

**MANAGEMENT AND ACCOUNTANCY**

**Unit - I**

Accounting – Definition and functions – Accounting Conventions Concepts – System of Accounting – Rules for Double Entry System of Book Keeping – Preparation of Journal and Ledger Accounting.

**Unit - II**

Subsidiary Books – Purchase Book – Sales Book – Purchase Returns Book – Sales Return Book – Cash Book – Bank Reconciliation Statement (BRS).

**Unit - III**

Preparation of Trial Balance – Final Accounts – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet with Simple Adjustments.

**Unit - IV**

Depreciation – Methods of Depreciation – Straight Line Method and Diminishing Balance Method. Cost Accounting – Elements of Costing – Type of Costing – Preparation of Simple Cost Sheets – Labor Cost Accounting.

**Unit - V**

Nature and Objectives of Business – Internal organizational structure of Business – Unit Marketing Management and its Functions – Production Management – Objectives and Functions – Quality control, inventory control – Personnel Management, Objectives and Functions.

**Text Book:**

1. T.S.Grewal, Introduction to Accountancy, S.Chand & company. New Delhi.
2. Jain & Narang, Cost Accountancy, Kalyani publishers, Ludhiana.
3. Y.K.Bhusan, Business Organization and Management,

**Reference Book:**

1. Khan and Jain “ Financial Management” Tata McGraw Hill