

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A” Grade by NAAC (3rd Cycle)
74th Rank in India Ranking 2020 (NIRF) by MHRD
Maryland, Madurai- 625 018, Tamil Nadu, India**

NAME OF THE DEPARTMENT: COMMERCE (S.F)

NAME OF THE PROGRAMME : B.COM (SF)

PROGRAMME CODE : USCO

ACADEMIC YEAR : 2020-2021

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai – 625 018

DEPARTMENT OF COMMERCE (S.F)

PART – III -MAJOR, ALLIED & ELECTIVES

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDIT	CIA Mks	ESE Mks	TOT. MKs
1.	I	19AC1CC1	PRINCIPLES OF ACCOUNTING	4	6	40	60	100
2.		19AC1CC2	BUSINESS COMMUNICATION	4	6	40	60	100
3.	II	19AC2CC3	FINANCIAL ACCOUNTING	4	6	40	60	100
4.		19AC2CC4	MODERN MARKETING	4	6	40	60	100
5.	III	19AC3CC5	ADVANCED ACCOUNTING	4	6	40	60	100
6.		19AC3CC6	COST ACCOUNTING CONCEPTS	4	6	40	60	100
7.		19AC3CC7	PRACTICAL BANKING	3	5	40	60	100
8.	IV	19AC4CC8	PARTNERSHIP ACCOUNTING	4	6	40	60	100
9.		19AC4CC9	COST ACCOUNTING METHODS	4	6	40	60	100
10.		19AC4CC10	PRINCIPLES AND PRACTICE OF MANAGEMENT	3	5	40	60	100

ALLIED

S. NO	SEM.	COURSE CODE	COURSE TITLE	HR S	CRE DIT	CIA Mks	ESE Mks	TOT. MKs
1.	I	19AC1AC1	STATISTICAL METHODS	5	5	40	60	100
2.	II	19AC2AC2	BUSINESS MATHEMATICS	5	5	40	60	100
3.	III	19J3ACAC 3	PRINCIPLES OF FINANCIAL ACCOUNTING AND ACCOUNTING PACKAGE	5	5	40	60	100
4.	IV	19AC4ACK 4	EXECUTIVE SKILLS DEVELOPMENT	5	5	40	60	100

PART – IV – 20 CREDITS

- **VALUE EDUCATION**
- **ENVIRONMENTAL EDUCATION**
- **NON MAJOR ELECTIVE**
- **SKILL BASED COURSES**

S. No	SEM.	COURSE CODE	COURSE TITLE	HR S	CRE DIT	CIA Mks	ESE Mks	TOT. Mks
1.	I	19G1VE	Value Education (Including Meditation in Action Movement)	1	1	40	60	100
2.		19AC1NME	Fundamentals of Financial Accounting	2	2	50		50
3.	II	19G2VE	Value Education	1	1	40	60	100
4.		19AC2NME	Fundamentals of Financial Accounting	2	2	50		50
5.	III		Environmental Awareness	1	1	50	50	100
6.		19AC3SB 1	Self management skills	2	2	50	50	100
7.	IV		Environmental Awareness	1	1	50	50	100
8.		19AC4SB 2	Interpersonal skills	2	2	40	60	100

PART – V – 1 CREDIT

OFF-CLASS PROGRAMME

ALL PART-V

Shift II

- Physical Education
- Rotaract
- Women Empowerment Cell
- AICUF
- Youth Red Cross / NSS
- **19UGVA K1 - Crash Course**

SPSS SOFTWARE PACKAGE

OFF-CLASS PROGRAMME

ADD-ON COURSES

COURSE CODE	Courses	Hrs.	Credits	Semester in which the course is offered	CIA Mks	ESE Mks	Total Marks
	COMPUTER APPLICATIONS	40	2	I&II	40	60	100
G1FC1	ONLINE SELF LEARNING COURSE- Foundation Course for Arts	40	3	I	50	-	50
G1FC2	ONLINE SELF LEARNING COURSE- Foundation Course for Science	40	3	II	50	-	50
G3VE3- G4VE4	ETHICAL STUDIES-Value Education	15	2	III-IV	50 each Semester	-	100
	READING CULTURE	10/ Semester	1	II-IV	-	-	-
	MOOC COURSES (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC	-	Minimum 2 Credits	-	-	-	

COURSE CODE	Courses	Hrs.	Credits	Semester in which the course is offered	CIA Mks	ESE Mks	Total Marks
			13 +				

I B.COM(SF)

SEMESTER -I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USCO	19AC1CC1	PRINCIPLES OF ACCOUNTING	THEORY & PROBLEM	6	4

COURSE DESCRIPTION

The course defines the concept of accounting, its principles and conventions, prepare final accounts, Bank Reconciliation Statements, Rectify errors and elaborately define consignment and joint venture and prepare accounts for short periods of trade.

COURSE OBJECTIVES

The course is designed to

1. Have a thorough insight into the fundamentals of financial accounting.
2. Provide framework for rectification of errors, prepare ideally Bank Reconciliation Statement and financial accounts of sole traders
3. Extensively apply knowledge in preparing records of accounting for short term agreements of trade.

UNITS

UNIT I

[20 HRS]

Financial Accounting – Meaning – Objective – **Basic Accounting, Principles, Concepts & Conventions** – Journal – Ledger – Trial balance.

UNIT II

[20 HRS]

Trading Account, Profit and Loss Account– Balance Sheet of Trading concerns adjustments.

