

RKM Vivekananda College Evening College (Autonomous)

For Candidates admitted from 2006-07

Semester II

Subject	Financial Accounting – II
Subject Code	UCRAM03
Core/Allied/AOS	Allied
Maximum Marks	100

Unit I

Accounting for Partnership Firms: Capital Accounts – P&L Appropriation Account – Past Adjustments – Valuation of Goodwill.

Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Treatment of Goodwill – Revaluation Account – Memorandum Revaluation Account – Adjustment of Capital - Preparation of Balance Sheet of New Firm.

Unit II

Retirement, Admission cum retirement of partners and Death of a partner: Calculation of New Profit Sharing Ratio and Gaining Ratio – Treatment of Goodwill – Revaluation Account – Memorandum Revaluation Account – Adjustment of Capital - Preparation of Balance Sheet of New Firm

Unit III

Dissolution of Partnership firms: Dissolution of a firm - Insolvency of a partner and all partners – Garner Vs Murray rule - Piece-meal distribution (Maximum Loss & Proportionate Capital Method).

Unit IV

Hire Purchase and Instalment Purchase systems: Definition – Salient features – Accounting treatment – Calculation of interest and cash price – Default and repossession – Complete and partial repossession.

Instalment purchase system: Meaning – Hire Purchase Vs Instalment systems - Accounting treatment.

Unit V

Royalty Accounts: Meaning – Terms – Accounting treatment – Journal entries – Ledger accounts in the books of lessee & lessor (except sub-lease).

Unit VI

Insolvency of Individuals & Partnership firms: Provincial Towns Insolvency Act and Presidency Towns Insolvency Act - Preparation of Statement of Affairs and Deficiency A/c.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	0	4	4	2	20	40

Recommended Text & Reference Books:

1. Financial Accounting by Reddy & Murthy, Margham Publications
2. Financial Accounting by R.L.Gupta & V.K.Gupta, Sultan Chand

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Semester II

Subject	Office Management
Subject Code	UCRAM04
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Office: Meaning – Office Activities – Office functions – The office manager and his job – Office organisation – Its significance – Elements of management – Qualities of office manager – Importance of office management.

Unit II

Office Accommodation: Principles – Location of office – Office layout – Open and private offices – Office Environment, office lighting, ventilation, interior decoration – Furniture – Noise and dust – Physical hazards – Sanitary requirements – cleanliness.

Unit III

Office Systems & Procedures: Definitions – Characteristics of systems – Functions and responsibilities of systems and procedures – Office security – Office manual – Office services – Work Simplification- Work measurement and control – Motion study theory – Time study – Advantages and disadvantages of these studies.

Unit IV

Office Committee: Office forms – Design management and control – Office stationery – Need to control – Office stationery and supplies – Purchasing and managing of office supplies – Continuous stationery.

Unit V

Office Mail Service: Handling inwards and outwards mail – Office appliances and equipments including franking machine, Xeroxing machine, fax, pager, cellular phones – Records management – Filing – Different methods of filing – Essential features of a good filing system – Indexing – Different methods of indexing.

Unit VI

Field Study of a modern office of an industrial, commercial, social, cultural or a service organisation and presentation of an observations report (not exceeding 10 pages) focussing on atleast **two** of the following areas:

- Office accommodation
- Office environment
- Office systems and procedures
- Office forms & stationery,
- Office appliances and equipments,
- Filing and indexing.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

Recommended Text & Reference Books:

1. Office Management by Pillai & Bagavathy, S.Chand & Co.,

Subject	Economics for Decision Making
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Semester II

Subject Code	UCRAL02
Core/Allied/AOS	Allied Paper
Maximum Marks	100

Unit I

Introduction to Economics: Wealth, Welfare, Scarcity & Growth definitions – Basic Economic problems – Nature and scope of decision making in business – Role and responsibilities of a managerial economist – Relationship between micro and macro economics.

Unit II

Demand & Supply Analysis: Meaning of Demand – Demand Determinants – Demand Distinctions - Law of Demand – Elasticity of Demand - Law of Supply – Elasticity of Supply.

Unit III

Demand Forecasting: Meaning – Types – Objectives – Methods – Demand for new products.

Unit IV

Production Function – Law of Variable proportions – Law of Returns – Returns to Scale – Economies of Scale.

Cost concepts & Analysis: Cost Classification – Cost behaviour - Break-even analysis.

Unit V

Market Forms: Price-output decision under perfect competition, monopoly, monopolistic and oligopoly.

Unit VI

Macro Economics & Business: National Income – Concept, calculation & Difficulties; Business Cycles – Definition, phases & managerial implications; Inflation- Definition, types & Effects.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

Recommended Text & Reference Books:

1. Business Economics by Dr. S.Sankaran, Margham Publications