

# **-VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN**

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

## **B.COM (ACCOUNTING AND FINANCE) - REGULATIONS**

(Candidates admitted from 2017-2018 onwards)

### **I. SCOPE OF THE COURSE**

**B.COM (ACCOUNTING AND FINANCE)** 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 (A&F)(A&F) (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 (A&F)(A&F)- 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 has have been prescribed therefore.

#### **X. PROCEDURE IN THE EVENT O 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 (ACCOUNTING AND FINANCE )**  
**(WITH EFFECT FROM 2017-18 ONWARDS)**

| Subject Code         | Course                | Subject Title  | Hrs /<br>Week | Credits   | Int. Mar<br>k | Ext. Mar<br>k | Total<br>Mar<br>k |
|----------------------|-----------------------|--|---------------|-----------|---------------|---------------|-------------------|
| <b>SEMESTER - I</b>  |                       |  |               |           |               |               |                   |
| 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               |
| 17U1AFC01            | Core-1                | Principles of Accountancy - I                            | 4             | 3         | 25            | 75            | 100               |
| 17U1AFC02            | Core-2                | Business Organization and Management                     | 4             | 3         | 25            | 75            | 100               |
| 17U1AFPR01           | Practical - I         | Commerce Practical - I                                   | 4             | 2         | 25            | 75            | 100               |
| 17U1AFA01            | Allied - 1            | Business Economics                                       | 4             | 4         | 25            | 75            | 100               |
| 17U1VE01             | Value Based Education | Yoga   | 2             | 2         | 25            | 75            | 100               |
|                      |                       |  |               |           |               |               |                   |
|                      |                       |  |               |           |               |               |                   |
| <b>Total</b>         |                       |  | <b>30</b>     | <b>20</b> | <b>150</b>    | <b>450</b>    | <b>600</b>        |
| <b>SEMESTER - II</b> |                       |  |               |           |               |               |                   |
| 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               |
| 17U2AFC03            | Core - 3              | Principles of Accountancy - II                           | 4             | 3         | 25            | 75            | 100               |
| 17U2AFC04            | Core- 4               | Business Finance   | 3             | 3         | 25            | 75            | 100               |
| 17U2AFA02            | Allied - 2            | Principles of Insurance                                  | 4             | 4         | 25            | 75            | 100               |
| 17U2AFPR02           | Practical - II        | Commerce Practical - II                                  | 3             | 2         | 25            | 75            | 100               |
| 17U2ES01             | Value Based Education | Environmental Studies                                    | 4             | 4         | 25            | 75            | 100               |
|                      |                       |  |               |           |               |               |                   |
|                      |                       |  |               |           |               |               |                   |
| <b>Total</b>         |                       |  | <b>30</b>     | <b>22</b> | <b>150</b>    | <b>450</b>    | <b>600</b>        |

| Subject Code          | Course     | Subject Title                               | Hrs / Week | Credits   | Int. Mark  | Ext. Mark  | Total Mark |
|-----------------------|------------|---|------------|-----------|------------|------------|------------|
| <b>SEMESTER - III</b> |            |   |            |           |            |            |            |
| 17U3AFC05             | Core - 5   | Corporate Accounting - I                    | 6          | 5         | 25         | 75         | 100        |
| 17U3AFC06             | Core - 6   | Business Law                                | 4          | 3         | 25         | 75         | 100        |
| 17U3AFC07             | Core - 7   | Marketing Management                        | 5          | 4         | 25         | 75         | 100        |
| 17U3AFC08             | Core - 8   | Indian Financial System                     | 5          | 4         | 25         | 75         | 100        |
| 17U3AFC09             | Core - 9   | Financial Management                        | 4          | 3         | 25         | 75         | 100        |
| 17U3MAA08             | Allied - 3 | Business Statistics - 1                     | 4          | 4         | 25         | 75         | 100        |
| 17U3AFS01             | SBEC - I   | Soft Skills                                 | 2          | 2         | 25         | 75         | 100        |
|                       |            |   |            |           |            |            |            |
|                       |            |   |            |           |            |            |            |
| <b>Total</b>          |            |   | <b>30</b>  | <b>25</b> | <b>175</b> | <b>525</b> | <b>700</b> |
| <b>SEMESTER - IV</b>  |            |   |            |           |            |            |            |
| 17U4AFC10             | Core - 10  | Corporate Accounting - II                   | 5          | 4         | 25         | 75         | 100        |
| 17U4AFC11             | Core - 11  | Banking Law & Practice                      | 5          | 4         | 25         | 75         | 100        |
| 17U4AFC12             | Core -12   | Company Law & Secretarial Practice          | 5          | 4         | 25         | 75         | 100        |
| 17U4AFC13             | Core - 13  | Human Resource Management                   | 5          | 4         | 25         | 75         | 100        |
| 17U4AFC14             | Core - 14  | Business Correspondence & Office Management | 4          | 3         | 25         | 75         | 100        |
| 17U4MAA12             | Allied - 4 | Business Statistics - II                    | 4          | 4         | 25         | 75         | 100        |
| 17U4AFS02             | SBEC - II  | In plant Training                           | 2          | 2         | 25         | 75         | 100        |
|                       |            |   |            |           |            |            |            |
|                       |            |   |            |           |            |            |            |
|                       |            |   | <b>30</b>  | <b>25</b> | <b>175</b> | <b>525</b> | <b>700</b> |

