

Course code: 22BCOA1		ALLIED– IA	T/P	C	H/ W
		FINANCIAL ACCOUNTING – I	T	5	5
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To acquire conceptual knowledge of financial accounting.</li> <li>➤ To impart skills for recording various kinds of business transactions in the books of accounts such as journal, ledger and preparation of final account of sole trading concern</li> <li>➤ To understand errors in accounting and preparation of bank reconciliation statement</li> </ul>				
<b>Unit -I</b>	Accountancy principles – Scope – Limitation – Collection and regarding financial data – double entry system – rules – journal – ledger – trial balance.				
<b>Unit-II</b>	Subsidiary books – Purchase books – Sales book – Purchase return book – Sales return book – Cash book – Bills payable – Bills receivable – Petty Cash book.				
<b>Unit- III</b>	Bank Reconciliation statement – Reason for preparing bank reconciliation – Causes for difference between cash book and pass book – Over draft model.				
<b>Unit -IV</b>	Errors and their rectification – Error of omission – Error of Commission – Error of principle – Compensating error – Suspense Account.				
<b>Unit -V</b>	Final Accounts – Trading Account – Profit and loss account – Balance Sheet of sole Trading concern – Adjustment regarding closing stock – depreciation – outstanding and prepaid expenses.				
<b>Reference and Textbooks: -</b>					
Arulananthan, M.A., & Raman, K.S. (2008). <i>Advanced Accountancy</i> . Himalaya Publishing House.					
Jain, S. P., & Narang, K. L. (2008). <i>Advanced Accountancy</i> . Kalyani publishers.					
Shukla, M. C., Grewal, T. S., & Gupta, S. L. (2000). <i>Advanced Accountancy</i> . S Chand and Company (Pvt.) Ltd, New Delhi.					
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ To understand accounting concepts and double entry system.</li> <li>➤ To prepare financial statements in accordance with generally accepted accounting principles.</li> <li>➤ To understand about the preparation of Bank Reconciliation Statement.</li> <li>➤ To demonstrate the understanding of the various methods of depreciation and errors in accounting</li> </ul>				

Course code: 22BCOA2		ALLIED – IB	T/P	C	H/ W
		FINANCIAL ACCOUNTING – II	T	5	5
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To acquire conceptual knowledge of average due date.</li> <li>➤ To impart skills for recording various kinds of non-trading business transactions in the books of accounts</li> <li>➤ To know the preparation of self-balancing system of accounts</li> <li>➤ To understand the single entre system and depreciation accounts</li> </ul>				
<b>Unit -I</b>	Average Due date – Determination of due date – Calculation of interest – Account Current – Product method – Red Ink interest.				
<b>Unit-II</b>	Accounts of non-trading concern – Receipts and Payments Account – income and Expenditure Account – Balance Sheet preparation – Distinction between Receipts and Payments account and income and expenditure account.				
<b>Unit- III</b>	Self-Balancing System – Debtors ledger – Creditor ledger – General ledger – Advantages – Procedure of self-balancing system.				
<b>Unit -IV</b>	Single entry system – Net worth method – conversion method –missing information in debtors and creditors account – Statement of affairs.				
<b>Unit -V</b>	Depreciation – meaning – Causes – Characteristics – Objectives – Factors affecting the amount of depreciation – Methods of depreciation.				
<b>Reference and Textbooks:-</b>					
Arulananthan, M.A., & Raman, K.S.(2008). <i>Advanced Accountancy</i> . Himalaya Publishing House.					
Jain, S. P., & Narang, K. L. (2008). <i>Advanced Accountancy</i> . Kalyani publishers.					
Shukla, M. C., Grewal, T. S., & Gupta, S. L. (2000). <i>Advanced Accountancy</i> . S Chand and Company (Pvt.) Ltd, New Delhi.					
<b>Outcomes</b>	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> <li>➤ To know the Average Due date</li> <li>➤ To know about the Accounts of non-trading concern</li> <li>➤ To understand the Procedure of self-balancing system</li> <li>➤ To understand the Single-entry system</li> <li>➤ To know the Methods of depreciation</li> </ul>				

