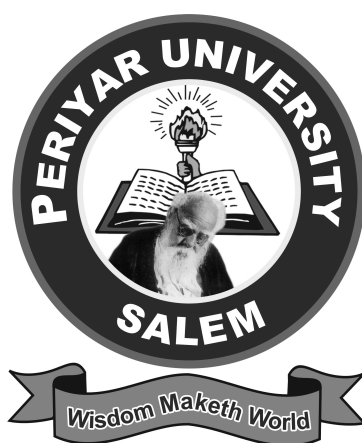


PERIYAR UNIVERSITY

SALEM – 636 011

PERIYAR INSTITUTE OF DISTANCE EDUCATION (PRIDE)



B.COM
[SEMESTER PATTERN]

REGULATIONS AND SYLLABUS

(Effective from the 2020 onwards)

Bachelor of Commerce (B.Com)

Eligibility

A pass in HSC (or) 3 years Diploma

a. Curriculum Design:

Sem	Title of the Course	Int. Marks	Ext. Marks	TOTAL Marks	Credits
I	Tamil –I or any other Language	25	75	100	3
	English-I	25	75	100	3
	Financial Accounting-I	25	75	100	4
	Business Economics	25	75	100	4
	4	100	300	400	14
II	Tamil-II or any other language	25	75	100	3
	English-II	25	75	100	3
	Financial Accounting-II	25	75	100	4
	Indian Economy	25	75	100	4
	4	100	300	400	14
III	Business Law	25	75	100	4
	Banking Theory Law &Practice	25	75	100	4
	Corporate Accounting-I	25	75	100	4
	Practical Auditing	25	75	100	3
	4	100	300	400	15
IV	Company Law	25	75	100	5
	Corporate Accounting-II	25	75	100	5
	Principles of Marketing	25	75	100	5
	Human Resource Management	25	75	100	4
	4	100	300	400	19
V	Cost Accounting	25	75	100	5
	Auditing	25	75	100	5
	Income Tax Law and Practice – I	25	75	100	4
	Applied Banking	25	75	100	4
	4	100	300	400	18
VI	Management Accounting	25	75	100	5
	Entrepreneurial Development	25	75	100	5
	Financial Management	25	75	100	4
	Income-Tax Law and Practice -II	25	75	100	4
	4	100	300	400	18
	TOTAL	600	1800	2400	98

Total No. of Credits of the program: 98

Total Marks: 2400

CONTINUOUS INTERNAL ASSESSMENT

ACTIVITY	Marks
Personal Contact programme (min. 2)	10
Assignment (3)	15
Total	25

QUESTION PAPER PATTERN

Answer all questions (one question from each UNIT with internal choices)

Time: 3 Hours Max. Marks: 75

Part A- 5 x 5 Marks = 25 Marks

Part B -5 x 10 Marks = 50Marks

follow

common
stricture

EVALUATION

The evaluation shall be conducted separately for theory and practical to assess the knowledge acquired during the course of study. There shall be two systems of evaluation viz., continuous internal assessment and end semester examinations.

In the case of theory courses the internal evaluation shall be conducted as Continuous Internal Assessment viz. student assignment preparation, seminar, etc. The internal assessment shall comprise of maximum 25 marks for each subject. The end semester examination shall be of three hours duration to each course at the end of each semester. The end semester examinations shall comprise of maximum of 75 marks for each course. The candidate failing in any course(s) will be permitted to appear for each failed course(s) in the subsequent examination.

PASSING MINIMUM

A candidate shall be declared to have passed in each courses if he / she secures not less than 40% prescribed for the examination. He / She shall be declared to have passed the whole examination if he/ she passed in all the course as per the scheme of examination.

Category	Max. Marks	Passing Minimum
Continuous Internal Assessment (CIA)	25	10
End Semester Examination (ESE)	75	30
Total	100	40

**B.COM
SEMESTER I
FINANCIAL ACCOUNTING-I**

Objectives:

- To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
- To make the students to acquire the skill to prepare the trial balance and final accounts.

