SUBJECT NAME: FINANCIAL ACCOUNTING-I

DEGREE: I B COM (CS)

Year 2020-2021/ I Semester

Lecture #	Module #	Topics	Instructional Hours	Date of Completion	Faculty Sign	Remarks	HOD Sign
1		Average Due Date — Introduction, Objectives, Base Date and computation of Average Due Date	3	4-9-20	3.T_	C	
2	I	Account Current — Introduction, Objectives and Different Methods of calculating Interest under Account Interest. Computation of Account current interest under Forward Method and Backward Method	5	10-9-20	3-TL_	C	
3		Computation of Account current interest under Red ink Interest Method, Daily Balances Method	3	14-9-20	3.JL		100
4		Fire Insurance Claim – Meaning, Objective, Average Clause – computation of claim for loss of stock	7	23-9-20	3-TL		DO DO
5		Rectification of Errors – Meaning, Different types of Errors, Simple problems without opening suspense account,	5	30-9-20	B.FL.	. (
6	П	Suspense Account – Rectifying errors by opening Suspense Account. Sale or Return – Meaning – Specimen journal entries and simple problem	8	10-10-20	d.J.		TO
7	Ш	Depreciation — Meaning, Causes, Types — Straight line method — Written down value method — Sinking fund method-Annuity method-Revaluation method — Depletion Unit method — Specimen Journal entries — Calculation of Depreciation under	4	17-11-20	B.F.	2	J.

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		Straight line Method – preparation of Machinery Account, Depreciation Account				
8		Calculation of Depreciation under Written down value method — Sinking fund method- Annuity method- Revaluation method — Depletion Unit method — preparation of Machinery Account, Depreciation Account	6	24-10-20	31_	TP
9		Preparation of Final Accounts of a Sole Trading Concern-Adjustments Entries and Transfer entries for Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for bad debts, Provision for Discount on debtors, Interest on Capital and Drawings, Manager's Commission.	5	4-11-20	SJL.	100
10	IV	Preparation of Trading A/c	4	1241-20	31	10
11		Bad debts calculation and preparation of Profit and Loss A/c, Preparation of Balance Sheet without Adjustments	6	19~11.20	31	40
12		Preparation of Balance Sheet without Adjustments	6	28-11-20	BFL	TQ.
13		Single Entry – Meaning, Features, Defects, Differences between single entry and Double Entry System – Statement of Affairs method- Conversion Method.	3	2-12-20	8-FL	20 0
14	V	Calculation of Profit under Statement of Affairs Method	3	7-12-20	BIL	8
15		Format of Bills Receivable Account, Bills Payable Account, Sundry Debtors Account and	4	14-12-20	B.FL	AC.

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	Sundry Creditors Account - Calculation of Profit under Conversion Method without adjustment			5. Age	
16	Calculation of Profit under Conversion Method with adjustment	3	9-1-21	#L	160

- 1. T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, Chennai
- 2. R.L.Gupta & V.K.Gupta, Financial Accounting, Sultan Chand Publishers, New Delhi
- 3. Jain & Narang Financial Accounting, Sultan Chand Publishers, New Delhi

REFERENCE BOOKS:

- 1. R.K.Gupta & Radhaswamy Advanced Accounting Vol.I, Sultan Chand Publishers, New Delhi
- 2. Tulsian P.C, Financial Accounting, S.Chand & Co. New Delhi

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SUBJECT NAME: PRINCIPLES OF MANAGEMENT

DEGREE: IB COM (CS)

Year 2020-2021/ I Semester

Lecture #	Module #	Topics	Instructio nal Hours	Date of Completion	Faculty Sign	Remark s	HOD Sign
1		Importance - Definition — Nature and Scope of Management process	5	5-9-20	V		do
2	I	Role and Functions of a Manager – Development of Scientific Management and other Schools of Thought and approaches	5	12-9-20	A	(TEO.
3		Nature – Importance – Types – Steps in Planning	5	21-9-20	V	(20
4	11	Objectives – Policies – Procedures and Methods	5	30-1-20	V		De
5		Decision-making — Process of Decision-making — Types.	5	8-10-20	V	(De
6		Types of Organizations – Organization Structure	5	15-10-20	1		00
7	Ш	Span of Control and Committees - Departmentalization	5	22-10-20	~		TO
8		Formal & Informal Organization.	5	31-10-20		(De
9		Authority – Delegation – Decentralization –	5	10-11-20	V		00
10	IV	Responsibility – Direction - Nature and Purpose- Leadership	5	18-11-20	P	(De
11		Functions of a Leader-	5	25-11-20	*		00
12		Theories and styles of Leadership.	5	26-11-20	B		DQ
13	v	Co-ordination — Need, Type and Techniques and Requisites for excellent		7-12-20	P		AP.
14		Co-ordination – Controlling	5	14-12-20	b		(MA)

