

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE

B.COM - REGULATIONS
(Candidates admitted from 2017-2018 onwards)

I. SCOPE OF THE COURSE

B.COM is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other qualities required for an accountant.

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like offered by CA, ICWA, and ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lectures from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com (with computer applications) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students.

III. OBJECTIVES OF THE COURSE

1. To impart knowledge in an advanced concepts and applications in various fields of commerce
2. To teach the recent developments in the various areas of commerce.
3. To orient the students in an applied aspect of different advance business practices.
4. To provide the students to learn new avenues introduced in professional courses and computer course.
5. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
6. To inspire the students to apply the knowledge gained for the Development of society in general.

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com- Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with

Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

V.DURATION OF THE COURSE

- The course shall extend over a period of three academic years consisting of six semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.

VI. CONTINUOUS INTERNALASSESSMENT

The performance of the students will be assessed continuously and the Internal Assessment Marks will be as under:

1. Average of two Tests - 10 Marks
2. Seminar - 5 Marks
3. Assignment - 5 Marks
4. Attendance - 5Marks

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

| Attendance Percentage | Marks |
|------------------------------|--------------|
| 76% - 80% | 1 |
| 81% - 85% | 2 |
| 86% - 90% | 3 |
| 91% - 95% | 4 |
| 96% - 100% | 5 |

PASSING MINIMUM EXTERNAL

In the End of Semester, the passing minimum shall be 40 % out of 75 Marks. (30 Marks) & 40% of both Internal & External

VII. ELIGIBILITY FOR EXAMINATIONS

A candidate will be permitted to appear for the End of Semester only on earning 75 % of attendance and only when her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examinations of Core Courses (main and allied subjects) and securing marks

75 % and above shall be declared to have passed the examinations in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.

- a) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- b) 50% and above but below 60% shall be declared to have passed the examinations in second class.
- c) All the remaining successful candidates shall be declared to have passed the examinations in third class.
- d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of three consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than three academic years comprising of six semesters and passed the examinations prescribed and fulfilled such conditions as have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the End of Semester in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2014-15 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2014-15 and thereafter.

XII. TRANSITORY PROVISIONS.

Candidates who have undergone the UG Course of study before 2014-15 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2017. Thereafter, they will be permitted to appear for the examination only under the regulations then in force.

Supplementary examination will be conducted within a month. In case of failure she has to complete within 5 years.(3+5)

For the deserving candidates, if a student fails in a single subject she can be provided with 15 marks in the examination.

COURSE PATTERN
B.COM
(WITH EFFECT FROM 2017-18 ONWARDS)

| Subject Code | Course | Subject Title | Hrs / Week | Credits | Int. Mark | Ext. Mark | Total Mark |
|----------------------|-----------------------|--|------------|-----------|------------|------------|------------|
| SEMESTER – I | | | | | | | |
| 17U1LT01 | Languages | Tamil or anyone of the modern or Classical Language – I | 6 | 3 | 25 | 75 | 100 |
| 17U1LE01 | Languages | English – I | 6 | 3 | 25 | 75 | 100 |
| 17U1CMC01 | Core-1 | Financial Accounting – 1 | 5 | 5 | 25 | 75 | 100 |
| 17U1CMC02 | Core-2 | Business Organization and Management | 5 | 5 | 25 | 75 | 100 |
| 17U1CMPR01 | Practical - I | Commerce Practical – I | 4 | - | - | - | - |
| 17U1CMA01 | Allied – 1 | Business Economics | 4 | 4 | 25 | 75 | 100 |
| 17U1VE01 | Value Based Education | Yoga | 2 | 2 | 25 | 75 | 100 |
| | | | | | | | |
| Total | | | 30 | 22 | 150 | 450 | 600 |
| SEMESTER – II | | | | | | | |
| 17U2LT02 | Languages | Tamil or anyone of the modern or Classical Language – II | 6 | 3 | 25 | 75 | 100 |
| 17U2LE02 | Languages | English – II | 6 | 3 | 25 | 75 | 100 |
| 17U2CMC03 | Core – 3 | Financial Accounting – II | 4 | 4 | 25 | 75 | 100 |
| 17U2CMC04 | Core– 4 | Entrepreneurial Development | 3 | 3 | 25 | 75 | 100 |
| 17U2CMA02 | Allied -II | Indian Economy | 4 | 4 | 25 | 75 | 100 |
| 17U2CMPR02 | Practical - II | Commerce Practical – II | 3 | 3 | 25 | 75 | 100 |
| 17U2ES01 | Value Based Education | Environmental Studies | 4 | 4 | 25 | 75 | 100 |
| | | | | | | | |
| | | | | | | | |
| Total | | | 30 | 24 | 175 | 525 | 700 |

| Subject Code | Course | Subject Title | Hrs / Week | Credits | Int. Mark | Ext. Mark | Total Mark |
|-----------------------|------------|--|------------|-----------|------------|------------|------------|
| SEMESTER – III | | | | | | | |
| 17U3CMC05 | Core – 5 | Corporate Accounting – I | 5 | 4 | 25 | 75 | 100 |
| 17U3CMC06 | Core – 6 | Business Law | 5 | 4 | 25 | 75 | 100 |
| 17U3CMC07 | Core – 7 | Marketing Management | 5 | 3 | 25 | 75 | 100 |
| 17U3CMC08 | Core - 8 | Banking and Financial System | 5 | 3 | 25 | 75 | 100 |
| 17U3CMC09 | Core - 9 | Investment Management | 4 | 3 | 25 | 75 | 100 |
| 17U3MAA08 | Allied – 3 | Business Statistics – I | 4 | 4 | 25 | 75 | 100 |
| 17U3CMS01 | SBEC - 1 | Soft Skills | 2 | 2 | 25 | 75 | 100 |
| | | | | | | | |
| Total | | | 30 | 23 | 175 | 525 | 700 |
| SEMESTER – IV | | | | | | | |
| 17U4CMC10 | Core – 10 | Corporate Accounting – II | 5 | 4 | 25 | 75 | 100 |
| 17U4CMC11 | Core -11 | Business Environment | 5 | 4 | 25 | 75 | 100 |
| 17U4CMC12 | Core – 12 | Company Law & Secretarial Practice | 5 | 4 | 25 | 75 | 100 |
| 17U4CMC13 | Core - 13 | Human Resource Management | 5 | 4 | 25 | 75 | 100 |
| 17U4CMC14 | Core - 14 | Business correspondent and office management | 4 | 3 | 25 | 75 | 100 |
| 17U4MAA12 | Allied – 4 | Business Statistics – II | 4 | 4 | 25 | 75 | 100 |
| 17U4CMS02 | SBEC - II | In plant Training | 2 | 2 | 25 | 75 | 100 |
| | | | | | | | |
| Total | | | 30 | 25 | 175 | 525 | 700 |

