

# PERIYAR UNIVERSITY

SALEM – 636011

## **DEGREE OF BACHELOR OF COMMERCE**

*CHOICE BASED CREDIT SYSTEM*

*Syllabus for*

**B. COM. (PROFESSIONAL ACCOUNTING)**

**(SEMESTER PATTERN)**

**(For Candidates admitted in the College affiliated to Periyar  
University from 2022 - 2023 onwards)**

**REGULATIONS FOR UNDERGRADUATE DEGREE COURSES**  
**IN COMMERCE**  
**CBCS PATTERN**

**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**

Candidates seeking admission to the first year B.Com (Professional Accounting) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

## **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)**

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

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

**Table – 1 (B)**

<b>S.No.</b>	<b>For Theory - UG Courses</b>	<b>Distribution of Marks</b>
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)**

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



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

**Table – 2(B)**

<b>S.No.</b>	<b>For Theory - UG Courses</b>	<b>Distribution of Marks</b>
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**

<b>S.No.</b>	<b>Subject</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non – Major Electives – 3 <sup>rd</sup> 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)**

<b>RANGE OF MARKS</b>	<b>GRADE POINTS</b>	<b>LETTER GRADE</b>	<b>DESCRIPTION</b>
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:**

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

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**

<b>CGPA</b>	<b>GRADE</b>
9.5 – 10.0	<b>O+</b>
9.0 and above but below 9.5	<b>O</b>
8.5 and above but below 9.0	<b>D++</b>
8.0 and above but below 8.5	<b>D+</b>
7.5 and above but below 8.0	<b>D</b>
7.0 and above but below 7.5	<b>A++</b>
6.5 and above but below 7.0	<b>A+</b>
6.0 and above but below 6.5	<b>A</b>
5.5 and above but below 6.0	<b>B+</b>
5.0 and above but below 5.5	<b>B</b>
4.5 and above but below 5.0	<b>C+</b>
4.0 and above but below 4.5	<b>C</b>
0.0 and above but below 4.0	<b>U</b>

**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**

<b>CGAP</b>	<b>GRADE</b>	<b>CLASSIFICATION OF FINAL RESULTS</b>
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**

<b>Maximum 75 Marks – wherever applicable</b>			
<b>Section A</b>	Multiple Choice Questions	15*1=15	15 questions – 3 each from every unit
<b>Section B</b>	Short answer questions of either / or type (like 1.a or b)	2*5=10	2 questions – 1 each from every unit
<b>Section C</b>	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.

## B.COM (PA)

### PROGRAMME EDUCATIONAL OBJECTIVES

1. To equip the students to get the lacerative Employment Opportunity in Banking and Insurance Sectors.
2. To Generate Self Employment Opportunities in the field of Insurance counseling and reaching banking services to the rural segments.
3. To fetch profitable actuarial practices through research at gross root level.
4. To make students get prepared for higher studies in the field of Banking and Insurance.

### PROGRAMME SPECIFIC OUTCOMES

PSO NUMBER	PSO STATEMENT	KNOWLEDGE LEVEL
PSO1	1. Industry Association in developing and promoting financial products that best suits the residence of this region.	K6
PSO2	2.Ability to investigate the reasons for superior / inferior performance of banks and insurance companies in rural settings	K4
PSO3	3. Expertise in appraising the behavior of customer towards Banking and insurance products	K4

### PO and Knowledge level

PO	Programme Outcome	Knowledge Level
1	<i>Disciplinary knowledge:</i> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<i>Communication Skills:</i> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	K1

3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6
7	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.	K6
8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence	K4



	and experiences from an open-minded and reasoned perspective.	
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

