

Bharathiar University :: Coimbatore 641 046

**School of Distance Education**

**DIPLOMA in Business Management and Accounting (VIBES)**

**(For the SDE students admitted from the academic year 2014-15 onwards)**

**SCHEME OF EXAMINATIONS – Annual Pattern**

<b>1. Financial Accounting</b>	<b>100 Marks</b>
<b>2. Business Management</b>	<b>100 Marks</b>
<b>3. Banking</b>	<b>100 Marks</b>
<b>4. Accounting Software Practice</b>	<b><u>100 Marks</u></b>
<b>Total</b>	<b><u>400 Marks</u></b>

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**Eligibility : 12<sup>th</sup> Pass or equivalent**

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**PAPER I – FINANCIAL ACCOUNTING****UNIT I**

**Manual Accounting/ practical Accounting:-** Introducing various business models-introduction to the accounting- Partnership deed- Utilisation of capital for various investment- Identifying the best access of asset investment- Double Entry System of accounting- Accounting Principles- Primary book – Journal entry- Journalising

**UNIT II**

**Source Documents:-** Introducing various documents- System of drafting of documents- Statutory formalities followed while keeping the documents- System of keeping documents in to the firm- How to present the documents for auditing

**UNIT III**

**Ledger:-** Secondary book- Need for Preparing secondary Books- How to prepare Ledger- Trial Balance- Need for Preparing Trial balance- Trial Balance Errors- How to prepare trial balance

**UNIT IV**

**Final Accounts;-** Income Statement- Revenue and Indirect income - Direct and indirect expenses- How to prepare income Statement- Need and importance of Income Statement- Preparation of balance sheet- Need for preparing Balance sheet

**UNIT V**

**Bank Reconciliation Statement:-** Awareness of Bank statement – Need for preparing Bank Reconciliation Statement – Comparing pass book with Cash book- Practising Bank Reconciliation Statement with examples.

**UNIT VI**

**Taxation:-**Value Added Tax- Meaning and definition of VAT- direct tax and indirect tax- Single Point Taxation- Multipoint Taxation – Registration of dealers- Collection and Payment of tax- Input tax- out put tax-Schedule Under Vat- Reverse Tax- Central sales Tax- Income Tax- Meaning of income Tax- Service Tax

**Books of Reference**

Advanced Accountancy - S.P .Jain  
Advanced Accountancy - K.L. Narang  
Complete book on VAT - S. Anil Kumar, M.L. Paul, Jenny Thekkekara

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## **PAPER II – BUSINESS MANAGEMENT**

Objectives : To make the students to understand the conceptual frame work of Business Management.

### UNIT-I

Nature and Scope of Management Process – Management Science, Art – Development of Management – Scientific Management – Planning; The meaning and purpose of Planning  
– Steps in Planning – Types of Planning – Objectives and Policies- Decision making: Process of Decision making - Types of Decisions - Problems involved in Decision making. Functions of Personnel Management- Personnel Policy -Manpower Planning- Job Analysis- Recruitment- Training- Job Evaluation- Promotion- Wage and Salary Administration- Employee Benefits & Services

### UNIT II

Organization: Types of Organization – Organizational structure – Span of Control – Delegation: Difference between Selling and Marketing - Nature and characteristics of Marketing-- Kinds of Market / Buyer Behaviour / Consumer Behaviour- Marketing Organisation-- Structure- Needs / Advantages of Market Segmentation- Product Pricing- Product Policy-marketing mix-pricing-promotion Delegation and Decentralization –.

### UNIT-III

Directing: Nature and Purpose of Directing – Controlling – Need for Controlling – Meaning and importance of Controls – Control process – Budgetary and Non-Budgetary Controls – Line and Staff relationship -Case studies.

### UNIT-IV

Staffing: Sources of Recruitment – Maslow's Theory of Motivation – Communication – Types and Channels of Communication - Forms of written communication- Letter Writing- Oral Communication Activities- Usesof Internet- E-Mail- Letter of Enquiry-reports.