UNIT - I

Meaning and scope of Accounting, Basic Accounting Concepts-Double entry book keeping-Journal , Ledger, Preparation of Trial Balance-Preparation of Final Accounts of a sole trading concerns- Adjustments.

UNIT - II

Preparation of Receipts and payments account, Income and expenditure account and balance sheet of non-trading concerns (simple problems).

Average due date-Account current-Insurance claim (Loss of stock only).

UNIT-III

Depreciation Methods- Fixed-Diminishing –Change in method, annuity method.

UNIT - IV

Bank Reconciliation statement- Causes for difference- Royalties – Dead rent and short working – Recoupment of short working – Accounting entries in the books of lessee and landlord (excluding sub-lease)

UNIT – V

Depreciation – Meaning-Causes- Characteristics-Objectives- Methods-Fixed - Diminishing - Depreciation fund Method-Provisions and reserves.

Note: Distribution of marks - Problems 80% and Theory 20%.

Text Books:

Financial Accounting - Reddy and Murthy - Margham Publications, Chennai -17.

Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.

Financial accounting - R.L Gupta and V.K Gupta, Sultan chand& Sons, New Delhi.

REFERENCE BOOKS:

Financial accounting - S.P Jain & K.L Narang, Kalyani publishers, Ludhiana.

Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.

Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.

Advanced Accounting I - Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.

Advanced Accounting I - Dr. S Peer Mohamed, Dr. S.A.N. Shezuii Ibrahim Pass Publication, Madurai.

**B.COM
SEMESTER I
BUSINESS ECONOMICS**

Objectives:

- At the end of the course students shall be able to understand the fundamental concept of economics and will be able to correlate these concepts to real life situation to markets in particular and the economy in general.

UNIT - I

Meaning and definition of Economics -Nature and Scope of Economics. Business Economics-Meaning, Objectives, Nature and Scope of Business Economics

UNIT –II

Demand - Meaning, definitions - Law of demand - Exceptions, Changes in Demand - Demand Determinants - Importance - Elasticity of Demand - Types - Measurement - its Importance - Demand Forecasting.

UNIT- III

Production-Meaning- Production Function - Short Run and Long Run Production Function-Economies and Diseconomies of Scale - Supply - Determinants, Law of Supply- Elasticity of Supply - Meaning, Types.

UNIT -IV

Cost Concepts - Kinds of Cost - Cost and Output Relationship - Short-run and Long - Run Cost curves. Revenue - Total Revenue - Average Revenue - Marginal Revenue.

UNIT- V

Market structure-Kinds of Markets, Pricing under Perfect Competition-Monopoly, Monopolistic Competition, Oligopoly- Price and Output Determination. Pricing: Objectives-Pricing methods- Inflation.

TEXT BOOKS:

1. Business Economics – S.Sankaran, Margham Publications, Chennai.
2. Economics for Business - P.N.Reddy and H.R.Appanniah, Himayala Publications House.

REFERENCE BOOKS:

1. Advanced Economic Theory - M.L.Jhingan, Vrindha Publications, New Delhi.
2. Business Economics – T. Aryamala, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
3. Micro Economic Theory - M.L.Jhingan, Vrindha Publications, New Delhi.
4. Managerial Economics - R.K.Lekhi, kalyani Publishers, Ludhiana.
5. Business Economics – V.R. Palanivelu & A. Kannan, Himalaya Publishing Pvt Ltd, Mumbai.

B. COM.
SEMESTER - II
FINANCIAL ACCOUNTING-II

Objectives:

- To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
- At the end of the course students shall understand partnership accounts, branch and departmental accounts and apply the same in the real business world.

UNIT - I

Branch Accounts - Meaning, definition. Dependent branches- Stock and debtor system- Independent branches (foreign branches excluded)

UNIT - II

Departmental Accounts — Meaning, definitions, features, basis for allocation of expenses- Inter departmental transfer at cost or selling price.

UNIT - III

Single Entry System - Meaning - Features - Statement of Affairs Method and Conversion Method.

