GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Velachery Main Road, Velachery, Chennai – 600042.

B.Com (Accounting & Finance)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2016-17 and thereafter)

VISION

To impart value-based quality academia; to equip the students with multi-dimensional talents to face the competitive world in future; to nurture the students to achieve academic excellence embracing holistic and value-based development; to enlighten students by creating multifarious opportunities to kindle their potential and emboldening them to follow their passion

MISSION

- To provide a fostering and inspiring environment to enhance the potential of the students and ensure that the curriculum helps to bridge the gap between industry and academia.

- To prepare students to tackle the challenges in different facets of life through Application- Oriented skill-based practical learning for moulding the students into technically sound accounts, management and taxation professionals.

- To deliver teaching and learning processes with state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship and so on.

- To provide the student with an exposure to self-employment avenues

- To impart skill-based training and incubation facilities to promote entrepreneurship

PROGRAMME OUTCOMES

PO 1: Explain the Fundamentals of Commerce, Accounting and Finance.

PO 2: Apply accounting concepts & theories to enter the work environment with confidence & strength.

PO3: Prioritize&workinsolvingdynamicchallengesofthebusinessenvironment.

PO 4: Summarize the knowledge acquired over the period of study making the learners industry ready with enhanced job skills

PO 5: Develop quantitative aptitude, presentation and analytical skills of the students.

PROGRAMME SPECIFIC OUTCOME

PSO 1: Analyze the financials of business; manage investment portfolios and working capital of business.

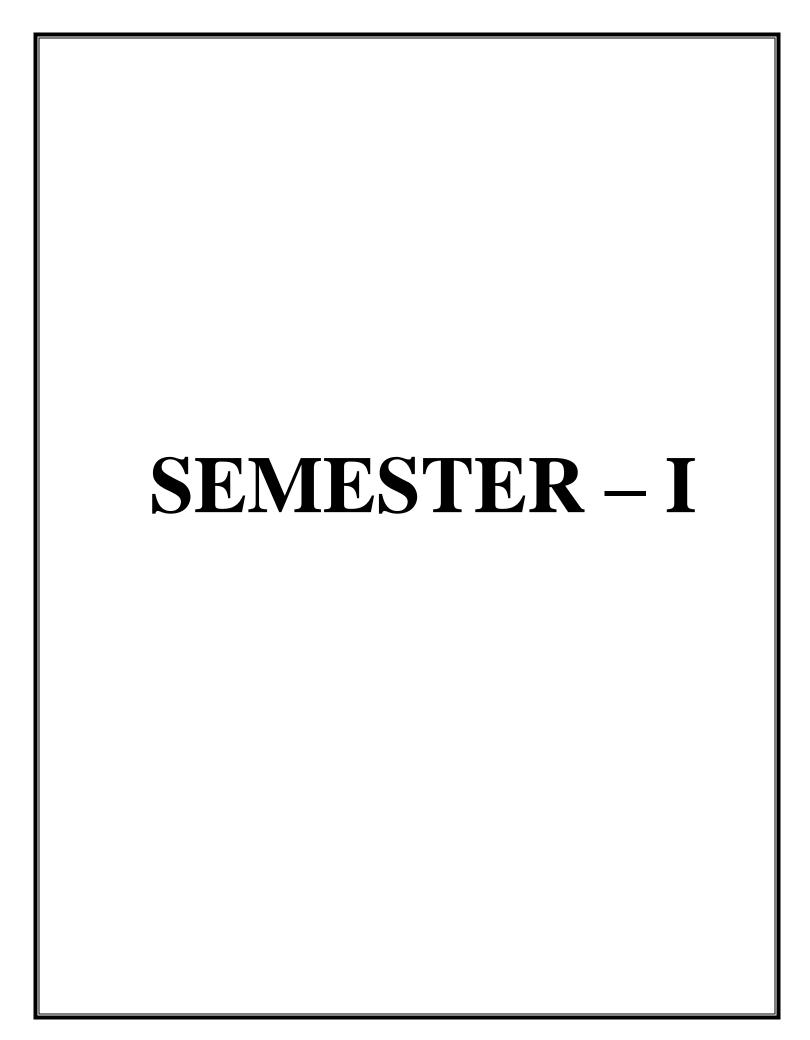PSO 2: Measure National Economic Progress and assess Domestic & Global Trade movements

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)
COURSE STRUCTURE 2016-2019 BATCH

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
I	I	**Language**	Tamil-I	16UTAMF01	3	6	50	50	100
			Sanskrit-I	16USANF01					
			Hindi-I	16UHINF01					
			French-I	16UFREF01					
	II	**English**	English (Incl. Skill based subject)	16UENGF21	3	6	50	50	100
	III	**Core I**	Fundamentals of Accounting	16UCAFCO1	4	5	50	50	100
	III	**Core II**	Principles of Management	16UCAFCO2	4	5	50	50	100
	III	**Allied 1**	Business Maths & Statistics	16UMATA12	5	6	50	50	100
	IV	**1. NME/ Basic/ Advanced Tamil**	Basics of Retail Marketing	16UNME01H	2	2		100	100
			Basic Tamil-I	16UBAT401					
			Advanced Tamil-I	16UADT401					
		2. Skill based subject	Listening and Speaking Skills	16UGSLS01	3	-		100	100
			**Total Credits - 24 / Total Hours Per Week - 30**						
II	I	**Language**	Tamil-II	16UTAMF02	3	6	50	50	100
			Sanskrit-II	16USANF02					
			Hindi-II	16UHINF02					
			French-II	16UFREF02					
	II	**English**	English (Incl. Skill based subject)	16UENGF22	3	6	50	50	100
	III	**Core III**	Business and Corporate Laws	16UCAFC03	4	5	50	50	100
	III	**Core IV**	Advanced Financial Accounting	16UCAFC04	4	5	50	50	100
	III	**Allied II**	Business Maths & Operations Research	16UMATA16	5	6	50	50	100
	IV	**1. NME/ Basic/ Advanced Tamil**	Basics of Business Insurance	16UNME02P	3	-		100	100
			Basic Tamil-II	16UBAT402					
			Advanced Tamil-II	16UADT402					
		2. Soft Skill II	Reading and Writing Skills	16UGSLS02	2	2		100	100
			**Total Credits - 24 / Total Hours Per Week - 30**						
III	III	**Core V**	Banking	16UCAFC05	4	5	50	50	100
		Core VI	Corporate Accounting	16UCAFC06	4	6	50	50	100
		Core VII	Business Communication	16UCAFC07	4	5	50	50	100
		Core VIII	Investment Planning	16UCAFC08	4	6	50	50	100
		Allied III	Practical Auditing	16UCAFA03	5	6	50	50	100
	IV	**Soft Skill III**	Personality Enrichment	16UGSLS03	3	2		100	100
			**Total Credits - 24 / Total Hours Per Week - 30**						

