

ACCOUNTING & ORGANIZATIONAL BEHAVIOR

Allied Paper I

PRINCIPLES OF ACCOUNTING

Objective: To enable the students to understand the basic principles of accounting.

Unit I

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

Unit II

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

Unit III

Cash Book - Three Column Cash Book Bank Reconciliation statement.

Unit IV

Erros 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.

Tex Book

1. Financial Accounting - T.S Reddy and A. Murthy - Margham Publications

Books for Reference

1. Financial Accounting - R.L. Gupta and Radhaswamy- S.Chand Publishers- Delhi.
2. Financial Accounting by T.S Reddy and A.Murthy – Margham Publications
3. Introduction to Accounting by P.C. Tulasian, Pearson Editions.
4. Financial Accounting by Jain & Narang Kalyani Publishers.

Allied Paper II

COMPUTER APPLICATION IN BUSINESS

Objective:

To enable the students to know the importance of computer application in business.

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

Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and formating work sheets – creating and formating different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

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.

Theory: 60 Marks

Practical: 40 Marks

LIST OF PRACTICAL

MS (Unit I)

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

MS-Excel (Unit II)

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations
5. Creating Pivot tables

Accounting Package (Unit III,IV and V)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report
4. Bank Reconciliation Statement

Text and Reference Books (Latest revised edition only)

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan Chand Publication.
2. Microsoft office – Jones Derek – Comdex Computer Publication.
3. Implementing Tally – K.K. Nandhani Publication, BPB Publication.
4. Computer Application in Business – R. Paramasivam – S.Chand& Co.,
5. Computer Application in Business: Dr.JosephAnbarasu, Learntech Press

Theory & Practical Examination

Internal Assessment : Theory -15 Marks, Practical -10 Marks
University Examination : Theory -45 Marks, Practical -30 Marks

Allied Paper III

Organizational Behavior

Objective : To make the students to understand the behavior of employers in an Organizational

Unit I

Organisation Behaviour : Definition, Nature and scope Models

Unit II

Foundation of Individual behavior, Human behavior, 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.

Text Book

Organizational Behaviour - L.M. Prasad, Sultan Chand & Sons.

Books for Reference

1. Organisational Behavior - S.S Khanka - S.Chand & Co
2. Organisational Behavior - J. Jayasankar - Margham Publications.
