BHATHIDASAN UNIVERSITY, TRICHIRAPPALLI - 24

ACCOUNTING AND ORGANIZATIONAL BEHAVIOUR

(For the students of BCA Courses)

(Applicable to the candidates admitted from the academic year 2026-2027 onwards)

ALLIED COURSE-I

PRINCIPLES OF ACCOUNTING

Code: **(Theory)** **Credits: 4**

COURSE OBJECTIVES:
• To enable the students to understand the basic principles and concepts of Accountancy.
• To make the students aware of Double entry Bookkeeping system rules and procedures
• To understand the students Journals. ledgers and Trail Balance
• To help students gain knowledge about Rectification of errors and Bank Reconciliation statement.
• To enhance the students to prepare the Final accounts for Sole Traders

UNIT–I	**INTRODUCTION TO ACCOUNTANCY**
	Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.
UNIT–II	**DOUBLE ENTRY SYSTEM**
	Double Entry System– Rules – Advantages and Disadvantages –Journal– Subsidiary Books – cash book
UNIT–III	**TRIAL BALANCE**
	Ledger–Meaning–Balancing of Accounts–Difference between Journal and Ledger– Trial Balance – Objectives – Limitations – Preparation of Trial Balance
UNIT–IV	**ERRORS AND BANK RECONCILIATION STATEMENT**
	Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)
UNIT– V	**FINAL ACCOUNTS**
	Final Accounts of Sole Trader (with Simple Adjustments).
UNIT– VI	**CURRENTCONTOURS: (For Continuous Internal Assessment)**

	Recent Trends, assignments and Seminars
Theory: 20% Problem: 80%	

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. R.L. Gupta and Radhaswamy- Financial Accounting - S.Chand Publishers-Delhi.
2. S.P. Jain and K.L. Narang, "Advanced Accounting," Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, "Advanced Accounting," S. Chand &Co, New Delhi.
4. M.C. Shukla, "Advanced Accounts," S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.
6. R.L. Gupta & V.K. Gupta "Principles and practice of Accountancy", Eleventh edition-2005 Sultan & Sons, New Delhi
7. S.Manikandan & R.Rakesh Sankar," Financial Accounting," Scitech Publications Pvt Ltd, Chennai. Volume I & II.
8. T.S.Reddy & Dr.A.Murthy, "Financial Accounting," Margham Publications, Chennai.

COURSE OUTCOMES: On successful completion of the subject, the students acquired knowledge about:
• Concept and conversions of Accounting
• Fundamentals of Double Entry System • Knowledge about various Journal Ledger and trial balance
• Knowledge about various methods errors and Bank reconciliation
• Preparation of Final accounts.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	2	2	2
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	2
TOTAL	15	11	14	15	15	10	13	15	12	14	13
AVERAGE	3	2.2	2.8	3	3	2	2.6	3	2.4	2.8	2.6

3 – Strong, 2- Medium, 1- Low

ALLIED COURSE II

COMPUTER APPLICATIONS IN BUSINESS

Code: **(Theory)** **Credit: 4**

COURSE OBJECTIVES:

- Toenablethestudentstoknowtheimportanceofcomputerapplicationinbusiness. And MS word
- To learn Ms Excel
- To understand computerized accounting particularly Tally
- To familiar with accounting of inventories
- To know computerization of final account.

UNIT-I **Introduction to Computers and Microsoft Word: Basics and Application**

Computer –Meaning–Characteristics–Areas of application – Components–Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents–spellingandgrammarcheck–wordcount–thesaurus,autocorrectworking with tables – opening, savings and closing documents – mail merge.