UNIT III**[20 HRS]**

Preparation of Bank Reconciliation Statement – favorable and unfavorable balances – cash book and pass book-Rectification of Errors- suspense account-profit and loss adjustment account.

UNIT IV**[15 HRS]**

Consignment Accounts – Main Features – Accounting treatment for consignment transactions in consignor and consignee's books – Delcredere commission – consignment stock – stock reserve

UNIT V**[15 HRS]**

Joint Venture Accounts – Journal entries – own books – separate set of books-memorandum joint venture account.

Text book

Advanced Accountancy, T.S.Reddy&A.Murthy,Margham Publications,II revised edition,2018 (reprint)

Books for Reference

1. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2015
2. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2015
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2015
4. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2015
5. Advanced Accounting vol-1, S.P.Iyengar,Sultan chand& sons, 2013

COURSE OUTCOMES

On completion of the course the student will be able to

NO.	Course Outcomes	Knowledge Level
C01	Explain the meaning of accounting and its terminologies, differentiate concepts and conventions, and cut clearly across, framework of concepts	K1
C02	Prepare journal, ledger, trial balance and final accounts of sole trading concerns.	K1,K2
C03	Reconcile between bank pass book and cash book balances, rectify errors in journals and ledger balances before and after the preparation of final accounts	K2,K3
C04	Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade	K2,K3
C05	Account for recording transactions involving sale with accountability and control	K2,K3

I B.COM(SF)

SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USCO	19AC1CC2	BUSINESS COMMUNICATION	THEORY	6	4

COURSE DESCRIPTION

This course outlines the concept of communication in business, process involved in communication, modes of communication, technology enabled communication, preparation of business letters, drafting resume and covering letter and enquiries about candidates appointment.

COURSE OBJECTIVE/S

The course is designed to

1. Bring out effectiveness of communicating in business world.
2. Provide foundation and means of writing business letters.
3. Provide lay out towards preparing minutes, agenda and ways and means of writing reports
4. Design resume for jobs and **inculcate** skills for handling job applications at the place of work.

UNITS

UNIT I

[20 HRS]

Role of communication in business -Characteristics of communication-Definition-Process –Verbal Communication-Oral & Written - Media and Modes of communication- Barriers of communication - Modern Communication Technology.

UNIT II

[20 HRS]

Layout of business letter-Essentials of a good business letter- Language of business writing.

UNIT III

[20 HRS]

Trade letters-Enquiries-Offers and Quotations-Orders-Replies to orders-Refusal and cancellation of orders-Complaints.

UNIT IV**[20 HRS]**

Sales letters & circulars - Notice of meeting - Reports writing - Banking Correspondence

UNIT V**[15 HRS]**

Job application-Preparing Curriculum – vitae and Resume - Covering letter- Conventional application letter-letter to applicants-Recommendations & Testimonials- enquiries about candidates Appointments.

Text Books

Modern Commercial Correspondence – R.S.N.PillaiBagavathi, S Chand & Company Ltd., 2018 (reprint).

Reference Books

1. Speaking and Writing for Effective Business Communication-Rev. Francis Soundararaj, MacMillan Publishing India limited 2017.
2. Essentials of Business Communication, Rajendra Pal & J.S. Korlahalli, Sultan Chand &sons, 13th revised and enlarged edition, 2016.
3. Business Communication, Dr.Urmila Rai, & SM Rai, Himalaya Publishing House,10th edition, 2017.

COURSE OUTCOMES

On completion of the course the student will be able to

NO.	Course Outcomes
C01	Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating
C02	Gain theoretical framework in writing business letters
C03	Draft business, trade and circular letters comprehensively
C04	Perform the secretarial practice of preparation of notice and minutes for meeting
C05	Design job applications and handle job applications at workplace

I B.COM(SF)

SEMESTER -II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC2CC3	FINANCIAL ACCOUNTING	THEORY & PROBLEM	6	5

COURSE DESCRIPTION

This course focuses on accounting for bills of exchange, average due date, depreciation, insolvency of individuals and hire purchase and installment systems.

COURSE OBJECTIVE/S

The course is designed to

1. Help students to draw entries for various transactions involved in Bills of Exchange
2. Compute average due date.
3. Become adept in application of methods of calculating depreciation.
4. Prepare Accounts in case of insolvency of individuals and account for hire purchase transactions.

UNITS

UNIT I

[15 HRS]

Bills of Exchange including accommodation bills.

UNIT II

[15 HRS]

Average due date & account current.

UNIT III

[10 HRS]

Meaning of Depreciation – methods – straight line method –Written down value method– annuity method – depreciation fund method.

UNIT IV [25 HRS]

Insolvency Accounts – Meaning of 'Insolvent' – Relevant Acts – Insolvency Accounts of an individual

UNIT V**[25 HRS]**

Hire purchase and installment – accounting treatment in the books of hire purchaser and hire vendor - default and repossession – hire purchase trading account [Excluding stock and debtors system]-Installment purchase system – accounting treatment in the books of buyer and seller.

Text book

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham publications, II edition, 2018(reprint).