| | SubjectCo | Course | Subject Title | Hrs / Week | Credits | Int. Mark | Ext. Mark | Total Mark |
|----------------------|--------------|----------------|----------------------------------|------------|------------|-------------|-------------|-------------|
| SEMESTER - V | | | | | | | | |
| V | 17U5CMC15 | Core –15 | Cost Accounting | 6 | 5 | 25 | 75 | 100 |
| | 17U5CMC16 | Core – 16 | Income Tax Law & Practice –I | 6 | 5 | 25 | 75 | 100 |
| | 17U5CMC17 | Core – 17 | E-Banking | 6 | 4 | 25 | 75 | 100 |
| | 17U5CMC18 | Core – 18 | Computer Application in Business | 4 | 3 | 25 | 75 | 100 |
| | 17U5CME01 | Elective:1 | Practical Auditing | 4 | 3 | 25 | 75 | 100 |
| | 17U5CMS03 | SBEC-III | Women Studies | 2 | 2 | 25 | 75 | 100 |
| | 17U5CMN01 | NMEC-I | Capital market | 2 | 2 | 25 | 75 | 100 |
| | Total | | | 30 | 24 | 175 | 525 | 700 |
| | Subject Code | Course | Subject Title | Hrs / Week | Credits | Int. Mark | Ext. Mark | Total Mark |
| SEMESTER - VI | | | | | | | | |
| V | 17U6CMC19 | Core –19 | Management Accounting | 6 | 4 | 25 | 75 | 100 |
| I | 17U6CMC20 | Core – 20 | Income Tax Law And Practices- II | 6 | 4 | 25 | 75 | 100 |
| | 17U6CMC21 | Core – 21 | Financial Management | 6 | 4 | 25 | 75 | 100 |
| | 17U6CMPR03 | Practical- III | Campus to corporate | 4 | 2 | 40 | 60 | 100 |
| | 17U6CME02 | Elective: II | 1 . Insurance Practice | 4 | 3 | 25 | 75 | 100 |
| | 17U6CMEP01-P | | 2. Tally lab | | | | | |
| | 17U6CME04 | | 3. Project work | | | | | |
| | 17U6CMS04 | SBEC-IV | Office Organization | 2 | 2 | 25 | 75 | 100 |
| | 17U6CMN02 | NMEC-II | Commerce Practical | 2 | 2 | 25 | 75 | 100 |
| | | | Extension Activities | | 1 | | | |
| | | | TOTAL: | 30 | 22 | 190 | 510 | 700 |
| | | | GRAND TOTAL: | 180 | 140 | 1025 | 3075 | 4100 |

V SEM-ELECTIVES:

| | |
|------------------|---|
| 17U5CME01 | Practical Auditing |
| 17U5CME02 | Strategic Management |
| 17U5CME03 | Security Analysis And Portfolio Management |

VI SEM-ELECTIVES:

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|-------------------|---|
| 17U6CME01 | Industrial Relationship Management |
| 17U6CME02 | Insurance Practice |
| 17U6CMEP01 | tally lab |
| 17U6CME04 | Project work |

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|--------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17U1CMC01 | | |
| SEMESTER – I | CREDIT : 5 | HOURS : 75 |

FINANCIAL ACCOUNTING - I

OBJECTIVES

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

Learning Outcome:

1. Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions
2. Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.
3. Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.

UNIT-I

Introduction to Accounting: Meaning and objectives – Advantages and Limitations – Book Keeping and Accounting – Branches of Accounting – Types of Accounts - Accounting concepts and Conventions: Accounting Rules – Accounting cycle- Journal – Ledger – Balancing of Ledger Accounts
(15 Hours)

UNIT—II

Preparation of Subsidiary Books :- Types of Subsidiary Books - Preparation of Subsidiary Books – Trail balance – Features and objectives- Bank Reconciliation Statement
(15 Hours)

UNIT - III

Final Accounts of Companies: Capital and Revenue – Classification of Income and Expenditure – Financial Statement of Companies – Trading account – Profit and Loss Account – Balance sheet with Adjustments.
(15 Hours)

UNIT-IV

Single Entry System: Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method.
(15 Hours)

UNIT-V

Depreciation Accounting: Meaning and objectives– Depletion and amortization - Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method.
(15 Hours)

NOTE: *The question paper shall cover 80%Problem and 20%Theory*

Content beyond the Syllabus:

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

TEXT BOOK

1. Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2015.

REFERENCE BOOKS

1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.

2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.

3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.

4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

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|--------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17U1CMC02 | | |
| SEMESTER - I | CREDIT : 5 | HOURS : 75 |

BUSINESS ORGANIZATION AND MANAGEMENT

Objective:

1. To gain knowledge of Business Organization, management and its importance.
2. Acquire the knowledge about decision making in different situations

Learning Outcome

1. Students will be able to know the nature and various forms of business organization.
2. Students will be enhanced with various management functions and thoughts

UNIT I

Introduction to Business: Meaning – Nature and Characteristics – Objectives and Importance – Classification of Business – Growth of Various forms - Profession – Characteristics – Difference between business and profession – Ethics in Business – Social Responsibility of Business.

(15 Hours)

UNIT II

Forms of Business Organization: Sole Trader – Partnership firm – Joint Hindu Family – Joint Stock Companies – Co-operative societies – Public utilities and Public enterprises – Public sector vs. Private sector

(15 Hours)

UNIT – III

Management Concepts and Planning: Meaning and Definition – Nature and Characteristics – Principles of Management - importance – Functions – Role of Manager – Scientific Management – Contributions by Hendry Fayol and F.W. Taylor – Planning – Nature and Characteristics – Importance – Steps in Planning process.

(15 Hours)

UNIT IV

Organizing and Staffing: Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization – Recruitment – Sources of Recruitment – Selection- Steps in process of Selection

(15Hours)

UNIT V

Direction and Control: Meaning and concept of directing – process – Span of Supervision – Motivation - Theories of Motivation (Maslow’s Needs Theory and Herberg Theory) – Controlling - Principles – controlling process – controlling techniques

(15 Hours)

Content beyond the Syllabus:

TEXT BOOK:

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2015.

REFERENCE BOOKS

1. Principles of Management -Tripathi Tata McGrew Hill seventh Edition 2015.
2. Principles of Management - Chatterjee S.Chand & Co Ltd , sixth edition 2014.
3. Principles of Management -T.Ramasamy,The Himalayan Publications, Chennai,ThirdEdition 2011
4. Principles of Management-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2010

ONLINE SOURCES:

1. https://www.university.youth4work.com/Study-Material/B_Com,Bachelor-of-Commerce-Lectures
2. <http://gurukpo.com>
3. <http://www.taxmann.com/bookstore/academic/business-organization-and-management-b.com.-ist-year.aspx>

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|---------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17UICMPR01 | | |
| SEMESTER - I | CREDIT : - | HOURS : 30 |

COMMERCE PRACTICAL - I

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNIT-I

Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass
Debit and Credit Note **(6 Hours)**

UNIT-II

Transactions: Receipts – Vouchers – Debit Note – Credit Note **(6 Hours)**

UNIT-III

Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.
(6 Hours)

UNIT-IV

Advertisement Copy **(6Hours)**

UNIT-V

Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles.
(6 Hours)

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

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|--------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17U1CMA01 | | |
| SEMESTER - I | CREDIT : 4 | HOURS : 60 |

BUSINESS ECONOMICS

Objective:

- 1.To enable the students to understand the salient features of economics, industry and service sector .
- 2.To know the students how to create demand and supply the products.

