

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

B.COM (BANKING & INSURANCE) - REGULATIONS

(Candidates admitted from 2019-2020 onwards)

I. SCOPE OF THE COURSE

B.Com (Banking & Insurance) 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 required qualities for an accountant.

The uniqueness of the program is its content, 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, Outsourcing 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 CA, ICWA, and ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers 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 (Banking & Insurance) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

III. OBJECTIVES OF THE COURSE

To impart knowledge in an advanced concepts and applications in various fields of commerce

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

PROGRAMME OUTCOME

PO – 1: After completing three years of Bachelors of Commerce in Banking & Insurance (B.Com B&I) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 : The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

Program Specific Outcome (PSO)

PSO – 1 Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO –3 Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

PSO – 4 Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5 Learners will gain thorough systematic and subject skills within various disciplines of accounting.

PSO – 6 Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO–7 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8 Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

PSO – 9 Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11 Learners will be able to do higher education and advance research in the field of commerce and finance

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com(banking and insurance) 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.

REGULATIONS

V. TRANSITORY PROVISIONS

Candidates who have undergone the UG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

Duration

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

Curriculum

U.G. Programme

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies

- Value Educations
- Part – V - Extension activities

Extension Activities

All students should enroll in **Part V Vivekanandha Outreach Programme** – to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. (**1 Credit in VI Semester**)

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the

signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1.	CIA Test I & II (Average)	- 5	5
2.	Model Examination	- 10	5
3.	Assignment	- 5	5
4.	Seminar	- 0	5

•	Attendance				
	Upto 75%	-	0		
	76 – 80%	-	1		
	81 – 85%	-	2	}	5
	86 – 90%	-	3		
	91 – 95%	-	4		
	96 – 100%	-	5		
	Total	-			

					25

					25

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after $\frac{1}{2}$ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

PASSING MINIMUM

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

MODERATION

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

Credit for U.G. Course

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
Total		140	140

Credit for P.G. Course

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
Total	91

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class

4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited

For a Semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Sum of the credits of the courses of the entire programme

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

**COURSE PATTERN
B.COM (B&I)
(WITH EFFECT FROM 2019-2020 ONWARDS)**

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - I							
18U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
17U1LE01B	Languages	English I	6	3	25	75	100
19U1BIC01	Core-1	Principles of Accountancy - I	6	5	25	75	100
19U1BIC02	Core-2	Business Organization and Management	6	5	25	75	100
19U1BIA01	Allied - 1	Business Economics	4	4	25	75	100
17U1VE01	Value Based Education	Yoga	2	2	25	75	100
Total			30	22	150	450	600
SEMESTER - II							
18U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
17U2LE02B	Languages	English II	6	3	25	75	100
19U2BIC03	Core - 3	Principles of Accountancy - II	6	5	25	75	100
19U2BIA02	Allied -II	Human Resource Management	4	4	25	75	100
19U2BIPR01	Practical-I	Commerce Practical	4	2	25	75	100
17U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
Total			30	21	150	450	600

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - III							
19U3BIC04	Core – 4	Corporate Accounting - I	6	5	25	75	100
19U3BIC05	Core – 5	Business Law	6	5	25	75	100
19U3BIC06	Core – 6	Principles of Marketing	5	4	25	75	100
19U3 BIC07	Core - 7	Indian financial System	5	4	25	75	100
18U3MAA08	Allied – 3	Business Statistics – I	4	4	25	75	100
19U3BIS01	SBEC - I	Project Methodology	2	2	25	75	100
19U3BIN01	NMEC – I	Advertising And Sales Promotion	2	2	25	75	100
Total			30	26	175	525	700

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - IV							
19U4BIC08	Core – 8	Corporate Accounting - II	6	5	25	75	100
19U4BIC09	Core – 9	Company Law And Secretarial Practices	6	5	25	75	100
19U4BIC10	Core – 10	Human Resource Management	5	4	25	75	100
19U4BIC11	Core - 11	Insurance Practice	5	4	25	75	100
18U4MAA12	Allied – 4	Business Statistics – II	4	4	25	75	100
19U4BIS02	SBEC - II	Inplant Training	2	2	25	75	100
19U4BINO2	NMEC – II	Bank Management	2	2	25	75	100
Total			30	26	175	525	700

	SubjectCode	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - V								
V	19U5BIC12	Core –12	Cost Accounting	6	5	25	75	100
	19U5BIC13	Core – 13	Income Tax Law & Practice -I	6	5	25	75	100
	19U5BIC14	Core – 14	E-Banking	6	5	25	75	100
	19U5BIC15	Core – 15	Commercial Banking Management	4	3	25	75	100
	19U5BIC16	Core – 16	Capital Market	4	2	25	75	100
	19U5BIE01	Elective:1	Practical Auditing	4	2	25	75	100
	Total			30	22	150	450	600
SEMESTER - VI								
VI	SubjectCode	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
	19U6BIC17	Core –17	Management Accounting	6	5	25	75	100
	19U6BIC18	Core – 18	Income Tax Law And Practices-II	6	5	25	75	100
	19U6BIC19	Core – 19	Financial Control System	6	5	25	75	100
	19U6BIC20	Core – 20	Campus To Corporate	4	3	25	75	100
	19U6BIC21	Core – 21	Office Organization	4	3	25	75	100
	19U6BIE02	Elective-II	Fund Management	4	2	25	75	100
			Extension activities		1			
			TOTAL	30	24	150	450	600
			GRAND TOTAL	180	140	950	2850	3800

V SEM-ELECTIVES:

- 19U5BIE01 Practical Auditing.**
19U5BIE02 Strategic Management.
19U5BIE03 Security Analysis And Portfolio Management.

