

## **COURSE: BUSINESS ACCOUNTING**

**CODE: 01ABBAR17211**

**CREDITS: 04**

### **Unit I: Introduction to Accounting**

Meaning and Definition, Need and Objectives of Accounting, Functions of Accounting, Branches of accounting, Users of Accounting, Information, Advantages and Limitations of Accounting, Accounting Principles, Accounting Concepts and Conventions, GAAP, Accounting Standards, List of Indian Accounting Standards

### **Unit II: Accounting process**

Meaning – Double entry and single entry system, Process of Accounting, Accounting Cycle, Accounting Equation, Kinds of Accounts – Rules, Transaction Analysis – Journal, Ledger – Balancing of Accounts – Trial Balance – Problems

### **Unit III: Subsidiary Books and BRS**

Preparation of Subsidiary Books -Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book), Bank Reconciliation Statement, Need Reasons for Difference between Cash Book and Pass Book Balances, Problems on Favorable and Overdraft Balances

### **Unit IV: Final Accounts**

Introduction to final statements (Sole Trading Concern), Preparation of Profit & Loss Account, Balance Sheet using Vertical form

### **Unit V: Computerized Accounting**

Computers and Financial application- Meaning and Features, Accounting Software packages, Advantages and Disadvantages of computerized Accounting of an Organization, Tally, Creation of Accounts, Types of Vouchers, Voucher Entry, Editing and Deleting of Voucher, Voucher Numbering, Customization of Vouchers, Internal controls

## **COURSE: ORGANISATIONAL BEHAVIOUR**

**CODE: 01ABBAR17212**

**CREDITS: 04**

### **Unit I: Evolution of Organizational Behaviour (OB)**

Nature of OB, Historical development of OB, Scientific Management, human relation approach, and contemporary approaches, Contributing disciplines to the OB field, Challenges for OB, developing an OB model

### **Unit II: Behaviour of Individual**

Learning; nature, theories of learning: classical, operant, social; applications of learning principles in organizational attitudes, Components of an attitude, its formations, functions, changing attitudes and Job attitudes, Job satisfaction, organizational commitment, personality; nature; determinants; biological, social, and situational; theories of personality –big-five model; personality and organization fit, Perception; nature, process, factors of perception, errors in perception; applications in organizations

### **Unit III: Group Behaviour Features**

Group behaviour; defining and types of groups, stages of group development, factors, Group decision making, Conflict; functional ,dysfunctional conflict, sources and types of conflict; approaches to conflict resolution

### **Unit IV: Leadership Behaviour**

Leadership; concept, styles of leadership, Theories of leadership, Trait theory, managerial grid

### **Unit V: Organizational Issues**

Organizational culture; nature and types, evolution and maintenance of a culture in an organization, Organizational change, resistance to change; nature and forces of change

## **COURSE: BUSINESS ECONOMICS**

**CODE: 01ABBAR17213**

**CREDITS: 04**

### **Unit I: Introduction to business economics**

Meaning, scope, role, relevance and problems of Business Economics in managerial decision making, Concepts of scarcity, choices, resource allocation, trade-off, opportunity cost, incentives and information, Marginal analysis, marginal utility, law of diminishing marginal utility and the production possibility curve

### **Unit II: Demand and supply analysis**

Demand theory, demand curve, elasticity of demand and cross elasticity, shift in demand curve, Supply theory, supply curve, elasticity of supply, cross elasticity, shift in supply curve, Consumer and market equilibrium, consumer's & producer's surplus, dead weight loss, Demand Forecasting, Techniques of demand forecasting

### **Unit III: Production function, cost and revenue theory**

Production function – short run & long run, measures of production, law of variable proportions, law of returns to scale, Isoquants and isocost curves, Cost theory, short run & long run cost function

### **Unit III: Production function, cost and revenue theory**

Revenue theory, types of revenue and their relationship, producer's equilibrium, economies and diseconomies of scale

### **Unit IV: Forms of market and its equilibrium**

Market forms – meaning and characteristics, Perfectly competitive market, Monopolistic market, Oligopolistic market, Monopolistic competitive market

### **Unit V: Macroeconomic Analysis**

Circular flow of income – two sector and multi sector models, National income concepts – measurement methods, problems, inflation & deflation, Trade cycles, money, stock and flow concept, quantity theory of money, Credit control methods – SLR, CRR, OMO, Repo & Reverse Repo, emerging concepts in money – bit coin