

PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM – 636011

DEGREE OF BACHELOR OF COMMERCE

CHOICE BASED CREDIT SYSTEM

Syllabus for

B. COM.

(ACCOUNTING AND FINANCE)

(SEMESTER PATTERN)

**(For Candidates admitted in the Colleges affiliated to Periyar
University from 2021 - 2022 onwards)**

REGULATIONS FOR UNDERGRADUATE DEGREE COURSES
IN SCIENCES, HUMANITIES, SOCIAL SCIENCES AND COMMERCE
CBCS PATTERN with effect from 2010-2011

Definitions :

Programme : “Programme” means a course of study leading to the award of a degree in discipline.

Course : “Course” refers to a subject offered under the degree programme.

Part I : Tamil / Other languages: means “Tamil/other languages” offered under Part I of the programme.

Part II : English: means “English” language offered under Part II of the programme.

Part III : Means “the core courses” related to the programme concerned including (Core Courses) practicals offered under Part III of the programme.

Part III : Means “Allied courses” offered under part-III of the programme, which is (Allied Courses) in nature but related to the programme concerned.

Part III : means “Elective courses” related to the core courses of the programme concerned. (Elective Courses) offered under Part III of the programme.

Part IV : Means basic orientation in Tamil language offered under Part IV (i) of the

i) **Tamil:** programme (as name of the course) for those students who have not studied Tamil upto 12th standard.

ii) **Advanced Tamil:** Means, Advanced level Tamil offered under Part IV of the programme to students who have studied Tamil language upto 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.

iii) **Non-Major Electives** Means elective subjects offered under Part IV (iii) option is being given not concerned with major but are to be selected by students who have not opted for (either) Advance Tamil or Tamil (as mandated).

iv) **Skill based Courses** - means the courses offered as skill based courses under Part IV (vi) of the programme aimed at imparting Advanced Skill.

v) **Foundation Course:** means courses such as

- 1) Value Education (1st year I Semester)
- 2) Environmental Studies (1st year II Semester)

Part V :**“Extension Activities”**: means all those activities under NSS/ NCC/ Sports/ YRC programme and other co and extracurricular activities offered under part V of the programme.

A detailed explanation of the above with relevant credits are given under “Scheme of Examination along with Distribution of Marks and Credits”

Duration: Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is THREE years. These regulations shall apply to the regular course of study in approved institutions of the University.

Credits: Means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.

Credit System: Means, the course of study under this regulation, where weightage of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 140 credits are prescribed for the Undergraduate Programme (Three years).

Choice Based Credit System: All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

1. Eligibility for Admission to the Course

Any one of the subjects must be studied at the +2 level Accountancy/ Commerce/ Mathematics/ Business Mathematics/Statistics/Computer Science.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses – 6 credits).

Part – II: English

The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses – 6 credits).

Part – III:

Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 2 semester languages, 18 core courses with 81 credits are to be offered.

Allied Subjects

As prescribed in the scheme of Examination, four subjects, one each in I, II, III and IV semester for a total of 16 credits are to be offered.

Electives courses

Two elective courses with 10 credits are to be offered one in the V semester and one in the VI Semester. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned. Any one group can be selected.

Part – IV

1. (a) Those who have not studied Tamil upto X std / XII std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses with 2 credits each (4 credits). The course content of which shall be equivalent to that prescribed for the 6th standard by the Board of Secondary Education and they shall be offered in the **third and fourth semesters**.

There shall be no external (University) examinations and the students shall be assured as per the scheme of continuous internal assessment (CIA) for the total marks prescribed.

(OR)

(b) Those who have studied Tamil up to XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters**.

(OR)

(c) Others who do not come under the above a+b categories can choose the following non-major electives comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters**.

2. Skill Based Subjects:

All the UG programmes shall offer four courses of **skill based subjects two each in III, & IV** semesters with 3 credits each (12 credits) for which examination shall be conducted at the end of the respective semesters.

3. Environmental Studies:

All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the second semester. Examination shall be conducted at the end of the semester (one course with 2 credits).

4. Value Education:

All the UG programmes shall offer a course in “Value Education – Human Rights” subjects and it shall be offered in the first semester. Examination shall be conducted at the end of the semester (one course with 2 credits).

Part V: Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSS

NCC

Sports

YRC

Other Extra curricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/ Certificates/ Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A	-	Exemplary	-	80 and above
B	-	Very good	-	70-79
C	-	Good	-	60-69
D	-	Fair	-	50-59
E	-	Satisfactory	-	40 – 49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.500/- and a candidate shall be permitted to appear for the university examination in that semester itself.
- c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.500/- and can appear for both semester papers together at the end of the later semester.
- d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

9. Passing Minimum

- a) A candidate who secures **not less than 40% in the University (external)** Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.
- c) A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

10. Distribution

Table – 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programmes**.

Table – 1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table – 1(B): The following are the distribution of marks for continuous internal assessments in theory papers of UG programmes:

Table – 1 (B)

S.No.	For Theory - UG Courses	Distribution of Marks
1.	Tests	15
2.	Assignment (2 Nos.)	5
3.	Attendance	5
	Total Marks	25

Table – 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the **practical courses of UG programmes**.

Table – 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table – 2(B): The following are the distribution of marks for the continuous internal assessment in UG practical courses:

Table – 2(B)

S.No.	For Theory - UG Courses	Distribution of Marks
1.	Tests	15
2.	Assignment (2 Nos.)	5
3.	Attendance	5
	Total Marks	25

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table – 3

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non – Major Electives – 3 rd semester	25	75	100
4.	Non – Major Electives – 4 semester	25	75	100

However, for those students who select “Tamil” under Part IV, the examinations shall be **only on a Continuous Internal Assessment (CIA)** as furnished in the syllabus. The marks shall be furnished to the COE by the respective colleges.

11. Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table – 4

**Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/
Paper)**

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

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 course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester-wise and part-wise is as follows:

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

Sum of the multiplication of grade points by the credits of the courses offered under each part
GPA =
Sum of the credits of the courses under each part in a semester

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

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

Sum of the multiplication of grade points by the credits of the entire programme under each part
CGPA =
Sum of the credits of the courses of the entire programme under each part

Table – 5

CGPA	GRADE
9.5 – 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
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++
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+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III:**

Table – 6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
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 with 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	

- a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class – Exemplary”**.
- b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration' of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class with Distinction”**.
- c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in **“First Class”**.
- d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in **“Second Class”**.
- e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in **“Third Class”**.
- f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he / she

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been

exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

- a) The following is the norms prescribed for students admitted from 2010-11 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

- b) The following is for students admitted prior to 2008-09:

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

18. Question Paper Pattern

Table – 7

Maximum 75 Marks – wherever applicable			
Section A	Multiple Choice Questions	15*1=15	15 questions – 3 each from every unit
Section B	Short answer questions of either / or type (like 1.a or b)	2*5=10	2 questions – 1 each from every unit
Section C	Essay type question of any three out of five questions.	5*10=50	5 questions – 1 each from every unit with internal choice of (a) or (b).

19. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

20. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The University may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

21. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2008-2009 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. upto and inclusive of the Examination of April 2013 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

(For the students admitted during the academic year 2021-2022 and onwards)
MODEL SCHEME OF EXAMINATION: CBCS PATTERN
(WITH 2 SEM LANGUAGE PAPERS)

Part	Study Components	Course Title	Ins. hrs / week	Exam				Credit
				Dur. Hrs	CIA	Uni. exam	Total	
SEMESTER I								
I	Language	Tamil – I	6	3	25	75	100	3
II	Language	English-I	6	3	25	75	100	3
III	CORE I	Principles of Accountancy	5	3	25	75	100	4
III	CORE II	Business Communication	3	3	25	75	100	2
III	CORE - III	Professional English for Commerce and Management - I	4	3	25	75	100	4
III	ALLIED I	Business Economics	4	3	25	75	100	2
IV		Value Education	2	3	25	75	100	2
SEMESTER II								
I	Language	Tamil - II	6	3	25	75	100	3
II	Language	English - II	4	3	25	75	100	3
II	NMSDC	Language Proficiency for Employability-Effective English	2	2	25	75	100	2
III	CORE IV	Financial Accounting	5	3	25	75	100	4
III	CORE V	Banking Theory Law & Practice	3	3	25	75	100	2
III	CORE - VI	Professional English for Commerce and Management - II	4	3	25	75	100	4
III	ALLIED II	Indian Economy	4	3	25	75	100	2
IV	EVS	Environmental Studies	2	3	25	75	100	2
SEMESTER III								
III	CORE V	Business Law	5	3	25	75	100	4
III	CORE VI	Corporate Accounting - I	6	3	25	75	100	4
III	CORE VII	Indian Financial Services	5	3	25	75	100	4
III	ALLIED III	Business Statistical Methods	6	3	25	75	100	4
IV	SBEC - I	Financial Market	3	3	25	75	100	3

IV	SBEC - II	Business Management	3	3	25	75	100	3
IV	NMEC - I	Marketing	2	3	25	75	100	2
SEMESTER IV								
III	CORE VIII	Company Law	3	3	25	75	100	5
III	CORE IX	Corporate Accounting - II	6	3	25	75	100	5
III	CORE X	Tally Practical	3	3	25	75	100	4
III	ALLIED IV	Business Statistical Decision Techniques	6	3	25	75	100	4
IV	SBEC-NMSDC	Digital Skills for Employability-Office Fundamentals	2	2	25	75	100	2
IV	SBEC III	Project Methodology	3	3	25	75	100	3
IV	SBEC IV	Funds Management	3	3	25	75	100	3
IV	NMEC-II	Human Resource Management	2	3	25	75	100	2
SEMESTER V								
III	CORE XI	Cost Accounting	6	3	25	75	100	5
III	CORE XII	Principles and Practice of Auditing	6	3	25	75	100	5
III	CORE XIII	Income Tax Law and Practice - I	6	3	25	75	100	5
III	CORE XIV	Financial Control System	6	3	25	75	100	4
III	Elective - I		6	3	25	75	100	5
SEMESTER VI								
III	CORE XV	Management Accounting	6	3	25	75	100	5
III	CORE XVI	Financial Management	6	3	25	75	100	5
III	CORE XVII	Income Tax Law and Practice - II	6	3	25	75	100	5
III	CORE XVIII	Commerce Practical	4	3	25	75	100	5
III	Elective-NMSDC	Digital Banking Logistics and Audit Essentials for Employability (Fintech Course 1)	2	2	25	75	100	2
III	Elective - II		6	3	25	75	100	5
V		Extension Activities @	-	-	-	-	-	1
	Total						4100	146

List of Elective Papers (Colleges can choose any one group)		
Group A	I	Project Work
	II	Fundamentals of Insurance
Group B	I	Office Organization
	II	Secretarial Practice
Group C	I	Principals of Marketing
	II	Entrepreneurial Development
Group D	I	Campus to Corporate
	II	Customer Relationship Management

List of Common Papers for

1. B.Com
2. B.Com (Computer Application)
3. B.Com (Accounting and Finance)
4. B.Com (Banking and Insurance)

SEMESTER I:

1. Tamil – I
2. English – I
3. Principles of Accountancy
4. Value Education

SEMESTER II:

5. Tamil – II
6. English – II
7. Financial Accounting
8. Environmental Studies

SEMESTER III:

9. Business Law
10. Corporate Accounting – I

11. Business Statistical Methods

12. Financial Market

SEMESTER IV:

13. Corporate Accounting – II

14. Business Statistical Decision Techniques

15. Project Methodology

SEMESTER V:

16. Cost Accounting

17. Income Tax Law and Practice – I

SEMESTER VI:

18. Management Accounting

19. Income Tax Law and Practice – II

20. Commerce Practicals

Apart from the above papers other common papers in various semesters are:-

21. Banking Theory

22. Banking Law and Practice

23. Fundamentals of Insurance

24. Principles of Marketing

25. Office Organization

26. Secretarial Practice

27. Entrepreneurial Development

28. Campus to Corporate

29. Customer Relationship Management

30. Project Work

B.COM. (ACCOUNTING AND FINANCE)
SEMESTER –I

CORE I - PRINCIPLES OF ACCOUNTANCY

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

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book – keeping Vs. Accounting – objectives – Advantages and limitations of accounting – Methods of accounting – Double entry system – Meaning – Advantages – Types of accounts – Accounting Rules – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trading concern –Trading, Profit & Loss a/c and Balance sheet with adjustments, Difference between Trading a/c – P&L a/c and Balance sheet – Adjustment entries.

UNIT-III

Final accounts of Non – trading concerns –Receipts and payments account – Income and expenditure account and Balance Sheet – Difference between Receipts and payments account & Income and expenditure account.

UNIT – IV

Bank Reconciliation statement –Causes for difference – Preparation of Bank Reconciliation statement.

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 –Difference between Straight line method and W.D.V. method – Annuity – Depreciation fund Method – Provisions and reserves.

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

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Financial accounting - S.P Jain & K.L Narang, Kalyani publishers, Ludhiana.
2. Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.
3. Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.
4. Advanced Accounting I - Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.
5. AdvancedAccountingI-Dr.SPeerMohamed,Dr.S.A.N.ShezuiiIbrahim PassPublication,Madurai.

B. COM (ACCOUNTING AND FINANCE)

SEMESTER – I

CORE COURSE II – BUSINESS COMMUNICATION

Objectives:

- To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
- To enhance their writing skills in various forms of business letters and reports.
- To train them to draft personal letters relating to recruitment for various companies.

Unit I: Essentials of Effective Business Letters:

Meaning - Objectives – Nature, Process and Importance of Communication – Media – Barriers – Types of Communication (Verbal & Non Verbal) – Modern Communication Methods - Business letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

Unit II: Business Enquiries:

Enquiries and Replies – Offers and Quotations – Orders and their Execution – Credit and Status Enquiries – Trade and Bank References – Compliance and Adjustments – Collection Letters – Sales Letters – Agency Correspondence and Goodwill Letters – Import and Export Correspondence.

Unit III: Secretarial Correspondence & Report Writing:

Intra-organizational business communication – Memorandum – Notices – Circulars – Orders – Staff suggestions and Complaints – Correspondence with regional and branch offices – Agenda and Minutes – Report writing (Apply citation rules – APA style documentation in reports) – Kinds of Reports – Characteristics of good Report – Kinds of Reports – E-mail Slide or Visual Presentation.

Unit IV: Banking and Insurance Correspondence:

Bank Correspondence: - Introduction – Correspondence with customers – Correspondence with Head Office. Insurance Correspondence: Life, Fire and Marine.

Unit V: Personal Correspondence:

Application for Employment – References – Testimonials – Interviews: Meaning – Types of Interview – Candidates preparing for an interview – Guidelines to be observed during an interview – Interview through Video Conferencing – Group Discussion- Letter of Appointment – Confirmation – Promotion – Retrenchment and Resignation.