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|                      | SubjectCode  | Course     | Subject Title                              | Hrs / Week | Credits   | Int. Mark  | Ext. Mark  | Total Mark |
|----------------------|--------------|------------|--|------------|-----------|------------|------------|------------|
| <b>SEMESTER - V</b>  |              |            |  |            |           |            |            |            |
| V                    | 17U5AFC15    | Core –15   | Cost Accounting                            | 6          | 5         | 25         | 75         | 100        |
|                      | 17U5AFC16    | Core – 16  | Income Tax Law & Practice -I               | 6          | 5         | 25         | 75         | 100        |
|                      | 17U5AFC17    | Core – 17  | E-Banking                                  | 6          | 4         | 25         | 75         | 100        |
|                      | 17U5AFC18    | Core – 18  | International Banking And Foreign Exchange | 4          | 3         | 25         | 75         | 100        |
|                      | 17U5AFE01    | Elective:1 | Practical Auditing                         | 4          | 3         | 25         | 75         | 100        |
|                      | 17U5AFS03    | SBEC-III   | Women Studies                              | 2          | 2         | 25         | 75         | 100        |
|                      | 17U5AFN02    | NMEC-I     | Essential of office automation             | 2          | 2         | 25         | 75         | 100        |
|                      | <b>Total</b> |            |  | <b>30</b>  | <b>24</b> | <b>175</b> | <b>525</b> | <b>700</b> |
| VI                   | Subject Code | Course     | Subject Title                              | Hrs / Week | Credits   | Int. Mark  | Ext. Mark  | Total Mark |
| <b>SEMESTER - VI</b> |              |            |  |            |           |            |            |            |
|                      | 17U6AFC19    | Core –19   | Management Accounting                      | 6          | 5         | 25         | 75         | 100        |
|                      | 17U6AFC20    | Core – 20  | Income Tax Law And Practices-II            | 6          | 5         | 25         | 75         | 100        |
|                      | 17U6AFC21    | Core – 21  | Financial Control System                   | 6          | 5         | 25         | 75         | 100        |
|                      | 17U6AFC22    | Core – 22  | Campus To Corporate                        | 4          | 3         | 25         | 75         | 100        |
|                      | 17U6AFE02    | Elective:2 | Fund Management                            | 4          | 3         | 25         | 75         | 100        |

|  |           |         |                                  |            |            |             |             |             |
|--|-----------|---------|----------------------------------|------------|------------|-------------|-------------|-------------|
|  | 17U6AFS04 | SBEC-IV | Office Organization              | 2          | 2          | 25          | 75          | 100         |
|  | 17U6AFN02 | NMEC-II | Customer Relationship Management | 2          | 2          | 25          | 75          | 100         |
|  |           |         | Extension activities             |            | 1          |             |             |             |
|  |           |         | <b>TOTAL</b>                     | <b>30</b>  | <b>26</b>  | <b>175</b>  | <b>525</b>  | <b>700</b>  |
|  |           |         | <b>GRAND TOTAL</b>               | <b>180</b> | <b>140</b> | <b>1025</b> | <b>3075</b> | <b>4100</b> |

**V SEM-ELECTIVES:**

- 17U5AFE01      **Practical Auditing**  
17U5AFE02      **Strategic Management**  
17U5AFE03      **Security Analysis And Portfolio Management**

**VI SEM-ELECTIVES:**

- 17U6AFE01      **Industrial Relationship Management**  
17U6AFE02      **Fund Management**  
17U6AFE03      **Accounting Standard.**

## PRINCIPLES OF ACCOUNTANCY – I

|                                |                   |                   |
|--------------------------------|-------------------|-------------------|
| <b>SUBJECT CODE: 17U1AFC01</b> |                   |                   |
| <b>SEMESTER - I</b>            | <b>CREDIT : 3</b> | <b>HOURS : 45</b> |

### **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***

*Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions*

*Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.*

*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 – Importance - Functions - Book Keeping and Accounting – Branches of Accounting – Types of Accounts - Accounting Process and Cycle – Accounting concepts and Conventions. **(9 Hours)**

#### **UNIT—II**

**Preparation of Journal, Ledger and Subsidiary Books:** Accounting Rules – Rules of Double Entry System - Book keeping – Journalizing – Types of Journals – Posting to Ledgers – Balancing of Ledger Accounts – Types of Subsidiary Books - Preparation of Subsidiary Books – Trail balance – Features and objectives. **(9 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. **(9 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. **(9 Hours)**

#### **UNIT-V**

**Depreciation Accounting:** Meaning and objectives– Depletion and amortization - Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method - Average Due Date. **(9 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**

Financial Accounting - S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2012.

### REFERENCE BOOKS

1. Financial Accounting — Reddy & Murthy, Margam Publications, Chennai-17. Fourth Edition 2015.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2014.
4. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2012.
5. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

### 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/>

|                                |                   |                   |
|--------------------------------|-------------------|-------------------|
| <b>SUBJECT CODE: 17U1AFC02</b> |                   |                   |
| <b>SEMESTER - I</b>            | <b>CREDIT : 3</b> | <b>HOURS : 45</b> |

### BUSINESS ORGANIZATION AND MANAGEMENT

#### Objective:

- 1.To gain knowledge of Business Organization, management and its importance.