### UNIT-V

Leadership – Functions and Types – X, Y and Z Theories – Qualities of a good Leader – Decision making – Traditional and Modern Techniques and Steps involved.

Books for Reference:

1. Dinkar Pagare----Principles of Management----Sultan Chand & Sons
2. C.N.Sontakki----Principles of Management----Kalyani Publications
3. S.A.Sherlekar----Principles of Business Management----Himalaya Publishing House
4. Gulshan and Lallan Prasad--Management -Principles and Practice--S.Chand & Co.,

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**PAPER III- BANKING**

## UNIT I

**Introduction of development of Banking in India:-** Origin of banks and banking operation – Role of RBI-Function of banks in modern time-Recent trends in modern banking - Banks – Types- Definition of banker and customer – Relationships between banker and customer – Banking regulation Act 1949. Commercial Banks Vs. Central Bank - RBI – Functions - credit control measures.

## UNIT II

**Types of Accounts:-** Details about different types accounts-Opening of account – special types of customer – Minor , Married women, Illiterate person, Lunatic, JHF- Partnership Firm – Joint Stock Company – Charitable Institutions- Legal Provisions – types of deposit – banker's lien.

## UNIT III

**Negotiable instruments:-** Different types of negotiable instruments- Cheque- Promissory Note- Bill of Exchange Negotiable Instruments – Characteristics – Types . Cheque – features of valid cheque – crossing of cheque – marking and endorsement – payment of cheques - statutory protection duties to Paying banker and collecting banker - refusal of payment of cheques . Duties of holder & holder In due course.

## UNIT IV

**Remittance:-** Different types of remittance- Bank Draft-Pay order- Modern system of remittance- RTGS-NEFT - Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill - Traveling cheque, credit card, Debit Credit, Prepaid Card and Teller system.

## UNIT V

**Bank Advances:-** Different types of bank advances- Loan – Over draft- Discounting of bills- Loans and advances by commercial bank – Classification of Loans - Lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

**Reference:**

1. Banking theory and Practice - B.S Raman
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

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## **PAPER- IV- ACCOUNTING SOFTWARE PRACTICE.**

### **UNIT I- TALLY**

Computer basic, Introduction to Hardware & software -Practice with Office packages. Fundamentals - Company, Ledger-Group- Vouchers- Inventory tracking- Order processing and Invoicing- Cost Centre & Cost Category- Manufacturing. Practice with source documents- Generating and printing reports. Taxation -Value Added Tax (VAT) -TDS -Service Tax – BRS-Job cost – Payroll -Tally Configurations- Tally.Net Services

### **UNIT -II PEACHTREE**

Fundamentals - Company -Chart of Accounts -Customer & Vendor Creation, Inventory tracking , Order processing and invoicing, Types of Discount-Practice with documents - Printing of reports- Payroll- Year-end Wizard- User and Password - BRS -Finance charges.

### **UNIT- III QUICKBOOKS**

Fundamentals –Company-Chart of accounts- Inventory tracking, Customer & Vendor creation- Order processing and invoicing- Types of discount-Manufacturing -Practice with documents- Printing reports-User security–Loan Manager- BRS.

### **UNIT- IV TRADEASY**

Fundamentals - Company - Customer & Vendor- Inventory tracking, Order processing and invoicing- Type of discount – Manufacturing- Solution of Problems -Printing reports. Professional features - Challan - Employee Attendance and Expense - BRS – Utilities

### **UNIT-V**

Awareness about, POS techniques – Backup and Restore-Usage, designing and printing of Bar code- Internet training.

### **References:**

- 1.Tally Software :*Nadhani's Tally guide & Tally help*
- 2.Peachtree : *Carol Yacht's text book & Peachtree help*
- 3.QuickBooks: *Carol Yacht's text book & QuickBooks help*
4. Tradeasy : *Tradeasy software Help*