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
IV	III	Core IX	Entrepreneurial Development	16UCAFC09	4	5	50	50	100
		Core X	Financial Services	16UCAFC10	4	5	50	50	100
		Core XI	Business and International Economics	16UCAFC11	4	5	50	50	100
		Core XII	Advanced Corporate Accounting	16UCAFC12	4	5	50	50	100
		Allied IV	Business Taxation	16UCAFC04	5	6	50	50	100
	IV	Soft Skill IV	Computing Skills	16UGSLS04	3	2		100	100
		EVS	Environmental Studies	16UEVS401	2	2		100	100
				**Total Credits - 26 / Total Hours Per Week - 30**					
V	III	Core XIII	Professional Cost Accounting	16UCAFC13	4	6	50	50	100
		Core XIV	Management Accounting	16UCAFC14	4	6	50	50	100
		Core XV	Income Tax Law And Practice – I	16UCAFC15	4	6	50	50	100
		Core XVI	Marketing Management	16UCAFC16	4	5	50	50	100
		Elective – I	Business Policy and Strategic Management	16UCAFE01	5	6	50	50	100
	IV	Value Education	Value Education	16UVED401	2	1		100	100
				Total Credits - 23 / Total Hours Per Week - 30					
VI	III	Core XVII	Advanced Financial Management	16UCAFC17	4	6	50	50	100
		Core XVIII	Income Tax Law And Practice – II	16UCAFC18	4	6	50	50	100
		Core XIX	Project Viva Voce	16UCAFC19	4	6	50	50	100
		Elective – II	Working Capital Management	16UCAFE02	5	6	50	50	100
		Elective – III	Human Resource Management	16UCAFE02	5	6	50	50	100
	V	Extension Activity	Community Service		1	-	-	-	-
				Total Credits - 23 / Total Hours Per Week - 30					
				Grand Total Credits - 144 / Total Hours Per Week – 180					

SEMESTER – I

FUNDAMENTALS OF ACCOUNTING

SUBJECT CODE:16UCAFCO1	THEORY & PROBLEMS	MARKS : 100
SEMESTER : I	CREDITS : 4	TOTAL HOURS : 75

COURSE OBJECTIVE:

- To build the conceptual understanding and get the basic skills in Financial Accounting for the beginners.

UNIT–I: (**12 hours**)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

UNIT–II: (**20 hours**)

Preparation of Final Accounts of a Sole Trading Concern – Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations.

UNIT–III: (**13 hours**)

Classification of errors – Rectification of errors – Preparation of Suspense Account –Bank Reconciliation Statement.

UNIT–IV: (**15 hours**)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method. Insurance claims – Average Clause (Loss of stock).

UNIT–V: (**15 hours**)

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method

REFERENCE BOOKS:

1. R.L.Gupta &V.K.Gupta, Advanced Accounting - Sultan Chand & Sons. NewDelhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers. NewDelhi.
3. T.S. Reddy & A. Murthy, Financial Accounting - Maugham Publications,Chennai.
4. Shukla & Grewal, Advanced Accounting – S Chand New Delhi.
5. P.C. Tulsian – FinancialAccounting
6. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers –NewDelhi.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
	TOTAL			**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	1
	Unit – 2	1	1
	Unit – 3	2	
	Unit – 4	2	1
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit -5		1

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CORE II

PRINCIPLES OF MANAGEMENT

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SUBJECT CODE : 16UCAFCO2	THEORY	MARKS : 100
SEMESTER : I	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (MM), B.Com (ISM), B.Com (BM), B.B.A)

COURSE OBJECTIVE:

- To enable the students to acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making.

UNIT-I: (**15 hours)**

Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

UNIT-II: **(15 Hours)**

Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision –making – Process of Decision – making – Types of Decision.

UNIT-III: **(15 Hours)**

Organizing - Types of Organizations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation - Authority – Delegation – Decentralization – Difference between Authority and Power–Responsibility.

UNIT-IV; **(15 Hours)**

Recruitment – Sources – Selection - Training – Direction – Nature and Purpose. Coordination – Need, Type and Techniques and requisites for excellent Coordination – Controlling – Meaning and Importance –Control Process.

UNIT-V: **(15 Hours)**

Definition of Business ethics - Types of Ethical issues -Role and importance of Business Ethics and Values in Business - Ethics internal - Ethics External - Environment Protection - Responsibilities of Business.

REFERENCE BOOKS:

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – NewDelhi.

2. L.M. Prasad, Principles & Practice of Management - Sultan Chan & Sons -NewDelhi.

3. P.C.Tripathi & P.N Reddy, Principles of Managements -Tata Mc. Graw Hill - NewDelhi.

4. Weihrich and Koontz, Management – A GlobalPerspective

5. N.Premavathy, Principles of Management - Sri Vishnu Publication –Chennai

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions Theory	No. of Questions Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3	1	
	Unit – 4	1	
	Unit -5	1	

ALLIED I
BUSINESS MATHS & STATISTICS

SUBJECT CODE :16UMATA12	THEORY & PROBLEMS	MARKS : 100
SEMESTER : I	CREDITS : 5	TOTAL HOURS: 90

COURSE OBJECTIVES:

- To understand the concepts of ratio, proportion and progression.
- To understand the concept and application of Simple and Compound interest in business.
- To introduce basic concepts of Statistics and understand the Statistical techniques used for business data analysis.

UNIT-I: **(15 hours)**

Algebra–Ratio- Proportion-Arithmetic Progression-Geometric Progression.

UNIT-II: **(15 hours)**

Interest – Simple Interest- Compound Interest- Discount on bills- Annuities- Annuity certain- Annuity due - Immediate Annuity- Annuity Contingent- Perpetual Annuity- Deferred Annuity- Present Value.

UNIT–III: **(25 hours)**

Introduction – Classification and tabulation of statistical data - Diagrammatic and graphical representation of data-Measures of Central tendency–Mean, median and mode–Dispersion , Range, Quartile Deviation, Mean Deviation, Standard Deviation – Measures of Skewness.

UNIT–IV: **(20 hours)**

Correlation – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

UNIT–IV: **(15 hours)**

Time Series Analysis – Index Numbers

REFERENCE BOOKS :

1. Loven Rubin, Kirk Patrik, Quantitative approaches to Management, SultanChand,2004
2. Vohra N.D. - Quantitative Techniques in Management Tata McGraw Hill – NewDelhi
3. Soni R.S. - Business Mathematics – Pitamber Publishinghouse.
4. Navaneetham P. - BusinessMathematics
5. Kapoor V.K. - Business Mathematics, Sultan Chand & Sons, Delhi
6. P.R. Vittal - Business Mathematics
7. Sanchetti D.C. & V.K. Kapoor - BusinessMathematics
8. Statistical Methods – S.P. Gupta, Sultan2000.
9. Statistics-Elhance

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	**Problems**
A	Unit – 1	2	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	2	
	Unit – 5	1	1
B	Unit – 1	2	
	Unit – 2		2
	Unit – 3		1
	Unit – 4	1	
	Unit – 5		2
C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit - 5		

NON – MAJOR ELECTIVE
BASIC OF RETAIL MARKETING

SUBJECT CODE :16UNME01H	THEORY	MARKS : 100
SEMESTER : I	CREDITS : 2	TOTAL HOURS : 30

(Common to B.B.A)

COURSE OBJECTIVE:

1. To expose the students to various trends in retail business.
2. To provide the basic understanding of a broad set of specialized activities and techniques in managerial retail business.
3. To motivate the students to take up retailing business as a career.

Unit–I: (6 hours)

Retailing-Definition-Retail marketing – Growth of organized retailing in India – Importance of Retailing

Unit-II: (6 hours)

Functions of Retailing – Characteristics of Retailing –Types of Retailing – Store Retailing – Non store Retailing.

Unit–III: (6 hours)

Retail Location Factors – Branding in Retailing – Private Labelling – Franchising concept.

Unit–IV: (6 hours)

Communication tools used in retailing – sales promotion, E- Retailing – Window Display.

Unit–V: (6 hours)

Supply Chain Management – Definition – Importance – Role of information technology in Retailing.