UNIT-IV

Partnership - Admission of a Partner - Retirement of a Partner - Death of a Partner.

UNIT - V

Dissolution of a Partner - Insolvency of a Partner gradual realization of - Garner Vs Murray — Piece Meal Distribution.

Note: - Distribution of Marks: Problems 80% and Theory- 20%

TEXT BOOKS:

1. Financial accounting - Reddy & Murthy- Margham publications, Chennai-17.
2. Advanced Accounting - R.L. Gupta and V.K.Gupta, Sultan Chand & Sons, New Delhi.
3. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Financial accounting - Narayanaswamy, learning private limited, New Delhi.
2. Advanced Accounting - M.C. Shukla. Sultan Chand & Sons, New Delhi.
3. Advanced Accounting - S.N. Maheshwari. Vikash Publishing House Pvt Ltd., New Delhi.
4. Advanced Accounting - M.A. Arulanandam and K.S. Raman. Margham publications, Chennai.
5. Advanced Accountancy- S.P.Jain & K.L.Narang, Kalyani Publishers., New Delhi.

**B. COM.
SEMESTER II
INDIAN ECONOMY**

Objectives:

- To enable the students to have an understanding of the present economic situation of India.

UNIT – I

Meaning and definitions of under development- Characteristics and causes - Determinants of Economic Development.

UNIT - II

Human Resources - Reasons for Population Growth, Population Growth as a Retarding Factor, Demographic Transition Theory- Recent Trends in National Income.

UNIT - III

Agriculture - Features - Role of Agriculture - Agricultural Productivity -Causes for Low Agricultural Productivity –Measures to improve Agriculture.

UNIT - IV

Industrialization - Role of industries in economic Development - Major Industries - Iron & Steel, Cotton Textiles, Sugar - Cottage and Small Scale Industries.

UNIT - V

Planning – Types of planning, objectives- Five year plans - The 11th and 12th Five Year Plan India's Foreign Trade and Balance of Payments - GATT - WTO and Indian Economy.

TEXT BOOKS:

1. Indian Economy - Dutt and Sundaram, Sultan Chand & Sons. New Delhi
2. Indian Economy – Misra & Puri, Himalaya Publishing House, Mumbai.
3. Economic Development and Planning- Jhingan. M.L vrindha publications, New Delhi.

REFERENCE BOOKS:

1. Indian Economy – T. Aryamala, Vijay Nicole Imprints Pvt Ltd, Chennai - 91.
2. Five Year Plan Reports - Govt. of India.
3. Indian Economy - S.Sankaran, Margham publications, Chennai.
4. Indian Economy – Dhingara, I.C, Sultanchand & Sons, New Delhi.

B. COM.
SEMESTER-III
BUSINESS LAW

Objectives:

- To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.
- To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings

UNIT - I

Commercial Law - Introduction- Meaning- Objectives - Sources- origin - (custom-law of England - Equity precedents nature of law.) Indian Contract Act, 1872.

UNIT - II

Agreement -Contingent Contract, Quasi Contract - Types of contingent contract-Performance of a Contract - Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract.

UNIT - III

Contract of Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee- Definition, features, types, Revocation -Bailment - pledge. Hypothecation- charge mortgage-Meaning and definitions.

UNIT - IV

Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent -Relation of Principal and third parties - Termination of Agency.

UNIT - V

Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties - Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller - Rights of unpaid seller - Auction sale - Rules relating delivery of goods.

TEXT BOOKS :

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.
2. Business Law- Tulsian J.P.C, Pearson Publications. New Delhi.
3. Business Law- Kapoor, N.D., Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS :

1. Business Law – V. Balachandran & Thothadri, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. Commercial Law – M.C.Shukla, - S.Chand & Sons., New Delhi.
3. Business Laws- R.S.N. Pillai and Bagavathy- S.Chand&Co., New Delhi.
4. Mercantile Law - M.C.Kuchhal-Vikas Publications, New Delhi.
5. Business Law – J.Jayasankar, Margham Publications, Chennai.