**COURSE PATTERN**  
**B.COM Professional Accounting**  
**(WITH EFFECT FROM 2020-2021 ONWARDS)**

SEM	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – I</b>								
I		Languages	Tamil or anyone of the modern or Classical Language – I	5	3	25	75	100
		Languages	Communicative English I	5	3	25	75	100
		Core-1	Principles of Accountancy - I	6	5	25	75	100
		Core-2	Introduction to Information Technology	4	5	25	75	100
		Allied – 1	Mathematics for Business	4	4	25	75	100
		Practical	Computer Applications Practical -I (MS Office)	4	3	25	75	100
		CORE III	Professional English for Commerce and Management - I	4	4	25	70	100
		IV	Value Education	2	2	25	75	100
	Total			34	29	200	595	800
<b>SEMESTER – II</b>								
II		Languages	Language-II	6	3	25	75	100
		Languages	English-II Communicative English	4	3	25	75	100
		NMSDC	Language Proficiency for Employability – Effective English	2	2	25	75	100
		Core – 3	Mercantile Law	6	4	25	75	100
		Allied – II	Statistics for Business	4	4	25	75	100
		Practical	Computer Application Practical Tally and Internet	4	2	25	75	100
		CORE VI	Professional English for Commerce and Management -II	4	4	25	75	100
	IV	EVS	Environmental Studies	2	2	25	75	100
	Total			32	24	200	600	800

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – III</b>								
I		Language	Tamil III	6	3	25	75	100
III		Core – 4	Industrial Law	3	3	25	75	100
		Core – 5	Strategic Management	4	4	25	75	100
		Core – 6	Cost Accounting	4	4	25	75	100
		Core - 7	Business Valuation Management	4	4	25	75	100
		Allied – 3	Managerial Economics	3	4	25	75	100
		SBEC - 1	Principles of Marketing	2	2	25	75	100
		NMEC-1	Women’s Rights	2	2	25	75	100
IV		NMSDC	Digital Skills for Employability – Microsoft Office Essentials	2	2	25	75	100
		Total		30	28	200	600	800
	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - IV</b>								
I		Language	Tamil IV	6	3	25	75	100
IV		Core – 8	Advanced Accounting-I	5	5	25	75	100
		Core – 9	Management Accounting	5	4	25	75	100
		Core – 10	Executive Business Communication	3	4	25	75	100
		Core - 11	Company Law	3	4	25	75	100
		Allied – 4	Principles of Management	2	4	25	75	100
		NMSDC	Employability Skills –Microsoft	2	2	25	75	100
		SBEC - II	In-plant Training	2	2	25	75	100
		NMEC – II	General Awareness	2	2	25	75	100
			Internship ***	-	-	-	-	-
		Total		30	30	225	675	900
		Total						

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - V</b>								
V		Core –12	Advanced Accounting-II	6	5	25	75	100
		Core – 13	Auditing and Assurance- I	5	4	25	75	100
		Core – 14	Principles of Auditing	5	4	25	75	100
		Core – 15	Direct Tax-I	4	3	25	75	100
		Core – 16	Banking and insurance law	4	2	25	75	100
		Elective:1	Financial Management/ Entrepreneurial Development/ Micro Finance/ Business Finance	4	2	25	75	100
IV		NMSDC	Accounting and Trading Essentials for Employability – Banking, Lending and NBFC Products and Services – 1	2	2	25	75	100
		Total		30	22	150	450	600
VI	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER-VI</b>								
		Core –17	Corporate Accounting	5	5	25	75	100
		Core – 18	Auditing and Assurance-II	5	5	25	75	100
		Core – 19	Customs Duty and Goods and Services Tax	6	5	25	75	100
		Core – 20	Cyber Law	4	3	25	75	100
		Core – 21	Direct Tax-II	4	2	25	75	100
		Elective - NMSDC	Digital Banking Logistics and Audit Essentials for Employability (Fintech Course 1)	2	2	25	75	100
		Elective:2	Brand Management/ Supply Chain Management/ Investment Management/ Financial Markets	4	2	25	75	100
		Extension activities			1			
		<b>GRAND TOTAL</b>			<b>157</b>	<b>1150</b>	<b>3445</b>	<b>4600</b>

\*\*\*The students should undergo compulsory 2 weeks internship programs during the IV semester vacation. At the end of the program, students should submit the report.

**V SEM-ELECTIVES:**

Financial Management
Entrepreneurial Development
Micro Finance
Business Finance

**VI SEM-ELECTIVES:**

Brand Management
Supply Chain Management
Investment Management
Financial Markets

## **B.COM. (Professional Accounting)**

### **SEMESTER –I**

#### **PRINCIPLES OF ACCOUNTANCY – I**

##### **OBJECTIVES**

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

##### **UNIT –I**

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

##### **UNIT – II**

Final accounts of a sole trader with adjustments – Errors and rectification

##### **UNIT – III**

Bill of exchange- Accommodation bills – Average due date – Account current.