2. Accuire the knowledge about decision making in different situations

***Learning Outcome***

*Students will be able to know the nature and various forms of business organization.*

*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. **(9 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 **(9 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. **(9 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 **(9 Hours)**

**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 **(9 Hours)**

**Content beyond the Syllabus:**

## **.Recruitment and selection process**

### **TEXT BOOK:**

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

### **REFERENCE BOOKS**

1. Principles of Management -Tirupathi 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 2012.
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>

|                                 |                   |                   |
|---------------------------------|-------------------|-------------------|
| <b>SUBJECT CODE: 17UIAFPR01</b> |                   |                   |
| <b>SEMESTER - I</b>             | <b>CREDIT : 2</b> | <b>HOURS : 30</b> |

### 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)**

**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

|                                |                   |                   |
|--------------------------------|-------------------|-------------------|
| <b>SUBJECT CODE: 17U1AFA01</b> |                   |                   |
| <b>SEMESTER - I</b>            | <b>CREDIT : 4</b> | <b>HOURS : 60</b> |

## **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/solsite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

|                                |                   |                   |
|--------------------------------|-------------------|-------------------|
| <b>SUBJECT CODE: 17U2AFC03</b> |                   |                   |
| <b>SEMESTER - II</b>           | <b>CREDIT : 3</b> | <b>HOURS : 45</b> |

### PRINCIPLES OF ACCOUNTANCY – II

#### Objectives:

- 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. **(9 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 **(9 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). **(9 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 **(9 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. **(9 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 2012.

**REFERENCE BOOKS**

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai-17. Fourth Edition 2016.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2014.
4. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2012.
5. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

**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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| <b>SUBJECT CODE: 17U2AFA04</b> |                   |                   |
| <b>SEMESTER - II</b>           | <b>CREDIT : 3</b> | <b>HOURS : 45</b> |

## BUSINESS FINANCE

### Objective:

- 1.To enable the students to understand the Nature and Characteristics of Finance and its occupational structure
2. To assess the relative share of Capital structure and cost of capital

### *Learning Outcome:*

*Students will be able to understand the nature and characteristics of finance*

*Students will understand the capital structure of the company and its effects*

*Students will come to know various internal and external sources of finance*

### **UNIT - I**

**INTRODUCTION:** Finance - Definition - Nature and scope of finance function. Financial Management - Meaning - Scope and Objectives - Organizational framework of financial management- Relationship of finance - Department with other department- Role of finance manager **(9 Hours)**

### **UNIT - II**

**FINANCIAL PLANNING AND CAPITAL STRUCTURE:** Meaning - concept - objectives - types - steps - significance – basic considerations – limitations - Meaning - criteria for determining capital structure. Factors influencing capital structure**(9 Hours)**

### **UNIT - III**

**CAPITALISATION:** Meaning - narrower and broader interpretation. Over capitalization - meaning, causes, consequences, remedies. Under Capitalization - meaning, causes - consequences, remedies. **(9 Hours)**

### **UNIT - IV**

**EXTERNAL SOURCES OF FINANCE:** Shares - meaning, types, advantages and limitations. Debentures - meaning, types, advantages and limitations. Public Deposits - meaning,

advantages and limitations. Borrowing from banks - types of loans - advantages and limitations. **(9 Hours)**

#### **UNIT - V**

**INTERNAL SOURCES OF FINANCE:** Reserves and surplus - Bonus shares - Retained earnings - Dividend policy - Role of depreciation. - Importance, advantages and limitations of these sources.

**(9 Hours)**

#### **CONTENT BEYOND SYLLAUBS:**

- Various approaches to Capital structure
- Understanding the outline of cost of capital
- Knowing about Dividend

#### **TEXT BOOKS**

1. Kulkarni P.V. (2014)- “Financial Management “- Himalaya Publishing House, Mumbai.
2. Kucchal S.C.- “Corporation Finance “- Chaitanya Publishing House, Allahabad. 2012

#### **REFERENCES**

1. Pandey I.M. (2013)- “Financial Management “- Vikas Publishing House.
2. Shrivastava R.M.- “Pragati Prakashan”, Meerut.
3. Khan M.Y. and Jain P.K. (2013) – “Financial Management “- Tata - McGraw Hill Publishing co. Ltd., New Delhi.
4. Prasanna Chandra – “Financial Management “- Tata - McGraw Hill Publishing co. Ltd., New Delhi.

#### **ONLINE SOURCES:**

<http://www.allonlinefree.com/b-com-complete-notes-download-pdf/>

<http://www.allonlinefree.com/tag/b-com-notes/>

<http://gurukpo.com/>

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| <b>SUBJECT CODE: 17U2AFA02</b> |                   |                   |
| <b>SEMESTER - II</b>           | <b>CREDIT : 4</b> | <b>HOURS : 60</b> |

## **PRINCIPLES OF INSURANCE**

### **Objective:**

- 1.To enable the students to understand the Nature and Characteristics of Finance and its occupational structure
2. To assess the relative share of Capital structure and cost of capital

### ***Learning Outcome:***

*Students will be able to understand the concept and operation of Insurance*

*Students will understand the nature and causes of risk and its management*

*Students will come to know insurance market and its operations*

### **UNIT-I**

**INTRODUCTION:** Meaning and Definition – Evolution – Nature and Scope - Classification of insurance – Growth of Insurance business in India – objectives of Insurance – Principles of

Insurance – IRDA – Objectives and Functions  
(Hours)

(12)

**UNIT – II**

**RISK MANAGEMENT:** Risk – Meaning and Various types - Management of Risk – Management of Risk by individuals and Insurers – Taking care of unexpected eventualities – Fixing Premiums  
( 12 Hours)