B. COM.
SEMESTER – III
BANKING THEORY LAW & PRACTICE

Objectives :

- To provide knowledge relating to the procedure for opening bank accounts, features of cheque and lending principles of bank.
- To provide exposure to the students with the latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.,

UNIT - I

Origin and development of banks- Banking Regulations Act 1949-Definition of Banking-Licensing-Opening of branches - Importance and Functions of Banks -Inspection. Relationship between Banker and Customer- Special types of Banker's Customers.

UNIT - II

Commercial banks- Universal Banking-Management of Deposits and Advances-Classification and nature of Deposit accounts – Advances-Types of Advances-Lending practice- Principles of sound bank lending.

UNIT - III

Central bank-Reserve Bank of India- Objectives- Organization-functions-monetary policy-Credit control measures and their effectiveness.

UNIT - IV

Negotiable Instrument - Definition - features - Promissory note - Bill of exchange and Cheque - Holder and holder in due course – Crossing of a Cheque - Types of crossing - Endorsement - Negotiation & Dishonour and discharge of Negotiable instrument - Protection of Collecting Banker and Paying Banker.

UNIT – V

E-Banking - Meaning-benefits-electronic transfer-NEFT,- ECS- ATM- Debit card and Credit card. RTGS - Mobile banking - WAP- Tele banking- Internet banking- Bank assurance- Banking ombudsman scheme- Demat account.

TEXT BOOK:

1. Banking Theory & Practice - E.Gordon and Dr.K.Natarajan , Himalaya Publishing House.

REFERENCE BOOKS:

1. Banking Technology – Dr.A.Rama, A.Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice, - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking TheoryLaw & Practice-Rajesh.R, Sivagnanasithi.T, Tata McGraw– Hill publishing Co Ltd.
4. Banking Theory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.
5. Banking Theory & Practice - Shekar.K.C, Lekshmi Shekar, Vikas Publishing House Pvt. Ltd.

B. COM.
SEMESTER – III
CORPORATE ACCOUNTING-I

Objectives:

- To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about shares, Final accounts and banking company Accounts.
- To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.

UNIT – I

Issue of Equity Shares – At par, at premium and at discount – Forfeiture and Re-issue.

UNIT – II

Issue of preference shares – Redemption of Preference Shares

UNIT – III

Issue of Debentures and Redemption of Debentures – Various Methods of Redemption.

UNIT – IV

Underwriting of Shares – Valuation of Goodwill and shares.

UNIT – V

Profits prior to incorporation – Preparation of Final Accounts of Companies.

Note: Distribution of Marks – Problems 80% and Theory 20%

TEXT BOOK:

Corporate Accounting - R.L.Guptha & Radhaswamy

Corporate Accounting - Reddy & Murthy, Margham Publication, Chennai.

REFERENCE BOOKS:

1.Advanced Accountancy - S.P.Jain & K.L.Narang.

2.Advanced Accountancy - M.C.Shukla & T.S.Grewal.

3.Corporate Accounting - S.N.Maheswari, Vikas Publishing House.

B. COM.
SEMESTER – III
PRACTICAL AUDITING

Objectives:

- To enlighten the students, the provisions of Auditing
- After the successful completion of the course the students gain knowledge on Formation of Auditing and Documents required.

UNIT – I

Introduction – Meaning and object of audit- difference between auditing and accountancy- kinds of audit- advantages and limitations of audit.

UNIT- II

Internal control - meaning and object - internal check- meaning and object- internal control regarding cash- purchases, sales, payment of wages and stores.

UNIT – III

Vouching-meaning – objects - features of good voucher - procedure and Importance - vouching of cash transaction - verification of assets and liabilities.

UNIT – IV

Auditor- Appointment, qualification, Disqualification, Removal, duties, power, liabilities and Remuneration.

UNIT – V

Specialised audits- charitable Institutions, club, cinema, Educational Institutions, Hospital, Hotel.