REFERENCE BOOKS :

1. Gilbert Pearson, Retail Marketing Education Asia ,2001
2. Vedamani Gibson , Retail Marketing Jaico Publishing House New Delhi –2000
3. Herman & Evans Retail Management Phi , New Delhi-2001
4. Michael Levy and Barton AWeitz, Retail Management Tata Mc, Graw hill, NewDelhi-2001
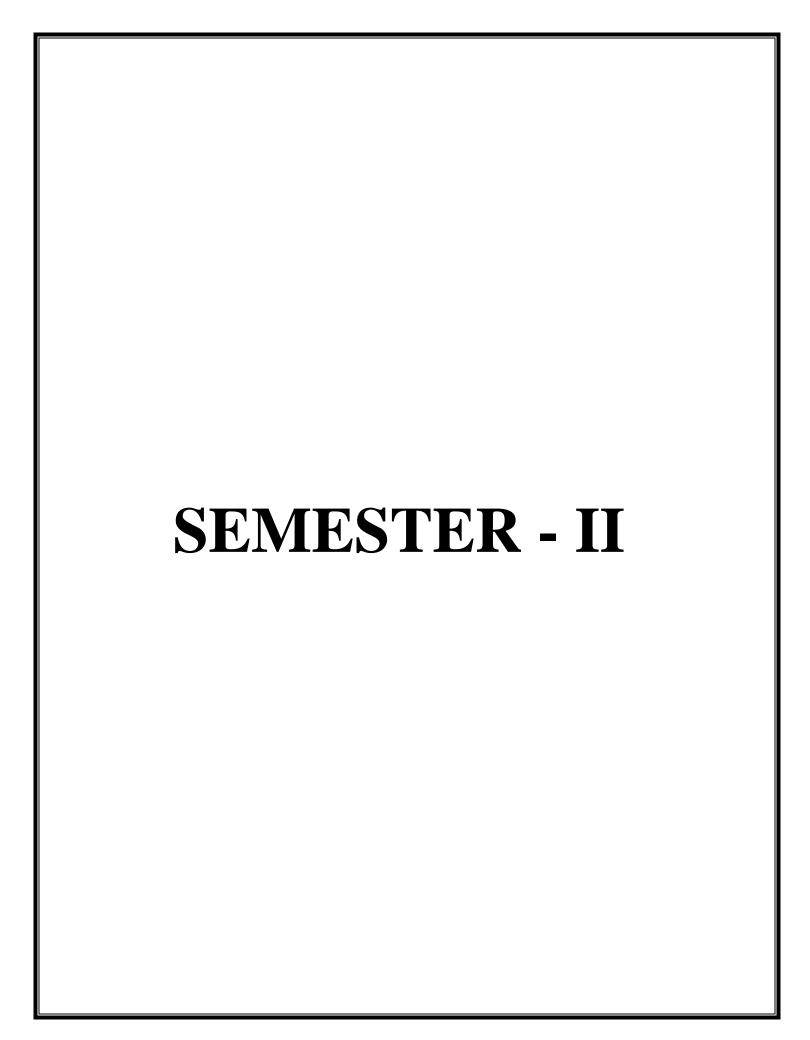5. Dr. L. Natarajan, Retail Marketing, Mar Gham PublicationChennai.

SECTION	QUESTIONS	MARKS	TOTAL
SECTION A	**5 OUT OF 10**	**20**	**100**

Distribution of Questions:

	SECTION A	
	Theory	**Problem**
UNIT I	2	
UNIT II	2	
UNIT III	2	
UNIT IV	2	
UNIT V	2	

SEMESTER - II

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CORE III

BUSINESS AND CORPORATE LAWS

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SUBJECT CODE : 16UCAFC03	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 4	TOTAL HOURS :75

(Common to B.Com (MM), B.Com (BM), B.B.A)

COURSE OBJECTIVE:

- Impart knowledge to students about the legal methodology involved in business.

UNIT-I: (18 hours)

Law of Contract – Nature of Contract- Classification - Offer and acceptance -Capacity of partiestoContract–Freeconsent–Consideration–Legalityofobject–AgreementDeclared Void.

UNIT-II: (20 hours)

Performance of Contract – Discharge of Contract – Remedies for breach of Contract –Quasi Contract. (General Contract – Sections 1 to 75) – Contract of Indemnity – Guarantee – Bailment & Pledge – Contract of Agency.

UNI-III: (12 hours)

Sale of Goods Act – Definition – Sale - Agreement to Sell – Distinction between Sale and Agreement of Sell – Condition and Warranties – Distinction between Conditions and Warranties – Rights and Duties of an Unpaid Seller.

UNIT-IV: (15 hours)

Company – Types of companies - Memorandum of Association – Articles of Association – Prospectus– Shares – Debentures – Classification of Shares – Distinction between Shares and Debentures – Company Meetings.

UNIT-V: (10 hours)

Foreign Exchange Management Act 1999 (FEMA) – Information Technology Act – Intellectual Property Rights Act (IPRA).

REFERENCE BOOKS :

1. Business Laws –N.D.Kapoor.

2. Legal Systems in Business – P. Saravanavel , S.Sumathi

3. Students guide to Mercantile Law – Kapoor Taxman PublicationsPvt.Ltd.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit -5		

CORE IV
ADVANCED FINANCIAL ACCOUNTING

SUBJECT CODE :16UCAFC04	THEORY & PROBLEMS	MARKS : 100
SEMESTER : II	CREDITS : 4	TOTAL HOURS : 75

COURSE OBJECTIVE:

- To familiarize students with different kinds of businesses such as Branch, Hire Purchase, Departments and Partnership Accounts.

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UNIT-I: (15 hours)

BranchAccounts:-Dependentbranches–Stockanddebtorssystem–Distinction between wholesale profit and retail profit – Independent branch (foreign branches excluded).

UNIT-II: (12 hours)

Departmental Accounts: - Basis for allocation of expenses – Inter departmental transfer at cost or selling price.

UNIT-III: (13hours)

Hire Purchase and installment – Default and repossession – Hire Purchase trading account - Installment Purchase System.

UNIT-IV: (20hours)

Admission of a partner – Retirement of a partner – Death of a partner

UNIT-V: (15 hours)

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

REFERENCE BOOKS :

1. R.L. Gupta & V.K.Gupta Advanced Accounting - SultanChand&Sons-   NewDelhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers - NewDelhi.
3. T.S. Reddy & A.Murthy, Financial Accounting - Margham Publications-Chennai.
4. Shukla & Grewal, Advanced Accounting – S Chand -NewDelhi.
5. P.C. Tulsian, Financial Accounting
6. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers - NewDelhi.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL			**100**	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	
	Unit – 4	1	2
	Unit – 5	2	
Section B	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4		1
	Unit – 5	1	1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit -5		1

ALLIED II
BUSINESS MATHS AND OPERATIONS RESEARCH

SUBJECT CODE :16UMATA16	THEORY& PROBLEMS	MARKS : 100
SEMESTER : II	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVES:

- To understand set theory.
- To use the concept of permutation and combination in day to day life.
- To give an insight into Operations research techniques used in business for critical decision making.

UNIT-I: (15 hours)

Theory of sets – Set theory – Definition, Elements and types of sets, Operations on sets, Relations and functions of sets.

UNIT-II: (18 hours)

Permutation and combination, Binomial Theorem, Exponential and Logarithmic series.

UNIT–III: (20 hours)

Introduction to OR–LPP (Simple Problems only)–Network Analysis–PERT & CPM (No crashing).

UNIT–IV: (17 hours)

Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – Normal, t, F, Chi –square – Simple problems.

UNIT–V: (20 hours)

Assignment and Transportation Problems.