Learning Outcome:

Students will be able to understand the nature and characteristics of business economics
Students will understand the concept of demand and supply
Students will come to know production pattern and market structure.

UNIT I

Introduction to Economics: Meaning and Definition – Nature and Characteristics – Branches of Economics and its applications – Significance of Micro and Macro Economics – Business Economics – Objectives and importance - Role in Decision making – Profit and Wealth Maximization. **(12 Hours)**

UNIT II

Law of Demand: Meaning – Determinants and distinction – Types of Demand – Law of Demand - Elasticity of demand – demand forecasting - factors influencing Elasticity of demand. **(12 Hours)**

UNIT III

Law of supply: Meaning- Determinants –Elasticity of supply & its measurement – Types of supply- causes – factors affecting elasticity of supply – equilibrium. **(12 Hours)**

UNIT IV

Productive Economics: Production – Factors of production- Theory of production –Law of Variable proportion- Return to scale- concept of cost- types of cost. **(12 Hours)**

UNIT V

Market Structure: Market structure –Price and output under Perfect competition, Monopoly competition, Monopolistic and Oligopoly competition - Pricing objectives and methods - **(12 Hours)**

Content Beyond the Syllabus

- Economies of Large scale production
- Duopoly market structure

TEXT BOOK

1.S.Sankaran Business Economics, The Himalayan publication,New Delhi,2014.

REFERENCE BOOKS

- 1.P.N.Reddy and H.RAppanniah Business Economics The Himalayan publication,New Delhi,2012
- 2.R.L Vershney and K.L Maheswari Managerial Economics,Tata Grew Hill, New Delhi,2010
- 3.M.L Seth, Principles of Economics, Sultan chands&sons,New Delhi,2010

ONLINE SOURCES:

- 1.<http://www.taxmann.com/bookstore/academic/business-economics-b.com.-ist-year.aspx>
- 2.<https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>
- 3.<http://gurukpo.com/>

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|--------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17U2CMC03 | | |
| SEMESTER - II | CREDIT : 4 | HOURS : 60 |

FINANCIAL ACCOUNTING – II

Objective:

- 1.To gain a knowledge of accounting in general
- 2.T o know the rules and regulations of partnership account

Learning Outcome

Students will be able to pass journal entries for maintaining branch and departmental accounts.

Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.

Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.

UNIT-I

Branch Accounts: Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts.

(12 Hours)

UNIT—II

Departmental Accounts – Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Inter departmental transfers at cost and selling price – Preparation of Departmental Final Account

(12 Hours)

UNIT - III

Hire purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).

(12 Hours)

UNIT-IV

Partnership Accounting: Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill

(12 Hours)

UNIT-V

Partnership Accounts – II: – Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency.

(12 Hours)

NOTE:

The question paper shall cover **80%Problem and 20%Theory**

Content beyond the Syllabus:

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

TEXT BOOK

1. Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2015.

REFERENCE BOOKS

1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

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| SUBJECT CODE: 17U2CMC04 | | |
| SEMESTER - II | CREDIT : 3 | HOURS : 45 |

ENTREPRENEURIAL DEVELOPMENT

Objectives:

1. To familiarize students with the requisites needed for being a successful entrepreneur.
2. To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.
3. To make awareness about the Financial Institutions

Learning Outcome

Students will be able to understand the concept of entrepreneur.

Students will understand the motivation theories

Students will gain a complete knowledge of preparation of a project proposal

Students will gain knowledge about the financial institutions.

UNIT-I

Evolution of the concept of Entrepreneur - Characteristics, Functions & types of Entrepreneur- Entrepreneurship - Role of Entrepreneurship in Economic Development - Women Entrepreneurs – Problems of Women Entrepreneurs - Factors affecting Entrepreneurial Growth – economic, non-economic & governmental – Intrapreneur. **(9 Hours)**

UNIT-II

Entrepreneurial Motivation : Motivation theories, Factors of Motivation - Entrepreneurial Traits - Small Scale Industries - Role and its problems in Economic Development - Entrepreneur Development Programmes - Objectives and phases. Entrepreneurial Competencies – meaning traits, major competencies, developing competencies. **(9 Hours)**

UNIT-III

Project Identification - Project Classification - Project Selection - Project Formulation - Financing of projects - Project Report - content and significance – Planning Commission's guidelines for formulating project reports - PERT & CPM - Project Appraisal- Methods of Project Appraisal. **(9 Hours)**

UNIT-IV

Institutional Finance to Entrepreneurs – Sources and Factors Determining Capital Structure – Commercial Banks, Financial Institutions: IDBI, IFCI, ICICI, IRBI, SFC, DICs, SIDC, SIDBI & EXIM Bank. **(9 Hours)**

UNIT-V

Institutional Support to Entrepreneurs – NSIC, SIDO, SISIs, & TCOs -Taxation benefits to Small Scale Industries – Government Support to SSEs during 5 Years plans – Industrial Sickness: Symptoms, Causes, Consequences and Corrective Measures. **(9 Hours)**

Content beyond the Syllabus

1. Educational systems that support entrepreneurial mindsets
2. Inclusive Economic Growth
3. Marketing and Networking in SMEs

TEXT BOOK :

1. Entrepreneurial Development - S.S.Kanka , S.Chand & Company Ltd., New Delhi. 2015

REFERENCE BOOKS:

1. Entrepreneurship and small business management - M.B.Shukla, Hitab Mahal Publication, Allahabad.
2. Dynamics of Entrepreneurial Development & Management - Vasant Desai, Himalaya Publishing House, New Delhi

| SUBJECT CODE: 17U2CMPR02 | | |
|--------------------------|------------|------------|
| SEMESTER - I | CREDIT : 3 | HOURS : 45 |

COMMERCE PRACTICAL - II

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNIT-I

Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans. **(9 Hours)**

UNIT-II

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer. **(9 Hours)**

UNIT-III

Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts - **(9 Hours)**

UNIT-IV

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead. **(9 Hours)**

UNIT-V

Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing. **(9 Hours)**

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

| | | |
|--------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17U2CMA02 | | |
| SEMESTER - II | CREDIT : 4 | HOURS : 60 |

INDIAN ECONOMY

Objective:

1. To enable the students to understand the salient features of India and its occupational structure
2. To assess the relative share of Agriculture, industry and service sector in the economy

Learning Outcome:

1. Students will be able to understand the nature and characteristics of Indian Economy
2. Students will understand about planning commission and India's Five Year plans
3. Students will come to know importance of Agriculture and Industrial Sector.