Book for Reference

1. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2017
2. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2017
3. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
4. Advanced Accounting vol-1, S.P.Iyengar, Sultan Chand & sons, 2015

COURSE OUTCOMES

On completion of the course the student will be able to

NO.	Course Outcomes
CO1	Offer clerical assistance in recording Bill of Exchange transactions
CO2	Help organization to arrive at common date for collection of interest
CO3	Appraise on the different methods and application of the same in calculating depreciation
CO4	Aid in preparation of insolvency accounts of individuals
CO5	Facilitate organizations engaged in hire purchase business ; to record accounting details

I B.COM(SF)

SEMESTER -II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC2CC4	MODERN MARKETING	THEORY	6	4

COURSE DESCRIPTION

This course provides knowledge on marketing concepts, elements and functions of marketing, emerging trends in marketing, product decisions, pricing, place and promotional decisions as elements of marketing mix.

COURSE OBJECTIVE/S

The Course is designed to

1. Grasp the basics of Marketing and its importance as a subject of study in commerce.
2. Sketch the major P's of Marketing of goods and their primitive role in Consumer oriented society and business to consumer communications.
3. Familiarize on the recent trends in marketing.

UNITS

UNIT I

[20HRS]

Marketing - Functions - Meaning, Scope, features – importance and role of marketing. Marketing mix – Emerging Trends in Marketing – Telemarketing – E-marketing.

UNIT II

[15 HRS]

Product – Product policy – Elements of Product policy –Product life cycle – new product planning

UNIT III

[15 HRS]

Pricing – definition – objectives – methods and types of Pricing

UNIT IV

[20 HRS]

Channels of Distribution - Definition- **kinds of channelmembers** – functions of middlemen – **wholesalers – retailers** – factors considering in selecting channels.

UNIT V**[20 HRS]**

Promotion – Advertisement – objectives – benefits – advertisement copy - selection of media – kinds of media –Digital Advertising - Sales Promotion – Various Sales Promotion Methods

Text Book:

Marketing, Dr.Rajan Nair &Sanjith. R. Nair, Sultan Chand & sons, 7th edition, 2018 (reprint)

Books for Reference:

1. Marketing, R.S.N.Pillai, Chand & company ltd, 2018
2. Principles and practice of Marketing, Dr.C.B.Memoria& Joshi, Galgotia publications, 2015

Course Outcomes

On completion of the course the student will be able to

NO.	Course Outcomes
C01	Spell out the cognitives of marketing and marketing mix, and its recent Dynamics
C02	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in business / industry
C03	Identify and apply different methods of pricing, in different types of businesses
C04	Explain the kinds of channel members, and the influencers in forming
C05	Communicate the potent on promotional tools, and their adaptation

**II B.Com (S.F.)
Semester – III**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC3CC 5	ADVANCED ACCOUNTING	THEORY & PROBLEM	6	4

COURSE DESCRIPTION

The course provides deep insight on accounting for non-trading concerns, single entry system of book keeping branch accounting claims for loss of profit / loss of stock, and departments.

COURSE OBJECTIVE/S

The course is designed to

1. Prepare account for non- trading concerns.
2. Ascertain profit and the state of affairs in case of adoption of Entry system
3. Prepare final accounts and compute profits for department and branches of Business enterprises
4. Compute claims in case of loss of stock and loss of profit

UNITS

UNIT I Accounting for Non – Trading Concern [15 HRS]

Accounting for non - trading concerns –Receipt and payments A/C– income and expenditure A/C – Balance sheet–**items peculiar to non trading concern**

UNIT II Single Entry [20 HRS]

Single entry and preparation of accounts from incomplete records – Conversion method

UNIT III Branch Accounting**[20 HRS]**

Branch Accounting – Dependent branch - debtors system – final account system- stock and debtors system – wholesale branch system.

UNIT IV Insurance Claims**[20 HRS]**

Accounting for insurance claims – loss of stock method and loss of profit method.(Simple problems in loss of profit)

UNIT V Departmental Accounts**[15 HRS]**

Departmental Accounts – Need for Departmental Accounting – Advantages– Inter-departmental transfers – Inter-departmental transfer at cost price and at selling price- stock reserve

Text Book:

Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, Revised Edition 2018 (reprinted)

Books for Reference:

1. Advanced Accountancy R.L. Gupta & Radhaswamy., Sulthan Chand & Sons , New Delhi , 13th Revised edition,2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas Publications Pvt Ltd,2018
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018
4. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultan Chand & Sons, 2015

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns
CO 2	Derive profit and state of affairs, for businesses having incomplete records
CO 3	Maintain accounting records for branches
CO 4	Compute insurance claims for loss of profit and stock
CO 5	Find out the results of department store operations

**II B.Com (S.F.)
Semester – III**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC3CC 5	COST ACCOUNTING CONCEPTS	THEORY & PROBLEM	5	4

COURSE DESCRIPTION

This course gives a broader framework, for cost accounting concepts and techniques, preparation of cost sheet, material costs, labour cost and overhead expenses.

COURSE OBJECTIVE/S

The course is designed to

1. Provide inputs on the fundamentals of costs, cost accounting; its methods and techniques.
2. Classify costs and prepare cost sheet and tenders.
3. Help provide ways and means of material, labour and overheads costs control, and reduction using costing principles.

UNITS

UNIT I Cost Accounting

[15 HRS]

Cost Accounting – Definition- Principles of cost accounting –**Relationship of cost accounting with financial accounting and Management Accounting - Essentials of good cost accounting system**–Classification Cost –Methods of costing –Techniques of costing.

UNIT II Cost Sheet

[15 HRS]

Cost Sheet - Elements of Cost - Statement of cost and profit – Tenders and quotations .