##### **UNIT – IV**

Accounting for consignments and Joint ventures

##### **UNIT – V**

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

**Note :** Distribution of Marks between problems and theory shall be 80% and 20%.

##### **BOOKS FOR REFERENCE**

- N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
- T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
- R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons
- T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
- K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
- S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
- A.Murthy -Financial Accounting – Margham Publishers
- P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.

# **B.COM. (Professional Accounting)**

## **SEMESTER-I**

### **INTRODUCTION TO INFORMATION TECHNOLOGY**

#### **Unit - I**

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

#### **Unit – II**

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

#### **Unit - III**

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

#### **Unit - IV**

Operating systems: Dos, windows, UNIX, windows NT, windows98 – E-commerce. Internet- Extranet- E.mail and its uses-world wide websites-mobile computers.

#### **Unit -V**

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

#### **BOOKS FOR REFERENCE**

- Computer and common sense-Roger Hunt and John Shellery
- Using Micro Computers- Brightman and Dimsdale
- P.c.Software made simple-R.K.Taxali
- Introduction to computers-Alexis Leon and Mathews Leon

## **B.COM. (Professional Accounting)**

### **SEMESTER-I**

#### **MATHEMATICS FOR BUSINESS**

##### **UNIT – I**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

##### **UNIT – II**

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

##### **UNIT – III**

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

##### **UNIT – IV**

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

##### **UNIT – V**

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

##### **Books for Reference:**

- Navanitham, P.A., "Business Mathematics & Statistics" Jai Publishers, Trichy-21
- Sundaresan and Jayaseelan, "Introduction to Business Mathematics", Sultan chand Co& Ltd, Newdelhi
- Sanchetti, D.C and Kapoor, V.K., "Business Mathematics" , Sultan chand Co& Ltd, Newdelhi
- G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book Business Mathematics- Himalaya Publishing House.



## **B.COM. (Professional Accounting)**

### **SEMESTER-I**

#### **COMPUTER APPLICATION**

##### **PRACTICALS - I I - MS WORD**

- Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
- Prepare an invitation for the college function using Text boxes and clip parts.
- Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
- Prepare a Shareholders meeting letter for 10 members using mail merge operation.
- Prepare Bio-Data by using Wizard/ Templates.

##### **II - MS EXCEL**

- Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
- Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

### **III - MS POWERPOINT**

- Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
- Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
- Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
- Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
- Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

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# **B.COM. (Professional Accounting)**

## **SEMESTER-II**

### **MERCANTILE LAW**

#### **Unit I**

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.

#### **Unit II**

Other essentials elements of a valid contract.

#### **Unit III**

Performance of contract and Breach of contract

#### **Unit IV**

The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights

#### **Unit V**

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm

#### **BOOKS FOR REFERENCE:**

- Business Law N.D.Kapoor Sultan Chand Fifth edition 2007
- Business Law R.S.N.Pillai & Bhagavathi S.Chand Reprint 2009
- Business Law P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007
- Elements of Commercial Law N.D.Kapoor S.Chand Reprint 2008
- Elements of Mercantile Law N.D.Kapoor S.Chand 29th revised edition reprint 2008
- Mercantile Law for CA Common Proficiency P C Tulsian Tata McGraw Hill Publishing co Ltd

# **B.COM. (Professional Accounting)**

## **SEMESTER-II**

### **STATISTICS FOR BUSINESS**

#### **UNIT I:**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

#### **UNIT II :**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

#### **UNIT III :**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

#### **UNIT IV :**

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

#### **UNIT V :**

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

#### **Books Recommended:**

- Statistical Methods by S.P. Gupta
- Business Mathematics and Statistics by P. Navaneetham
- Statistics by R.S.N. Pillai and V. Bagavathi
- Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
- Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden

## **B.COM. (Professional Accounting)**

### **SEMESTER-II**

#### **COMPUTER APPLICATION – PRACTICALS**

##### **II – TALLY AND INTERNET**

- Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
- Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
- Create an e-mail id and check the mail inbox.
- Learn how to use search engines and visit yahoo.com, rediff.com, hotmail.com and google.com
- Visit your University and college websites and collect the relevant data.