**UNIT – III**

**INSURANCE BUSINESS** – Evolution of Insurance business in India – Public and Private Sector Insurance organizations – Legal frame work of Insurance Industry – LIC and GIC – objectives and functions  
(12 Hours)

**UNIT - IV**

**INSURANCE MARKET:** Various constituents of Insurance Market – operations of Intermediates – Reinsurance and its importance for insurers - Role and contributions of insurance market to society and nation  
( 12 Hours)

**UNIT – V**

**INSURANCE CUSTOMERS AND CONTRACTS:** Understanding Insurance customers – their needs – customer satisfaction and behaviour – Insurance contract – terms – principles of indemnity, subrogation and contribution  
(12 Hours)

**CONTENT BEYOND SYLLAUBS:**

- Latest announcement and issues by IRDA on Insurance Sector
- Factors involved in risk and techniques to face
- Knowing about latest customer redressal procedures.

**TEXT BOOK:**

1. Murthy A. Elements of Insurance, Margham Publications, Chennai. 2014

**REFERENCE BOOKS:**

1. Mishra M.N. Insurance-Principles and Practice S. Chand & Co. New Delhi. 2014
2. Gupta O-S: Life Insurance, Frank Brothers New Delhi. 2013

3. Vinayakam N.Radhasamy and Vasudevan, S.V. Insurance, Principles and Prctice, S. Chand & Co. New Delhi. 2012
4. Panda G.S. Principles and Practice of Insurance, Kalyani Publishers, New Delhi. 2010

**ONLINE SOURCES:**

<http://www.allonlinefree.com/b-com-complete-notes-download-pdf/>

<http://www.allonlinefree.com/tag/b-com-notes/>

<http://gurukpo.com/>

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| <b>SUBJECT CODE: 17U2AFPR02</b> |                   |                   |
| <b>SEMESTER - I</b>             | <b>CREDIT : 2</b> | <b>HOURS : 30</b> |

**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. (6

**Hours)**

**UNIT-II**

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer. **(6 Hours)**

**UNIT-III**

Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts - **(6 Hours)**

**UNIT-IV**

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead. **(6 Hours)**

**UNIT-V**

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

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| <b>SUBJECT CODE: 17U3AFC05</b> |                   |                   |
| <b>SEMESTER - III</b>          | <b>CREDIT : 5</b> | <b>HOURS : 75</b> |

**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.

| <b>SUBJECT CODE: 17U3AFC06</b> |                   |                   |
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| <b>SEMESTER - III</b>          | <b>CREDIT : 3</b> | <b>HOURS : 60</b> |

## **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

**(6 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

**(6 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.

**(6 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

**(6 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

**(6 Hours)**

#### **Suggested Readings**

##### **Text Book:**

1. Kapoor N.D.(2014), *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.,

**SUBJECT CODE: 17U3AFC07**

**SEMESTER - III**

**CREDIT : 4**

**HOURS : 60**

**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

**(12 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

**(12 Hours)**

## **UNIT-III**

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshallian 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

**(12 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

**(12 Hours)**

## **UNIT-V**

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process.

**(12 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: 17U3AFC08**

**INDIAN FINANCIAL SYSTEM****Objective**

- To understand the financial system in India

**COURSE OUTCOME:**

- To understand the risk and return of Indian financial institutions

**Unit - 1 Financial System in India**

Introduction – Meaning – Classification of Financial System - Functions of the 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.

**(9 Hours)**

**Unit - 2 Financial Institutions**

Types of Banking Institutions - Non-banking Financial Companies - Features of a Development Bank - Merchant Banking – Meaning – Objectives – Functions – Latest Development - Mutual Fund – Meaning – Types – Functions – Advantages – Growth of Mutual Funds in India.

**(9 Hours)**

**Unit - 3 Commercial Banks**

Introduction - Role of Commercial Banks - Functions of Commercial Banks - Primary Functions and Secondary Functions - Current Deposit Account - Fixed Deposit Account - Savings Deposit-Lending of Funds-Commercial Banks and Economic Development .

**(9 Hours)**

**Unit - 4 Regulatory Institutions**

Introduction - Functions of the RBI - Objectives - Role of RBI - SEBI - Objectives - Functions - SEBI Guidelines - Primary Market - Secondary Market - Foreign Institutional Investors - Recent Guidelines.

**(9 Hours)**

**Unit - 5 Financial Services**

Meaning and Definition - Features - Importance - Types of Financial Services – Factoring - Leasing - Consumer Finance - Housing and Vehicle Finance.

**(9 Hours)**

### **Text Books**

1. Dr. R. Shanmugam (2010), *Financial Services*, Wiley Indian, New Delhi.
2. Dr. S. Gurusamy (2009), *Essentials of Financial Services*, Published by the Tata McGraw – Hill Publishing Company, New Delhi.
3. Dr. Punithavathy Pandian (2009), *Financial Services & Markets*, Vikas Publishing House, Noida.

### **Reference Books**

1. Gupta Shashi K, Aggarwal Nisha & Gupta Neeti (2014), *“Financial Services”*, Calicut University.
2. Dr. G. Ramesh Babu (2005), *“The Financial services in India”*, Publishing Company. New Delhi.
3. Gordon & Natarajan (2007), *“The Financial Markets & Services”*, Himalya Publishing House, New Dehil.