UNIT - I

INTRODUCTION: Nature & Characteristics of Indian economy – Indian Economy in pre and post independence – Problems and obstacles in Indian economic development- Effects of Population Growth and Unemployment - Remedial measures **(12 Hours)**

UNIT - II

ECONOMIC PLANNING: Meaning, Need and objectives of economic planning – Five year plans in India – National Planning Commission – India's Five Year Plans – Contributions - Targets and Achievements in 11th and 12th Five year plans – Population Growth – Problems and effects **(12 Hours)**

UNIT – III:

AGRICULTURE SECTOR: Role of Agriculture in Indian Economy – causes for low productivity – Green Revolution and Food Problem – Agricultural Marketing – Regulated Markets – Warehousing – FCI – Role and Functions - Agricultural Credit – Need and Sources - Public Distribution System (PDS) **(12 Hours)**

UNIT - IV

INDUSTRIAL SECTOR: Role of Industries in Economic Development – An overview of industrial sector development after independence – Economic Reforms in India - New Economic Policy 1991 – Liberalization, Privatization and Globalization – Industrial Sickness and Disputes – Causes and Measures **(12 Hours)**

UNIT - V

ECONOMIC INDICATORS: Indicators for Economic development – National Income – Methods – GDP – NNP – Inflation and Deflation – Balance of Payments – Problems and Measures in BOP - Foreign Direct Investment **(12 Hours)**

TEXT BOOK:

1. Indian Economics - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2011.

REFERENCE BOOKS

1. Dutt and Sundaram - Indian Economy , Tata Mcgrew Hill Second Edition ,2012.
2. Dhingara I.C-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2011.
3. Jheingam M.L- Economic Development Planning Sultan Chand & Sons, Third Edition 2013

ONLINE SOURCES:

1. <http://www.cakart.in/downloads/indian-economy-bcom-notes-and-study-materials%20>
2. <http://gurukpo.com/indian-economy/>
3. <http://education.svtuition.org/2011/08/bcom-notes.html>
4. <https://www.university.youth4work.com/Study-Material/Economics-Lecture>

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| SUBJECT CODE: 17U4CMC05 | | |
| SEMESTER - III | CREDIT : 4 | HOURS : 75 |

CORPORATE ACCOUNTING – I

Objective:

1. To gain comprehensive understanding of all aspects relating to corporate accounting
2. To give an insight into the basics of Accounting Concepts.

Learning Outcomes:

1. Recognize and understand ethical issues related to the accounting profession.
2. Employ critical thinking skills to analyze financial data

UNIT -I

Shares – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment (simple problems) - par, premium and discount – Forfeiture and Re- issue of shares- par and discount. **(15 Hours)**

UNIT –II

Preference shares- Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares- redemption by capitalization of undistributed profit/reserves. **(15Hours)**

UNIT – III

Debentures - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share - Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion. **(15 Hours)**

UNIT -IV

Underwriting of Shares – Valuation of Goodwill: Average profit – super profit- capitalization of super profit- Annuity- Factors Effecting the Valuation – Methods - Capital Reserve **(15 Hours)**

UNIT-V

Acquisition of Business - Profits prior to Incorporation – Preparation of final accounts of companies Act 2013-Limited Liabilities Provisions-Difference between Partnership firm and LLP- Dissolution VS Winding up. **(15 Hours)**

CONTENT BEYOND THE SYLLABUS

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

NOTE: The question paper shall cover 80% Problem and 20% Theory

TEXT BOOK:

1. Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications.,
Fifth Edition 2012.

REFERENCE BOOKS

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.
Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,
Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,
Margam Publications, Chennai – 17, Fifth Edition 2012.

SUBJECT CODE: 17U3CMC06**SEMESTER - III****CREDIT : 4****HOURS : 75****BUSINESS LAW****Objective**

- The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Learning Outcomes

- To enlighten the Students Knowledge on legal aspects of doing business

Unit I

The Indian Contract Act, 1872: Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract - - Intention to create Legal Relations –Legal Consideration – Capacity to Contract (15 Hours)

Unit II

Misrepresentation -Free Consent – Coercion and undue Influence -Mistake — Fraud — Legality of Object – Agreement not declared Void – Legal Formalities- Contingent Contracts – Performance of Contract – Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract (15 Hours)

Unit III

The Sale of Goods Act, 1930: Contract of sale Meaning and Difference between Sale and Agreement to Sale - Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications. (15 Hours)

Unit IV

Contract of Indemnity and Guarantee -Contract of Bailment- Contract of Agency – introduction, Agent and Agency- kinds of Agencies – Classification of agent – duties and rights of agent- termination of agency (15 Hours)

Unit V

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course - Negotiation - Types of Endorsements- Crossing of Cheque Bouncing of Cheque (15 Hours)

Suggested Readings**Text Book:**

1. Kapoor N.D.(2006), Elements of Mercantile Law, New Delhi. S.Chand & Co,

Reference Books:

1. Kuchhal, M.C. & Vivek Kuchhal (2013), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2011), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2005), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2000), *Business Law*, McGraw Hill Education
6. Sharma, J.P. & Sunaina Kanojia (2011), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,

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| SUBJECT CODE: 17U3CMC07 | | |
| SEMESTER - III | CREDIT : 3 | HOURS : 75 |

MARKETING MANAGEMENT

Objectives:

To facilitate understanding the conceptual framework of marketing.

To create the marketing knowledge and applications in decision making under various environmental constrains.

Learning Outcomes

To make confident of the students towards competency of the international selling the goods and services

UNIT-I

Marketing management – Meaning – Definition- Nature and scope of marketing-Role of marketing in modern organization-Marketing process- Marketing functions- Marketing Mix- Market planning-organizing-environment-government policies **(15 Hours)**

UNIT-II

Product planning and policy-Product Mix-New product development process-Product life cycle-Grading-standardizing-packaging-Brand equity-Branding Strategies and positioning **(15 Hours)**

UNIT-III

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshellin model-Psychological theory-Psychoanalytic theories-social Psychological theories-Tools to study Buyer behavior-Buying decision process-Market segmentation-Need-types-group of segmentation- Marketing Research and Information process **(15 Hours)**

UNIT-IV

Pricing decision-Factors affecting price determination-pricing policy and strategies-Nature-functions-channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries **(15 Hours)**

UNIT-V

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process. **(15 Hours)**

Text books:

- 1.R.S.Pillai&Baghuvathi-Modern Marketing-S.Chand and Sons 2012.
- 2.C.B.Guptha &Rajan Nair-Marketing Management-Sulthan Chand&Sons,New Delhi.2007.

References:

- 1.Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2012
- 2.Sherlekar-Marketing Management-Himalaya Publishing House Pvt Ltd.2013
- 3.Rajan Saxena-Marketing Management,MC,Graw Hill,Noida,U.P.2014
- 4.MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2012.

SUBJECT CODE: 17U3CMC08**SEMESTER - III****CREDIT : 3****HOURS : 75****BANKING AND FINANCIAL SYSTEM****OBJECTIVES:**

1. To gain comprehensive understanding of basic aspects relating to Banking & financial system in India.
2. To gain knowledge about principles and procedures of Banking procedures and their application to different practical situations.