TEXT BOOKS:

1. A Text Book of Practical Auditing- B.N.Tandon.

REFERENCE BOOKS:

1. Dinkar Pagare- Auditing – sultan Chand &sons. New Delhi.
2. R.C.Bhatia – Auditing.

**B. COM.
SEMESTER – IV
COMPANY LAW**

UNIT – I

Meaning and Definition of a Joint stock company- Features- Kinds of companies- differences between private and public companies- Amendments in 2013 and 2015.

UNIT- II

Formation of a company- Promotion- Memorandum of Association and its contents- Articles of Association and its contents- Certificate of incorporation and commencement of business.

UNIT – III

Prospectus- its contents- statement in lieu of prospectus- consequences of misstatements in a prospectus- Kinds of Shares and Debentures.

UNIT – IV

Company management- Appointment, rights and duties of managerial personnel- Meetings- Resolutions.

UNIT – V

Winding up of a company- Types of winding up- consequences of winding up.

TEXT BOOKS:

1. Company Law_ - N.D.Kapoor- Sultan Chand & Sons, New Delhi.
2. Company Law -_- P.Saravanavel, Himalaya Publishing House Pvt Ltd, Mumbai.

REFERENCE BOOKS:

1. Company Law – Thotheadri & Gaffoor, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. Principles of Company Law_- M.C.Shukla & S.S.Gulshan, S. Chand & Company Ltd, New Delhi.
3. Company Law and Secretarial Practice – Dr.M.Sreenivasan, Margham Publications, Chennai.

B. COM.
SEMESTER - IV
CORPORATE ACCOUNTING-II

Objectives:

- To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about Amalgamation , Absorption and Reconstruction.
- To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.

UNIT - I

Amalgamation as per AS-14, absorption and external reconstruction, Types of amalgamation, Methods of accounting for amalgamation. Computation of purchase consideration.

UNIT-II

Alteration of share capital- meaning. Different ways of alteration of share capital. Internal reconstruction-meaning, Procedure for reducing share capital. Liquidator's final statement of accounts.

UNIT-III

Accounts of Banking Companies - Meaning, Legal Requirements for Preparation of Profit And Loss Account. Guidelines for profit and loss account. Balance sheet format as per form A (New Format). Non-performing assets.

UNIT-IV

Accounts of Insurance Companies Life, Fire and Marine- (New format).

UNIT-V

Accounts of Holding Companies - Meaning, definition, capital profit, minority interest. Revenue profit, capital reserve. Goodwill, Unrealised profit. (Excluding intercompany holdings)

Note: Distribution of marks: Problems 80% Theory 20%

TEXT BOOKS:

1. Advanced accountancy - R.L. Gupta and Radhaswamy, Sulthan Chand & Sons, New Delhi.
2. Advanced Corporate Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Corporate accounting - Reddy&Murthy, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Advanced accountancy- M.C. Shukla and T.S. Grewal, Sulthan Chand & Sons, New Delhi.
2. Corporate accounting- S.N.Maheswari, Vikas Publishing House, New Delhi.

3. Advanced Accountancy- Jain&K.L.Narang, Kalyani Publishers, New Delhi.
4. Corporate Accounting – R. Palaniappan, Vijay Nicole Imprints Pvt Ltd, Chennai-91.

B. COM.
SEMESTER – IV
PRINCIPLES OF MARKETING

Objectives :

- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
- To provide basic knowledge about the latest trends in marketing.

UNIT - I

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing.

UNIT-II

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Market Information

UNIT-III

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

UNIT- IV

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix – Importance – Pricing objectives – Pricing strategies.

UNIT- V

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers

TEXT BOOKS :

1. Marketing- R.S.N.Pillai and Bhagavathi, S.Chand & Co. Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Principles of Marketing – Senthilkumar .K & Sasikumar. G, Himalaya Publishing House, Mumbai.
3. Marketing- Rajan Nair, Sultan Chand & Sons, NewDelhi 2005 Edition.