REFERENCE BOOKS :

1. Sanchetti & Kapoor, Business Mathematics, K GSaur,1979
2. Draper and Klingman, Mathematical Analysis, Harper &Row,1986
3. Soni R.S. - Business Mathematics – Pitamber Publishinghouse.
4. Navaneetham P. - BusinessMathematics
5. Kapoor V.K. - Business Mathematics, Sultan Chand & Sons,Delhi

6. P.R. Vittal - Business Mathematics
7. Sanchetti D.C. & V.K. Kapoor - BusinessMathematics
8. Introduction to Operations Research – Dr. P.R. Vittal, MarghamPublications
9. Operations Research – Hiraand Gupta,S.Chand.
10. Operations Research – Handy and A. Taha, MacmillanPublishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	1
	Unit – 2	2	1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	
Section B	Unit – 1		2
	Unit – 2		1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit -5		1

NON MAJOR ELECTIVE - II
BASICS OF BUSINESS INSURANCE

SUBJECT CODE : 16UNME02P	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS : 30

(Common to B.Com (A&F), B.Com (BM), B.Com (MM), B.COM (ISM),BBA)

COURSE OBJECTIVES:

- To enable the students to acquire knowledge on various types of insurance.
- To make the students understand the working players in Insurance in India.

Unit– I: (6 hours)

Introduction to Insurance – Types of Insurance – Principles of Insurance.

Unit–II: (6 hours)

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA.

Unit–III: (6 hours)

Life insurance products– Term, Whole life, Endowment.

Unit–IV: (6 hours)

Introduction to general Insurance – fire, marine and motor insurance.

Unit–V: (6 hours)

Government and insurance companies – LIC India- private players in Insurance in India.

PRESCRIBED TEXT BOOKS:

1. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai. Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
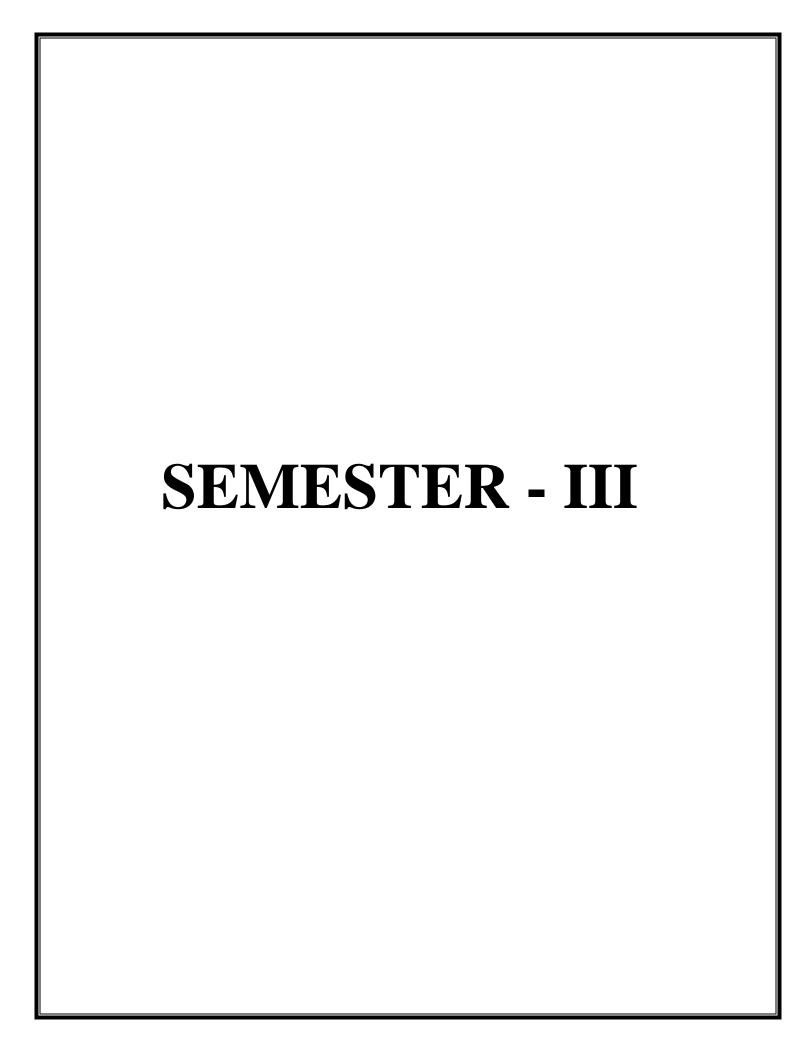2. Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi

REFERENCES BOOKS:

Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
Anand Ganguly– Insurance Management, New Age International Publishers.

Question Paper Pattern: Max. Mark: 100

SECTION	QUESTIONS	MARKS	TOTAL
SECTION A	**5 OUT OF 10**	**20**	**100**

Distribution of Questions:

	SECTION A	
	Theory	**Problem**
UNIT I	2	
UNIT II	2	
UNIT III	2	
UNIT IV	2	
UNIT V	2	

SEMESTER - III

CORE V
BANKING

SUBJECT CODE :16UCAFC05	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (MM)

COURSE OBJECTIVE:

- To make the students understand the concepts and working of the banking system.

UNIT–I: (15 hours)

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

UNIT–II: (15 hours)

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account.

UNIT–III: (15 hours)

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

UNIT-IV: (15 hours)

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman – Functions, Powers & Duties.

UNIT-V; (15 hours)

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonor of Cheques - Role of Collecting Banker.

PRESCRIBED TEXT BOOKS:

1. **Varshney Sundaram,** Banking and financial system India, Sultan ChandPublishers,2000
2. **Sekar**, Banking theory & practice, Vikas Publishing House,1999

REFERENCE BOOKS:

1. **Vasant Desai**, Indian banking, Bookwell Publishers, NewDelhi,1997
2. **Mathur**, Indian Banking, Performance, Problems and Challenges, Bookwell Publishers, NewDelhi,2000
3. Banking and Financial Systems – B. Santhanam (Margham Publishers)
4. Banking Law, Theory and Practice- S.N. Maheswari, KalyaniPublications.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
	TOTAL			**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4		
	Unit -5	1	

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CORE VI
CORPORATE ACCOUNTING

</div>

SUBJECT CODE :16UCAFC06	THEORY & PROBLEMS	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS : 90

(Common to B.COM (BM) and B.COM (MM):

COURSE OBJECTIVE:

- To give the students an exposure to issue & redemption of shares, company final accounts and valuation of shares &goodwill.

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UNIT-I: **(18 hours)**

Issue of Shares – Various Kinds: Issued at par and a premium – Forfeiture – Reissue – Underwriting of Shares: Determining the liability of underwriters: complete, partial, firm underwriting.

UNIT-II: **(17 hours)**

Redemption of Preference Shares: Redemption at par and at premium out of profits, Redemption at par out of fresh issue, Redemption at a premium, partly out of profit and partly out of fresh issue – Profits Prior to Incorporation.

UNIT-III: **(20 hours)**

Preparation of Company final accounts – Company balance sheet. (As per revised schedule) (**Simple problems only**)

UNIT-IV: **(15 hours)**

Valuation of Shares: Net assets method, Yield method and Valuation of Goodwill
: Average profit method, super profit method and Capitalization method.
(Simple Problems only)

UNIT-V: **(20 hours)**

Alteration of Share Capital, Internal Reconstruction and Reduction of Capital.

PRESCRIBED TEXT BOOKS:

1. T.S. Reddy A. Murthy, Corporate Accounting, Margham Publication ,Chennai.
2. Shukla, Grewal and Gupta Advanced Accounts, S. Chand New Delhi.

REFERENCE BOOKS:

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi ,Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting KalyaniPublication.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL			**100**	

DISTRIBUTION OF QUESTIONS:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	1	2
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	2
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2		2
	Unit – 3		1
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit -5		1

CORE VII
BUSINESS COMMUNICATION

SUBJECT CODE :16UCAFC07	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com(ISM), B.Com (BM), B.Com (MM), B.B.A)

COURSE OBJECTIVE:

- To enable the students to acquire knowledge about the importance of communication in today's competitive business environment.

UNIT-I: (15 Hours)

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication–Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers. Types of Communication: Verbal, Non- verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication.