COURSE OUTCOME:

To gain Knowledge about recent banking & Indian financial system

UNIT - I Indian banking

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions. Commercial Banks – Functions – Accepting Deposits – Lending of Funds (15 Hours)

UNIT—II

E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System - Opening of an Account – Types of Deposit Account – Types of Customers(individuals, firms, Trusts, and Companies) – Importance of customer relations –Customer grievances and redressal – Ombudsman. (15 Hours)

Unit – III

Principles of Lending – Types of Borrowings – Precautions to be taken by a banker- Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft –Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker –Rights and Duties – Statutory Protection – Dishonor of Cheques - Role of Collecting Banker (15 Hours)

Unit - IV Financial System in India

Introduction – Meaning – Classification of Financial System - Significance - Primary Market - Secondary Market - Capital Market and Money Market - Importance of Capital Market - Importance of Money Market- Treasury Bills Market - Financial Instruments - Development of Financial System in India - Financial System and Economic Development Non-banking Financial Companies - Merchant Banking – Meaning – Objectives – Functions – Latest Development (15 Hours)

Unit - V Development Banks

Mutual Funds – Meaning – Types – Functions – Advantages – Growth of Mutual Funds in India- development bank - Introduction – meaning – objectives and organizational functions of – IFCI-IDBI- ICICI-IIBI-SIDBI-EXIM-SFCs-SIDCs- TCO and NABARD. (15 Hours)

Text Books

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta
2. Dr. S. Gurusamy (2012), Essentials of Financial Services, Published by the Tata McGraw – Hill Publishing Company, New Delhi.

Reference Books

1. Gupta Shashi K, Aggarwal Nisha & Gupta Neeti (2014), “Financial Services”, Calicut University.
2. Dr. G. Ramesh Babu (2010), “The Financial services in India”, Publishing Company. New Delhi.

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| SUBJECT CODE: 17U3CMC09 | | |
| SEMESTER - III | CREDIT : 3 | HOURS : 60 |

INVESTMENT MANAGEMENT

OBJECTIVES:

- To understand the basics of investment.
- To identify the risk and return involved in managing investments.

COURSE OUTCOME:

- To familiarize the students on the understanding of RBI & SEBI.
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UNIT 1 : INVESTMENT BASICS

Investment – meaning and definition- Objectives of Investment- Characteristics of Investment – Investment Process- Risks - Return – types of Risk- Risk & Return- Relationship –Types of Investor– Speculation –Gambling. **(12 Hours)**

UNIT 2 : INVESTMENT ALTERNATIVE

Non marketable Financial Assets- Money Market Instruments- Bonds or Debentures- Types- Equity Shares- Types- Mutual Fund Basics- Financial Derivatives- Life Insurance- Gold & Silver- Real Estates **(12 Hours)**

UNIT 3 : STOCK EXCHANGE OF INDIA

History & Evolution of stock exchange in India- BSE-NSE- Over the counter Exchange of India(OTCEI)- Inter connected stock exchange- Stock Exchange Members- Functions of Stock Exchange Members-Agency Brokers. **(12 Hours)**

UNIT 4 : FUNDAMENTAL ANALYSIS

Concepts of: Economy Analysis - Industry Analysis - Company Analysis - Financial Analysis - Technical Analysis- Definition & Assumptions - Price Chart - Dow Theory - Elliot Wave Theory **(12 Hours)**

UNIT 5 : STOCK MARKET REGULATION

Introduction - SEBI – Functions of SEBI - Primary Market Regulation - Secondary – Market Regulation - Regulation of Mutual Fund **(12 Hours)**

COURSE TEXT:

1. Preeti Singh, Investment Management, Himalaya Publishing House, 2012
2. M.Ranganathan, R.Madhumathi, Security Analysis and Portfolio Management, Second Edition, Pearson Publishers, 2012

COURSE REFERENCES:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing HouseLtd,New Delhi, 2009
2. Dr.R.P.Rustagi, Investment Analysis and Portfolio Management, Sultan Chand & Sons, 2012

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| SUBJECT CODE: SBEC-17U3CMS01 | | |
| SEMESTER - III | CREDIT : 2 | HOURS : 30 |

SOFT SKILLS

Objectives

To create the communication and presenting

Course outcome:

To enable students to achieve excellence in both personal and professional life

Unit I

Introduction to Soft skills-Self discovery- Developing positive attitude-Improving - perceptions-Forming values – difference between soft skills and hard skills- leadership – team spirit – critical thinking – analytical abilities **(6 Hours)**

Unit II

Interpersonal Skills/ Understanding Others-Developing interpersonal relationship- Team building- group dynamics-Net working- Improved work relationship- conflict – characteristics – advantages and disadvantages – functional strategies **(6 Hours)**

Unit III

Communication Skills- important factors in communication- overcoming the tentative barriers – telephonic conversation - Communication with others Art of listening-Art of reading-Art of speaking-Art of writing-Art of writing e-mails-email etiquette. **(6 Hours)**

Unit IV

Corporate Skills / Working with Others - Developing body language-Practicing etiquette and mannerism-Time management – importance – identifying prioritizing priorities -multitasking -Stress management **(6 Hours)**

Unit V

Selling self/ Job Hunting - Writing resume/cv - interview skills - Group discussion- Mock interview-Mock GD-Goal setting-Career planning-problem solving-methods. **(6 Hours)**

TEXT BOOKS:

1. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success), P.R. Publishers & Distributors, No, B-20 & 21, V.M.M. Complex, Chatiram Bus Stand, Tiruchirappalli- 620 002.

2.Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

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| SUBJECT CODE: 17U4CMC10 | | |
| SEMESTER - III | CREDIT : 4 | HOURS : 75 |

CORPORATE ACCOUNTING - II

Objectives:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

Course outcomes:

1. Prepare financial statements in accordance with Generally Accepted Accounting Principles.
2. Describe the role of accounting information system

UNIT -I

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4

(15 Hours)

UNIT -II

Alteration of share capital – Internal Reconstruction – capital reduction account - Liquidator’s Final Statement of accounts- liquidator’s remuneration

(15 Hours)

UNIT - III

Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method).

(15 Hours)

UNIT -IV

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method).

(15 Hours)

UNIT-V

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) .

(15 Hours)

**NOTE: The question paper shall cover 80% Problem and 20%Theory
CONTENT BEYOND THE SYLLABUS**

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company’s Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

TEXT BOOK:

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

REFERENCE BOOKS:

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications, Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,

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| SUBJECT CODE: 17U4CMC11 | | |
| SEMESTER - III | CREDIT : 4 | HOURS : 75 |

BUSINESS ENVIRONMENT

Objective:

- To acquaint students with the concepts of macro- economic and the macro environment in which a business organization operates.