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| <b>SUBJECT CODE: 17U3AFC09</b> |                   |                   |
| <b>SEMESTER - III</b>          | <b>CREDIT : 3</b> | <b>HOURS : 45</b> |
| <b>FINANCIAL MANAGEMENT</b>    |                   |                   |

**COURSE OBJECTIVES:**

- The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

**COURSE OUTCOME:**

- To familiarize the students the techniques to be employed for investing the funds taking into the consideration the risk & return.

**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)

**(9 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)

**(9 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)

**(9 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)

**(9 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)

**(9 Hours)**

**Note: The question paper shall be covered 40% Problem and 60% 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.

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| <b>SUBJECT CODE: 17U3AFS01</b> |                   |                   |
| <b>SEMESTER - III</b>          | <b>CREDIT : 2</b> | <b>HOURS : 30</b> |

**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 sprit – critical thanking – 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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| <b>SUBJECT CODE: 17U4AFC10</b> |                   |                   |
| <b>SEMESTER - IV</b>           | <b>CREDIT : 4</b> | <b>HOURS : 60</b> |

## **CORPORATE ACCOUTING - 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

**(12 Hours)**

**UNIT -II**

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

**(12 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).

**(12 Hours)**

**UNIT -IV**

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

**(12 Hours)**

**UNIT-V**

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

**(12 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, Margam Publications, Chennai – 17, Fifth Edition 2012

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| <b>SUBJECT CODE: 17U4AFC11</b>    |                   |                   |
| <b>SEMESTER - IV</b>              | <b>CREDIT : 4</b> | <b>HOURS : 60</b> |
| <b>BANKING LAW &amp; PRACTICE</b> |                   |                   |

### **Objectives**

- Students will be able to understand the principles of banking.
- Students will be able to understand explain the RBI functions and money control.

### **Course outcome:**

- After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.

### **Unit – I Introduction to Banking**

Definition of Banker and Customer – Banking Regulation Act 1949 - Relationships between Banker and Customer – Role of RBI and its Functions **(12 Hours)**

### **Unit – II Commercial Banks its Functions**

Commercial Banks - Various functions – Accepting Deposits - Lending of funds - E-Banking - Credit cards - Debit cards - ATM cards – Personal identification Number - Electronic clearing system - Electronic Fund transfer.

**(12 Hours)**

### **Unit – III Types of Deposits Account**

Opening of an Account – Types of Deposit Account – Types of Customers (Individuals, Firms, Trusts and Companies) – Importance of Customer Relations – Customer Grievances – Ombudsman

**(12 Hours)**

### **Unit – IV Borrowings and lending Principles**

Principles of Lending – Types of Borrowings – Precautions to be taken by a Banker

(12 Hours)

**Unit – V Negotiable Instruments**

Promissory Notes - Bills of Exchange - Cheques – Definitions - Feature - Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties - Statutory protection – Dishonor of Cheques – Role of Collecting Banker. (12

Hours)

**Text Books**

1. B.Santhanam (2008), Banking Theory, Law and Practice, Margham Publishers, Chennai -17.
2. Sundaram and Varshney (2006), Banking Theory Law and Practice: Sultan Chand & Sons.
3. B.N.Dash (2011), Commercial Banking –Arise Publishers.
4. Vasanth Desai (2005), Banking & Financial System- Himalya Publishing.
5. K.C.Shekhar (2002), Banking Theory & Practice –Vikas Publishing House.

**Reference Books**

1. K.M. Sundaram & E.N. Sudha, (2008) *Modern Banking*, Sultan Chand & Sons, New Delhi.
2. Tannan's (2003) *Banking Law and Practice in India*, Indian Law House.
3. K.Venugopal & K.Abdul Assis, (2002) *Banking Theory & Practice*, Calicut University.
4. S.Natarajan & Parameswaran, (2007) *Indian Banking* – S. Chand & Co.

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| <b>SUBJECT CODE: 17U4AFC12</b>                |                   |                   |
| <b>SEMESTER - IV</b>                          | <b>CREDIT : 4</b> | <b>HOURS : 60</b> |
| <b>COMPANY LAW &amp; SECRETARIAL PRACTICE</b> |                   |                   |

### **OBJECTIVES**

- Understand the way of incorporation of a company
- Learn the modern trends in company management

### **Learning Outcome**

- Student will be able to learn the company formation and incorporation
- Student will be able to prepare certificate of commencement of business
- Student will be able to explaining the secretarial duties and company meetings

### **UNIT-I**

Company Definition and Features- Distinction between Company and Partnership Firm –Kinds of Companies – Differences between a Public Company and a Private Company – Incorporation of a Company – Documents to be filed – Prospectus and statements.

**(12 Hours)**

## **UNIT II**

Memorandum of Association –Meaning – Contents - doctrine of Ultra Virus- Articles of Association– Meaning – Contents -Doctrine of Constructive Notice and Indoor Management - Alternation of Articles - Prospectus, Contents - Misstatements – Liability for Misstatements – Public Deposits – Certificate of Commencement of Business.

**(12 Hours)**

## **UNIT III**

Shares, Debentures - types- difference between shares and debentures – Allotment - Membership of a Company - Company Management –Board of Directors –Appointment, Qualification , Powers, Duties, Liabilities and Position of Directors

**(12 Hours)**

## **UNIT IV**

Managing Director–Managerial Remuneration- Annual General Meeting – Extraordinary General Meetings and Board Meetings - Resolutions, Minutes, Quorum and Proxy.

