



**COMMON ALLIED COURSE –  
ACCOUNTING & ORGANIZATIONAL BEHAVIOR**

**CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED  
CURRICULUM FRAMEWORK (CBCS - LOCF)**  
(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

**ALLIED COURSE-I  
PRINCIPLES OF ACCOUNTING**

**Code:**

**(Theory)**

**Credit:4**

**LEARNING OBJECTIVES:**

- To enable the students to understand the basic principles and concepts of Accountancy.
- To gain the knowledge to prepare the Cash Book and Bank Reconciliation statement.
- To enhance the students to prepare the Final accounts for Sole Traders
- To help students gain knowledge about Rectification of errors.
- In overall students can acquire conceptual knowledge and prepare the Bills of Exchange.

**UNIT-I:**

Accounting concepts - Conventions - Rules of Double entry book keeping.  
Journal -Ledger – Trial Balance.

**UNIT -II:**

Cash Book – Three Column Cash Book Bank Reconciliation statement.

**UNIT -III:**

Final Accounts of Sole Traders: Trading and Profit and Loss Account, Balance Sheet.

**UNIT -IV:**

Errors disclosed by Trial Balance and Not disclosed by Trial Balance -  
Rectification of errors, Suspense Account.

**UNIT -V:**

Bills of Exchange - Renewal of Bill - Retiring of Bills - Notary charges.

**UNIT -VI: CURRENT CONTOURS (For continuous Internal Assessment Only):**

Contemporary Development related to the course during the Semester concerned.

**TEXT AND REFERENCE BOOKS (Latest revised edition only)**

1. R.L. Gupta and Radhaswamy- Financial Accounting - S.Chand Publishers-Delhi.
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “**Advanced Accounting**,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “**Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “**Advanced Accountancy**,” Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta “**Principles and practice of Accountancy**”, Eleventh edition- 2005 Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

**LEARNING OUT COMES:**

On successful completion of the subject, the students acquired knowledge about:

- The Concepts and Conventions of Financial Accounting.
- Preparation of Accounts of cash book.
- Accounting for sole traders with adjustment entries.
- Rectification of Errors.
- Preparation of Bills of Exchange.

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**ALLIED COURSE-II**  
**COMPUTER APPLICATION IN BUSINESS**

**Code:**

**(Theory)**

**Credit:2**

**Learning Objective:**

- To enable the students to know the importance of computer application in business. and MS word
- To learn MS Excel
- To understand computerized accounting particularly Tally
- To familiar with accounting of inventories
- To know computerization of final account

**UNIT –I:**

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents– inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, savings and closing documents – mail merge.

**UNIT –II:**

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, savings and closing documents – mail merge.

**UNIT –III:**

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

**UNIT –IV:**

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centres –

Editing and deleting cost centres & categories – Usage of cost category and cost – centres in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

#### **UNIT- V:**

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.

#### **UNIT- VI CURRENT CONTOURS (For continuous Internal Assessment Only):**

Contemporary Development related to the course during the Semester concerned.

**(Theory - 100 marks; UE: 75; IA: 25)**

#### **TEXT AND REFERENCE BOOKS (Latest revised edition only)**

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press.

#### **LEARNING OUTCOMES:**

**On successful completion of the course, the students will acquire knowledge on:**

- Basics of computer application in business. and Creating and editing of word documents, opening, savings and closing documents; and mail merge
- Spread sheet programmes and applications, creating and formatting different types of charts, and application of financial and statistical function.
- Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entry
- Accounting of inventories, Budget and controls
- Day books, Trial balance, final account and Bank Reconciliation Statement

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**ALLIED COURSE-III**  
**ORGANISATIONAL BEHAVIOR**

**Code:**

**(Theory)**

**Credit:4**

**OBJECTIVES:**

- To know the basic concepts of Organisational Behaviour.
- To know about Fundamentals of Individual behaviour.
- To understand the students Concept of Attitude
- To make the students aware of Group Behaviour and group cohesiveness
- To enhance the students to know about the functions and styles of Leadership

**UNIT –I:**

Organisational Behaviour : Definition, Nature and scope Models

**UNIT –II:**

Fundamentals of Individual behaviour, Human behaviour, Theories of personality - perceptions.

**UNIT- III:**

Concept of Attitude, concepts of value - Learning theories.

**UNIT- IV:**

Group Behaviour - reasons for group formation - Formal and informal groups - group cohesiveness - Job stress - Meaning, different kinds of stressors, coping strategies.

**UNIT –V:**

Leadership - Meaning, definition, functions and styles. Power and Politics - meaning, distinction between power and politics - Organisational politics.

**UNIT -VI CURRENT CONTOURS (For continuous Internal Assessment Only):**

Recent Trends, assignments and Seminars

**TEXT AND REFERENCE BOOKS :(Latest revised edition only)**

1. L.M. Prasad – OrganisationalBehaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of OrganisationalBehaviour, McGraw Hill, Delhi.
3. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi.
4. Hell Riegel, Slocum and Woodman, OrganisationBehaviour, South Western, Thomson Learning.
5. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.

6. Stephen P. Robbins, Organizational Behaviour, 9th Edition, Pearson Education, New Delhi,
7. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
8. C.S. VenkataRatnam and B.K.Srivastava, “Personnel Management and Human Resources, TMH.
9. P.C. Tripathi, Personnel Management and Industrial Relations , Sultan Chand & Sons.
10. B.S.Bhatia and G.S.Batra Human Resource Management — Deep & Deep Publications.

## **OUTCOMES :**

**On successful completion of the subject, the students acquired knowledge about:**

- The meaning and concept of Organisational Behaviour..
- Fundamentals of Individual behavior and Theories of personality
- Attitude, concepts of value and Learning.
- Group Behaviour, group formation and Job stress
- Leadership and styles of Leadership.

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