VI SEM-ELECTIVES:

- 19U6BIE01 Industrial Relationship Management.**
19U6BIE02 Fund Management.
19U6BIE03 Accounting Standard.

PRINCIPLES OF ACCOUNTANCY - I

SUBJECT CODE: 19U1BIC01		
SEMESTER - I	CREDIT : 5	HOURS : 90

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the financial statements in accordance with appropriate Accounting Concepts & Conventions	K1to K5
CO2	Acquaint with legal formats of ledger accounts using double entry bookkeeping and recording journal entries	K1to K5
CO3	Develop the skill in Interpreting the financial statement analysis and information	K1to K5
CO4	Preparation of accounting information for planning and control and for the evaluation of assets by providing depreciation.	K1to K5
CO5	Apply & Practice the various types of Depreciation Accounting	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

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. **(18 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. **(18 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. **(18 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. **(18 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. **(18 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 2014.

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/>

SUBJECT CODE: 19U1BIC02		
SEMESTER - I	CREDIT : 5	HOURS : 90

BUSINESS ORGANIZATION AND MANAGEMENT

Objective:

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

Learning Outcome

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

Students will be enhanced with various management functions and thoughts.

CO1	To gain clear idea about business organization.
CO2	To make them aware about different forms of business.
CO3	To make them understand the importance of Planning based on the objectives.
CO4	To create awareness about Recruitment & Selection process.
CO5	To facilitate the knowledge about Motivation & Controlling process and also acquire insight in adopting the control mechanism and effective co-ordination.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓

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. **(18 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 **(18 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. **(18Hours)**

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 **(18Hours)**

UNIT V

Direction and Control: Meaning and concept of directing – process – Span of Supervision – Motivation - Theories of Motivation (Maslow's Needs Theory and Herzberg Theory) – Controlling - Principles controlling process – controlling techniques. **(18 Hours)**

Content beyond the Syllabus:

1. To understand the concepts of the business organization and the various forms of Business Organization.
2. To know the Planning, Organising, Staffing, Directing & Controlling Process in the organization

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 2010.
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>

BUSINESS ECONOMICS

SUBJECT CODE: 19U1BIA01		
SEMESTER - I	CREDIT : 4	HOURS : 60

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To provide a strong foundation in a economic principles and meets the need of decision makers and advisors in business	K1to K5
CO2	To make clear idea about business and how to make a profit zone in a market	K1to K5
CO3	To Know them how to utilize the factors of production.	K1to K5
CO4	To create the awareness about the different forms of the market	K1to K5
CO5	To ensure the essential business skills which are necessary for career progression	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

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/>

SUBJECT CODE: 19U2BIC03		
SEMESTER - II	CREDIT : 5	HOURS : 90

PRINCIPLES OF ACCOUNTING - II

Objective:

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

Learning Outcome

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

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

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

CO NUMBER	CO STATEMENT		KNOWLEDGE LEVEL		
CO1	Understand the Final account System in Branch Accounts		K1to K5		
CO2	Acquaint with Inter departmental transfers at cost and selling price and Preparation of Departmental Final Account		K1to K5		
CO3	Develop the skill in f Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System		K1to K5		
CO4	Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.		K1to K5		
CO5	Apply & Practice various Dissolution of Firm – & Settlement of Accounts		K1to K5		
PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Branch Accounts: Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts. **(18Hours)**

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 **(18 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). **(18 Hours)**

UNIT-IV

Partnership Accounting I: 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 **(18 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. **(18 Hours)**

NOTE:

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

Content beyond the Syllabus:

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

TEXT BOOK

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

REFERENCE BOOKS

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

ONLINE SOURCES:

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

SUBJECT CODE: 19U2BIA02		
SEMESTER - IV	CREDIT : 4	HOURS : 60

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.

Learning Outcome:

Students will be able to understand the nature and characteristics of Human Resource Management

Students will understand the importance of Human Resource Management.

Students are able to know the trends in managing the human resources in an organisation

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To provide a knowledge about Human Resource management & to create HR managers.	K1to K5
CO2	To make clear idea about Human Resource Planning.	K1to K5
CO3	To Know them about Recruitment & Selection.	K1to K5
CO4	To learn about the Training & Development.	K1to K5
CO5	To make them know about Performance Appraisal & retention of employees.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

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

SUBJECT CODE: 19U2BIPR01		
SEMESTER - II	CREDIT : 2	HOURS : 60

COMMERCE PRACTICAL

Objectives:

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

UNIT-I

Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- **Transactions:** Receipts – Vouchers – Debit Note – Credit Note. **(12Hours)**

UNIT-II

Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note. **(12 Hours)**

UNIT-III

Advertisement Copy - Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans. **(12Hours)**

UNIT-IV

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts . **(12 Hours)**

UNIT-V

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing. **(12 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