**(12 Hours)**

## **UNIT V**

Secretarial Duties for Statutory Meeting-Definition, Who can be company secretary, Appointment - General Legal position, Duties of a Company Secretary - Rights of Company Secretary, Liabilities of Company Secretary, Qualification for Appointment as secretary - Dismissal of the Secretary, Secretary in the Whole time - practice, Secretarial Compliance certificate, Specimen form.

**(12 Hours)**

### **Content beyond the syllabus:**

- List out the various types of companies like public company and private company
- Secretary definition, need and importance
- Lay out of company management
- Details of organizational administration.

### **TEXT BOOKS:**

1. Company Law and Secretarial Practice, N.D.Kapoor, 2014, Sultan Chand
2. Principles of Company Law, M.C.Shulda Gulsan

### **REFERENCE BOOKS:**

1. Ganesan, Company Law and Secretarial Practice, Rainbow Publications.
2. Kathiresan & Radha, Company Law and Secretarial Practice, Prasana Chand & Co.
3. Sherlekar- Sreterial Practice, Himalaya Publishers.
4. Pattan Shetti- Company Law And Secretarial Practice, S.Chand and Co

### **ONLINE SOURCES:**

[sjecnotes.weebly.com/company-law--secretarial-practice.html](http://sjecnotes.weebly.com/company-law--secretarial-practice.html)

<http://gurukpo.com/Content/B.Com/Company law & Sec. Practice.pdf>

<https://www.doccity.com/en/subjects/company-secretary/>

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| <b>SUBJECT CODE: 17U4AFC13</b> |                   |                   |
| <b>SEMESTER - IV</b>           | <b>CREDIT : 4</b> | <b>HOURS : 60</b> |

## **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 contributes to the overall effectiveness of an Organization.

### **Course outcome:**

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 **(12 Hours)**

### **UNIT-II**

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation **(12 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 **(12 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 **(12 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.

**(12 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

| <b>SUBJECT CODE: 17U4AFC14</b> |                   |                   |
|--------------------------------|-------------------|-------------------|
| <b>SEMESTER - IV</b>           | <b>CREDIT : 3</b> | <b>HOURS : 45</b> |

## **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.

**(9 Hours)**

### **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.

(9 Hours)

### **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: 17U5AFC15**

**Semester: V**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)**

**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: 17U5AFC16**

**Semester: V**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)**

**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:**

1. 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: 17U5AFC17**

**Semester: V**  
**B.COM (A&F)**  
**E-BANKING**

**Credit: 5**

**Hours: 90**

**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: 17U5AFC13**

**Semester: V**

**Credit: 3**

**Hours: 60**

**B.COM (A&F)**

**INTERNATIONAL BANKING AND FOREIGN EXCHANGE**

**UNIT – I**

International Banking – Nature and features – International banking environment – International banking markets – International money and Currency Markets – International Credit Markets – International banking instruments – Traveller cheques – Credit cards  
**(12 Hours)**

**UNIT – II**

Foreign branches – competitive strategies – performance – Role and functions of overseas banking – foreign lending – relationship between foreign and domestic branches – IMF – Objectives and Functions – World Bank – Origin and Development – Functions – Operations  
**(12 Hours)**

**UNIT – III**

International payments – Methods – Methods of Settling debts in International debts – Letter of Credit – Meaning – Features - - Mechanism – Types – Advantages – Responsibilities and liabilities of parties  
**(12 Hours)**

**UNIT – IV**

Meaning of Foreign Exchange – Administration of foreign exchange – Functions of a foreign exchange department – Foreign currency accounts: Nostro Account and Vostro Account.

**(12 Hours)**

**UNIT – V**

Spot and forward deals for the purchase of sale of foreign currencies – Selection of buying and selling rates and calculation of appropriate forward rates – Causes of fluctuations in exchange rates

**(12 Hours)**

**TEXT BOOKS:**

## **1. International Banking – MaAFillan – IIBF Publications**

### **REFERENCE BOOKS:**

1. John D. Daniels and Lee H. Radebaugh, International Business, Pearson Education Asia, New Delhi, 2000.
2. Jeevanandam C, Foreign Exchange – Practice, Concepts and Control, Sultan Chand & Sons, New Delhi.
3. Andley KK & Mattoo VJ, Foreign Exchange: Principles and Practice, Sultan Chand & Sons, New Delhi.

**Subject code: 17U5AFE01  
60**

**Semester: V**

**Credit: 3**

**Hours:**

### **B.COM (A&F) ELECTIVE: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: 17U5AFS03**

**Semester: V**

**Credit: 2**

**Hours: 30**

**B.COM (A&F)**

**SBEC: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: 17U5CSNO2**

**Semester: V**

**Credit:2**

**Hours: 30**

**B.COM (A&F)**  
**NMEC:ESSENTIALS OF OFFICE AUTOMATION**

**COURSE OBJECTIVE**

This subject is to provide the students a strong foundation on MS- Office 2007 application Word, Excel, PowerPoint and Outlook. It also enables the students to learn computer concepts and skills.