UNIT-II: (15 Hours)

Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine Business Letters and Layout: Parts, Structure, Layouts—Full Block, Modified Block, Semi – lock, Principles of Effective Letter Writing.

UNIT-III: (15 Hours)

Personal Correspondence-Job Application Letter and Resume Letter of Acceptance of Job Offer, Interoffice-Memo, Letter of Resignation
Business Correspondence: Trade Letters –Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers.

UNIT-IV: (15 Hours)

Report Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

UNIT-V: **(15 Hours)**

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Benefits and Perils of communication through social media: Website and Apps.

PRESCRIBED TEXTS BOOKS:

1. N.S. Raghunthan, B. Santhanam –MarghamPublications,Chennai,3rdEdition

2. C.B. Gupta, Business communication, Organisation and Management,2014.

REFERENCE BOOKS:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication – Sultan Chand & Sons - New Delhi.

2. Shirley Taylor, Communication for Business - Pearson Publications –New Delhi.

3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. -New Delhi.

4. Penrose, Rasbery, Myers, Advanced Business Communication-Bangalore.

5. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing -Ohio.

WEB REFERENCES:

1. http://www.businesscommunication.org

2. http://www.iabc.com

3. http://www.etiquettetrainer.com

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit – 5	1	

CORE VIII
INVESTMENT PLANNING

SUBJECT CODE : 16UCAFC08	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVE:

- To equip the students with advanced tools and techniques for making profitable investment decisions.

UNIT-- I: (20 hours)

Introduction about investment, Difference between investment, speculation and gambling - Features of investment- Importance of Investments- Investment activity, Financial assets, Physical assets, Marketable assets from the primary and secondary market- Factors influencing investments- Types of Investors.

UNIT-II: (20 hours)

Meaning–Non-marketable financial assets, equity shares, preference shares, Debentures, Gilt Edged Securities, De-mat of Gilt edged securities, Post office savings deposits(Term deposits, MIS, KVP, NSC, NSS) -Provident fund, Types of PF, Features of PPF, Unit trust of India-Money market instruments (Treasury bills, Certificates of deposits, Commercial paper, REPOS)- Bank deposits (Current, SB account, FD, RD) – Investment in precious objects-Investment based Insurance policies Real estate- Mutual Funds, Definition, Types.- Investment in commodity trading.

UNIT-III: (20 hours)

STOCK EXCHANGE AND NEW ISSUE MARKET Meaning and definition of stock exchange-dealings on stock exchange (ready delivery contract and forward delivery contract)–FunctionsofStockexchange-ByelawsofStockExchange(SCRA1956,SEBI)–Listing ofsecurities–Advantagesanddisadvantagesoflisting–Stockbrokers–Subbrokers,Types of brokers – Types of speculators (Bull, Bear ,Stag).

UNIT-IV: (15 hours)

Major Stock exchanges in India NSE , BSE , OTCEI – Reading of stock Indices reported in a financial Daily- Trading mechanism - Investor Rights and Obligations - Registration procedures & documents involved for clients – Precautionary measures - Basic concept of margins & volatility.

UNITV: (15 hours)

Technical Analysis – Fundamental Analysis – Dow Theory - Random Walk Theory – Efficient market theory – Capital Asset Pricing Theory – Portfolio management – Process –Planning – Evaluation -Analysis.

PRESCRIBED TEXT BOOKS:

1. V.K. Bhalla "Investment Management"
2. Investment Management by L.Natarajan,Marghampublications,2007
3. Investment Management by Hiriappa, New age internationalpublications,2008.

REFERENCE BOOKS:

1. V. A. Avadhani "Studies in Indian Financial System"
2. M. Gorden "The Investment financing and valuation of corporation"
3. Preeti Singh "Investment Management".

WEB REFERENCES:

www.halifax.co.uk./investments/pdfs/sw51813.pdfhttp://www.nseindia.com/educat ion/content/nse_rapid_series.htmwww.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4		
	Unit – 5	1	

PRACTICAL AUDITING

SUBJECT CODE :16UCAFA03	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 5	TOTAL HOURS : 90

(Common to B.COM (BM))

COURSE OBJECTIVE:

- To provide in-depth knowledge of auditing principles, concepts and appreciate the general auditing practice**.**

UNIT-I: (20 hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits– Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.

UNIT-II: (20 hours)

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger-Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT-III: (20 hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re- appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification.

UNIT-IV: (15 hours)

Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

UNIT-V: (15 hours)

EDP audit–meaning-Division of auditing in EDP environment–Impact of computerization on audit approach–online computer system audit–Types of online computer systems–audit around with the computers – procedure of audit under EDP system.

PRESCRIBED TEXT BOOKS:
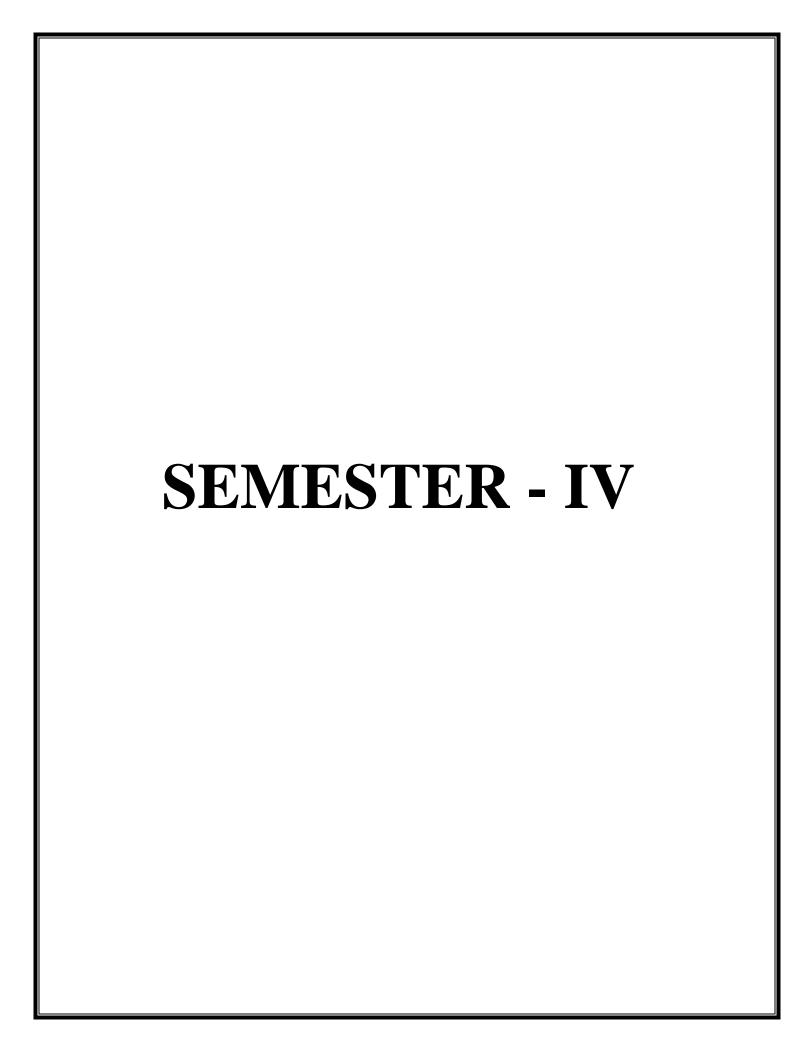
1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,

REFERENCE BOOKS:

1. Auditing – D.P. Jain Konark Publishers Pvt .Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern economy edition.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit -5		

SEMESTER - IV

CORE IX
ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE : 16UCAFC09	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(COMMON TO B.B.A, B.COM (MM), B.COM (BM), B.COM (ISM))

COURSE OBJECTIVE:

- To create awareness among students about entrepreneurship and its importance.