Course outcomes:

To make the student capable of analyzing and understanding the macroeconomic policies of the government implemented from time to time and assess their impact on business

UNIT I

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment –internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. **(15 Hours)**

UNIT II

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes. **(15 Hours)**

UNIT III

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy; **(15 Hours)**

UNIT IV

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act. **(15 Hours)**

UNIT V:

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non –resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer. **(15 Hours)**

Text Books

- 1.Francis Cherunila: Business Environment Himalaya Publishing House, Bombay..
- 2.Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

Reference Books:

- 1.Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
- 2.Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi.
- 3.Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
- 4.Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
- 5.Chakravarty, S: Development Planning, Oxford University Press, Delhi.
- 6.Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt of India : Survey, Various issues.
- 7.Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.
- 8.Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

SUBJECT CODE: 17U4CMC12

SEMESTER - III

CREDIT : 4

HOURS : 75

COMPANY LAW AND SECRETARIAL PRACTICE

Objective:

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

Course outcomes:

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

UNIT I

Introduction: Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(15 Hours)**

UNIT II

Formation of a company: Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business. **(15 Hours)**

UNIT III

Prospectus: Contents of Prospectus - Statement in lieu of prospectus-Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(15 Hours)**

UNIT IV

Members of a Company: Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions. **(15 Hours)**

UNIT V

Winding up: Concept and modes of Winding up of company-Types of Winding up-Consequences of Winding up. Whistle blowing: Concept and Mechanism **(15 Hours)**

Content: beyond the Syllabus

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

TEXT BOOK

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2015.

REFERENCE BOOKS

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.,New Delhi,2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

ONLINE SOURCES:

<http://www.taxmann.com/bookstore/academic/company-law -b.com.-2nd-year.aspx>

<https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>

<http://gurukpo.com/>

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| SUBJECT CODE: 17U4CMC13 | | |
| SEMESTER - III | CREDIT : 4 | HOURS : 75 |

HUMAN RESOURCE MANAGEMENT

Objectives:

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.

Course outcomes:

1. To bring the attention of the students subject to the latest trends in managing human resources in an organization.

UNIT-I

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Difference between Personnel Management and HRM - Qualities of a good HR Manager – Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager **(15 Hours)**

UNIT-II

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation **(15 Hours)**

UNIT-III

Recruitment & Selection: Meaning of Recruitment– Objectives of Recruitment – Sources of Recruitment – Recruitment Process- selection process – Induction programme –Computer Applications in Human Resource Management-Human Resource Accounting and auditing **(15 Hours)**

UNIT IV

Training & Development – purpose –benefits - assessment of training needs – training methods – evaluating the effectiveness of training programmes-employee relationship-self development- carrier planning and carrier anchors **(15 Hours)**

UNIT V

Performance Appraisal: process – methods of performance appraisal – appraisal counseling – Reward System –Motivation:-theories-process of motivation– managing grievances and discipline-retention of employees. **(15 Hours)**

Content beyond the Syllabus

1. Loyalty management
2. Employment law
3. Corporate Responsibility and Governance

TEXT BOOK

1. Personnel Management - Tripathi , Sultan Chand & Sons, New Delhi, 2000
2. Human Resource Management - L M Prasad , Sultan Chand & Sons, New Delhi, 2005

REFERENCE BOOKS

1. Human Resource Management - Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

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| SUBJECT CODE: 17U4CMC14 | | |
| SEMESTER - IV | CREDIT : 3 | HOURS : 45 |

BUSINESS CORRESPONDENCE & OFFICE MANAGEMENT

Objectives

- Student will be able to learn the Nature and Scope of business.
- Student will be able to prepare Office layout and office accommodation.
- Student will be able to explaining the data processing system

Course outcome:

- On successful Completion of this course, the student should gain knowledge regarding Methods, Types and Nature of Office Organization Prompt decision making

UNIT I

Communication – Meaning – definition — Process - Objectives —Essentials- Media — Barriers — Need and functions of a business letter — Effective Business letter- Trade Reference and Status Enquires — Collection Letters — Sales Letters — Circular Letters

(9Hours)

UNIT II

Enquiries and replies - Order and Execution—Complaints and Adjustment - Agency Correspondences — Banking Correspondence — Insurance Correspondence - Application for a Job — Curriculum Vita and Interview Letters — Précis — Writing of a Passage Relating to Commerce.

(9Hours)

UNIT III

Office Management – Introduction- Meaning- functions and importance of office management- office management and organization- Principles of office management and organization - Principal departments of modern office- Centralization vs. decentralization of office services

(9 Hours)

UNIT IV

Office Manager- Qualifications and qualities of office manager- The status of office manager in total organization - The authorities and responsibilities of an office manager - Office accommodation- Selection of site- Office layout- Environment and working conditions.

(9 Hours)

UNIT V

Office-Functions and Significance – Filing and Indexing - Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc. - Handling of correspondence and market registers, filling forms and stationery.

(9Hours)

Content beyond the syllabus:

- Various types of Business organization
- The location of business and source of finance
- Employees Hierarchy and motivation
- Lay out of Office and Filing and Indexing
- Details of Trade Association and Chamber of commerce.

TEXT BOOKS:

1. Rajendra Paul, Essential of Business Communication, Sultan Chand & Sons, Sixth Edition 2014
2. Y.K.Bhushan - Business Organisation and Management - Sultan Chand & sons
3. R.K.Chopra – Office Management – Himalaya Publishing House

REFERENCE BOOKS :

1. Saksena – Business Administration and Management – Sahitya Bhavan
2. Singh.B.P & Chopra - Business Organisation and Management - Dhanpat Rai & Sons

ONLINE SOURCES:

1. <https://www.sunset.com/home/decorating/office-organization>
2. <https://accountlearning.com › Management › Office Management>
3. <https://www.onecrazyhouse.com/home-office-organization-ideas/>

Subject code: 17U5CMC15

Semester: V

Credit: 5

Hours: 90

**B.COM
COST ACCOUNTING**

Objectives:

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

UNIT - I

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Elements of cost - Preparation of Cost sheet – Reconciliation Statement of Cost and Financial Statement.

(18 Hours)

UNIT – II

Material Management - Material Cost – Purchase Procedure – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives

(18 Hours)

UNIT – III

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

(18 Hours)

UNIT – IV

Overheads – Classification – Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate

(18 Hours)

UNIT – V

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

(18 Hours)

CONTENT BEYOND THE SYLLABUS

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

Note: Distribution of marks – Problem 70% and Theory 30%

TEXT BOOK

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

Subject code: 17U5CMC16

Semester: V

Credit: 5

Hours: 90

B.COM

INCOME TAX LAW & PRACTICE -1

Objectives:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

UNIT-I

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year -Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.

(18 Hours)

UNIT-II

Basis of Charges: Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.

(18 Hours)

UNIT-III

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity –Pension - Leave encashment – Deduction u/s 16(i) (ii).

(18 Hours)

UNIT-IV

Income from House property – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24.