**COURSE OUTCOMES**

|            |                        |   |
|------------|------------------------|---|
| <b>CO1</b> | <b>K1 K2<br/>K3</b>    | Understand the basic concept of MS-Word.              |
| <b>CO2</b> | <b>K1 K2<br/>K3</b>    | Understanding the basic concept of MS-Excel.          |
| <b>CO3</b> | <b>K1 K2<br/>K3 K4</b> | Apply the concepts of Formulas and Functions in Excel |
| <b>CO4</b> | <b>K3 K4</b>           | Explore the concepts of Presentation.                 |
| <b>CO5</b> | <b>K1 K2<br/>K3 K4</b> | Understanding the concepts of MS-OUTLOOK              |

| <b>Unit</b> | <b>Syllabus Contents</b>  | <b>Number of Sessions</b> |
|-------------|---|---------------------------|
| I           | Introduction to MS-WORD : Introduction-starting MS-Word -Creating a new word Document-Saving a word Document-Applying Basic Formatting-Working with Styles-Applying Bulleted and Numbered List-Using Cut, Copy and Paste - Using Find, Replace and GO TO -Opening and Existing Word Document-Closing a Word Document. | 6                         |
| II          | Introduction to EXCEL 2007: Introduction-Creating a New Excel Workbook- Adding Data to Cells- Adding Data using Auto fill-Inserting cells Deleting cells- -Wrapping Text-Changing Formats-Applying Conditional Formatting.  | 6                         |
| III         | Working with Tables and Charts: Working with Tables-Working with Charts- Changing the Chart Types-Changing the Chart Layout-Changing The Chart Type-Formulas and Functions: Working with Formula- Working with Functions.   | 6                         |
| IV          | Introduction to PowerPoint 2007: Creating a Presentation & Saving Presentation- Basics of a Presentation- Setting Up and Running a Slide Show-Slide Show Setup - Building Dynamic PowerPoint Presentation: Adding and Removing Animation Effects-Adding and Removing Transition Effects.                              | 6                         |
| V           | Introduction to Outlook 2007: Introduction-Configuring an Outlook Account-Introduction to Outlook 2007 user interface-Composing and Sending Messages-Reading message-Printing E-mail-Replying to a  | 6                         |

|  |   |  |
|--|---|--|
|  | Message-Forwarding a Message-Cleaning up the Mailbox. |  |
|--|---|--|

| <b>LEARNING RESOURCES</b> |  |
|---------------------------|--|
| <b>Text Book</b>          | 1. Kogent Solutions Inc.Office 2007 in Simple Steps – Dream Tech Press 2008 Edition.   |
| <b>Reference Books</b>    | 1. Learning MS Office 2007 – Ramesh Bangia.<br>Microsoft Office 2007 Training Guide – Prof. Sathish Jain,M.Geetha,Kratia,BPB Publications.   |
| <b>Web Site / Links</b>   | 1. <a href="https://support.office.com/en-us/article/training-office-basics">https://support.office.com/en-us/article/training-office-basics</a> .<br>2. <a href="https://www.ursaminor.in/course/basics-of-microsoft-office">https://www.ursaminor.in/course/basics-of-microsoft-office</a> .<br>3. <a href="https://support.office.com/en-us/article/training-office-basics">https://support.office.com/en-us/article/training-office-basics</a> . |

#### **MAPPING WITH PROGRAM OUTCOMES**

| <b>CO/ PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> |
|----------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | ✓           |             |             |             |
| <b>CO2</b>     | ✓           | ✓           |             | ✓           |
| <b>CO3</b>     |             | ✓           | ✓           | ✓           |
| <b>CO4</b>     |             | ✓           | ✓           | ✓           |
| <b>CO5</b>     |             | ✓           | ✓           | ✓           |

**Subject Code: 17U6AFC19**

**Semester: VI**

**Credit: 6**

**Hours: 90**

**B.COM (A&F)**

**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, NewDelhi.

**Subject code: 17U6AFC20**

**Semester: VI**

**Credit: 5**

**Hours: 90**

## **B.COM (A&F)**

### **INCOME TAX LAW AND PRACTICE – II**

#### **Objectives:**

1. Income Tax law and practice - DinkarPagare, Sultan Chand & Sons, New Delhi.  
To enable the students to gain knowledge in the application of accounting to Management.
1. To access the financial status of the organization.
2. 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:**

2. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
3. IncomeTax 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, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhania& Monica Singhania, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

**Subject code: 17U6AFC21**

**Semester: VI**

**Credit:5**

**Hours: 90**

**B.COM (A&F).**

**FINANCIAL CONTROL SYSTEM**

**Objectives :**

To gain basic knowledge of various financial control Techniques.

**UNIT – I**

Systems Approach to Financial Control Definition, Meaning, Purpose - Levels of control - Management Control Process. Accounting Data base in Control. **(18 Hours)**

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**UNIT – II**

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBUs. **(18 Hours)**

**UNIT – III**

Transfer Pricing Transfer pricing as a tool of control - Concept of transfer pricing - Methods of transfer price fixing -Administration of transfer prices - Valuation problems of stock unrealized profit. **(18 Hours)**

**UNIT – IV**

Planning and Control through Budget Budgeting - Meaning and Purpose of Classification. Preparation of Production, Material, Labour and Sales Budgets - Flexible Budgets.(Theory only) **(18 Hours)**

**UNIT – V**

Standard Costing and Variance analysis Standard Cost - Definition, Advantages and Limitations. Variance Analysis - Material, Labour Overhead, Sales Variances. (Theory only) **(18 Hours)**

**TEXT BOOKS:**

1. Management Control System, Dutta, M - S.Chand & Co., New Delhi, 2002
2. Management Control Systems, Robert Antony and Vijay Govindarajan - Tata MacGraw Hill publications, New Delhi, 2004.