TEXT BOOKS:

1. Essentials of Business Communication – Rajendra Pal, J. S. Koralahilli, Sultan Chand. & Sons, New Delhi.
2. Business Communication - K. Sundar, & Kumararaja, Vijay Nicole Imprints Pvt Ltd, Chennai.
3. Business Communication – N. S. Raghunathan & B. Santhanam, Margham Publication, Chennai.

4. Business Communication – V. R. Palanivelu & N. Subburaj, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Effective Business English and Correspondence – M. S. Ramesh and Pattenshetty, R. S. Chand & Co, Publishers, New Delhi .
2. Commercial Correspondence – R. S. N. Pillai and Bhagavathi, S. Chand publication, New Delhi.
3. Business Communication – Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi.
4. Communication Conquer – A handbook of group discussion and Job Interview, Pushpalatha and Kumar, PHI Learning Publisher.
5. Modern Business letters – L. Gardside, Pitman Publications, London.

Course Outcomes: By the end of this course, Students should be able to:

- Understand the essentials of effective business letters.
- Draft an application for employment.
- Gain Practical knowledge to face an Interview.
- Developing writing skills towards secretarial correspondence.
- Exploring a practical knowledge for bank & Insurance Correspondence.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – I

ALLIED I – BUSINESS ECONOMICS

Refer the B.A. Economics Syllabus

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – II

CORE III – FINANCIAL ACCOUNTING

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

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – II

CORE IV – BANKING THEORY LAW AND 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 – RTGS - ECS- ATM- Debit card and Credit card - Mobile banking – WAP - Tele banking- Internet banking- E – Cheque – Cheque Turncation system - Banking ombudsman scheme.

COURSE OUTCOMES:

The students will be able to acquire knowledge on types of bank account, E-Banking concepts, banking regulations Act and Negotiable instruments.

TEXT BOOKS:

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 (ACCOUNTING AND FINANCE)
SEMESTER – II
ALLIED II – INDIAN ECONOMY

Refer the B.A. Economics Syllabus

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – III

CORE V – 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 – Contract-Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

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 JP.C, Pearson Publications. New Delhi.
3. Business Law- Kapoor, N.D., Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS:

1. Commercial Law – M.C.Shukla, - S.Chand&Sons.,New Delhi.
2. Business Laws- R.S.N. Pillai and Bagavathy- S.Chand&Co.,New Delhi.
3. Mercantile Law - M.C.Kuchhal-Vikas Publications, New Delhi.
4. Business Law – J.Jayasankar, Margham Publications, Chennai.

B.COM (ACCOUNTING AND FINANCE)
SEMESTER – III
CORE VI – CORPORATE ACCOUNTING - I

Objectives:

- To enlighten the students on the accounting procedures followed by the company.
- To enable the students to be aware on the Corporate Accounting in conformity with the provisions of the Companies Act.

UNIT – I

Equity Shares: Meaning – definition – Features – Issue at Par, at Premium and at Discount – Under Subscription, Over Subscription – call in arrears, call in advance-Forfeiture and Re-issue.

UNIT – II

Preference shares: Issue of preference shares – kinds of preference shares – advantages & disadvantages of preference shares, provisions relating to redemption of preference shares, capital profits and revenue profits. Redemption out of Revenue Reserves and Fresh issue of Bonus shares.

UNIT – III

Debentures: Meaning – definition – classification – difference between shares and Debentures- Factors to be considered in relation to redemption of debentures – Various Methods of Redemption, Writing off discount on Redemption of debentures.

UNIT – IV

Underwriting of Shares: Marked, Unmarked & Firm underwriting, Complete underwriting, partial underwriting.

Valuation of Goodwill and shares – meaning, Need for valuation – methods of valuation of shares. Net assets method – yield method – fair value method.

UNIT – V

Profits prior to Incorporation: Apportionment of expenses – various types – Pre-incorporation, Post-incorporation – Preparation of Final accounts of companies. Company Balance Sheet – Computation of Managerial Remuneration.

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

Course Outcome:

The students will be able to acquire knowledge about issue, redemption and underwriting of shares and Debentures.

TEXT BOOKS:

1. Corporate Accounting- R. L.Gupta&Radhaswamy, S. Chand Publications, New Delhi.
2. Corporate accounting - T.S.Reddy&A.Murthy- Margham Publications, Chennai.

REFEREFNCE BOOKS:

1. Advanced Accountancy- M.C.Shukla&T.S.Grewal.
2. Advanced Accounting - S.P. Jain & K.L. Narang, Kalyani Publications, New Delhi.
3. Advanced Accountancy, Part-I - Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.2003.
4. Advanced Accountancy Vol. I & II - Maheshwari&Maheshwari, Vikash Publishing House Pvt. Ltd, New Delhi.

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SEMESTER – III

CORE VII – INDIAN FINANCIAL SERVICES

Objectives:

To build an effective and operationally efficient financial market in India.

UNIT – I

An overview of financial services – Introduction – characteristics – importance of financial services for Indian economy – Scope of financial service – Financial institutions.

UNIT – II

An overview of financial market – Role and functions – capital market, money market – Importance – government securities market – Meaning – Features – REPOS (Ready forward contracts) – Repo Accounting – Government Bonds.

UNIT – III

Merchant banking – Origin – Growth of Merchant Banking – Services of Merchant Bankers – Guidelines on Merchant Bankers – Problems – Scope for Merchant Banking.

UNIT – IV

Introduction to leasing – legal aspects – tax aspects – lease evaluation – lessor's point of view – lessee's point of view – accounting and reporting of lease – funding of lease – types of lease – Merits – Demerits – Structuring lease agreement.

UNIT – V

Factoring – types – features of factoring agreement – services of factor – factoring Vs Bill discounting – consumer finance – credit card services – appraisal. Venture capital funds – Characteristics – credit rating agencies – services.

COURSE OUTCOMES:

After the successful completion of the course students will gain knowledge in the financial services like merchant banking, leasing and factoring.

TEXT BOOKS:

1. "Financial Services and Systems", Dr. S. Gurusamy, Vijay Nicole Imprint, Pvt. Ltd.
2. Financial marketing and services E.Gordan and K.Natarajan, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. "Financial Servies", M.Y. Khan, Tata McGraw Hill, New Delhi.
2. "Indian Financial System", Machiraji, Vikas Publishers
3. Financial Institutions and Markets, Tata McGraw Hill, New Delhi.
4. SEBI Guidelines, Bharat Publications, New Delhi.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – III

ALLIED III – BUSINESS STATISTICAL METHODS

Objectives:

- To promote the skill of applying statistical techniques in business.
- To enable the students to apply the statistical tools in analysis and interpretation of data.

UNIT – I

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT – II

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT – III

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

UNIT – IV

Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

UNIT – V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

Note: Distribution of marks – Problem 80% and Theory 20%.

TEXT BOOKS:

1. Business Statistics - P.A. Navaneethan, Jai Publishers, Trichy-21.
2. Business Statistics - Wilson, M. Himalaya Publishing House Pvt. Ltd., Mumbai.

REFERENCE BOOKS:

1. Statistical Methods - S.P.Guptha, Sultan Chand & Sons, New Delhi.
2. Business Statistics - S. P. Rajagopalan&Sattanathan, Vijay Nicole Imprints Pvt. Ltd, Chennai - 91.
3. Statistics - D.C.Sanchati and V. K. Kapoor, Sultan Chand & Sons, New Delhi.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – IV

CORE VIII – COMPANY LAW

Objectives:

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

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 – Shares – kinds of shares – Debentures – features – kinds of debentures – Differences between shares and Debentures.