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## **B.COM. (Professional Accounting)**

### **SEMESTER – III INDUSTRIAL LAW**

#### **Unit I**

Factories Act, 1948

#### **Unit II**

Workmen's compensation Act, 1923

#### **Unit III**

The Payment of Bonus Act, 1965

#### **Unit IV**

The Employees Provident Fund and Miscellaneous Provisions Act, 1952

#### **Unit V**

The Payment of Gratuity Act, 1972

#### **BOOKS FOR REFERENCE:**

- A textbook of Mercantile Law P.P.S. Gonga S.Chand 2015
- Business and Corporate Law C.C.Bansal Excel Books 2007
- Mercantile Law M.C.Kuchhal Vikas publishing house 6th edition 4threprint
- Elements of Industrial Law N.D.Kapoor Sultan chand & sons Reprint 2016

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## **B.COM. (Professional Accounting)**

### **SEMESTER-III**

## **STRATEGIC MANAGEMENT**

### **Unit I**

Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations

### **Unit II**

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

### **Unit III**

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy

### **Unit IV**

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges.

### **Unit V**

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

### **BOOKS FOR REFERENCE:**

- Book Name Author Name Publisher Year & Edition Business Policy and Strategic Management P. Subbha Rao Himalaya Publishing House Reprint 2013
- Strategic Management Text and Cases VSP Rao & V.Harikrishna Excel Books 1st edition 2010
- Quality Management Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine Tata McGraw Hill Publishing co Ltd 3rd edition 2009
- Business Policy and Strategic Management Azhar Kazmi Tata McGraw Hill Publishing co Ltd 7th reprint 2004 Quality Management K.Shridara Bhatt Himalaya 1st edition 2014.

## **B.COM. (Professional Accounting)**

### **SEMESTER-III**

#### **COST ACCOUNTNG**

##### **UNIT I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

##### **UNIT II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

##### **UNIT III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

##### **UNIT IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

##### **UNIT V**

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.  
NOTE : Distribution of marks : Theory 40% and Problems 60%

##### **Books for Reference:**

- S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2018
- R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2014
- S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
- V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
- M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

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## **B.COM. (Professional Accounting)**

### **SEMESTER-III**

#### **BUSINESS VALUATION MANAGEMENT**

##### **UNIT I**

Principles and techniques of valuation - Asset valuation-Earnings valuation - Cash flow valuation - Other valuation basis- Efficient market hypothesis - Impact of changing capital structure on the market value of the company - Priorities of different stakeholders in terms of business valuation.

##### **UNIT II**

Mergers and Acquisitions - The strengths and weaknesses of various valuation method

##### **UNIT III**

Valuation of Assets and Liabilities: Valuation of fixed assets - Valuation of investments - Valuation of options – Economic Value Models

##### **UNIT IV**

Valuation of intangibles and accounting standards - Forms of intellectual property and methods of valuation - patents and copyrights

##### **UNIT V**

Valuation of goodwill – Valuation of Shares - Valuation of brands - Valuation of real estate Note: The syllabus will have 40% Theory and 60% problems.

##### **TEXT BOOKS**

1. Robert F. Reilly and Robert P. Schweihs, Handbook of Business Valuation and Intellectual Property Analysis, Published McGraw-Hill. ( 2004)

##### **REFERENCE BOOKS**

- Gupta, G.C, Valuation of Immovable Properties, Bharat Law House, New Delhi.
- Banerjee, D.N Principles and Practice of Valuation, ELH, Calcutta.(2005)

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## **B.COM. (Professional Accounting)**

### **SEMESTER-III**

## **MANAGERIAL ECONOMICS**

### **UNIT-I**

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory– Divisions – Goals of a firm.

### **UNIT-II**

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

### **UNIT-III**

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

### **UNIT-IV**

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

### **UNIT-V**

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monophony, Duopoly, Duopoly and Oligopoly.

