

## GENERIC ELECTIVE COURSE I: BASIC ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D01 COM	2	2	2

### COURSE OUTCOME

After studying the course, students shall be able to;

CO 1: describe the basic accounting concepts

CO 2: record the business transactions in the proper books of accounts

CO 3: prepare financial statements of a sole trading concern

#### **Unit I**

**Introduction:** Basic Accounting concepts - Kinds of Accounts – Double Entry Book Keeping – Rules of Debit and Credit.

[6 Hours]

#### **Unit II**

**Recording of Transactions:** – Preparation of Journal and Ledger Accounts- Simple problems.

[8 Hours]

#### **Unit III**

**Subsidiary books** - cash book – types of cash book – problems (single column and two column only) -purchase book - sales book - sales return - purchase return books –Journal proper

[6 Hours]

#### **Unit IV**

**Trial balance** – Meaning and purpose-Preparation of trial balance

[6 Hours]

#### **Unit V**

**Financial Statements** –Trading and Profit & Loss Account – Balance sheet (of sole trading concern) – Simple Problems

[10 Hours]

**(Theory and problems may be in the ratio of 30% and 70% respectively)**

#### **Reference Books:**

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy

**Marks including choice:**

Unit	Marks
I	4
II	6
III	8
IV	4
V	10
Total	32

## **GENERIC ELECTIVE COURSE III: PRINCIPLES OF MANAGEMENT**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>HOURS PER WEEK</b>	<b>CREDIT</b>	<b>EXAM HRS</b>
<b>V</b>	<b>5D03COM</b>	<b>2</b>	<b>2</b>	<b>2</b>

### **COURSE OUTCOME**

After studying the course, the students shall be able to;

CO 1: understand the basic concept of management

CO2: describe the functions of management

#### **Unit 1-**

**Introduction to Management:** - Meaning and definition, scope, importance, Management and administration. (4 Hrs)

#### **Unit 2-**

**Planning:** - Meaning, objectives, types of plans, steps in planning and limitations of planning. (8 Hrs)

#### **Unit 3-**

**Organising:** - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation. (10 Hrs)

#### **Unit 4 -**

**Staffing:** - Importance, sources of recruitment and selection, training and development. (Conceptual framework only). (8 hrs)

#### **Unit 5 –**

**Directing and Controlling:** - Meaning and elements of direction -Controlling- Meaning – steps. (6 Hrs)

### **References:**

1. Koontz.O. Donnel, Principles of management, Tata Mc grawhill, publishing co, New Delhi.
2. L. M. Prasad, Principles of Management, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, Business organisation and management, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, Principles of Management Tata Mc Graw Hill Publishers, New Delhi.

### **Marks including choice:**

Unit	Marks
I	4
II	8
III	8
IV	8
V	4
Total	32