UNIT – IV

Company management – Board of directors – appointment, qualification, power, duties, liabilities and position of directors, managing director and manager, meetings – resolutions.

UNIT – V

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

Note:

All amendments according to companies Act 2013

Course Outcome:

The students will be able to understand the fundamental concepts, formation and company management.

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Principles of Company Law - M.C.Shukla&S.S.Gulshan, S. Chand & Company Ltd, New Delhi.
2. Company Law and Secretarial Practice – Dr. M. Sreenivasan, Margham Publications, Chennai.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER - IV

CORE IX – 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 - 1I

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. – Meaning, amount realized and payment of various liabilities. Calculation of liquidator's remuneration.

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, Unrealized 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: Gupta Nirmal Sahitya Bhawan Agra.

Out Comes:

1. Know about the companies all accounts.
2. Get the knowledge of banking / insurance company.
3. Get the knowledge of Holding Company.
4. Get the knowledge of Amalgamation, Absorption and Reconstruction.

B.COM (ACCOUNTING AND FINANCE)
SEMESTER – IV
CORE X – TALLY - PRACTICALS

Objectives:

On completion of the course the students shall have knowledge on

- Tally Package and its concepts
- Enable to use package for wide range of Business Applications
- Students to possess required skill and can also be employed as Tally data entry operator.

1. Company Information

- a. Company creation
- b. Select Company
- c. Shut Company
- d. Alter Company
- e. Split Company Data
- f. Backup and Restore

2. Gateway of Tally - Accounts info:

- i) Groups
- ii) Ledgers
- iii) Voucher Types

3. Inventory info and Vouchers info

- i) Stock Group
- ii) Stock Category
- iii) Stock item
- iv) Unit of Measures
- v) Godown
- vi) Accounting Vouchers
- vii) Inventory Vouchers

4. Display

- a. Trial Balance
- b. Day Book
- c. Accounts Book
- d. Statement of Accounts
- e. Inventory Books
- f. Statement of Inventory
- g. Statutory Info
- h. Statutory Reports

5. Preparation of Final Accounts

- a) Trading Account
- b) Profit and Loss account
- c) Balance Sheet

With Minimum Five Adjustments

Out Comes:

- After successfully qualifying practical examination, students will be able to well-known accounting software i.e., Tally ERP.9
- Students do possess required skill and can be employed as Tally data entry operator.
- **Distribution of marks for Practical is as follows:**

External Marks	
1. Practical	60 Marks (2 questions x 30 Marks = 60 Marks) 5 questions – 1 each from every unit.
2. Record Note	15 Marks
External Total Marks	75 Marks
Internal Marks	25 Marks
Total	100 Marks

B.COM (ACCOUNTING AND FINANCE)

SEMESTER-IV

ALLIED – IV

BUSINESS STATISTICAL DECISION TECHNIQUES

Objectives:

- To expose the students on the application of mathematical techniques in business.
- To enable the students to apply the techniques of operations research in solving complex business problems.

UNIT – I

Matrix: Definitions – Operations on Matrix – Determinant of Matrix. Inverse of a Matrix (Ad-joint method only) – Application: Solving Linear Equations – Matrix Inverse Method; Crammers Method.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression (Simple problems only). Interpolation: Binomial Expansion Method; Newton's Forward and Backward Method, Lagrange's Method.

UNIT – III

Probability: Definition – Addition and Multiplication Theorems – Conditional Probability (Simple problems only).

UNIT – IV

Linear Programming: Formation of LPP, Solution to LPP- Graphical Simplex Method – BIG – M Method.

UNIT – V

Transportation Problem: North West Corner Method – Matrix minima (or) Least Cost Method – Vogel's Approximation Method – MODI Method.

Assignment Problem – Balanced Hungarian Assignment Method.

Note: Distribution of marks – Problem 80% and Theory 20%.

TEXT BOOKS:

1. Business Statistics - P.A. Navaneethan, Jai Publishers, Trichy - 21.
2. Business Statistics- Wilson, M. Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Business Statistics and - S. P. Gupta and Dr. P. A. Gupta Operation Research
2. Business Mathematics- Mr. M. Wilson, Himalaya Publishing House Pvt. Ltd., Mumbai.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – V

CORE XI – 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 – Difference between Cost and Expense.

UNIT – II

Material Cost Control – Purchase procedure–Various Stock Levels – Economic order quantity – Bin card and stores ledger – Pricing of issues – FIFO, LIFO, HIFO, Base stock, Standard price – Simple average and weighted average methods.

UNIT – III

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

UNIT – IV

Overheads Cost Control – Classification – Apportionment of overheads – Redistribution of overheads – Absorption of overheads – 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.
5. Cost Accounting – Lal. Jawhar and Srivastava, Seema MC Graw Hill Publication Co. New Delhi.

OUT COMES:

1. Explain Cost accounting systems
2. Explain main manufacturing cost elements
3. Makes Material Issue.
4. Makes Cost allocation.
5. Calculates production cost accounting to the process costing.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – V

CORE COURSE XII – PRINCIPLES AND PRACTICE OF AUDITING

Objectives:

- This subject aims at imparting knowledge about the principles and methods of auditing and their applications.
- To gain a fair working knowledge of the importance of vouching and internal checks in practice in various organizations.
- To create interest in the minds of students towards auditing profession.

Unit I: Introduction to Auditing:

Meaning - Definition – Objectives – Difference between Accountancy and Auditing – Types of Audit – Advantages and limitations of auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost audit – Management Audit.

Unit II: Internal Control:

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal check as regards: Cash Purchases, Cash Sales and Wage Payments. Internal Audit: Meaning – Advantages and Disadvantages of Internal Audit – Difference between Internal Check and Internal audit.

Unit III: Vouching:

Meaning –Definition – Objectives – Procedures and Importance – Routine Checking and Vouching – Voucher - Features of good voucher – Types of Vouchers – Vouching of Receipts: Cash Sales, Receipt from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases – Payment to Creditors - Deferred Revenue Expenditure.

Unit IV: Verification and Valuation of Assets and Liabilities:

Meaning and Objectives of verification and valuation – Position of an Auditor as regards the valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments – Stock in Trade – Sundry Debtors. Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities.

Unit V: Audit of Limited Companies and Others:

Company Auditor: Appointment, Qualification, Disqualification & Removal, Powers, Duties and Liabilities, Remuneration - Professional Ethics of an Auditor - Audit of Educational Institutions - Audit of Insurance Companies- Audit of Cooperative Societies. Audit Report: Contents and Types.

TEXT BOOKS:

5. A Text book of Practical Auditing – B. N. Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
6. Principles and Practice of Auditing – R. G. Saxena, Himalaya Publishinh House Pvt Ltd., Mumbai.

7. Principles and Practice of Auditing – Dinkar Pagare, Sultan Chand. & Sons, New Delhi.
8. Auditing: Principles and Practice – Ravinder Kumar & Virender Sharma, PHI Learning Pvt Ltd, Delhi.