### **Books for Reference:**

- R.L.Varshney and K.L.Maheshwari----Managerial Economics--- Sulthan Chand and Sons
- Alak Gosh and Biswanath Gosh----Managerial Economics--- Kalyani Publications
- D.Gopalakrishna----Managerial Economics--- Himalaya Publishing House
- S.Sankaran---- Managerial Economics --- Margham Publications
- M.L.Seth ----- Principles of Economics

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## **B.COM. (Professional Accounting)**

### **SEMESTER – III PRINCIPLES OF MARKETING**

#### **UNIT I**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing

#### **UNIT II**

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

#### **UNIT III**

Consumer behaviour-Market segmentation – Customer Relations Marketing

#### **UNIT IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

#### **UNIT V**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

#### **BOOKS FOR REFERENCE**

- Marketing Management - Rajan Sexena
- Principles of Marketing - Philip Kotler & Gary Armstrong
- Marketing Management - V.S. Ramasamy and Namakumari
- Marketing - William G. Zikmund & Michael D’Amico
- Marketing - R.S.N. Pillai & Bagavathi

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# **B.COM. (Professional Accounting)**

## **SEMESTER – IV**

### **ADVANCED ACCOUNTING –I**

#### **UNIT I**

Depreciation – Methods - Reserves and provisions.

#### **UNIT II**

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

#### **UNIT III**

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

#### **UNIT IV**

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

#### **UNIT V**

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray - Piecemeal Distribution - Sale to a company.

Note: 20% Marks for theory and 80 % marks for problem.

#### **BOOKS FOR REFERENCE**

- Jain and Narang : Advanced Accounting
- T.S. Grewal : Advanced Accounting
- M.C Shukla : Advanced Accounting
- T.S.Reddy & A.Murthy : Financial Accounting
- Gupta.R.L& Radhasamy.M : Advanced Accounting

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## **B.COM. (Professional Accounting)**

### **SEMESTER-IV**

#### **MANAGEMENT ACCOUNTING**

##### **UNIT I**

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

##### **UNIT II**

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

##### **UNIT III**

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

##### **UNIT IV**

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

##### **UNIT V**

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

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

##### **Books for Reference:**

- Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
- Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi, 2006.
- S.P. Jain and KL. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
- S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House.

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# **B.COM. (Professional Accounting)**

## **SEMESTER-IV**

### **EXECUTIVE: BUSINESS COMMUNICATION**

#### **Unit - I**

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

#### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

#### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

#### **Books for Reference:**

- Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2012.
- Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2013.
- Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company ,2003.
- Madhukar.Rk Business communication
- Raghunathan V.S, Santhanam.V Business Communication

## **B.COM. (Professional Accounting)**

### **SEMESTER-IV**

#### **COMPANY LAW**

##### **Unit – I**

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

##### **Unit - II**

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

##### **Unit - III**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

##### **Unit - IV**

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

##### **Unit - V**

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

##### **Books for Reference:**

- N.D.Kapoor, “Company Law” Sultan Chand & Sons, New Delhi 2016.
- Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi
- Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.
- Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
- Singh Avtar, “ Company Law”, Eastern Book Co., Lucknow

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# **B.COM. (Professional Accounting)**

## **SEMESTER-IV**

### **PRINCIPLES OF MANAGEMENT**

#### **Unit I**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

#### **Unit II**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

#### **Unit III**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

#### **Unit IV**

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

#### **Unit V**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

#### **Books for Reference:**

- Principles of Management - Koontz and O'Donald
- Business Management - Dinkar – Pagare
- The Principles of Management - Rustom S. Davan
- Business Organization and Management - Y. K. Bhushan
- Business Management – Chatterjee



## **B.COM. (Professional Accounting)**

### **SEMESTER-V**

#### **ADVANCED ACCOUNTING – II**

##### **Unit I**

Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms

##### **Unit II**

Admission, retirement and death of a partner including treatment of goodwill

##### **Unit III**

Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms

##### **Unit IV**

Conversion into a company and Sale to a company

##### **Unit V**

Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs. AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.

##### **Books for Reference:**

- S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- D r. M.A. Arulnandam, & Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publication, New Delhi 2013.
- Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
- Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2018.