(18 Hours)

UNIT-V

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income

(18 Hours)

Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

Note: Distribution of marks - Problems 70% and Theory 30%

TEXT BOOK:

Income Tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

Subject code: 17U5CMC17

Semester: V

Credit: 4

Hours: 90

B.COM

E-BANKING

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

UNIT-I

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market. . (18 Hours)

UNIT-II

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI – Green Banking. (18 Hours)

UNIT-III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges. (18 Hours)

UNIT-IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime. (18 Hours)

UNIT-V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. (18 Hours)

Content beyond the Syllabus

1. Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

TEXT BOOK :

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

REFERENCE BOOKS:

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

Subject Code : 17U5CMC18

**Semester : V
B.Com**

Credit : 3

Hours : 60

COMPUTER APPLICATIONS IN BUSINESS

OBJECTIVE

It is a word processor, meaning its main function is the writing and editing of text documents. Microsoft has developed Word to be the premier word processor. The Internet, sometimes called simply "the Net," is a worldwide system of computer networks. Internet is a program by using which we can contact with others through mail, search the information about anything.

UNIT I

Introduction to Microsoft Office – Ms Word – Creating and editing documents – Menus, Commands, Tool bars and Icons – formatting documents – Creating tables – Mail merge.

(12 Hours)

UNIT II

MS-Excel : Spread sheet overviews – menus, tools bars, icons – creating worksheet – Editing and formatting – excel formulas and functions - creating a chart – Data forms – Data Sort – Data Filter.

(12 Hours)

UNIT III

MS Power point: Introduction – Menus and commands – Tools bars and Icons – Text and formats – Animations, Art and Sound making - Presentation templates.

(12 Hours)

UNIT IV

Programming languages: Introduction – characteristics of programming languages – Data processing: Introduction – File processing – Database processing – Operating system : Introduction – Functions of Operating system – Classification of operating system – software : Introduction – categories of software.

(12 Hours)

UNIT V

Internet : Introduction – Internet basics – Internet access – Internet protocols – WWW (World Wide Web) – Search engines – Email.

(12 Hours)

TEXT BOOKS

1. Sanjay Saxena, Ms Office 2000 for everyone (Vikas Publishing House Pvt., Ltd.,) Unit I – Chapter I, Unit II – Chapter II, Unit III – Chapter III
2. Fundamentals of Computer science and Communication engineering(Alexis leon and Mathew leon).

REFERENCE BOOKS

1. T.W. Pral, Programming language, (Prentice hall of India)
2. V.K. Kapoor, Introduction to computer data, (Sultan Chand and Sons)

CONTENT BEYOND THE SYLLABUS

1. Power point transitions
2. TCP IP model

Subject code: 17U5CME01

Semester: V

Credit: 3

Hours: 60

B.COM

ELECTIVE-I :PRACTICAL AUDITING

Objectives:

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards.

(12Hours)

UNIT-II

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit – External Audit

(12Hours)

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

(12 Hours)

UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

(12 Hours)

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor’s Report – Importance and Contents – E-Auditing.

(12 Hours)

Content beyond the Syllabus

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing
- 4.

TEXT BOOK :

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

REFERENCE BOOKS:

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

Subject code: 17U5CMS03

Semester: V

Credit:2

Hours: 30

B.COM

SBEC –III : :WOMEN STUDIES

Objectives:

1. To know more about the rights of the women in the modern world
2. To know about the problems of women's in society
3. To evaluate the women's contribution to our society

UNIT-I

Genesis and growth of Women's studies - Nature and Scope of Women's Studies in India – Women's Movement in India - Pre-Independent and Post-Independent Periods. **(6 Hours)**

UNIT-II

Definition of Feminism – Theories of Feminism – Liberal Feminism – Marxist Feminism – Radical Feminism – Social Feminism **(6 Hours)**

UNIT-III

Women and Society – Social construction of gender – Patriarchy and Matriliney. Women in Indian Society – Early, Medieval and Modern periods. Women related social problems and legal remedies

1. Female infanticide
2. Child Marriage
3. Dowry
4. Divorce
5. Widowhood
6. Sati
7. Kidnap, Rape and Prostitution
8. Unwed Mothers/ Single women
9. Problems of working women on Organized and Unorganized sectors
10. Role conflict or dual role

(6 Hours)

UNIT-IV

Role of women in freedom Movement. Contribution of women to Social, Economic, Education, Culture and Political Arenas –Women Social reformers, Women Politicians, Women Entrepreneurs and Executives. **(6 Hours)**

UNIT-V

Developmental Programmes for Women in Present day India – National and State Policies on Women's development. Women's Education through Plans – Health, Population and Employment Programmes – Portrayal of Women in Mass Media – Print Media, T.V. and Radio – Use and Abuse of Development programmes for Rural Women. **(6 Hours)**

REFERENCE BOOKS

1. Thara Bai, L. -Women's Studies in India.
2. Latika Menon - Female Exploitation and Women.
3. Roy- Development of Women–An Assessment.
4. Mohini Giri, V-Emancipation and Empowerment of Women

Subject Code: 17U5CMN01

Semester: V

Credit: 2

Hours: 30

B.COM

NMEC-I :CAPITAL MARKET

Objectives:

To enlighten the students the role of capital markets in India
To create awareness about the stock market among the students.

UNIT – I

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(6 Hours)**

UNIT - II

Investors protection- The role of SEBI- Investors investment attitude. **(6 Hours)**

UNIT - III

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS . **(6 Hours)**

UNIT - IV

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories. **(6 Hours)**

UNIT - V

Stock price movement and Indian economy system- Inflation and GDP. **(6 Hours)**

TEXT BOOK:

Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

BOOKS FOR REFERENCE:

Capital Market in India – Reforms and Regulations, Deepak Rathe.

Capital Market and Securities market - Sangeeth Kedia.

Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.

Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

B.COM
MANAGEMENT ACCOUNTING

Objectives:

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

UNIT - I

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting **(18 Hours)**

UNIT – II

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations. **(18 Hours)**

UNIT – III

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement. **(18 Hours)**

UNIT – IV

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – Capital Budgeting. **(18 Hours)**

UNIT – V

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance –Salient features of Marginal Costing and its Limitations -- P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning - Absorption Costing.

(18 Hours)

Note: Distribution of marks – Problems 70% and Theory 30%

Content beyond the Syllabus

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

TEXT BOOKS:

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

REFERENCE BOOK:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting - Sharma & Shashi K.Gupta, Kalyani Publishers, New Delhi.

B.COM
INCOME TAX LAW AND PRACTICE – II

Objectives:

- 1 Income Tax law and practice - Dinkar Pagare, Sultan Chand & Sons, New Delhi.
To enable the students to gain knowledge in the application of accounting to Management.
- 2 To access the financial status of the organization.
- 3 To learn about budgeting tactics and implementation.

UNIT- I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45).

(18 Hours)

UNIT- II

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources.

(18Hours)

UNIT -III

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses.

(18 Hours)

UNIT- IV

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms.

(18 Hours)

UNIT –V

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions.

(18 Hours)

Note: Distribution of marks – Problems 70% and Theory 30%

Content beyond the Syllabus

1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

TEXT BOOK:

- 1 V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.
- 2 Income Tax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS

1. Income Tax Law and Practice – Vinoth K Sinhanian, Taxman Publications, New Delhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications, New Delhi.
3. Student Guide to Income Tax- Vinod K Sinhanian & Monica Sinhanian, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

B.COM
FINANCIAL MANAGEMENT

Objectives:

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints. The purpose of this course to prepare managers to handle Business finances, Balance Sheet preparation and analysis, investment management & break even point analysis, Risk Analysis and Foreign Exchange Management. It also enhances the understanding of the capital market involving investors, institutions and instruments.