REFERENCE BOOKS:

1. Practical Auditing – K. Sundar, & K. Paari, Vijay Nicole Imprints Pvt Ltd, Chennai.
2. Practical Auditing – S. vengadamani, Margham Publication, Chennai.
3. Auditing Theory and Practice – Pradeep Kumar, Baldev Sachdeva and Jagwant Singh – Kalyani Publishers, Ludhiana.
4. Auditing (Including Skill Development) – H. R. Appannaiah & R. G. Saxena, Himalaya Publishinh House Pvt Ltd., Mumbai.
5. Practical Auditing – V. Gurumoorthy, G. Selvaraj and R. Swarnalakshmi – Charulatha Publications, Chennai.

Course Outcomes: By the end of this course, Students should be able to:

- Understand the basic principles and their application of auditing.
- Gain Practical knowledge on Internal Check as regards cash payments of various items.
- Draft an Audit Report on behalf of a Public Limited Company
- Draft an Audit Program
- Record the verification procedure with respect to any one Fixed Asset.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – V

CORE XIII – INCOME TAX LAW AND PRACTICE - I

Objectives:

- To equip the students with Laws relating to Income Tax and Procedures in India.
- To lay down a foundation for computing Taxable Income And Rebate

UNIT –I

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

UNIT – II

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

UNIT – III

Heads of Income - Computation of Income from Salaries – Annual accretion – Allowances, Perquisites and their types and treatment – Profit in lieu of salary and exempted profits – Deduction U/S 16 – Rebate and relief from income tax.

UNIT – IV

Income from House property – Determination of annual value – Deductions out of annual value – Exempted HP incomes – Let out and self-Occupied houses.

UNIT – V

Income from Business and Profession – Definition and meaning – Profits and Gains in business and profession – Deductions - Specific allowances – Computation of business income and professional income – Expenses expressly allowed – Expenses expressly disallowed – Depreciation.

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

COURSE OUTCOMES:

On the successful completion of the course, students will be able to:

Examine the basic concepts of schedules of rates of tax, tax liability, and penalties and prosecution.

Explain the total taxable income of an Assessee.

Apply and practice the computation of total income.

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Income Tax Law and Practice- DinkarPagare, Sultan Chand & Sons, New Delhi.
2. Income Tax Law and Practice- Mehrothra, Sultan Chand & Sons, New Delhi.

WEB SOURCES

1. www.incometaxindia.gov.in
2. www.icsi.edu.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – V

CORE XIV – 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.

UNIT – II

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBUs.

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.

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)

UNIT – V

Standard Costing: Standard Cost – Definition, Advantages and Limitations. Variance Analysis – Material, Labour Overhead, Sales Variances. (Theory only)

COURSE OUTCOMES:

The students will gain basic knowledge of various financial control techniques.

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.

B.COM (ACCOUNTING AND FINANCE)

SEMESTER – VI

CORE XV – 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 – Meaning- objectives – Functions – Importance and scope – Distinguish between Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management 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 – Significance and limitations of marginal costing – Absorption costing – P/V ratio – BEP and Margin of Safety – Practical application of marginal costing technique to different situations.

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

STUDENTS OUTCOMES:

The Students will be able to understand the concept and use of Accounting and costing data for planning, control and decision making.

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 - R.S.N.Pillai and Bhagavathi, Sultan Chand & Sons, New Delhi.
5. Management Accounting - Sharma & Shashi K. Gupta, Kalyani Publishers, New Delhi.

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SEMESTER - VI

CORE XVI – FINANCIAL MANAGEMENT

Objectives:

- After the successful completion of the course the students will gain knowledge in capital budgeting and capital structure theories.

UNIT – I

Objectives and functions of Financial Management – Role of Financial Management in the Organisation – Risk – Return relationship – Nature and Scope of Financial Management – Role of Financial Manager.

UNIT – II

Cost of Capital – Concept – importance – classification of cost capital – computation of cost capital – cost of retained earning – weighted average cost of capital – EBIT – EPS analysis.

UNIT – III

Capital Budgeting – methods of appraisal – Conflict in criteria for evaluation – Capital Rationing – Risk analysis in Capital Budgeting.

UNIT – IV

Capital Structure Theory – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach – Dividend Policy – Types of Dividend Policy – Dividend Policy and share valuation – CAPM.

UNIT – V

Dividend Policy – Meaning – Nature – Types of Dividends – Factors determining Dividend Policy – Dividend Theories: Walter's Model – Gordon's model – MM Model.

Note: Distribution of Marks: Problems 60% and theory 40%

Course Outcomes:

The students will be able to get an in-depth understanding of financial management areas like risk – return, cost of capital, capital structure and dividend decisions.

TEXT BOOKS:

1. Principles of Corporate Finance Richard A.Brealey, StevartC.Myers McGraw Hill, NewYork.
2. Financial Management & Policy Prentice Hall of India (P)Ltd. James C.Van Horns, New Delhi.
3. Financial Decision Making - Concepts, Problems and Cases John J.Hampton, Prentice Hall of India (P) Ltd., New Delhi.

REFERENCE BOOKS:

1. Financial Management - Theory and Practice, Prasanna Chandra, Tata McGraw Hill, New Delhi.
2. Introduction to Financial Management, B J Camsey, Engene F.Brigham The Gryden Press.
3. Financial Management, l.M.Pandey, Vikash Publishing, New Delhi.

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SEMESTER-VI

CORE XVII – INCOME TAX LAW AND PRACTICE - II

Objectives:

- To create knowledge in Income Tax Act 1961 with new amendments.
- To know idea about E-Filing, Deductions & Computation of Total Income.

UNIT – I

Income from Capital Gains – Basis of charge – Capital assets – Transfer of capital assets – Types of capital gain – Exemptions - Computation of Capital Gains – Capital loss – Tax on Capital gains.

UNIT – II

Income from other sources – General income - Specific income – Deductions in computing income from other sources – Computations of income from other sources.

UNIT – III

Aggregation of Income – Deemed Income - Deduction from Gross Total Income – Set off and Carry Forward of Losses.

UNIT – IV

Computation of Tax Liability – Rules of Income Tax – Surcharge – Tax free incomes – Tax relief – Computation of tax liability of Individual and Firms.

UNIT – V

Income Tax Authorities – Powers – Assessment procedures – Types of Assessment - Introduction to E-filing - Appeals and Revisions.

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

COURSE OUTCOMES:

On the successful completion of the course, students will be able to:

Examine the basic concepts of schedules of rates of tax, tax liability, and penalties and prosecution.

Explain the total taxable income of an Assessee.

Apply and practice the computation of total income.

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Income Tax Law and Practice- Dinkar Pagare, Sultan Chand & Sons, New Delhi.
2. Income Tax Law and Practice- Mehrothra, Sultan Chand & Sons, New Delhi.
3. Income Tax law and practice –T.S.Reddy & Hariprasad Reddy, Margham Publications, Chennai.

WEB SOURCES

1. www.incometaxindia.gov.in
2. www.icsi.edu

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SEMESTER – VI
CORE XVIII - COMMERCE PRACTICALS

Objectives:

- To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.
- To train them in secretarial, banking, insurance, co-operative organisation, costing and taxation aspects relating to processing of prescribed official forms.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I: Secretarial & Advertising Practice:

1. Preparation of agenda and minutes of meetings-both general body and board of directors. (Students are asked to write agenda and minutes of their own and should not use printed format).
2. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.
3. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.

UNIT – II: Banking and Insurance Practice:

4. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts.
5. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's.
6. Drawing and endorsing of bills of exchange and promissory notes.
7. Draw a Flow Chart and Write steps for various Models and Methods of e-payments (Debit card, Credit Card, Smart Card and e-money).
8. Draw a Flow Chart, filling up of pay in slips and Write steps for Electronic Fund transfer (RTGS, NEFT).
9. Filling up of an application form for L1C policy, filling up of the premium form- filling up the challan for remittance of premium.