REFERENCE BOOKS:

1. Essentials of Marketing - K. Sundar, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. Marketing - J.Jayasankar, Margham Publications, Chennai.
3. Marketing - Dr. L. Natarajan, Margham Publications, Chennai.
4. Fundamentals of Marketing – Dr.Vikas Saraf Pawan, Thankur, University Science Press, New Delhi.

5. Principles of Marketing- Sonatakki, Kalyani Publishers, NewDelhi.

B. COM.
SEMESTER - IV
HUMAN RESOURCE MANAGEMENT

UNIT-I

HRM & HRD - Meaning, Definition.

UNIT-II

Scope and Importance of HRM and HRD.

UNIT-III

Recruitment – Sources

UNIT – IV

Selection Process – Types of Interviews

UNIT-V

Employees Training.

REFERENCE BOOKS:-

1. Personnel Management - C.B.Mamoria & S.V.Gankar, Himalaya Publishing House, Mumbai
2. Human Resource Management- J.Jayasankar, Margham Publications, Chennai.
3. Human Resource Management - P.C.Michael, Himalaya Publications, Mumbai.
4. Human Resource Management- G. Murugesan, Laxmi Publications., New Delhi.

B. COM.
SEMESTER-V
COST ACCOUNTING

Objectives :

- To provide an in-depth knowledge on cost ascertainment.
- To enable the students to appreciate the utility of costing in industries.

UNIT - I

Cost accounting- Meaning- Definition- Objectives- Importance-Scope- Advantages and limitations- Difference between cost accounting and financial accounting- Elements of cost- Preparation of cost sheet.

UNIT - II

Material Management- Purchase procedure – Various Stock Levels - Economic order quantity – Bin card and stores ledger- Pricing of issues.

UNIT - III

Labour Cost- Importance – Various methods of labour cost control- Methods of wage payment- Various incentive schemes- Labour turnover.

UNIT - IV

Overheads- Classification- Calculation of machine hour rate.

UNIT-V

Process costing- Normal loss- Abnormal loss and abnormal gain (excluding interprocess profit and equivalent production)- Joint product and by products

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Cost Accounting- T.S.Reddy&Y.Hari Prasad Reddy, Margham Publications., Chennai.
2. Cost Accounting - Jain & Narang, Kalyani Publishers, Ludhiana.
3. Advanced Cost Accounting – Senthilkumar.K & Maruthamuthu. K, Vikas Publishing Hosue , New Delhi. (Revised Edition).

REFERENCE BOOKS:

1. Cost Accounting - Pillai & Bagavathi, Sultan Chand & Sons, New Delhi.
2. Cost Accounting - Murthy & Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
3. Cost Accounting - Bhattacharya, PHI Learning Pvt. Ltd, New Delhi.
4. Cost Accounting - Wilson, M. Himalaya Publishing House Pvt Ltd., Mumbai.

B. COM.
SEMESTER – V
AUDITING

Objectives:

- To gain a fair working knowledge of the importance of vouching and internal check in practice in various organizations.
- To create interest in the minds of students towards auditing profession.

UNIT – I

Auditing – Meaning and objectives of audit – Kinds of audit – Advantages and limitations of audit.

UNIT - II

Internal control – Meaning and object – Internal check –Internal control.

UNIT - III

Vouching –Verification of assets and liabilities.

UNIT - IV

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration.

UNIT - V

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel-Electronic Data Processing Audit (EDP).

TEXT BOOKS:

1. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
2. Auditing- R.G. Saxena, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Practical Auditing – K. Sundar & K. Paari, Vijay Nicole Imprints Pvt Ltd, Chennai.
2. Auditing - Dinkar Pagare – Sultan Chand & Sons, New Delhi.
3. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.

B. COM.
SEMESTER – V
INCOME TAX LAW AND PRACTICE-I

Objectives:

- To gain basic knowledge of the provisions of Income Tax Act under different heads of income.
- To acquire the ability to apply the knowledge of the provisions of laws to various situations in actual practice

UNIT –I

Income Tax Act 1961 – Objectives of Taxation – Canons of Taxation- Tax System in India - Basic concepts and Definitions – Assessee – Person – Previous year – Assessment year – Income – Casual income – Gross total income – Total income.