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15

- 1) 1. Business Management C.B.Gupta Sultan Chand Publishers
- 2) Principles of Management L.M.Prasad Sultan Chand Publishers
- 3) Principles of Management P.C.Tripathi&P.N.Reddy TATA McGraw Hill Publishers
- 4) Business Management N.Premavathy Prasanna Publishers

Note: Latest edition of the books to be referred

REFERENCE BOOKS:

- 1) Essentials of Management Weihrich and Koontz TATA McGraw Hill Publishers
- 2) Principles of Management Dinakar Pagare Sultan Chand Publishers

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SUBJECT NAME: PRINCIPLES OF MARKETING

DEGREE: I B COM (CS)

Year 2020-2021/ I Semester

Lecture #	Module #	Topics	Instruct ional Hours	Date of Completion	Faculty Sign	Remarks	HOD Sign
1		Introduction to marketing — Meaning — Definition — functions of markets — classification of marketing functions — functions of exchange	5	18-6-20	f. No.	C	10
2	I	Buying – types of buying – Assembling – need, advantages, problems – selling – methods – functions – market risk -classification of risk – standardization and grading – market information	5	26-6-20	27		T E
3		Classification of markets – consumer market – industrial market – features of marketing – role and importance of marketing – innovation in modern marketing	4	30-6-20	8.v	C	t t
4		Various components of marketing environment – micro environment – the company – marketing intermediaries	4	15-7-20	v ~	(10
5	, dec	Customers – public – types of public – macro environment – demographic environment – economic environment – natural environment – Technological environment – socio-cultural environment – major cultural values of society – potential environment	4	31-7-20	B: N		
6	II	Market Segmentation — Definition — Levels of Segmentation — Mass Marketing — Segment Marketing — Niche Marketing — Local Marketing — Individual Marketing — Patterns of Market Segmentation — Homogeneous Preferences — Diffused Preferences — Clustered Preferences.	4	18-8-20	N. S.		T.E.
7		Market Segmentation Procedure – Survey Stage,	6	8-1-20	err		160

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	ш	Analysis Stage, Profiling Stages – Bases for Segmenting Consumer Markets – Geographic Segmentation – Demographic Segmentation – Psychographic Segmentation –						
8		Behavioural Segmentation Benefits of Market Segmentation – Limitations of Market Segmentation – Factors Determining Segmentation – Criteria For Segmentation – Marketing Mix – Definition – Elements of Marketing Mix – Product – Price – Place – promotion	6	19-9-20	A par		100	
9		Product – Concept of Product – Definition – Features of Product – Product Level – Classification of Product – Consumer Goods – Industrial Goods – Product Mix – New Product Development – Stages In New Product Development – Product Life Cycle – Price – Factors Influencing Price – Internal Factors – External Factors – Pricing Objectives – Pricing Policy – Cost Oriented Pricing – Competition Oriented Pricing – Value Oriented Pricing – Kinds of Pricing Decisions – Problems In Pricing Decision	5	29-9-20	82 C		16	7
10	IV	Definition of channels of distribution – features- types of distribution- consumer goods – industrial goods -factors influencing channel for services	4	7-10-20	\$	(D	=
11	1 4	Middlemen — classification — Retailers — types of retailers — chain stores — mile order — franchising — arguments in favour of middle man and against middlemen	4	13-10-20	of se		Je)
12	V	Consumer Behaviour — Definition —Need For Consumer Behaviour — Buying Motives —Classification Buying Motives — Product Motives — Patronage Motives — Motives And Needs — Freud's Theory of Motivation — Maslow Theory of Motivation — Decision Making by Customers — High	5	32-10-20	OF MAN	\$ L	y. ⊅©	