UNIT – III: Co-operative organisation Practice:

10. Filling up of application forms for admission in cooperative societies.
11. Filling up of loan application forms and deposit challan.

12. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

UNIT – IV: Costing Practice:

13. Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass, Gate Pass, Debit and Credit Notes.

14. Using Bin Card and Inventories.

15. Using Cost Sheets.

UNIT – V: Tax Practice (Income Tax & GST)

14. Application for PAN (Permanent Account Number).

15. E-filing of ITRs: Filling up ITRs (Income -Tax Returns): ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal: Preparation of electronic return (Practical Workshop).

16. E-filing of TDS Returns: Types of forms for filing of TDS returns (Practical Workshop on e-filing of TDS returns).

17. E-filing of Service Tax returns: Draw a Flow Chart regarding steps for preparation of service tax returns; (Conduct a practical workshop on e- filing of service tax returns – use hypothetical figures in practical workshop and take a printed copy at the end of final step of e-filing).

Note:

Students may be asked to collect original or Xerox copies of the documents and affix then on the record note book after having filled up. Drawing of the documents should not be insisted.

Course Outcomes: By the end of this course, Students should be able to:

- Enable the student to familiar with the forms and reports for business transactions through printed forms and electronic means.
- Student becomes a practioner in modern offices like banks, insurance, manufacturing companies and professional practice of Income Tax and Goods & Service Tax.
- Understand the conceptual and practical knowledge about electronic filing of returns.

Distribution of marks for Practical is as follows:

Practical	50 Marks (5 questions x 10 Marks =50 Marks)
Record Note/Internal Marks	25 Marks
Viva-Voce	25 Marks
Total	100 Marks

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ELECTIVE PAPERS

ELECTIVE I – PAPER I

PROJECT WORK

Organisation of the Project:

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

Project timeframe:

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

Areas of the project:

Commerce and its related applications.

Work Diary:

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

Monitoring of the project:

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

Scheme of evaluation:

Internal evaluation:

CIA mark distribution:

I Review	Selection of the field of study, Topic & Research Design	10 Marks
II Review	Literature, Data collection and Analysis	10 Marks
III Review	Work Diary	5 Marks

Total	25 Marks
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End Semester Examination

Evaluation of the project	50 Marks	(Jointly given by the
Viva-voce	25 Marks	external & internal examiner)
Total	75 Marks	

Evaluation Process:

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

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ELECTIVE I – PAPER II

FUNDAMENTALS OF INSURANCE

Objectives:

- To impart theoretical base on fundamental principles of insurance business

UNIT – I

Introduction to Insurance – Meaning, Definition of insurance – General principles of insurance – Types of insurance life, fire and marine – Difference between life and other types of insurance, Growth & Development of Indian insurance industry – Regulations of insurance business and the emerging scenario.

UNIT – II

Life Insurance – Introduction to life insurance: Features of life insurance – Essentials of life insurance, Different types of life policies – Annuities, Formation of life insurance contracts – Assignment and nominations – Lapses and revivals of policies. Surrender value, paid up value, Loans – Claims- Procedure for claims – Settlement of claims – Death and Maturity.

UNIT – III

Fire Insurance – Fire insurance contracts – Fire insurance coverage – Policies for stocks – Rate fixation in fire insurance – Settlement of claims. **Marine Insurance** – Functions – Marine perils – Types of marine policies – Clauses in general use – Warranties and conditions – proximate cause – subrogation and conciliation – Re-insurance – Double insurance – Types of marine losses.

UNIT – IV

Miscellaneous Insurance – Motor insurance – Employer's liability insurance – Personal accident and sickness insurance – Aviation insurance – Burglary insurance – Fidelity guarantee insurance – Engineering insurance – cattle insurance – Crop insurance.

UNIT – V

Procedure for becoming an Agent – Pre-requisite for obtaining a license – Duration of license – Cancellation of license – Termination of agency – Code of Conduct – Functions of the Agent.

TEXT BOOKS:

1. Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
2. Insurance principles and practice - Moorthy.A ,Margham publications, Chennai.
3. Fundamentals of insurance - Dr. P.K. Guptha, Margham publications, Chennai

REFERENCE BOOKS:

1. Insurance principles and practice - Periasamy. P, Margham Publications, Chennai
2. Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, New Delhi.
3. Insurance principles and practice - Balu.V. &Premilan, Margham publications, Chennai

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ELECTIVE II – PAPER I

OFFICE ORGANISATION

Objectives:

- To enable the students to learn the office organization, types, office furniture and machines.

UNIT – I

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation freedom from noise and dust, sanitary, security and secrecy.

UNIT – II

Office Organisation – Importance – Types – Organisation chart – Office Manuals – Delegation of authority and responsibility – centralization vs decentralization.

UNIT – III

Office Systems - Flow of work – Role of Office manager – Office forms – forms of Control – forms of designing – Control of Correspondence – Handling inward and outward mails.

UNIT – IV

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing – Importance – Functions – Characteristics of good filing system – Indexing – Meaning, Importance and kinds.

UNIT – V

Office furniture – Types of furniture – Office machine and equipments – Object of mechanization – Types office machines – Computers and its uses in office – Criteria for selection.

TEXT BOOKS:

1. Office Management - R. K. Chopra, Himalaya Publishing Pvt. Ltd, Mumbai.
2. Office Management - Dr. T. S. Devanarayanan, N. S. Raghunathan, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Manual of Office Management and Correspondence - B. N. Tandon, S. Chand Publishing Pvt. Ltd., New Delhi.
2. Office Organisation and Management - C.B.Gupta, Sultan Chand & Sons., New Delhi.

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ELECTIVE II – PAPER II

SECRETARIAL PRACTICE

Objectives:

- To enlighten the students the duties of company secretary.
- On successful completion of this course the students shall learn the secretarial work.

UNIT – I

Company Secretary – Appointment – Qualifications for appointment as Secretary – General Legal Position – Duties – Rights – Liabilities.

UNIT – II

Statutory and other Books – Period of preservation of records – Return to be filed with the registrar – Secretarial duties regarding maintenance of statutory and other books.

UNIT – III

Depository and Dematerialisation: Introduction – Definition – Advantages – Procedure for dematerialization of shares – Transfer & Transmission of shares.

UNIT – IV

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Resolution by circulation – Procedure at Board Meetings – Minutes of the Board Meeting.

UNIT – V

Statutory meetings- Procedure- Secretarial duties relating to statutory meeting – Annual general meeting and Extra ordinary General Meeting – Drafting of Notices, Agenda and Minutes of a company meetings.

Course Outcome:

The students will be able to familiarize the duties of company secretary relating to meeting, minutes and resolution.

TEXT BOOKS:

1. Secretarial Practice - B.N.Tandon, S. Chand Publishing PvtLtd, New Delhi.
2. Secretarial Practice - P. Saravanel, Himalaya Publishing Pvt Ltd, Mumbai.

REFERENCE BOOKS:

1. Secretarial Practice - M.C.Shukla&Gulshan, S.Chand& Co, New Delhi.
2. Secretarial Practice - Sherlekar, Himalaya Publishing Pvt Ltd, Mumbai.

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ELECTIVE III – PAPER I

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 – features – objectives – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing – Tele marketing – Online Marketing – Mobile marketing – Neuro marketing – Green marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing.