UNIT- II

Basis of charge – Scope of total income – Residence and tax liability – Incomes which do not form part of total income.

UNIT- III

Heads of income – Income under salaries – Definition, features – Computation of salary income – PF – Allowances – Perquisites – Other items included in salary – Deduction under salary – Tax – Rebate, relief of income tax.

UNIT- IV

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – Net annual value – Deductions – Let out and self – Occupied houses.

UNIT -V

Business and Profession - Definition of business and profession - Profits and gains in business and profession Income chargeable under profits and gains – Deductions – Specific allowances – Deemed profit – Computation of business income and professional income – Depreciation.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Income tax law and Practice - V.P.Gaur & Narang, Kalyani Publisher, New Delhi.
2. Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan Publications, Agra.
3. Income Tax Law and Practice I- Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Income Tax Law & Practice – A. Murthy, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.
3. Income Tax Law and Practice- Dinkar Pagare, Sultan Chand & Sons, New Delhi.

B. COM.
SEMESTER – V
APPLIED BANKING

Objectives :

- To provide knowledge relating to the banker and customer..
- To provide exposure to the students with the latest development in the banking
Opening of different types of account in a Bank

UNIT – I

Banker and Customer – Definition – Relationship – Obligation – Bankers lien – Right of appropriation – Right to set off

UNIT – II

Opening of different types of account in a Bank – Special types of customers.

UNIT – III

Negotiable Instruments – Meaning and features of cheque, Bills of Exchange and Promissory Note – Crossing of Cheques – Types – Endorsement – Types – Holder for value – Holder in due course.

UNIT – IV

Paying Banker – Meaning – Duties and Responsibilities – Statutory protection – Payment in due course – Dishonour of cheques – Collecting Banker – Statutory Protection-Negligence of collecting banker.

UNIT – V

Loans and Advances – Principles of Sound lending – Forms of advances – Secured and Unsecured advances .

TEXT BOOK:

KPM Sundaram & – Banking Theory, Law and Practice,
P.N.Varshney - Sultan Chand & Sons, New Delhi.
B.Santhanam - Banking Theory Law & Practice,
Margham Publishing House

REFERENCE BOOKS:

- 1.Banking Law and Practice - S.N.Maheswari
- 2.Banking Law and Practice - Radhasamy

B.COM
SEMESTER – VI
MANAGEMENT ACCOUNTING

Objectives:

- To develop an understanding of the conceptual frame work of management accounting.
- To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.

UNIT – I

Management accounting-Cost Accounting and Financial Accounting-

UNIT - II

Ratio Analysis- Uses and Limitations of Ratio Analysis- Classification of ratios- Analysis of Liquidity-Solvency and Profitability.

UNIT - III

Fund flow analysis: Uses, Significance and Importance of fund flow statement- Cash flow analysis (new format) - Comparison between Fund Flow analysis and Cash Flow analysis.

UNIT - IV

Budgets and Budgetary control- Definition- Importance- Essentials- Classification of Budgets- Master budget- Preparation of production budget, Purchase budget, Sales budget, Cash budget, Material budget and Flexible budget.

UNIT - V

Marginal costing- Practical application of marginal costing technique to different situations.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.
2. Management Accounting - T. S. Reddy and Y. Hari Prasad Reddy, Margham Publication, Chennai.
3. Management Accounting - J. Madagowda, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Accounting for Management - Dr.V.R.Palanivelu, University Science Press, New Delhi.
3. Cost and Management Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi.
4. Management Accounting – A. Murthy & S. Gurusamy, Vijay Nicole Imprints Pvt. Ltd, Chennai -91
5. Management Accounting - R. S. N. Pillai and Bhagavathi, Sultan Chand & Sons, New Delhi.

B. COM.
SEMESTER - VI
ENTREPRENEURIAL DEVELOPMENT

Objectives :

- To enable the students to learn the concept of Entrepreneurship.
- To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.

