference and application of utility analysis and knowing roleof business economist.	K1, K2,K3
2	understand and estimate production function, stages of production andforms of production function and laws	K1, K2,K3
3	understand basic concepts of demand and supply and its determinants, the determinants of elasticity and applications of different forecastingtechniques.	K1, K2,K3
4	understand cost function, Analysis cost and concepts of relevant costs andrevenues.	K1, K2,K3
5	compare and contrast four basic market types, concepts of monopolistic and oligopoly competition and its effect of non-price factors on products and services.	K1, K2,K3
	K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create	

Mapping Outcomes- POs and PSOs

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CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 16.90/5=3.38