UNIT III Materials**[20 HRS]**

Materials – Meaning of material control –Objectives –Advantages –Purchase of material –Determination of material levels - Issue of Raw material –Pricing of materials issued

UNIT IV Labour**[20 HRS]**

Labour – Types of labour cost –**Direct and indirect labour** –**Time keeping** –**Time booking**–Idle time –Over time –Labour turnover –Methods of remuneration-Incentive Schemes.

UNIT V Overheads**[15 HRS]**

Overheads –Definition –Classification of overheads – Allocation of overheads – Apportionment of overheads –Primary and Secondary distribution of overheads-absorption of overheads –Methods of absorption.

Text book:

Cost accounting – A.Murthy and S.Gurusamy, Vijay Nicole imprints Private limited, Edition 2018.

Books for Reference

1. Cost Accounting:Theory& practice, Bhabatosh, Banerjee, Prentice Hall of India, 12th edition, 2016
2. Practical costing – B.S. Khanna, I.M. Pandey, G.K. Ahuja& M.N. Arora, S Chand & company Ltd, 2018
3. Advanced Cost accounting: Cost Management, S.P.Jain, K.L.Narang & Simmi Agarwal, Kalyani publishers, 11th edition, 2017.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting
CO 2	Classify costs, and prepare cost sheet, tenders & quotations
CO 3	Choose between, different methods of pricing issues in stores ledger account, based on the business environmental factors, and compute optimum ordering quantity and levels of inventory
CO 4	Compute labour cost and turnover, idle time over time and deduce incentives under different schemes
CO 5	Differentiate between allocation and absorption of overheads and prepare relevant statements

**II B.Com (S.F.)
Semester – III**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC3CC 7	PRACTICAL BANKING	THEORY	5	3

COURSE DESCRIPTION

This course enable the students to know about the banking law, the practice of banking law in transactions engaged with the banker, and the latest trends in banking.

COURSE OBJECTIVE/S

The course is designed to

1. Define Banking operations and the relationship between banker and customer by Banking Regulation Act,1949.
2. Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting Banker.
3. Solicit on principles of lending and modes of securing advances
4. Expose to the innovations in banking products and services.

UNITS

UNIT I Banker and Customer

[15 HRS]

Banker and Customer – Definition - Relationship – Special features – Opening and closing of accounts – different types of accounts -- Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book – Special types of customers.

UNIT II Negotiable Instrument

[20 HRS]

Negotiable Instrument – Definition –Features - Cheque – Features – Materialalteration – Holder and Holder in due course – payment in due course – Crossing – types – Endorsements – kinds.

UNIT III Paying Banker**[20 HRS]**

Paying banker – Statutory protection – Refusal of payment by banks – Collecting banker - Statutory protection to the Collecting banker.

UNIT IV Loans and Advances**[20 HRS]**

Loans and advances Principles of good lending – Credit worthiness of borrowers – Modes of securing advances – Lien- Pledge - Mortgage and hypothecation-Non Performing Assets (NPA)

UNIT V Recent Trends in Banking**[15 HRS]**

Recent trends in Banking – NEFT – RTGS – ECS - **E-banking - mobile banking**
— Plastic money – E-Payment

Text Book

Banking Theory Law and Practice, E. Gordon & K. Natarajan, Himalaya Publishing House, 22nd edition, 2018

Books for Reference

1. Banking Theory and Practice, K.C.Shekhar&Lekshmyshekhar, Vikas publishing house Pvt Ltd, 2017
2. Banking Law and Practice -P.N. Varshney, Sultan Chand & Sons, 2018.
3. Banking Theory Law and Practice, R.Rajesh&Sivagnanasithi, Tata Mcgraw, Hillpublishing company ltd, 2018.
4. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill Publishing Company Ltd, 2nd edition, 2018.
5. Banking Law and Practice, K.P.Kandasami, S.Natarajan&R.Parameswaran, S Chand &Company Ltd, 4th edition, 2009.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts
CO 2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.
CO 3	Enumerate the provisions for paying and collecting banker
CO 4	Explain credit creation and ways of providing advances, and the principles behind sound lending
CO 5	Outline the technological applications in banking businesses, connecting customers

**II B.Com (S.F.)
Semester – IV**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC4CC 8	PARTNERSHIP ACCOUNTING	THEORY & PROBLEM	6	4

COURSE DESCRIPTION

This course enables the students to gain knowledge and skills in the procedure relating to partnership Accounting and other specified areas of financial accounting and to have a focus on accounting for all types of transactions that are unique to a partnership.

COURSE OBJECTIVE/S

The course is designed to

1. Grasp the fundamentals of partnership accounting.
2. Account for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.

Apply procedures in case of amalgamation of firms or sale of a firm to a company.

UNITS

UNIT I Partnership

[20 HRS]

Introduction- meaning – definition - ***Partnership deed – Rules – Fixed Capital and fluctuating capital***- Past Adjustments and Guarantee

UNIT II Admission of Partner

[15 HRS]

Admission of a partner-treatment – Revaluation – Adjustment of goodwill
Capital account

UNIT III Retirement & Death of Partner**[20 HRS]**

Retirement of partner - Death of partner – Executors account Joint life policy

UNIT IV Dissolution of Partnership Firm**[20 HRS]**

Dissolution of Partnership firm –Insolvency of firms –Application of Garner vs. Murray-All partner's insolvent-Piecemeal distribution of cash.

UNIT V Amalgamation & Sale to a Company**[15 HRS]**

Amalgamation of firms – sale to a company.