Course code: 22BCOA3		ALLIED - IIA	T/P	C	H/ W
		OFFICE MANAGEMENT	T	5	5
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To understand the functions of Office management and the effective management techniques.</li> <li>➤ To portray the objectives of administrative management and scientific management.</li> <li>➤ To impart the knowledge of layout of office and Essentials of Forms and Forms control.</li> <li>➤ To know the importance of Records management. 5. To manage the office correspondence.</li> </ul>				
<b>Unit -I</b>	Office management – Meaning – Definition – Nature – Office automation – Functions of office – Importance of office management - Office correspondence - Communication management in an office - Mail services in an office				
<b>Unit-II</b>	Office manager – Functional manager – Role of the office manager – Essential qualities of an efficient office manager – Leadership qualities – Managerial qualities – Administrative qualities – Supervision and supervisors – Office Work - Reasons for measuring office work.				
<b>Unit- III</b>	Office organization – Objectives of business enterprises – Organizing the office – Principles of organization – Organizational chart – Line and staff authority – Factors to be taken care in office organization - Office working environment - and furniture – Ventilation – Air conditioning – Lighting.				
<b>Unit -IV</b>	Office manual – Qualities required of an office manual – Benefits of an office manual – Office systems – Objectives of office systems – Operations – Computer based systems in offices - Management of office stationery - Maintenance of records.				
<b>Unit -V</b>	Office layout - Need for office layout – Factors in Layout - Types of Layouts - office accommodation – location of office – Factors in choosing Location - Office Building – Factors in choosing building - Mechanization and Office Automation - Office machines and equipment.				
<b>Reference and Textbooks: -</b>					
Bhushan, Y.K. <i>Business Organization and Management</i> . Sultan Chand and Sons, New Delhi.					
Gupta, C.B. (2013). <i>Business Organization</i> . Jain Book Agency, New Delhi.					
Sharma, R. K., & Gupta Shashi, K. (2003). <i>Business Organisation and Management</i> . Kalyani Publishers, New Delhi.					
Shukla, M. C. (2003). <i>Business Organization and Management</i> . S. Chand and Company LTD, New Delhi.					
<b>Outcomes</b>	<p>On successful completion of the subject, the students acquired knowledge about:</p> <ul style="list-style-type: none"> <li>➤ Functions of the Office management.</li> <li>➤ Pre-requisites of effective administrative functions.</li> <li>➤ Complete layout of the office.</li> <li>➤ Records management.</li> <li>➤ Handling correspondence in the office.</li> </ul>				

Course code: 22BCOA4		ALLIED COURSE - IIB	T/P	C	H/ W
		PRINCIPLES OF INSURANCE	T	5	5
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To understand the nature of Insurance and the principles those govern insurance in general.</li> <li>➤ To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.</li> <li>➤ To understand the dynamics of Financial Security of people.</li> <li>➤ To learn the meaning and importance of new forms of Insurance.</li> </ul>				
<b>Unit -I</b>	Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation, double insurance, reinsurance – Functions and importance of insurance.				
<b>Unit-II</b>	Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution.				
<b>Unit- III</b>	Procedure for taking a life policy – Proposal, agents’ report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.				
<b>Unit -IV</b>	Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement of risk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.				
<b>Unit -V</b>	Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of policies – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.				
<b>Reference and Textbooks: -</b>					
Manoharan, M. <i>Insurance: Principles and Practice</i> . Palani Paramounts Publications.					
Mishra, M.N. <i>Insurance - Principles and Practice</i> . Himalaya Publications.					
Murthy, A. <i>Elements of Insurance</i> . Margham Publications.					
Periasamy, P. <i>Principles and Practice of Insurance</i> . Himalaya Publishing House. Premavathi, N. <i>Elements of Insurance</i> . Sri Vishnu Publications.					
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ To know the overall aspects of Life Insurance and General Insurance.</li> <li>➤ To understand the classification of Life Insurance.</li> <li>➤ To understand the concept of Fire Insurance.</li> <li>➤ To understand the concept and progress of Marine Insurance in India.</li> <li>➤ To ascertain the principles of reinsurance and its trends</li> </ul>				