UNIT- I

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. (Theory Only)

(18 Hours)

UNIT-II

Time Value of Money - Meaning – definition- Methods of Time value money-computation of present value and future value of money. (Theory and Problems)

(18 Hours)

UNIT- III

Capital Structure And Leverage - Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance. (Theory and Problems)

(18 Hours)

UNIT-IV

Cost of Capital - Importance – computation of cost of various sources of capital – weighted average cost of capital - capital budgeting - Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR. (Theory and Problems)

(18 Hours)

UNIT-V

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. (Theory and Problems)

(18 Hours)

Note: The question paper shall be covered 20% Problem and 80% Theory

CONTENT BEYOND THE SYLLABUS:

1. Preparing a blue print on working capital of a small concern.
2. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
3. Draw the organization chart of Finance Function of a company.

TEXT BOOK:

1. Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.
2. Pandey. I. M., Financial Management, Tata McGraw Hill Publishers, New Delhi.
3. Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.

B.COM
CAMPUS TO CORPORATE (PRACTICAL)

Objective:

1.To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

UNIT-I

Overview of corporate – History of corporate–campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word spear minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students–writing articles on simple to pics given–preparing speeches–preparing reports on various events / functions held in the college
(12 Hours)

UNIT-II

Enhancing the spontaneous speaking skill of the students–self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing. Mock interviews for recruitment –mock press meets
(12 Hours)

UNIT-III

Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.
(12 Hours)

UNIT-IV

Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.
(12 Hours)

UNIT-V

Fundamentals of English – constructing sentences – correct use of tenses – articles – international phonetic alphabet – vowel and consonant sounds–syllable stress – in to nation – listening – principles of good listening – accent comprehension – practical exercises

Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills .Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview. .

(12 Hours)

TEXT BOOKS

1. Rajendra Pal & Korlahall, Essentials of Business Communication, Sultan Chand & Sons, 2008.

REFERENCE BOOKS

1. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
2. S.K.Mandal, Effective Communication and Public Speaking, Jaico Publishing.
3. V.Sasikumar, P .KiranmaiDutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007. B.B.A.

B.COM
ELECIVE:1. INSURANCE PRACTICE

Objectives:

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India

UNIT-I

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance
(12 Hours)

UNIT-II

General Principles and Concepts of Insurance Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure – Moral Hazards
(12 Hours)

UNIT-III

Life Insurance – Principles and practice of life assurance. Life assurance contracts, their nature and characteristics, Parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality Table, Present structure & growth of Life insurance in India.
(12 Hours)

UNIT-IV

Fire Insurance - The basic principles of Fire Insurance contracts. Fire Policy, conditions, Assignment of Policy, Claims. Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy' warranties' the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance.
(12 Hours)

UNIT-V

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license; Duration of license; Cancellation of license. Revocation of suspension/ termination of agent.
(12 Hours)

Content Beyond the Syllabus

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.

TEXT BOOK:

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014
2. M.N.Srinivasan – Principles of Insurance Law, Wadhwa Publication, Maharashtra, Third Edition 2012

REFERENCE BOOKS:

1. Dr.Avatar Singh – Law of Insurance , Universal Publication Pvt. Limited, First Edition 2013
2. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

B.COM ELECTIVE: 2.TALLY LAB

| | | | |
|----------------------|---|-----------------|----------------|
| Subject Title | TALLY LAB-17U6CMEP01 | Semester | VI |
| Type | ELECTIVE LAB – II P – II – Practical | L:T:P:C | 0:0:4:3 |

Credit:3

Hours: 60

COURSE OBJECTIVE To provide the Computer Knowledge in Tally software

| | |
|---|--|
| 1 | Company Information a. Company creation b. Select Company c. Shut Company d. Alter Company e. Split Company Data f. Backup and Restore |
| 2 | Gateway of Tally a. Accounts info (Groups, Ledgers, Voucher Types) b. Inventory info (Stock Group, Stock Category, Stock item, Unit of Measures) c. Accounting Vouchers d. Inventory Vouchers |
| 3 | Statutory and Taxation a. Value Added Tax (VAT) b. Tax Deducted at Source (TDS) c. Tax Collected at Source (TCS) d. Service Tax |
| 4 | Display a. Trial Balance b. Day Book c. Accounts Book d. Statement of Accounts e. Inventory Books f. Statement of Inventory g. Statutory Info h. Statutory Reports, i) Cash flow and Fund flow Statements |

**B.COM
ELECIVE: 3.PROJECT WORK**

Organisation of the project :

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

Project timeframe:

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the V semester. This component will be included in the V semester itself.

Areas of the project:

Commerce and its related applications.

Work Diary:

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week

Monitoring of the project:

The project work undertaken will be assessed in a phased manner on a regular basis.

Scheme of evaluation:

Internal evaluation:

CIA mark distribution:

I Review Selection of the field of study, Topic & Research Design 10 Marks

II Review Literature, Data collection and Analysis 10 Marks

III Review Work Diary 5 Marks

25 Marks

End Semester Examination

Evaluation of the projects 50 Marks (Jointly given by the

Viva – Voce 25 Marks (external & internal examiner)

Total 25 Marks

Evaluation Process:

Viva - Voce will be conducted by a panel of external and internal examiners including the HOD and staff Co-ordinator guiding the project.

B.COM
SBEC-IV:OFFICE ORGANISATION

UNIT: I

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office

(6 Hours)

UNIT: II

Office Organisation – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs Decentralization – Office Reports- Types of Reports – Essentials of a good report .

(6 Hours)

UNIT: III

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence

(6 Hours)

UNIT: IV

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing – Meaning , Importance and kinds

(6 Hours)

UNIT: V

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection

(6 Hours)

Text book

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

Reference Books:

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

| | | |
|--------------------------------|-------------------|-------------------|
| SUBJECT CODE: 17U6CMN02 | | |
| SEMESTER - VI | CREDIT : 2 | HOURS : 30 |

NMEC-II:COMMERCE PRACTICAL

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNIT-I

Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- **Transactions:** Receipts – Vouchers – Debit Note – Credit Note.
(6 Hours)

UNIT-II

Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.
(6 Hours)

UNIT-III

Advertisement Copy - Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans.
(6 Hours)

UNIT-IV

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts .
(6 Hours)

UNIT-V

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing.
(6 Hours)

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

QUESTION PAPER PATTERN
(For Theory & Problem oriented subjects)

Time: 3 Hours

Max. Marks: 75

PART – A (20 x1 = 20 Marks)
Answer All the Questions
(From each unit two questions)

PART – B (5 x 5 = 25 Marks)
Answer All Questions (Either or Type)
(From each unit one question)

PART – C (3 x 10 = 30 Marks)
Answer Any Three out of Five Questions
(From each unit one question)