Text Book :

Advanced Accountancy, T.S.Reddy&A.Murthy,Margham Publications, revised edition 2018

Book for Reference

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications Pvt ltd, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2ndedition, 2015.
4. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2015.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments
CO 2	Record accounting transactions during admission, retirement, death of partner
CO 3	Account for dissolution of partnership firm
CO 4	Record for amalgamation of firms and sale of a firm to a company
CO 5	Substantiate and account for Joint Life Policy under categorical treatment

**II B.Com (S.F.)
Semester - IV**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC4CC 9	COST ACCOUNTING METHODS	THEORY & PROBLEM	6	4

COURSE DESCRIPTION

This course helps the students to understand costing concept and the application of the methods and techniques of cost accounting and helps to equip the students with skills and knowledge to identify and calculate different types of cost.

COURSE OBJECTIVE/S

The course is designed to

1. Acquire knowledge and apply the same in case of preparation of costing records, for Intermittent and continuous production.
2. Enable in computation of costs for operating costing
3. Reconcile between cost and financial records
4. Know the recent trends in costing and its application in businesses.

UNITS

UNIT I Job, Batch and Contract Costing

[20 HRS]

Job Costing-Special Features - Limitations - Procedure-Work-in-progress- Batch Costing-Elements of Cost Relating to Batch Costing.- Features-Contract Costing and Job Costing Differences - Procedure of Contract Costing -Escalation Clause-Cost-Plus-Contracts.

UNIT II ProcessCosting

[20 HRS]

Introduction- Features- Distinction between Process Costing and Job Costing-Costing Procedure under Process Costing - Special Points in Process Costing-Process Loss-Normal Loss- Abnormal Loss - Abnormal gain - Preparation of

Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain-Inter Process profits – Accounting Method- -Equivalent Production- FIFO - Evaluation for Equivalent Production

UNIT III Operating Costing

[15 HRS]

Introduction - Cost unit in operating Costing – Procedure of Operating Costing- Transport Costing-(Collection of Cost - Classification of Cost - Selection of Appropriate Cost Unit -preparation of Operating Cost Sheet)-Cinema House Operating Costing-Power House or Boiler House Operating Costing.

UNIT IV Reconciliation of Cost Account and Financial Accounts (10 HRS)

Meaning – objectives –reasons for difference in profits – preparation of reconciliation statement

UNIT V Recent Trends in Costing

[15 HRS]

Target costing -Activity based costing, **-Back flush costing- Life cycle costing**(Only theory)

Text Book:

Cost Accounting -A.Murthy,S.Gurusamy , Second imprints Private Limited, 2018Edition.,Vijay NicolePublisher

Reference Books:

1. Cost Accounting – P.T.PattanshettyandD.R.Palekar ,R.Chand and Company, Second Edition,2017.
2. Cost Accounting - S.P.Jain, K.L.Narang , Kalyani Publishers ,Eighth Edition,2017.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Help organisations in preparing contract accounts and accounts for intermittent production
CO 2	Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits
CO 3	Calculate costs for operations like transport, powerhouse, cinema house
CO 4	Reconcile between cost and financial records
CO 5	Explain the vibrant trends in cost accounting

**II B.Com (S.F.)
Semester – IV**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC4CC 10	PRINCIPLES AND PRACTICE OF MANAGEMENT	THEORY	5	3

COURSE DESCRIPTION

This course enables the students to familiarize themselves with the knowledge, roles, responsibilities, skills and functions of management.

COURSE OBJECTIVE/S

The course is designed to

1. Acquaint with general management and its theories
2. Understand planning and its function abilities
3. Apply organization in framing structure in business
4. Synthesise on staffing policies of organisations
5. Understand steps involved in controlling and principles of directing

UNITS

UNIT I Nature of Management

[15 HRS]

Meaning and definition of Management – Features or Characteristics of Management– Importance of Management – Management an Art or Science – Functional Management by Henry Fayol - Scientific Management by F.W. Taylor–Management by Objectives by Peter F.Drucker – Management of Workers by Elton Mayo

UNIT II Planning

[10 HRS]

Meaning – Definition – Characteristics – **Objectives – Importance –Advantages – Steps in Planning process** – Methods of planning – Limitations and Obstacles.

UNIT III Organization

[20 HRS]

Meaning –Definition – Functions – Principles – Importance – Formal and Informal Organization – Delegation of authority – Principles of Delegation – Departmentation – Basis of Departmentation – Types of Organization – Line Organization – Functional Organization – Line and Staff Organization – Committee Organization – Matrix Organization – Organization charts and manuals – advantages and disadvantages.

UNIT IV Staffing

[15 HRS]

Functions – Recruitment – Sources of recruitment – Selection – Stages of selection procedure –Promotion – Performance appraisal – Training &Development – Types of training.

UNIT V Directing and Controlling

[15 HRS]

Directing – meaning & Definition – Principles – Techniques – Importance – Controlling –Definition of controlling – Steps in Control process – Techniques of control – advantages and limitations.

Text Book

Principles of Management, T. Ramasamy, Himalaya Publishing House, 2018

Reference Book

1. Management Theory and Practice- Koontz and O' Donnell, Tata Hill Publications, 2018

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Rationalize concepts of general management and theories of general management
CO 2	Provide a bird's eye view on the meaning, importance and enumerate the planning process
CO 3	Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals
CO 4	Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises
CO 5	Explain the techniques behind direction and control and summaries steps involved in control

I B.COM(SF)

SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USCO	19AC1AC 1	STATISTICAL METHODS	THEORY & PROBLEM	5	4

COURSE DESCRIPTION

This course describes the fundamentals of statistics, methodology involved in collecting data, computation of measures of central tendency, dispersion, analysis of relationship between variables using correlation, regression and time series.