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## **B.COM. (Professional Accounting)**

### **SEMESTER-V**

#### **AUDITING AND ASSURANCE –I**

##### **Unit I**

Auditing Concepts – Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditors Independence, Relationship of auditing with other disciplines. Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

##### **Unit II**

Auditing engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

##### **Unit III**

Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation Re – computation, Analytical review techniques, Representation by management. Internal control – Elements of Internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

##### **Unit IV**

Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment. Audit Sampling – Types of sampling, Test checking, Techniques of test checks. Analytical review procedures.

##### **Unit V**

Analytical review procedures. Audit of payments – General considerations, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.

#### **BOOKS FOR REFERENCE:**

1. Principles of Auditing Dinkar Pagare S chand &co Ltd Reprint 2012.
2. Practical Auditing RavinderKumar, Virendar Sharma Prentice Hall of India Reprint 2011.
3. Practical Auditing B.N.Tandon, S.Sudharsanam S chand &co Ltd Reprint 2010.
4. Auditing Pradeep Kumar Kalyani Publishers Reprint 2010.
5. Principles & Practice of Auditing V.H.Kishnadwala, N.H. Kishnadwala S chand &co Ltd Reprint 2005

# **B.COM. (Professional Accounting)**

## **SEMESTER-V**

### **PRINCIPLES OF AUDITING**

#### **Unit – I**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

#### **Unit – II**

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

#### **Unit – III**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

#### **Unit – IV**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

#### **Unit V**

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

#### **Books for Reference:**

- B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd
- F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
- Spicer and Pegler, “Auditing: Khatalia’s Auditing” Kamal Gupta, “Auditing “ , Tata Mcgriall Publications

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## **B.COM. (Professional Accounting)**

### **SEMESTER-V**

#### **DIRECT TAXES -I**

##### **Unit I**

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

##### **Unit II**

Income from salary – Income from House Property

##### **Unit III**

Income from Business or Profession

##### **Unit IV**

Income from Capital Gains – Income from other sources

##### **Unit V**

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

##### **Books for Reference**

- Gaur and Narang, “ Income Tax Law and Practice” Kalyani Publishers, New Delhi
- Dr. HC.Mehrotra, “ Income Tax Law and Accounts” Sahithya Bhavan publishers
- Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
- V.S.Datey, “Indirect Taxes”, Taxman Publications (P) Ltd., New Delhi 2014
- Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi.
- R.L.Gupta V.K.Gupta, “Indirect Tax”

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# **B.COM. (Professional Accounting)**

## **SEMESTER-V**

### **BANKING AND INSURANCE LAW**

#### **Unit – I**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

#### **Unit – II**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

#### **Unit – III**

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

#### **Unit – IV**

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

#### **Unit – V**

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

#### **Books for Reference:**

- Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
- Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House.
- M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd.
- B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.

## **B.COM. (Professional Accounting)**

### **SEMESTER-VI**

#### **CORPORATE ACCOUNTING**

##### **Unit - I**

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

##### **Unit - II**

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

##### **Unit – III**

Final Accounts of Companies - Calculation of Managerial Remuneration.

##### **Unit - IV**

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

##### **Unit - V**

Liquidation of Companies - Statement of Affairs -Deficiency a/c. NOTE Distribution of Marks : Theory - 20% Problems - 80%

##### **Books for Reference:**

- S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Dr. M.A Arulanandam & Dr.K.S Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi- 2003.
- Gupta R.L. & Radhaswamy M., Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
- Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2018.

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## **B.COM. (Professional Accounting)**

### **SEMESTER-VI AUDITING AND ASSURANCE –II**

#### **Unit I**

Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts.A-30 – Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

#### **Unit II**

Audit of Sales - Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns. Audit of Suppliers ledger and the debtor's ledger – Self balancing and the sectional balancing system, Total or control accounts Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off bad debts

#### **Unit III**

Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities

#### **Unit IV**

Company Audit – Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act ,1956.Audit Report- Qualifications , Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

#### **Unit V**

Special points in audit of different types of undertakings, ie.,Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.

#### **BOOKS FOR REFERENCE:**

- Principles of Auditing Dinkar Pagare S chand &co Ltd Reprint 2014.
- Practical Auditing RavinderKumar, Virendar Sharma Prentice Hall of India Reprint 2010.
- Practical AuditingB.N.Tandon, S.Sudharsanam S chand &co Ltd Reprint 2012.
- Auditing Pradeep Kumar Kalyani Publishers Reprint 2006
- Principles & Practice of Auditing V.H.Kishnadwala, N.H. Kishnadwala S chand &co Ltd Reprint 2009.