UNIT-I: **(13 Hours)**

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT-II: **(20 Hours)**

Entrepreneurial Development Agencies. - Commercial Banks – District Industries Centre – National Small Industries Corporation– Small Industries Development Organization–Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI –IRDBI

UNIT--III: **(15 Hours)**

Project Management- Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report– Tools of Appraisal.

UNIT--IV: **(12 Hours)**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation.

UNIT-V: **(15 Hours)**

Economic development and entrepreneurial growth - Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

PRESCRIBED TEXT BOOKS:

1. Jayashree Suresh – Entrepreneurial development, MargamPublication.
2. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

REFERENCE BOOKS:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai –Project management
4. Holt – Entrepreneurship – New Venture Creation
5. J.S. Saini & S.I. Dhameja – Entrepreneurship and small Business.
6. P.C. Jain – Handbook for New Entrepreneurs

WEB REFERENCE:

1. **www.inderscience.com/jibed**
2. **http://www.slideshare.net/balajisetty/entrepreneurship development-8886110**

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4		
	Unit -5	1	

FINANCIAL SERVICES

SUBJECT CODE :16UCAFC10	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM), B.Com (MM), B.B.A)

COURSE OBJECTIVE:

- To impart knowledge about the various financial services.

UNIT–I: **(15 Hours)**

Meaning and importance of Financial Services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

UNIT-II: **(20 Hours)**

Merchant Banking: Meaning, Functions – Issue management: Pre Issue management and Post issue activities – Managing of new issues – Underwriting: meaning, types of underwriting – Capital market**:** Meaning, Definition, Capital market instruments: equity shares, Preference shares and Debentures. Types of capital market: Primary market and Secondary market – Stock Exchange**:** Meaning and definition, Characteristics of stock exchange, Operators at stock exchange, BSE, NSE and OTCEI – Listing: Meaning, objectives and advantages – Types of speculators - Role of SEBI.

UNIT-III: **(10 Hours)**

Leasing: Meaning, types of lease, features of lease agreement - Hire purchase: Concepts and features– Distinguishing features between hire purchase and leasing. Factoring: Definition & meaning, Functions of Factor and types of factoring.

UNIT-IV: **(15 Hours)**

Venture Capital: Meaning, Features, Functions, Modes or Forms of venture capital–Credit Rating: Meaning, Advantages and disadvantages, CRISIL, ICRA, CARE Consumer Finance: Meaning and types of consumer finance.

UNIT–V: **(15Hours)**

Mutual Funds **-** Meaning – Types: Based on Ownership, Operation, Objectives and Location – Advantages and Disadvantages of mutual fund – Institutions Involved – UTI.

PRESCRIBED TEXT BOOKS:

1. Financial Services – M.Y. Khan, 3rdEdition, 2004, Tata McGraw Hill Publications.
2. Financial Services – B.Santhanam, Margham Publications.
3. Financial services – K.S. Dinesh Kumar, Shri Sai Publishers' Distributors,2014.

REFERENCE BOOKS:

1. Law of Insurance – Dr.M.N. Mishra,2014, Sultan Chand Publications.
2. Indian Financial System – H.r. Machiraju, 4thEdition, 2010,Vikas Publications.
3. A Review of current Banking Theory and Practice – S.K .Basu.,
   2ndEdition, MacMillan Publications ,London.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5		

BUSINESS AND INTERNATIONAL ECONOMICS

SUBJECT CODE:16UCAFC11	THEORY	MARKS : 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (MM))

COURSE OBJECTIVE:

- To develop basic understanding about the economic and international trade concepts, tools and techniques for their applications in business decisions.

UNIT-I: (15 Hours)

Introduction to Economics–Wealth, Welfare and Scarcity Views on Economics-Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost–Accounting Profit and Economic Profit– Incremental and Marginal Concepts – Time and Discounting Principles.

UNIT-II: (15 Hours)

Demand and Supply Functions-Meaning of Demand–Determinants and Distinctions of demand–Law of Demand–Elasticity of Demand–Demand Forecasting–Supply concept and Equilibrium.

UNIT-III : (15 Hours)

Consumer Behavior: Law of Diminishing Marginal utility – Equi -marginal Utility– Indifference Curve– Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium.

UNITI-V: (15 Hours)

International Trade– Importance of International Trade, Theories of Foreign Trade: Theories of Adam Smith, Ricardo, Haberler's Hechsher - Ohlin.

UNIT-V: (15 Hours)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates.

PRESCRIBED TEXT BOOKS:

1. S.Shankaran, Business Economics – Mar gham Publications - Ch-17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – New Delhi –02.
3.

REFERENCE BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai–04.
2. Peter Mitchel son and Andrew Mann, Economics for Business, Thomas Nelson Australia-Can -004603454.
3. Chaudhary,C.M Business Economics, RBSA Publishers, Jaipur -03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons ,New Delhi
5. Francis Cherunilam, International Trade and Export Management- HimalayaPublishing House - Mumbai–04.
6. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.
7. Robert J.Car
8. baugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company-California.
9. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi–

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4		
	Unit -5	1	

CORE XII
ADVANCED CORPORATE ACCOUNTING

SUBJECT CODE :16UCAFC12	THEORY & PROBLEMS	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM))

COURSE OBJECTIVE:

- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT-I: (20 Hours)

Amalgamation, Absorption and External reconstruction.

UNIT-II: (16 Hours)

Consolidated final statement of Holding companies and subsidiary companies (Intercompany owing excluded) – treatment of dividend.

UNIT-III: (18 Hours)

Final statements of Banking companies and Insurance companies (As per New provisions).

UNIT-IV: (16 Hours)

Liquidation - Statement of affairs (only theory) and Liquidator's Final statement of Account.

UNIT-V: (05 Hours)

Accounting Standards (1,2,3,6,10,14,17,20,21)- Only theory, problems & case studies excluded).

PRESCRIBED TEXT BOOKS:

1. T.S. Reddy and A. Murthy, Corporate Accounting Margham publications Chennai.

2. M.C. Shukla and J.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Company.

REFERENCE BOOKS:

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.

2. S.P. Jain and K.L. Narang Advanced Accounts Ludhi No Space and Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	1	1
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	2
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit -5		

ALLIED IV
BUSINESS TAXATION

SUBJECT CODE :16UCAFC04	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 5	TOTAL HOURS : 90

(Common to B.B.A) COURSE OBJECTIVES:

COURSE OBJECTIVE:

- To familiarize students with the basic concepts of direct tax and indirect tax.

UNIT–I: (15Hours)

Tax – features – canons – objectives of taxation - Tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / States – varieties of indirect taxes – movement towards GST.

UNIT-II: (15 hours)

Central excise duty- concept and definitions - Basis of levy- Types of Excise Duty – Classification & Valuation of Goods– Clearance of Goods –Procedure for assessment and payment of excise duty – Philosophy of CENVAT - Registration & Filing of Returns.

UNIT-III: (20 hours)

Customs Act – objectives – levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods – warehousing provisions - Duty drawback provisions.

UNIT–IV: (20 hours)

Value Added Tax –short title and commencement –definition-advantage of VATover the existing tax law– registration – charging sections- Input Tax Credit- Reversal – concept of exempted sales and zero rated sales.

UNIT –V: (20 hours)

Service Tax – Definition- Statutory Framework – Levy & Collection – Administration – Principles of Valuation – Persons liable to pay service tax – conditions incidental to procedure for assessment and payment of service tax–Service Tax Returns-Registration.