**REFERENCE BOOKS :**

1. Advanced Cost and Management Accounting- Saxena and Vashist -Sultan Chand & Sons, New Delhi, 2000
2. Management Accounting Principles & Practices, Sharma R.K & Shashik Gupta- Kalyani Publishers., New Delhi.
3. Management Control System, Subhash Sharma - Tata McGraw Hill Pub., New Delhi, 2002.

**Subject code: 17U6AFC22**

**Semester: VI**

**Credit:3**

**Hours: 60**

**B.COM (A&F).**

**CAMPUS TO CORPORATE**

**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 –BPO Industry in India and world – Oral and written communication merits and demerits – Communication through letters – Layout of letter – Business letter format.

**(12 Hours)**

**UNIT – II**

Business letters – Enquiries and Reply – Orders and Execution – Claims and Adjustments – Collection – Sales letters – Bank Correspondence – Application for jobs – Preparation of resume.

**(12**

**Hours)**

**UNIT –III**

Reports: Types, preparation, structure and organization of reports – Reports by individuals and committees – Meetings – kinds of meetings – Preparing Agenda & Minutes.

**(12**

**Hours)**

**UNIT – IV**

Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International phonetic alphabet – Vowel and consonant sounds – Syllable stress – Intonation – listening – Principles of good listening – Accent comprehension – Practical exercise.

**(12 Hours)**

**UNIT – V**

Corporate etiquette – Dressing and grooming skills – Workplace 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. Essentials of Business Communication - Rajendra pal, J.S. korahilli, Sultan Chand & Sons, New Delhi.
2. Business Communication - N.S.Raghunathan & B.Santhanam, Margham Publications, Chennai.
3. Business Communication –V.R. Palanivelu &N. Subburaj, Himalaya Publishing Pvt Ltd,Mumbai.

**REFERENCE BOOKS:**

1. Effective Business English and Correspondence-M.S. Ramesh and Pattenshetty - R. S. Chand & Co, Publishers, New Delhi-2.
2. Commercial Correspondence – R. S. N. Pillai and Bhagavathi. S. Chand Publications, New Delhi.
3. Business Communication - Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer : A Handbook of group discussion and Job Interview. - Pushpalatha & Kumar, PHI Learning Publisher .

**Subject code: 17U6AFE02****Semester: VI****Credit:3****Hours: 60****B.COM (A&F).****ELECTIVE: FUNDS MANAGEMENT****Objectives :**

To provide basic knowledge in Funds Management.

**UNIT – I**

Working Capital Meaning and Concept - Need for and Importance of Working Capital - Determinants of Working Capital - Estimating Working Capital Requirements. **(12 Hours)**

**UNIT - II**

Management of Working Capital Approaches to Working Capital financing and investment - Working capital policy. Financing of Working Capital - Sources and Conditions. **(12 Hours)**

**UNIT - III**

Cash Management Motives of holding cash - Planning - Cash forecasting methods - Managing cash flows - Optimum cash balance determination – Cash Budget. **(12 Hours)**

**UNIT - IV**

Receivables Management Credit Policy - Credit policy variables - Steps in granting credit - Control of receivables -Factoring. **(12 Hours)**

**UNIT - V**

Inventory Management Nature and need for inventory - Objectives of inventory management - Meaning of inventory control - Inventory control techniques. **(12 Hours)**

**Note:** Questions will be raised in the proportion as 60% of Theory and 40% of Problem (Units III & IV only)

**TEXT BOOKS**

1. Chandra. P - Financial Management, Tata Mac Graw Hill, New Delhi,
2. Maheswari, S.N - Principles and Practice of Financial Management, Sultan Chand & Sons, New Delhi.

**BOOKS FOR REFERENCE:**

1. Financial Management, Ravi M.Kishore - Taxman Pub., N. Delhi,.
2. Financial Management and Policy, Van Horne, James - Pearson Education, Delhi
3. Managerial Finance, Weston Ifred & Brigham EF - Dryden Press,
4. Working Capital Management, Ramamurthy, V - Flimalaya Pub. Company, Mumbai,
5. Working Capital Management, Rao P.M. - Deep & Deep Pub. New Delhi
6. Working Capital Management, .. Uma Sharma - Atlantic Pub., New D

**Subject Code: 17U6AFS01**

**Semester: VI**

**Credit: 2**

**Hours:30**

**B.COM (A&F)  
SBEC: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: 17U6AFN02**

**Semester: VI**

**Credit:2**

**Hours: 30**

**B. COM (A&F)**

**NMEC: CUSTOMER RELATIONSHIP MANAGEMENT**

**Objective:**

To provide a thorough understanding of customer – retailer relationship and the ways to manage it.

**UNIT – I**

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention **(6 Hours)**

**UNIT- II**

CRM – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM. **(6 Hours)**

**UNIT – III**

Planning CRM Project – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward. **(6 Hours)**

**UNIT – IV**

Sales Force Automation (SFA) – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process. **(6 Hours)**

**UNIT – V**

CRM Marketing Initiatives – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM CRM: Opportunities, Challenges and Ways to avoid Pitfalls. **(6 Hours)**

**TEXT BOOK:**

Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2010 Edition.

**REFERENCE BOOKS:**

1. S. Shajahan – Relationship Marketing, McGraw Hill, 1997, 2. Paul Green Berg – RAF, Tata Mc Graw Hill, 2002.

**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)**