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	Involvement of Decision Making –(Need Recognition, Search for Information, Evalution of Alternatives, Purchase Decision , Post Purchase Behaviour) Low Involvement of Decision Making – Buying Decision Making Process for New Product			PROP.	Che.
13	Consumerism — Reason for Consumerism — Regislations for Consumer Protection — Redressal of Consumer Disputes — Central Consumer Protection — State Consumer Protection — State Consumer Protection Council — Role of District Forum — Introduction to E Marketing — Local Area Network (LAN) — Wide Area Network (WAN) Modem — Advantages of E-Marketing — Types of E-Commerce Business — E-Commerce In India	4	31-10-20	A A A A A A A A A A A A A A A A A A A	

- 1. C B Gupta & Dr. Rajan Nair Marketing Management, Sultan Chand Publishers, New Delhi
- 2. PhilipKotler Principles of Marketing, Prentice- Hall of India ,Eastern Economy Edition
- 3. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
- 4. L. Natarajan, Marketing , Margham Publications, Chennai

REFERENCE BOOKS:

1. William J Stanton - Marketing, Prentice- Hall of India , Economy Edition

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SUBJECT NAME: Non-Major Elective – I EVERYDAY BANKING (30 hours)

DEGREE: I B COM (CS)

Year 2020-2021/ I Semester

EGREI	E: I B COM	A (CS))	Year 2020-2021/ 1 Semester					
ecture #	Module #	Topics	Instructio nal Hours	Date of Completi on	Faculty Sign	Remarks	HOD Sign		
1		Banking — Definition — Pass book Cheque book - Format of Cheque — Filling up of Cheque — Clearing cheque — Transfer cheque — Collection Cheque	3	12-6-20	Ad				
2	7	Deposit Challan – Filling up	1	17-6-20	de		100		
3		Payable at par – Demand Draft – application filling	2	23-6-2	· gl				
4		Account Opening form – Filling up – Documents required	2	30-6-20	de		00		
5	I	Debit Card – Credit Card	1	10-7-20	de		000		
6		ATM Machine – Cash Deposit Machine – Pass book printing machine.	2	17-7-20	o gli		4.60		
7		MICR- IFSC	1	25-7-2	o del		THE P		
8		Fund transfer through ECS - NEFT - RTGS	2	31-7-20	af				
9		Form filling for Funtransfer.	d 1	13-8-21	o det		16		
10									
11	Ш	On line Banking - Sign up Process - Requirements Log in - Customer ID User ID - Pass word - Hin for creating Pass words change of pass word	- - ts 2	21-8-	20	,	160		
12		on line transactions Account statements – Fur Transfer – Payment of bi – Utility payments	nd 2	21.8.	20 0/1		(de		
13		Loans — Repayment Loans	for 1	12-9.	-20 D	A-	155		

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14	Mobile Banking – meaning – importance – Advantages	1	15-9-20	dt	coe
15	USSD (Unstructured Supplementary Service Data)- Registration process - through Mobiles - Process at Bank Branch	2	24-9-20	and	che
16	ATM- User ID-MPIN- change of MPIN	1	30-9-20	Lit	æ
17	IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) - BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India)	2	13-10-22	At	T.C.
18	Bank account Management - Transfer Funds - paying Bills - Locating ATMs -	2	21-10-20	Al .	
19	QR code payments- Alerts and notifications- Tracking Spending habits — Cash back-Safe banking methods	2	29-10-20	Al	40

REFERENCE BOOKS:

- 1. B.Santhanam- Banking & Financial systems, Margham Publications
- 2. S.N.Maheshwari Banking theory, law and practice, Kalyani Publications
- 3. Parameswaran- Indian Banking, S.Chand & Co

WEB REFERENCES:

- 1. https://en.wikipedia.org/wiki/Online_banking
- 2. https://www.sbi.co.in/portal/web/services/internet-banking
- 3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm
- 4. https://www.investopedia.com/terms/m/mobile-banking.asp
- 5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

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SUBJECT NAME: Financial Accounting-II

DEGREE: I B COM (CS)