UNIT-II **Spreadsheet Fundamentals: Microsoft Excel and Data Analysis Tools**

Spread sheet – Spread sheet programmes and applications – Ms Excel and features –Building work sheets – entering data in work sheets, editing and formating work sheets – creating and formatting different types of charts –application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

UNIT–III **Computerized Accounting with Tally: Features and Functions**

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally–Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT-IV **Inventory Management and Cost Control in Tally**

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items –Configuration and features of stock item – Editing and deleting stocks –Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers –Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories – Usage of cost category and cost – centers in vouchers entry–Budget and controls–Creation of budgets–Editing and deleting budgets– Generating and printing reports in detailed and condensed format.

UNIT–V **Financial Reporting and Analysis: Key Statements and Reports**

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report – Bank Reconciliation Statement.

UNIT–VI **CURRENTCONTOURS(for Continuous Internal Assessment only):**

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

TEXT AND REFERENCE BOOKS (Latest revised edition only):

1. Computer Applications in Business–S.V. SrinivsasaVallabhan–Sultan & Chand Publication.
2. Micro soft office–Jones & Derek–Johnwiley & son sinc.
3. Implementing Tally–A.K.Nadhani, BPB Publications.
4. Computer Application in Business–R.Paramasivam–S.Chand&Co,New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learn tech Press.

COURSE OUTCOMES: On successful completion of the course, the students will acquire knowledge on:

1. Basics of computer application in business. And Creating and editing of word documents, opening, savings and closing documents; and mail merge
2. Spreadsheet programmes and applications, creating and formatting different types of charts, and application of financial and statistical function.
3. Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entry
4. Accounting of inventories, Budget and controls
5. Daybooks, Trial balance, final account and Bank Reconciliation Statement.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	3	3	3	3	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2
CO3	3	2	2	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	14	13	15	15	12	13	15	15	14	14
AVERAGE	3	2.8	2.6	3	3	2.4	2.6	3	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

ALLIED COURSE III

ORGANIZATIONAL BEHAVIOUR

Code: **(Theory)** **Credit: 4**

COURSE OBJECTIVES:

To introduce the importance of the study of organizational behavior.
To know about Fundamentals of Individual behaviour.
To understand the students Concept of Attitude
To make the students aware of Group Behaviour and group cohesiveness
To enhance the students to know about the functions and styles of Leadership

UNIT–I INTRODUCTION:

OB: Definition, Fundamental concepts in OB; The Hawthorne Studies – Theoretical Foundation of Organizational Behaviour - Approaches to OB - Challenges and Limitations

UNIT–II PERSONALITY AND PERCEPTION

Fundamentals of Individual behaviour, Human behaviour, Theories of personality - perceptions.

UNIT–III ATTITUDE AND MOTIVATION

Concept of Attitude, concepts of value - Learning theories**.** Motivation- Intrinsic and extrinsic Motivation, Early theories: Maslow, McClelland, Two factor theory.

UNIT–IV GOUP BEHAVIOUR AND COMMUNICATION IN OB

Group Behaviour - reasons for group formation - Formal and informal groups – group cohesiveness - Job stress - Meaning, different kinds of stressors, coping strategies Communication – Process and barriers;

UNIT– V LEADERSHIP AND POWER

Basic approaches: Trait theories, Behavioral theories, Contingency theories - Leadership styles. Power and Politics - meaning, distinction between power and politics - Organisational politics.

UNIT– VI CURRENTCONTOURS: (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS :(Latest revised edition only)

1. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of Organisational Behaviour, McGraw Hill, Delhi.
3. Jaisankar - Organisation Behaviour, Margham Publications, Chennai.
4. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning.
5. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.

COURSE OUTCOMES: On successful completion of the course, the students will acquire knowledge on:

1. The meaning and concept of Organisational Behaviour
2. Fundamentals of Individual behavior and Theories of personality
3. Attitude, concepts of value, Learning theories and Motivation.
4. Group Behaviour, group formation and Job stress
5. Leadership and styles of Leadership

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CO3	3	2	2	2	3	3	3	3	3	2	3
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	13	13	14	15	12	13	15	15	14	14
AVERAGE	3	2.6	2.6	2.8	3	2.4	2.6	3	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low