UNIT – II

Marketing functions – Classification of marketing functions – Functions of Exchange – Buying – Selling – Functions of Physical Distribution – Transportation – Storage – Facilitating Functions – Financing – Risk Bearing – Standardisation – Market Information system (MIS).

UNIT – III

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising – Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context.

UNIT – IV

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Meaning – Basis – Types of segmentation.

UNIT – V

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection Act-1986 – Rights of consumers.

COURSE OUTCOMES:

The students will be able to understand the concepts of marketing and functional areas of business with recent trends in marketing.

TEXT BOOKS:

1. Marketing- R.S.N.Pillai and Bhagavathi, S.Chand& Co Ltd, 2009 ed& 2011 reprint
2. Marketing- Rajan Nair, Sultan Chand & Sons, New Delhi, 2005 ed.
3. Principles Of Marketing – Sonatakki, Kalyani publishers, New Delhi.

REFERENCE BOOKS:

1. Principles of Marketing - Philip Kotler& Gary Armstrong.
2. Marketing - J. Jayasankar, Margham Publications, Chennai.
3. Marketing - Dr. L. Natarajan, Margham Publications, Chennai.
4. Fundamentals of Marketing – Dr.VikasSarafPawan, Thankur, University Science Press.

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ELECTIVE III – PAPER II

ENTREPRENEURIAL DEVELOPMENT

Objectives:

- To enable the students to learn the concept of Entrepreneurship.
- To realise the importance of entrepreneurship qualities required for small business management.
- To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.

UNIT – I Entrepreneurship Concept:

Entrepreneur – Meaning- Types- Qualities of an Entrepreneur– Characteristics of entrepreneur – classification of entrepreneur – Factors influencing entrepreneurship - Role of entrepreneur in economic development – Women entrepreneurs: Challenges and Opportunities.

UNIT – II Project Identification:

Business idea generation – Identification of Business Opportunities - Feasibility – Marketing – Financial – Economic – Technical – Managerial- Project appraisal – Project Report – Entrepreneurial Development Programmes (EDP).

UNIT – III: Institutional Support to Entrepreneur:

Institutions at the National Level: SSIB – SIDO – SIDBI - SISI – NSIC – NRDC – KVIC.

Institutions in Tamil Nadu: SIDCO – SIPCOT in Tamil Nadu - ITCOT – DIC – TIIC.

UNIT – IV Micro, Small and Medium Enterprises:

MSME- Meaning- Features- Role – Problems - Rural entrepreneurship - Meaning- Need and Problems-Small scale sector in India - Rationale and Objective of SSI- Problems of SSI - Sickness of Small Scale Units – Causes and revival.

UNIT – V Incentives, Subsidies and Bounties:

Meaning of Incentives, Subsidy and Bounties – Need for Incentives – Problems of Incentives – Schemes of Incentives in operation – Incentives for Development of Industries in Backward Areas – Subsidised Consultancy Service – Subsidy for Market Studies – Adoption of Indigenous Technology – Machinery on Hire Purchase – Transport Subsidy – Incentives Available to SSI Units in Backward Areas – Seed Capital Assistance.

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.
4. Entrepreneurship and Small Business Management, KITAB Mahal, Allahabad, 1st Edition, 2003.
5. Entrepreneurial Development – S. Sivasankari, Charulatha Publications, Chennai.

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.
6. Entrepreneurship and Small Business Management – Dr. P.T. Vijayashree and Dr. M. Alagammai, Margham Publications, Chennai.

Course Outcomes: By the end of this course, Students should be able to:

- Understand the business opportunities and the methods of preparing project report to start new business.
- Familiarise students with Central and State Institutional Financial support to entrepreneurs.
- Understand and acquire knowledge relating to various schemes of incentives and subsidies.

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ELECTIVE IV – PAPER I

CAMPUS TO CORPORATE

Objectives:

- To enable the students understand the corporate policies.
- To make the students knowledge about various types of business correspondences and practical applications.

UNIT – I

Meaning of corporate – Campus and corporate –Verbal and non-verbal communications – Importance – various types of business correspondences.

UNIT – II

Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International Phonetic Alphabet –listening – Principles of good listening – Accent comprehension – Practical exercise.

UNIT – III

Business letters – Meaning – Enquiries and Replies – Orders and Execution – Claims and Adjustments – Sales letters – Preparation of resume – Application for jobs.

UNIT – IV

Reports – Meaning – qualities of of a good business report – Reports by group and individuals– Meetings – types – Preparing of Agenda and Minutes.

UNIT – V

Corporate etiquette – Dressing and grooming skills – Workplace culture –Email – Professional competencies – Time management – team skills – stress management – Interaction with Groups in the companies.

Course Outcomes:

On the successful completion of course students will be able to:

To enable the students understand the corporate demand, competition and employment opportunities.

Employee happiness, lower labour turn-over, employee performance and loyal to company.

To empower the students in oral and written communication in the modern business world.

To make the students understand the term of business communication importance and effectiveness of Business correspondences.

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.

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ELECTIVE IV – PAPER II

CUSTOMER RELATIONSHIP MANAGEMENT

Objective:

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

UNIT – I

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

UNIT – II

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention.

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.

UNIT – IV

CRM in Banking – CRM strategies – CRM applications – Retail Banking and CRM – Universal Banking and CRM – Three major S's Associated with banking in relation to CRM- Net banking and CRM – CRM and key account management – CRM in commercial scheduled banks – Technology banking and CRM – banking schemes with CRM.

UNIT – V

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

Course Outcomes:

The students will be able to understand the concepts, principles, current trends and role of CRM in Banking.

TEXT BOOKS:

1. Dr. K. GovindaBhat, Customer Relationship Management, Himalaya Publishing House, 2010 Edition.

REFERENCE BOOKS:

1. S.Shajahan – Relationship Marketing, McGraw Hill, 1997, 2.Paul Green Berg – RCM, Tata McGraw Hill, 2002.
2. VenkataRamana.V, Somayajulu.G – Customer Relationship Management – Excel books, New Delhi – 2003 Edition.

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SEMESTER - III

SKILL BASED ELECTIVE PAPER – I

FINANCIAL MARKET

Objectives:

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

UNIT – I

Introduction: Indian capital market and its functions – International Market – Financial innovations in Indian and International Market.

UNIT – II

Investor's protection – The role of SEBI – Investors investment attitude.

UNIT – III

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

UNIT – IV

Indian Capital market trade practices – BSE, NSE, Sensex, Nifty, OTCEI - Depository and Dematerialisation.

UNIT – V

Fundamental and Technical analysis.

Course Outcome:

The students will be able to acquire knowledge about mechanics and analysis of financial market.

BOOKS FOR REFERENCE:

1. Capital Market in India – Reforms and Regulations, Deepak Rathe.
2. Capital Market and Securities market - SangeethKedia.

3. Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
4. Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.
5. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai.

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SEMESTER - III

SKILL BASED ELECTIVE PAPER – II

BUSINESS MANAGEMENT

Objective:

- To make the students to get acquainted with the principles of management.

UNIT – I

Management – Definition – Importance – Nature of Management – Functions of Management – Principles and Importance of management – Administration and Management.

UNIT – II

Planning – Meaning – Definition – Planning and Decision-making – Nature of Planning – Importance of Planning – Process of Planning – Limitations of Planning.

UNIT – III

Organization – Definition – Process of organization – Importance of organization – Organization structure – Principles of organization – Formal and informal organization – Difference between formal and informal organization.