COURSE OBJECTIVE/S

The course is designed to

1. Understand ‘statistic’ and ‘statistics’, as a science of business application.
2. Be Familiar in the measures of Central Tendency and Dispersion.
3. Acquire expertise on relationship between variables.
4. Make analysis of time and prepare Trends.

UNITS

UNIT I

[15 HRS]

Introduction - Meaning – collection of data – primary data and secondary data presentation- sampling– classification and tabulation – diagrammatic representation – graphical representation. Measures of Central Tendency – Types of averages – arithmetic mean – Median - Mode – geometric mean – harmonic mean – relationship among the averages.

UNIT II

[15 HRS]

Measures of Dispersion – absolute and relative measures – range – quartile deviation – mean deviation- standard deviation – variance.

UNIT III

[15 HRS]

Correlation Analysis – co-efficient of correlation and causation – types of correlation – Karl Pearson’s co-efficient of correlation – rank correlation co-efficient- concurrent deviation method.

UNIT IV

[15 HRS]

Regression Analysis -differences between correlation and regression - regression equations – Methods of regression analysis.

UNIT V

[15 HRS]

Time series analysis – Introduction - Measurement of trend – Free hand or Graphic method –Merits and Limitations – Methods of semi averages- merits and limitations – Methods of moving averages

Text Book:

R.S.N Pillai&Bagavathi, Statistics Theory and Practice,.(2018 reprint), S.Chand, Company Ltd, 7th revised edition.

Books for Reference:

1. Statistics, Narayanan.E.Nadar, 2018:Prentice Hall of India,
2. S.P, Gupta, Statistical Methods,(2017) Sultan Chand & Sons, New Delhi: 48th Edition.
3. Business Statistics, S.C.Gupta&Indra Gupta,(2017) Himalaya Publishing House, 5th edition.
4. B.M. Aggarwal, Fundamentals of Statistics, D.N. Elhance, VeenaElhance, (2016): KitabMahal Publication.

COURSE OUTCOMES

On completion of the course the student will be able to

NO.	Course Outcomes
CO1	Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling
CO2	Critique on measures of central tendency and dispersion
CO3	Analyze causal relationship between variables
CO4	Formulate Regression Equations and estimate variables
CO5	Prepare present trends, and make analysis of series of time

I B.COM(SF)

SEMESTER -II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC2AC2	BUSINESS MATHEMATICS	THEORY& PROBLEM	5	4

COURSE DESCRIPTION

This course exposes the students to various mathematical computations used by businesses involving annuities and interest, differential calculus, probability, arithmetic and geometric progression, permutations, combinations and ratio and proportions.

COURSE OBJECTIVE/S

1. Apply mathematics in common business practices
2. Use calculus in computing differences.
3. Know how to compute probability for mutually exclusive and not mutually exclusive events
4. Use Arithmetic Progression, Geometric Progression, Permutations and Combinations in mathematically induced decisions of businesses

UNITS

UNIT I Mathematics in Business Practices (15 HRS)

Simple Interest – Compound Interest– Profit and loss determination

UNIT II Differential Calculus (15 HRS)

Differential co-efficient standard forms – the techniques of differentiation – rules of differentiation (excluding problems involving trigonometry)

UNIT III Probability (15 HRS)

Addition theorem - multiplication theorem

UNIT IV**(15 HRS)**

Arithmetic and Geometric Progression

UNIT V**(15 HRS)**

Permutations, Combinations – Ratios and Proportion

Text Book:

Business Mathematics, P. R Vittal, Margham Publications, 2018 (reprint).

Books for Reference

1. Business Mathematics, D.C. Sanchetti and V.K. Kapoor, Palghat Bharati Sahitya Mandir, first edition, 2017
2. Business Mathematics, Sunderesan and Jeyaseelan, S.Chand and Company Ltd, first edition, 2016.
- 3.

COURSE OUTCOMES**On completion of the course the student will be able to**

NO.	Course Outcomes
CO1	Aid financial interest calculations in business transactions
CO2	Compute small / micro differences using differential calculus
CO3	Calculate probability for simple scientific / business events
CO4	Explore mathematical magic in series of numbers, in additive and multiplicative series
CO5	Apply mathematics in variety or number of ways of arrangements of events

**II B.Com (S.F.)
Semester – III
(OFFERED TO BCA.)**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USCO	19J3ACA C3	PRINCIPLES OF FINANCIAL ACCOUNTING AND ACCOUNTING PACKAGE	THEORY & PRACTICAL	5	5

COURSE DESCRIPTION

This course enables the students to learn the basic accounting principles of Financial Accounting.

COURSE OBJECTIVE/S

The course is designed to

1. Expose the Accounting Fundamentals
2. Pass journals, prepare ledgers, Trial Balance and Final Accounts.
3. Introduce Tally ERP as an accounting software package, in creation of records of small trader.

UNITS

UNIT I Principles of Accounting [15 HRS]

Principles of Accounting –Accounting Concepts & Conventions- Double entry system of book- keeping

UNIT II Journal and Ledger [15 HRS]

Journal – Ledger-Subsidiary books - Trial balance

UNIT III Accounting for Sole Trading Concern [15 HRS]

Final Accounts of Sole Trading Concern – Adjustments in the preparation of Final Accounts.