Year 2020-2021/ II Semester

Lecture #	Module #	Topics	Instructio nal Hours	Date of Completio n	Faculty Sign	Remarks	HOD Sign
1	I	Branch Accounts-Types of Branches —Accounting treatment in respect of Dependent Branches	4	5-2-21	A62_		se.
		Specimen Journal entries – calculation of Branch profit under Debtors system.	4	12-2-21	Als_		æ
		Accounting treatment under Stock & Debtors system – Computation of Branch profit Gross and Net profit	4	18-2-21	Als		
2		Branch Stock Account, Branch Profit and Loss A/c, Branch Adjustment A/c	4	24-2-21	AG		
3		Royalty accounts - Introduction and objectives - Meaning —Minimum Rent, Shortworkings-	3	27-2-21	AK52		COD
4	п	Preparation of Royalty Table using fixed and fluctuating method		6-3-21	A182		æ
5		Accounting treatment in the books of Lessor	3	12-3-21	Also		CPP
6		Accounting treatment in the books of Lessee	3	18-3-21	A162		160
7		Effect of strike.	4	24-3-21	AR		De
8	Ш	Hire Purchase and Instalment System- Meaning, objectives -Difference between Hire Purchase and Instalment System	3	30-3-21	Ata		
					D	17.	

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9		Calculation of Interest under various situation — No cash price, No rate of interest — No instalment price - Passing Journal Entries In the books of Hire Vendor and hirer - preparation of Asset A/c	6	6-4-21	Als_	- 00
10		Default and Repossession.	3	12-4-21	A162	De
11		Passing Journal Entries In the books of Hire Vendor and hirer – preparation of Asset A/c	4	19-4-21	AKZ	- CERE
12		Partnership Accounts – Admission of a Partner	8	26-4-21	Also	de
13	IV	Retirement of a Partner – Death of a Partner.	8	3-5-21	Als	DO
14		Dissolution of partnership — Insolvency of a partner (application of Garner Vs Murray rule) — Insolvency of all the partners — Introduction	2	4-5-21	AKZ	T.C.
15	V	Dissolution of partnership – Specimen Journal Entries and problems	4	7-5-21	AS	00
16		Insolvency of a partner (application of Garner Vs Murray rule) – simple problems		10-5-21	Also	DO
17		Insolvency of all the partners simple problems	3	13-5-21	AKZ	De

- 1. T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, Chennai
- 2. R.L.Gupta & V.K.Gupta, Financial Accounting, Sultan Chand Publishers, New Delhi
- 3. Jain & Narang Financial Accounting, Sultan Chand Publishers, New Delhi

REFERENCE BOOKS:

Dwaraka Doss Goverdhan Doss

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- 1. R.K.Gupta & Radhaswamy Advanced Accounting Vol.I, Sultan Chang Publishers, Arumbakkam, Chennai - 600106. New Delhi
- 2. Tulsian P.C, Financial Accounting, S.Chand & Co. New Delhi
- 3. S.Parthasarathy & A.Jaffarulla-Financial Accounting, Vrinda Publishers

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SUBJECT NAME: BUSINESS COMMUNICATION

DEGREE: IB COM (CS)

Year 2020-2021/ II Semester

Lecture #	Module #	Topics	Instructional Hours	Date of Completion	Faculty Sign	Remarks	HOD Sign
1		Business communication — meaning — importance.	4	5-2-21	Rt	(De
2	I	Physical aspects of business letter.	4	9-2-21	alt	(De
3		Structure of business letter – Essentials of good business letter.	4	16-2-21	At	C	
4		Trade enquiries and replies.	3	20-2-21	Aut		t0
5	п	Quotations.	5	27-2-21	DI		De
6	11	Orders.	2	3-3-21	DI	(20
7		Complaints and Settlement.	3	8-3-21	At		DO
8		Trade references and status enquiries	4	16-3-21	aft.		IO
9	m	Collection Letters	3	22-3-21	AT-		DO
10		Circular letters Application for appointments.	3	26+3-21	glet		100
11		Corporate Correspondence.	5	31-3-21	At	(
12	IV	Correspondence with Directors - Shareholders	5	7-4-21	As .	4. (10
13		Government agencies and others	5	15-4-21	At		TE
14	v	Reports - kinds - Annual report - Report by individuals and committees.	5	26-4-21	gest		100
15		Report on meeting – Speech writing – Role of computers in Business Correspondence.		5-5-21	All S	7.2.	400

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- 1. Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 2. N. S. Raghunathan& B. Santhanam, Business Communication, Margham Publications, Chennai.

REFERENCE BOOKS:

- 1. R. C. Bhatia, Business Communication, Books Pvt. Ltd, New Delhi.
- 2. L. Gartside Modern Business Correspondence.
- 3. Ramesh and Pattnesh Effective Business English And Correspondence.

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