PRESCRIBED TEXT BOOK:

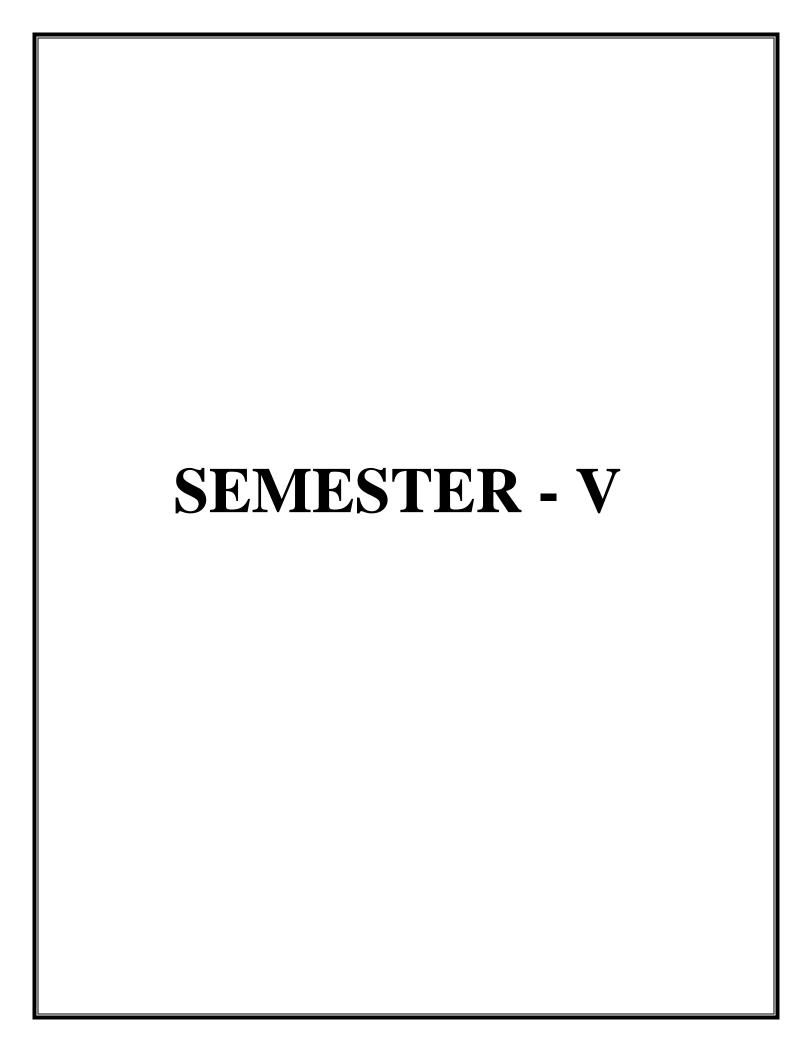1. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers.

REFERENCE BOOKS:

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income
   Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST,
   Bharat Law House Pvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical
   Problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	6	**40**
Section C	**Essay** Answer any 4 out of 6 questions (Each in 1200 words)	21-26	10	**40**
TOTAL			**100**	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3		
	Unit – 4	1	
	Unit -5		

SEMESTER - V

CORE XIII
PROFESSIONAL COST ACCOUNTING

SUBJECT CODE :16UCAFC13	THEORY&PROBLEMS	MARKS : 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To enlighten the students on the importance of cost ascertainment, reduction and control.

UNIT-I: (10 Hours)

Nature and scope of Cost Accounting - Cost analysis - Concepts and Classifications. Installation of costing systems, cost centers and profit centers.

UNIT-II: (25 Hours)

Cost sheets, tenders and quotations- Reconciliation of cost and financial account – Material purchase control, Level, aspects, need and essentials of material control. Stores control–Stores Department, EOQ, Stores records-Material costing–Issue of materials – FIFO, LIFO, HIFO, SAM, and WAM

UNIT-III: (20 Hours)

Labour cost – Computation and control. Time keeping Methods of wage payment – Time rate and piece rate system – Halsey, Rowan, Merrick plan - Labour turnover. – Replacement, Separation and Flux Method

UNIT-IV: (20 Hours)

Process (Normal, Abnormal Loss / Abnormal Gain only) – Contract Costing (Simple problems only) – Operating Costing (Transport only)

UNIT-V: (15 hours)

Overheads – Classification, Allocation, Apportionment and Absorption of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

PRESCRIBED TEXT BOOKS:

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting

REFERENCE BOOKS

1. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
2. N.K. Prasad and V.K. Prasad –Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL			**100**	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	2	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		2
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit -5		

CORE XIV
MANAGEMENT ACCOUNTING

SUBJECT CODE :16UCAFC14	THEORY & PROBLEMS	MARKS : 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS : 90

(Common to B.Com (ISM), B.Com (MM), B.B.A,)

COURSE OBJECTIVE:

- To understand and analyze financial statements to help in managerial decision-making.

UNIT- I: (10 hours)

Management accounting – Meaning, nature, scope, functions, need, importance and limitations - Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting.

UNIT -II: (15 hours)

Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools, Methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT-III: (20 hours)

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios- Liquidity, Profitability, Turnover Ratios, and Construction of Balance sheet (simple problems only).

UNIT-IV: (20 hours)

Funds flow Analysis – Meaning of Funds, Importance and uses of Funds Flow Statement – Preparation of Working capital Statement – Funds from operations – Fund Flow Statement (simple problems only).

UNIT-V: (25 hours)

Cash Flow Analysis – Meaning of Cash and Cash Equivalents – Preparation of Cash flow Statement as per AS-3, Fund Flow Analysis vs. Cash Flow Analysis. Budgets and Budgetary Control – Meaning, Importance, Merits and Demerits, Types of Budget – Production, Cash and Flexible Budget (simple problems only)

PRESCRIBED TEXT BOOKS:

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting,2014-MarghamPulication.
2. S.N. Maheswari, Management Accounting - Sultan Chand &Sons.

REFERENCE BOOKS:

1. RSN Pillai & Bagavati, Management Accounting - S Chand & Co Ltd –New Delhi.
2. Horngren Sunderu Stratton, Introduction to Management Accounting –Pearson Education
3. Dalston.Cecil and
   JenitraL.Merwin,ManagementAccounting,LearnTechpress,Trichy,3rdEdition2015

:

1. **http://pakaccountants.com/courses/managementaccounting/**
2. **http://www.elearnuk.co.uk/course/management-accounting**

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		2
	Unit – 5		2
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
			1

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CORE XV

INCOME TAX LAW & PRACTICE – I

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SUBJECT CODE :16UCAFC15	THEORY& PROBLEMS	MARKS : 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To impart knowledge about basic concepts of income tax and computation of income under various heads.

UNIT-I: **(15 hours)**

Meaning and features of income –Important definitions under the Income Tax Act – Tax Rates of Individual Asses see – Residential status - Scope of total income – Capital and revenue –Incomes exempt from tax.

UNIT-II: **(25 hours)**

Heads of income - Salaries – Allowances – Perquisites and their valuations - Deductions from salary – Gratuity – Pension – Commutation of pension – Leave Salary – Profits-in-lieu of salary - Provident funds – Deductions under section 80C.

UNIT-III: **(20 hours)**

Income from House property–Definition of annual value–Deductions from annual value – Computation of income under different circumstances.

UNIT-IV: **(15 hours)**

Income from Business or Profession -Allowable and not allowable expenses –General deductions – Provisions relating to depreciation – deemed business profits – Undisclosed Income / Investments - compulsory maintenance of books of accounts – audit ofaccounts of certain persons - special provision for computing incomes on estimated basis – Computation of income from business or profession.

