

I SEMESTER
CC I - PRINCIPLES OF ACCOUNTANCY

Internal Marks : 25
External Marks : 75
Total Marks : 100

Subject Code : UCA
Exam Hrs : 3

Objective : To study the principles and practice of Accountancy

UNIT I: Introduction to Accounting:

Introduction – Accounting Concepts and Conventions – Journal, Ledger, Subsidiary books and Trail Balance.

16 Hours

UNIT II : Final Accounts of Trading Concern :

Final Accounts of sole traders with adjustment entry

15 Hours

UNIT III : Final Accounts of Non -Trading Concern

Accounts of Non-profit organization-Receipts and Payments Account - Income and Expenditure Account and Balance Sheet - Average due date -Account Current.

20 Hours

UNIT IV : Single Entry and Bills of exchange:

Single Entry including Conversion Method - Bills of exchange.

23 Hours

UNIT V : Depreciation :

Depreciation – Provisions and Reserves – Straight Line Method, Written down Value Method, Annuity Method

16 Hours

(Theory 25 Marks, Problems 50 Marks)

Text Book

Advanced Accountancy – Jain & Narang – S. Chand & Sons

Books for Reference:

1. Advanced Accountancy – Arulanandham Himalaya Publications
2. Advanced Accountancy – Shukla & Grewal – S. Chand & Sons.
3. Advanced Accountancy – Gupta & Radhaswamy.
4. Advanced Accountancy - Reddy & Murthy, Margham Publication.

I SEMESTER
CC II - STATISTICAL METHODS FOR BUSINESS

Internal marks: 25
External marks: 75
Total marks: 100

Subject Code : UCB
Exam hours : 3

Objective : To impart the basic concepts of Statistics

Unit I : **15 hours**

Statistics: Definition, scope , functions and limitations of statistics . Primary and secondary data – definition. Methods of collecting primary data — sources of secondary data. Classification of data: objectives , types of classification and formation of frequency table (one variable only). Tabulation – definition – parts of table – rules for tabulation –kinds of tables.

Unit II : **20 hours**

Measures of central tendency- arithmetic mean, median, mode, geometric mean and harmonic mean– Simple problems.

Unit III : **20 hours**

Measures of dispersion - range, Q.D , M.D, S.D and their coefficients - Simple problems only. Skewness - types and Methods - Karl Pearson's and Bowley's coefficient of skewness. (Kurtosis - definition - types).

Unit IV : **20 hours**

Simple correlation: definition – types of correlation – methods of correlation: Scatter diagram– Karl Pearson's coefficient of correlation – Spearman's rank correlation coefficient (repeated and not repeated ranks) - Simple problems. Linear regression – regression lines – X on Y and Y on X – Simple problems.

Unit V: **15 hours**

Index numbers – definition – uses – construction. Unweighted index numbers – simple aggregative method and simple average of relatives method. Weighted method – Laspeyre's, Paasche's, Marshall Edge worth and Fisher's index numbers. Time reversal and Factor reversal tests – Simple problems.

[30% theory and 70% problems]

BOOKS FOR STUDY :

R.S.N.Pillai & V.Bagavathi, Statistics -S.Chand & company LTD.

S.P.Gupta, Statistical methods- Sultan Chand and Sons

Pa.Navaneetham-Businesstools for decision making – Jai publishers ,Trichy.

**II SEMESTER
CC III- MARKETING**

Internal Marks: 25
External Marks: 75
Total Marks : 100

Subject Code : UCC
Exam Hrs : 3

Objective: To impart knowledge on various aspects of Marketing.

Unit I : Introduction:

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – grading – packaging.

18 Hours

Unit II : Buyer's Behaviour:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity-- ISO Series and AGMARK - ISI.

18 Hours

Unit III: Pricing and Distribution:

Pricing Objectives –Kinds of Pricing – Factors affecting Pricing decisions.
Channels of Distribution - Meaning – Types of distribution Channels – Factors affecting choice of channels of distribution.

18 Hours

Unit IV: Promotion Mix:

Advertising – Definition – Importance – Objectives – Merits and Demerits of Advertising - Kinds of Advertising - Sales Promotion – Methods - Personal selling – Qualities - Functions of Salesman.

18 Hours

Unit V: Marketing Information System and Direct Marketing:

Marketing Information System - Marketing Research- Features –Direct Marketing- E -Business – Telemarketing - On- line Marketing.

18 Hours

Text Book:

Modern Marketing – Principles and Practices - R.S.N Pillai & Bhagavathi, Publishers,
S.Chand & Company Ltd, Ram Nagar, New Delhi – 110 055.

Books for Reference:

1. Marketing - Rajan Nair & Sanjith, Sultan Chand & Sons, New Delhi.
2. Marketing Management - S.A. Sherlekar, Sultan Chand & Sons, and New Delhi.
3. Marketing Management - Philip Kotler.
4. Marketing Management - Memoria & Joshi, Sultan Chand & Sons, NewDelhi.

II SEMESTER
CC IV - PRINCIPLES OF BUSINESS MANAGEMENT

Internal Marks: 25
External Marks: 75
Total Marks : 100

Subject Code : UCD
Exam Hrs : 3

Objective : To impart knowledge about various functions of management

UNIT I: Introduction:

Management - Meaning - Definition- Scope and Importance – Difference between management and administration - Functions – Principles – Approaches – Contributions of F.W. Taylor and Henry Fayol. **18 Hours**

UNIT II: Planning:

Planning – Objectives -Classification – Elements – characteristics - process-types - advantages - limitations, Decision making Policies. **18 Hours**

UNIT III: Organising:

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation. **18 Hours**

UNIT IV: Motivation and Leadership:

Motivation – Theories of Motivation – Leadership – Qualities of a Leader – Leadership Styles – Communication – Barriers - Types. **18 Hours**

UNIT V: Control & Co-ordination:

Control – Importance – Steps – Techniques. Co-ordination – Importance - Types – Techniques. **18 Hours**

Text Book :

Dinkar Pagare., Business Organization & Management, S. Chand, New Delhi

Books for Reference :

1. Gupta C.B and Srinivasan, Business Management, S. Chand Publication, New Delhi.
2. Kathiresan. S. & Radha.V., Business Organization, Bhavani Publication, Chennai.
3. Reddy. P.N., Principles of Business Organization and Management, S. Chand, NewDelhi 2009
4. Sharma. R.K & Shashi.K. Gupta Business Organization & Management – Kalyani Publilshers, NewDelhi.