UNIT IV Practical**[15 HRS]**

Meaning – Creation of a company –creating groups and ledger- display of Trial Balance, Profit and loss and Balance sheet. Create stock – unit - Gooddown.

UNIT V Accounting Voucher (Practical)**[15 HRS]**

Creating accounting voucher for purchase, sales, debit note, credit note, payment and receipt voucher.

Text Book:

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, 1st edition,2007

Reference Books:

1. R.L. Gupta and Radhaswamy – Advanced Accountancy – Sulthan Chand and sons – New Delhi – 110002.
2. Jain, S.P.Jain and K.L. Narang – Advanced Accountancy – Kalyani publishers – New Delhi - 110002.
3. Arulanandam and Raman – Advanced Accountancy – “Himalaya Publishing house” – Mumbai -400004.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns
CO 2	Derive profit and state of affairs, for businesses having incomplete records
CO 3	Maintain accounting records for branches
CO 4	Compute insurance claims for loss of profit and stock
CO 5	Find out the results of department store operations

**II B.Com (S.F.)
Semester – IV**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC4AC K4	EXECUTIVE SKILLS DEVELOPMENT	THEORY	5	5

COURSE DESCRIPTION

This paper enables the students to know themselves and to develop their personality and also to equip them with basic communication skills

COURSE OBJECTIVE/S

UNIT I: Personality (15 Hours)

Meaning of Personality- Nature- Determinants- Types- Self Discovery – Self consciousness- Self Improvement– Self esteem –Self efficacy-Locus of control- Emotional Intelligence- Assertiveness

UNIT II: Interpersonal Skills (20 Hours)

Interpersonal Skills-Interpersonal Behaviour- Interpersonal Relationship- Developing Interpersonal Relationship- Understanding Interpersonal Relationship- Increasing Interpersonal Awareness- Team Dynamics

UNIT III: Stress (15 Hours)

Stress – Meaning – Causes – Types – Coping with Stress –Counseling – Meaning – Assumptions – Goals – Process – Skills required by the Counselor – Approaches to counseling

UNIT IV: Communication (20 Hours)

Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion

UNIT V: Leadership (20 Hours)

Leadership– Features of leadership- Functions of leadership- Leadership Theories – Art of Public Speaking -Time Management

TEXT BOOKS:

1. **Personality Development**, MosamSinha, VidushiBhatnagar, 2012, Aavishkar publisher, New Delhi,
2. **Personality Development, Interpersonal Skills and Career management**, C.S.G.Krishnamacharyalu, LalithaRamakrishnan Himalaya Publishing House, 2013

REFERENCES:

1. **The Portrait of a complete man**, PremBhalla, (2008), PusthakMahal, New Delhi.
2. **The Power of failure**, Charled C Manz, (2008), B K Publication New Delhi.
3. **Understanding emotional IQ**, JyotsnaCadafy, (2008), PusthakMahal, New Delhi.
4. **Personality Development**, Rajiv K Mishra, (2008), Rupa Publication, New Delhi.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)
CO 1	Develop and understand personality	K1,K2,K3
CO 2	Gain knowledge about interpersonal skills	K1,K2,K3
CO 3	Gives an awareness about stress management	K1,K2,K3
CO 4	Build a context of understanding about communication	K1,K2,K3
CO 5	Demonstrate the leadership Skills	K1,K2,K3

SKILL BASED**II B.Com (S.F.)
Semester – III***For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC3SB 1	SELF MANAGEMENT SKILLS	THEORY	2	2

COURSE DESCRIPTION

This course helps the students to contribute to a better work environment and enables them to have self-confidence, patience and emotional intelligence.

COURSE OBJECTIVE/S**The course is designed to**

1. Become aware of self, and to make self-analysis.
2. Instill auto motivation and motivate others.
3. Help in framing goals, measure Emotional Intelligence and develop Emotional Intelligence for self growth.

UNITS**UNIT I Self Awareness****[15 HRS]**

Self awareness – Maslow’s theory of Hierarchy – psychological need – safety needs – needs of love, affection and belongingness – esteem needs

UNIT II Self analysis**[20 HRS]**

Self analysis through SWOC – how to do SWOC analysis - The Johari window

UNIT III Motivation**[20 HRS]**

Motivation – internal motivation – external motivation – motivating yourself – motivating others

UNIT IV Goal setting**[20 HRS]**

Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting

UNIT V Emotional intelligence

[15 HRS]

Introduction – process of emotion – what is emotional intelligence – **How to Measure emotional intelligence – ways to develop Emotional Intelligence-**

Meaning of Intelligent quotient and Emotional Quotient

Text book:

Soft Skills and Personality Development, K.S Antonysamy& Joseph Chandra, MJP Publishers, 2017

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers, 2017
2. Personality Development and Soft Skills ,Barun K .Mitra, 2017,Oxford University press.
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	Identify individuals psychological needs, stages contextually
CO 2	Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self
CO 3	Critique internal and external motivators, and communicate to others
CO 4	Set goals through procedural framework
CO 5	Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.

**II B.Com (S.F.)
Semester – IV**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC4SB 2	INTERPERSONAL SKILLS	THEORY	2	2

COURSE DESCRIPTION

This course helps to build effective and polished interpersonal skills and to develop relationship among students and to train them to be socially responsible citizen.