## **B.COM. (Professional Accounting)**

### **SEMESTER-VI**

#### **CUSTOMS DUTY AND GOODS AND SERVICES TAX**

##### **UNIT - I:**

Tax system - canons of taxation - Indian tax system – Indirect Tax review and New GST Policy introductory remarks.

##### **UNIT - II:**

Customs duty – basic concepts – types – valuation – customs procedure, import and export procedure – powers of officers – levy and exemption – penalties and offences – Export promotion scheme, EOU – SEZ – Duty drawback.

##### **UNIT III**

Meaning of GST – Salient features of GST – Constitutional amendments - subsuming of taxes – benefits of implementing GST (Dual Model) – Structure of GST: Central GST – State GST – Integrated GST – Union Territory GST.

##### **UNIT IV**

Supply of goods and Services: Meaning of supply – Place of supply – principal of supply – composite supply – mixed supply – outward supply – exempt supply. Registration under GST: Procedure for registration – compulsory registration – deemed registration – Exemption from GST registration.

##### **UNIT V**

Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedure relating to levy (IGST). Returns filing procedures under GST: Payment procedure under GST - Input tax credit – Outcome of GST LEARNING OUTCOMES On successful completion of this course, the students gain an effective understanding of the latest GST law.

##### **TEXT BOOKS**

- Gurukripa (2017) – “GST SELF LEARNING”, Gurukripa Publications. Chennai
- MonishBhalla (2015) – Commercial GST – The Game Changer – Commercial Law Publishers (India) Pvt. Ltd, New Delhi.

##### **REFERENCE BOOKS:**

- S.S. Gupta (2017) – GST – Laws and Practice, Taxman’s Publications, New Delhi.
- V. Balachandran “Indirect Taxation” Sultan Chand & Kalyani Publishers, 16th edition, 2014.
- R. Radhakrishnan “ Indirect Taxation”, Kalyani Publishers, 2013
- Dr.Radha and Dr.Parameswaran, “Business Taxation”, Prasanna Publishers, Chennai, 2015.
- Dr.Radha and Dr.Parameswaran, “Indirect Taxation” Prasanna Publishers, Chennai, 2013



# **B.COM. (Professional Accounting)**

## **SEMESTER-VI**

### **CYBER LAW**

#### **Unit I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

#### **Unit II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

#### **Unit III**

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code1860.

#### **Unit IV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

#### **Unit V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

#### **Book for Reference:**

- The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

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## **B.COM. (Professional Accounting)**

### **SEMESTER-VI**

#### **DIRECT TAXES-II**

##### **Unit I**

Assessment of HUF, Firms.

##### **UnitII**

Assessment of AOP and Companies

##### **Unit III**

Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.

##### **Unit IV**

Appeals and Provisions, Penalties and Prosecution.

##### **Unit V**

Wealth Tax.

##### **Books for References:**

- Government of India, Income Tax Manual Dr.H.C.Mehrotra
- Income Tax Law and Practice. Dr.Bhagawathi Prasad,
- Law & Practice of Income Tax India. Dinakar Pagare,
- Law & Practice of Income Tax. Lal, B.B.
- Income Tax Law & Practice. Dr.Vinod K.Singhanian, Taxmen's Direct Taxed Law & Practice.

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# **B.COM. (Professional Accounting)**

## **SEMESTER-V**

### **FINANCIAL MANAGEMENT**

#### **Unit I**

Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

#### **Unit II**

Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

#### **Unit III**

Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

#### **Unit IV**

Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

#### **Unit V**

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and CAPM.

#### **Text Books**

- S N Maheshwari, Financial Management Principles and Practice.
- Khan and Jain, Financial Management.
- Sharma and Sashi Gupta, Financial Management.
- IM Pandey, Financial Management.
- James C. Vanhorne, Financial Management.