UNIT – IV

Leadership – Meaning – Definition – Nature and Characteristics – Importance – Leadership styles – Motivation – Meaning – Definition – Nature and characteristics of motivation – Importance of Motivation – Maslow's need hierarchy and McGregor theories.

UNIT – V

Controlling – Co-Ordination: Nature – Importance – Principles of Co-ordination – Controlling – Meaning – Definition – Nature and Characteristics – Importance of control – Problems in control – Control Process.

TEXT BOOK:

1. Principles of Management – J.Jayasankar - Margham Publications, Chennai.
2. Business Management – Senthil Kumar. K &Sasi Kumar.G, Himalaya Publishing Pvt Ltd. Mumbai.
3. Business Management - DinkarPagare - Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Principles of Business Management - S.A.Sherlekar - Himalaya Publishing House, Mumbai.
2. Principles of Management - P.C. Tripathi& P.N. Reddy - Tata Mc. Graw Hill, NewDelhi.
3. Principles and Practice of Management - L.M Prasad, Sultan Chand & Sons, New Delhi.
4. Principles of Management – G.Murugesan, Laxmi Publications, New Delhi.

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SEMESTER - IV

SKILL BASED ELECTIVE PAPER – III

PROJECT METHODOLOGY

Objectives:

- To provide basic knowledge about the project methodology.
- The student know how to carry out the project work.

UNIT – I

Introduction: Project – Meaning – Features – Objectives of project – Difference between dissertation and Thesis.

UNIT – II

Identification of project problems – Problems related to Finance, Marketing, HRM, EDP, Banking.

UNIT – III

Review of Literature – Sampling – Selection of sample – Collection of data.

UNIT – IV

Data analysis – Percentage and trend analysis – Numerical evaluation – Justification and interpretation -

UNIT – V

Project Report Writing.

OUTCOMES:

1. After the successful completion of the course the students come to know to carry out the project work.
2. Identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirement in consultation with stake holders.

TEXT BOOK:

1. Project Methodology – Senthilkumar.K&Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, GouravGarg – New age international publishers, New Delhi.

REFERENCE BOOKS:

1. Project Management – K.Nagarajan, New age international publishers, New Delhi.
2. Elements of project management - K.Nagarajan, New age international publishers, New Delhi.
3. A Guide to projects – Dr. R. Ravilochanan, Margham publications, Chennai.

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SEMESTER - IV

SKILL BASED ELECTIVE PAPER – IV

FUNDS MANAGEMENT

Objectives:

- To provide a strong foundation to the students 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.

UNIT – II

Management of Working Capital: Approaches to Working Capital - financing and investment – Working capital policy. Financing of Working Capital – Sources and Conditions.

UNIT – III

Cash Management: Meaning – Objectives - Planning – Cash forecasting methods – Managing cash flows – Optimum cash balance determination – Categories of cash flows. – Cash budget.

UNIT – IV

Receivables Management: Boost up sales volume - Credit Policy – Credit policy variables – Steps in granting credit – Control of receivables – Factoring.

UNIT – V

Inventory Management: Nature and need for inventory – Objectives of inventory management – Meaning of inventory control – Inventory control techniques – Types of inventories.

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

Course outcomes:

On the successful completion of the course, students will be able to understand basic and scope of funds management.

TEXT BOOK:

1. Prasana Chandra: Financial Management (Theory and Practice)- Tata Magraw Hill publications – New Delhi.
2. Maheswari, S.N - Principles and Practice of Financial Management, Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

3. Financial Management, Ravi M. Kishore - Taxman Pub., N. Delhi,
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 Delhi.

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SEMESTER – III

NON MAJOR ELECTIVE COURSE - I

MARKETING

Objectives:

- To acquire basic knowledge about the marketing principles, trends in marketing and to impart necessary skills in the field of sales promotion.

UNIT – I

Definition and Meaning of Marketing – Modern Concept of Marketing.

UNIT – II

Marketing Functions – Buying – Selling – Assembling – Transportation – Warehousing
Channel of distribution.

UNIT – III

Marketing Functions – Financing-Risk bearing – Standardisation – Grading – MIS.

UNIT – IV

Product Planning and Development – Introduction of a new Product – Product Life Cycle.

UNIT – V

Sales promotion and Advertisement.

COURSE OUTCOMES:

- The students will be able to perceive the concepts of marketing functions of marketing and sales promotion technique.

TEXT BOOK:

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Advertising and Salesmanship – P.Saravanavel Margham Publications, Chennai
2. Marketing Management – Sherlaxhar S.A, Himalaya Publishing Pvt Ltd, Mumbai.
3. Marketing Management – V.S.Ramasamy and Namakumari Macmillan.

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SEMESTER – IV

NON MAJOR ELECTIVE COURSE - II

HUMAN RESOURCE MANAGEMENT

UNIT – I

HRM and HRD Meaning, Definition – Qualities of good HR manager.

UNIT – II

Scope and Importance of HRM & HRD.

UNIT – III

Recruitment Sources - Selection Process

UNIT – IV

Types of Interviews – Employees Training.

UNIT – V

Performance appraisal.

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: A.W. Mondy ad R .M. Noe, Pearson education Delhi.
5. Human Resource Management: G. Dessler and B. Varkkey. Pearson education Delhi.

QUESTION PAPER PATTERN

**QUESTION PAPER PATTERN FOR
THEORY SUBJECTS**

(Including skill based and non-major elective papers)

Time: 3 Hours.

Max. Marks: 75

PART – A (15 x 1 = 15 Marks)

Answer All Questions

(Three questions from each unit)

PART – B (2 x 5 = 10 Marks)

Answer any Two Questions

(One question from each unit)

PART – C (5 x 10 = 50 Marks)

Answer All Questions

(One question from each unit with internal choice)

**QUESTION PAPER PATTERN FOR
ACCOUNTING SUBJECTS**

Time: 3 Hours.

Max. Marks: 75

PART – A (15 x 1 = 15 Marks)

Answer All Questions

(Three questions from each unit)

Out of 15 Questions – 5 Theory and 10 Problems

PART – B (2 x 5 = 10 Marks)

Answer any Two Questions

(One question from each unit)

Out of 5 Questions – All the 5 Questions are problem

PART – C (5 x 10 = 50 Marks)

Answer All Questions

(One question from each unit with internal choice)

Out of 5 Questions – 1 Theory and 4 Problems

**QUESTION PAPER PATTERN FOR
INCOME TAX LAW AND PRACTICE**

Time: 3 Hours.

Max. Marks: 75

PART – A (15 x 1 = 15 Marks)

Answer All Questions

(Three questions from each unit)

Out of 15 Questions – 5 Theory and 10 Problems

PART – B (2 x 5 = 10 Marks)

Answer any Two Questions

(One question from each unit)

Out of 5 Questions – All the 5 Questions are problem

PART – C (5 x 10 = 50 Marks)

Answer All Questions

(One question from each unit with internal choice)

Out of 5 Questions – 1 Theory and 4 Problems

QUESTION PAPER PATTERN FOR STATISTICS

Time: 3 Hours.

Max. Marks: 75

PART – A (15 x 1 = 15 Marks)

Answer All Questions

(Three questions from each unit)

Out of 15 Questions – 5 Theory and 10 Problems

PART – B (2 x 5 = 10 Marks)

Answer any Two Questions

(One question from each unit)

Out of 5 Questions – All the 5 Questions are problem

PART – C (5 x 10 = 50 Marks)

Answer All Questions

(One question from each unit with internal choice)

Out of 5 Questions – 1 Theory and 4 Problems