COURSE OBJECTIVE/S

The course is designed to

1. Identify individual positive and negative attitude and know the power of positive thinking.
2. Enhance interpersonal relational skills
3. Develop social skills
4. Negotiate and improve in negotiations.
5. Sharpen decision making skills

UNITS

UNIT I Attitude

[6 HRS]

Types of Attitude – positive attitude - power of positive attitude – develop your positive attitudes - negative attitude

UNIT II Interpersonal Skill

[6 HRS]

Interpersonal skill – effective inter personal skill – Reasons for poor Inter personal skills

UNIT III Social Skills

[6 HRS]

Social skills – assertive skills – Enhancement of interpersonal skills

UNIT IV Negotiation**[5 HRS]**

Negotiation skill – why negotiation – Types of negotiation – The process of negotiation – improving negotiation skill

UNIT V Decision Making Skills**[5 HRS]**

Meaning of decision making – decision making process – Decision making in groups – Brain storming

Text book:

Soft Skills and Personality Development, K.S Antonysamy& JosephChandra, MJP Publishers,2018

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers, 2018
2. Personality Development and Soft Skills ,Barun K .Mitra, 2012,Oxword University press, 2018.
3. Soft Skills,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES
CO 1	H cone her positive attitude and discern her negativity
CO 2	Sharpen and enhance interpersonal relational skills
CO 3	Be assertive in communicating in social relationships
CO 4	Negotiate in dealings with one another
CO 5	Contribute to decision making in groups and engage in decision making process

I B.COM(SF)
SEMESTER -I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC1NME	FUNDAMENTALS OF FINANCIAL ACCOUNTING	THEORY & PROBLEM	2	2

COURSE DESCRIPTION

The course spells out the basics of accounting, preparation of journal, ledger, trial balance, recording of entries in subsidiary books and preparation of final accounts with simple adjustments

COURSE OBJECTIVE/S

The course is designed to

1. Be introduced to the nature and concept of Financial Accounting
2. Gain thorough Knowledge in preparing journal, ledger, Trial Balance and subsidiary books.
3. Prepare final accounts, using simple adjustments.

UNITS

UNIT I

[8 HRS]

Principles of Accounting – Meaning of Accounting – Golden Rules of Accounting – Accounting Concepts - ***Single Entry Vs Double Entry***

UNIT II

[5 HRS]

Journal- Ledgers- Trial Balance

UNIT III

[5 HRS]

Day Books –Purchase- Purchase Returns book – Sales and Sales Returns Book

UNIT IV**[4 HRS]**

Cash Book- Single column – Double column –Triple column - Petty cashbook

UNIT V**[8 HRS]**

Final Accounts of sole Trading Concern – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments: closing stock.

Text Book :

Advanced Accountancy, T.S.Reddy&A.Murthy,Margham Publications, I edition,2018

Reference Books

1. Jain, S.P.Jain&K.L.Narang.-.Advanced Accountancy-“Kalyani Publishers”
New Delhi- 110 002-2nd edition-2017
2. Advanced Accounting vol1/2, S.N.Maheswari, Vikas Publications Pvt Ltd,2018
3. Advanced Accounting: Financial Accounting, Ashok Schgal& Deepak Sehgal, Taxmann,6th edition,2018

COURSE OUTCOMES

On completion of the course the student will be able to

NO.	Course Outcomes
CO1	Define Accounting Concepts
CO2	Prepare journal, ledger and trial balance based on principles of accounting
CO3	Record transactions in subsidiary books
CO4	Preperation of Cash Book
CO5	Arrive at profit and identify the position of the company using final accounts

I B.COM(SF)
SEMESTER -II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCO	19AC2NME	FUNDAMENTALS OF FINANCIAL ACCOUNTING	THEORY & PROBLEM	2	2

COURSE DESCRIPTION

The course spells out the basics of accounting, preparation of journal, ledger, trial balance, recording of entries in subsidiary books and preparation of final accounts with simple adjustments

COURSE OBJECTIVE/S

The course is designed to

1. Be introduced to the nature and concept of Financial Accounting
2. Gain thorough Knowledge in preparing journal, ledger, Trial Balance and subsidiary books.
3. Prepare final accounts, using simple adjustments.

UNITS

UNIT I

[8 HRS]

Principles of Accounting – Meaning of Accounting – Golden Rules of Accounting – Accounting Concepts - ***Single Entry Vs Double Entry***

UNIT II

[5 HRS]

Journal- Ledgers- Trial Balance

UNIT III

[5 HRS]

Day Books –Purchase- Purchase Returns book – Sales and Sales Returns Book

UNIT IV**[4 HRS]**

Cash Book- Single column – Double column –Triple column - Petty cashbook

UNIT V**[8 HRS]**

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I edition,2018

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New Delhi- 110 002-2nd edition-2017
2. Advanced Accounting vol1/2, S.N.Maheswari, Vikas Publications Pvt
Ltd,2018
3. Advanced Accounting: Financial Accounting, Ashok Schgal& Deepak
Sehgal, Taxmann,6th edition,2018

COURSE OUTCOMES

On completion of the course the student will be able to

NO.	Course Outcomes
CO1	Define Accounting Concepts
CO2	Prepare journal, ledger and trial balance based on principles of accounting
CO3	Record transactions in subsidiary books
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CO5	Arrive at profit and identify the position of the company using final accounts