## **B.COM. (Professional Accounting)**

### **SEMESTER-V**

#### **ENTREPRENEURIAL DEVELOPMENT**

##### **Unit – I**

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

##### **Unit – II**

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

##### **Unit – III**

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

##### **Unit – IV**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

##### **Unit – V**

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

##### **Books for Reference:**

- Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
- Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
- Entrepreneurial Development – S.S.Khanka
- Entrepreneurial Development – P.Saravanel
- Entrepreneurial Development – S.G.Bhanushali
- Entrepreneurial Development – Dr.N.Ramu

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# **B.COM. (Professional Accounting)**

## **SEMESTER-V**

### **MICRO FINANCE**

#### **Unit 1:**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

#### **Unit II:**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

#### **Unit III:**

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

#### **Unit IV:**

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises

#### **Unit V:**

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

## **Books and References:**

- Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
- Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.
- Malcolm Harper, “Practical Microfinance” training Guide for South Asia, Vistaar Publication, New Delhi.2003.
- C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing)
- Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008
- The following websites are recommended for a variety of materials and news about MF <http://www.microfinancegateway.org/>Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.
- <http://www.mixmarket.org/MIX> Market provides financial information on microfinance institutions.
- <http://www.uncdf.org/english/index.php>United Nations Capital Development Fund is the Microfinance arm of the UN.
- <http://www.accion.org/Page.aspx?pid=191>AccionInternational  
<http://bouldermicrofinance.org/>The Boulder Institute of Microfinance

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# **B.COM. (Professional Accounting)**

## **SEMESTER-V**

### **BUSINESS FINANCE**

#### **Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance  
Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance –  
Fundamentals.

#### **Unit – III**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over  
Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock –  
Watered Stock Vs. Over Capitalisation.

#### **Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity –  
Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of  
Capital.

#### **Unit – V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures  
and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning  
– Features – Forms – Merits and Demerits.

#### **Books for Reference:**

- Essentials of Business Finance - R.M. Sri Vatsava
- Financial Management - Saravanavel
- Financial Management - L.Y. Pandey
- Financial Management - S.C. Kuchhal
- Financial Management - M.Y. Khan and Jain

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**B.COM. (Professional Accounting)  
SEMESTER-VI**

**BRAND MANAGEMENT**

**Unit I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

**Unit II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

**Unit III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

**Unit IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

**Unit V**

Brand Strategies: Designing and implementing branding strategies – Case studies

**REFERENCES:**

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
- Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
- Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
- Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
- S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
- Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.



**B.COM. (Professional Accounting)  
SEMESTER-VI**

**SUPPLY CHAIN MANAGEMENT**

**Unit I**

Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

**Unit II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

**Unit III**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

**Unit IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

**Unit V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

**Reference Books:**

- Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
- Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
- R.B. Handfield and E.L. Nichols, Introduction to Supply Chain Management. Prentice Hall, 1999.
- Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2012.

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**B.COM. (Professional Accounting)  
SEMESTER-VI**

**INVESTMENT MANAGEMENT**

**Unit I**

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment- Return and Risk;

**Unit II**

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

**Unit III**

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;

**Unit IV**

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

**Unit V**

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model

### **Suggested Reading:**

- Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
- Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
- Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and Investment Analysis”, John Wiley, New York.
- Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
- Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York
- Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
- Haung, Stanley, S. C. and Randall, Maury, R. (198) “Investment Analysis and Management”, London, Allyn and Bacon, London.
- Lee, Chang F. (1990), “Security Analysis and Portfolio Management”, Scott, Foremen.
- Markowitz, and Harry, M. (), “Mean Variance Analysis in Portfolio Choice and Capital Markets”, Basic Blackwell, London.

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# **B.COM. (Professional Accounting)**

## **SEMESTER-VI**

### **FINANCIAL MARKETS**

#### **Unit – I**

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

#### **Unit – II**

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

#### **Unit – III**

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

#### **Unit – IV**

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

#### **Unit – V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India.

#### **Books for Reference:**

- Essentials of Business Finance - R.M. Sri Vatsava
- Financial Management - Saravanavel
- Financial Management - L.Y. Pandey
- Financial Management - S.C. Kuchhal
- Financial Management - M.Y. Khan and Jain
- Principles of Financial Management - S.N. Maheshwari

## **QUESTION PAPER PATTERN**

**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