UNIT – I

Entrepreneur – Meaning- Types- Qualities of an Entrepreneur– Characteristics of entrepreneur – classification of entrepreneur – factors influencing entrepreneurship- Role of entrepreneur in economic development.

UNIT – II

Problems of Entrepreneurs – Women entrepreneurs- Concept of Women entrepreneurs- Features of Women Entrepreneurs- Women Entrepreneurship in India.

UNIT – III

Business idea generation – identification of business opportunities- Feasibility – Marketing – Financial – Economic – Technical – Managerial- Project appraisal – Project report.

UNIT – IV

MSME- Meaning- Features- Role- Problems- Rural entrepreneurship- Meaning- Need and Problems- Small scale sector in India- Rationale and Objective of SSI- Problems of SSI .

UNIT – V

Financial assistance and services; DIC – SIPCOT – SIDBI – TIIC – NSIC- SIDO- SIDC- KVIC- SIDBI-EDII.

TEXT BOOKS:

1. Entrepreneurial Development – Dr. Gordon & Natarajan, Himalaya Publishing Pvt Ltd., Mumbai.
2. Entrepreneurial Development – Jayshree Suresh, Margham Publications, Chennai.
3. Entrepreneurial Development – Dr.L.Rangarajan,Sree Renga Publications,Rajapalayam.

REFERENCE BOOKS:

1. Entrepreneurial Development – Raj Shankar, Vijay Nicole Imprints Pvt Ltd, Chennai- 91.
2. Entrepreneurial Development – S.S.Kanka S.Chand & Co, New Delhi.
3. Fundamentals of entrepreneurship and small business - Renu Arora, S.K.Sooj, Kalyani Publishers, New Delhi.
4. Entrepreneurial Development – S.Anil Kumar, S.C.Poornima, Mini K.Abraham and K.Jayasri, New age international publishers.
5. Entrepreneurial Development - C.B.Gupta, N.P.Srinivasan, Sultan Chand & Sons, New Delhi.

B. COM.
SEMESTER - VI
FINANCIAL MANAGEMENT

Unit – I

Financial Management – Meaning and significance – Objectives of Financial Management – Profit maximization and wealth maximization – Decision making in Financial Management.

Unit – II

Capital Structure – meaning and features – classification – of capital structure – Optimum Capital structure – Factors determining capital structure.

Unit – III

Cost of Capital – meaning and significance – classification of cost of capital – computation of cost of capital – cost of Debt, preference share, equity share and Retained earnings.

Unit – IV

Leverages – meaning and importance – operating leverage financial leverage and composite leverage.

Unit – V Working Capital Management – meaning, concept and dimensions – Types of working capital – Determinants of working capital.

Note: This paper should be theory oriented only.

Text Book:

A.Murthy – Financial Management, Margham publications

Reference Books:

1. Dr. D. Chandra Bose – Fundamentals of Financial Management – PHI learning private
2. S.N. Maheswari – Financial Management 3. Dr.V.R.Palanivelu – Financial Management, Sultan Chand & Sons.

B. COM.
SEMESTER - VI
INCOME TAX – LAW AND PRACTICE– II

UNIT – I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss.

UNIT – II

Income from other sources – General and Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

UNIT – III

Aggregation of income – Deemed incomes – Deduction from gross total income.

UNIT – IV

Set off and carry forward of losses - Tax free incomes – Tax rebates – Tax relief.

UNIT – V

Rates of tax-Computation of total income of individual - Calculation.

Note: Distribution of marks: Problem 60% and Theory 40%.

TEXT BOOKS:

- 1) Income tax law and practice - V.P.Gaur & Narang, Kalyani Publishers
- 2) Income Tax Law and Practice-Dr.A.Jayakumar & Dr.C.Dhanapal Learn Tech Press
- 3) Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan Publications

REFERENCE BOOKS:

- 1) Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications,
- 2) Dinkar Pagare – Income Tax Law and Practice, Sultan Chand & Sons,