UNIT-V: **(15 hours)**

Income Tax Authorities – Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers – Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment) - Advance payment of Tax– Meaning and Due dates – Deduction of Tax at source – Meaning - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

PRESCRIBED TEXT BOOKS:

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

REFERENCE BOOKS:

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt .Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.3. Income Tax Law & Practice V.P. Gaur & D.B. Narang, KalyaniPublishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
	TOTAL			**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2		2
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit -5	1	

CORE XVI
MARKETING MANAGEMENT

SUBJECT CODE :16UCAFC16	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM), B.Com (ISM), B.B.A, B.Com (MM))

COURSE OBJECTIVE:

- To outline key marketing concepts and its application to different markets.

UNIT-I: **(10 Hours)**

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - concept of marketing mix-Marketing approaches - Various Environmental factors affecting the marketing functions.

UNIT-II: **(10 Hours)**

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation - Targeting - positioning.

UNIT-III: **(20 Hours)**

The Product - Characteristics - benefits - classifications - consumer goods – industrial goods -New Product Development process- Product Life Cycle-Branding–Packaging & Labeling – Pricing- Meaning, Objectives and Types of Pricing.

UNIT-IV: **(20 Hours)**

Promotion –Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling - Direct selling and Sales promotion.

UNIT-V: **(15 Hours)**

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods– Levels of channels: Zero level, one level, two level and three level channel - distribution issues.

PRESCRIBED TEXT BOOKS:

1. Marketing Management by Sontakki C.N; KalyaniPublishers;2009
2. R.S.N. Pillai and Bagavathi, Modern Marketing, S.Chand & Co, New Delhi.
3. Jayasankar, Marketing, Mar gham Publications ,Chennai.

REFERENCE BOOKS:

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore)Pt Ltd ,New Delhi.
2. Crain field, Marketing Management, PalgraveMacmillan

WEB REFERENCE:

1. http://www.marketing91.com/marketing-management/
2. https://www.managementstudyguide.com/marketing-management-articles.htm

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5		

ELECTIVE –I

BUSINESS POLICY AND STRATEGIC MANAGEMENT

SUBJECT CODE :16UCAFE01	THEORY	MARKS : 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To expose students to various perspectives and concepts in the field of Strategic Management.

Unit-I: (15 hours)

Overview of Strategic Management – Business Policy and Strategic Management – Strategic Management Model – Business Ethics and Strategic Management.

Unit-II: (25 hours)

Business Vision, Mission, Objectives – Characteristics of Mission Statement- Types of Strategies – Integration strategies – Intensive strategies – Diversification strategies- Diversification strategies- Michael Porter Generic Strategies.

Unit-III: (20 hours)

Strategic Formulation: Environmental Analysis – External and industry analysis – Internal analysis.

Unit-IV: (15 hours)

Strategic Implementation: The nature of strategic implementation resource allocation- implementing strategies in functional areas.

Unit-V: (15hours)

Strategy Evaluation: The nature of strategy evaluation –Review and Control – Characteristics of effective evaluation systems —Mechanism for strategic control.

PRESCRIBED TEXT BOOKS:

1. Hill & Jones, An Integrated Approach to Strategic Management, Cengage,ND
2. Glueck, William F. Strategic Management and Business Policy, New York McGrawHill.
3. Sukul Lamesh, Business Policy and Strategic Management, Vikas,ND
4. Hugh McMillan- Strategic Management, Oxford UniversityPress.
5. Budhiraja, S.B. and Athereya, MB.Cases in Strategic Management, Tata Mc Graw - Hill,ND
6. Hax A.C and Majluf, N.S. Strategic Management, Englewood Cliffs, New Jersey,Prentice Hall of India.
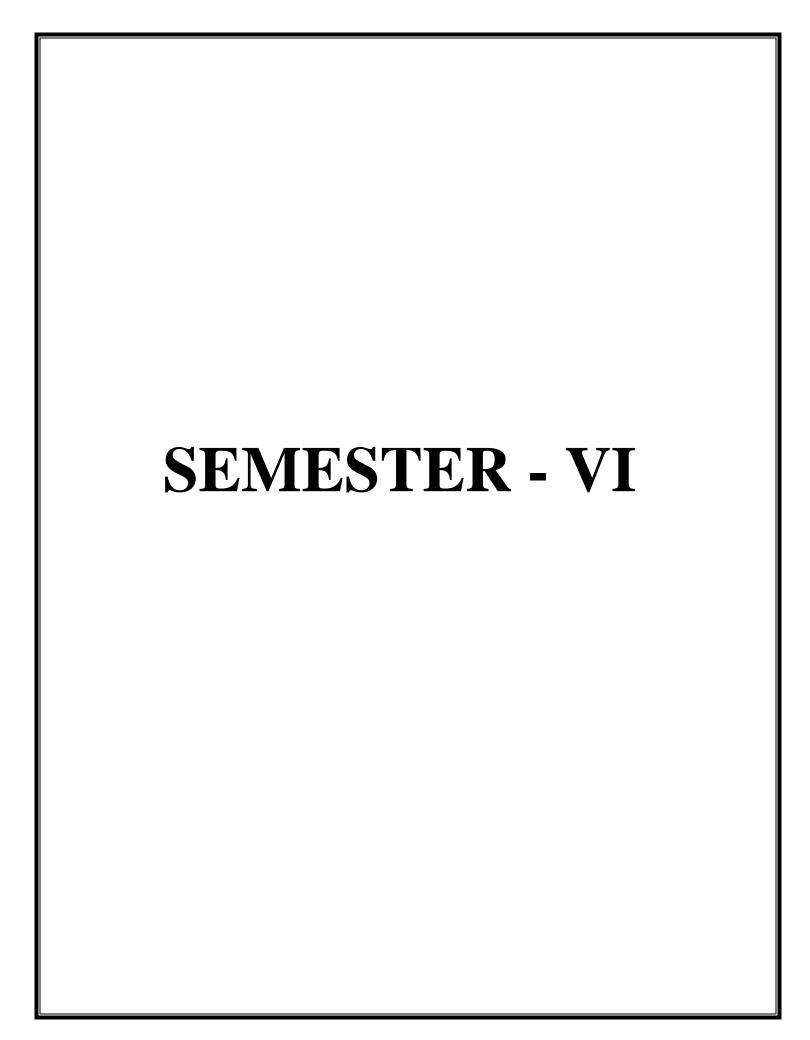
REFERENCE BOOKS:

1. Mathur U.C. Strategic Management,Macmillan.
2. Gupta, Strategic Management, Prentice Hall ofIndia.
3. P.S. Rao, Business Policy & Strategic Management, Himalaya,Mumbai

WEB REFERENCES:

http://www.managementstudyguide.com/strategic-management.html

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit -5		

SEMESTER - VI

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CORE XVII
ADVANCED FINANCIAL MANAGEMENT

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SUBJECT CODE :16UCAFC17	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

UNIT-I: **(15 hours)**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

UNIT-II: **(20 hours)**

Capital structure planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures - Net Income, Net Operating Income and MM approach (simple problems only) – Leverage -Methods (simple problem only)

UNIT-III: **(20 hours)**

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC).

UNIT-IV: **(15 hours)**

Dividend policies – Factors affecting dividend payment –Various Dividend Models - Walter, Gordon and M.M. Hypothesis

UNIT-V: **(20 hours)**

Capital Budgeting- Definition, Importance and Objectives - Payback period, ARR and NPV method (theory and simple problems only) - Marginal Costing- Meaning, Features, Advantages and Limitations of Marginal Costing – CVP Analysis- Profit Volume Ratio, break even analysis, Margin of safety (Excluding decision making) – Simple problems only.

PRESCRIBED TEXT BOOKS:

1. Financial Management – Prasanna Chandra
2. Financial Management –S.N.Maheswari
3. DalstonL. Cecil, Financial Management, Learn Tech press, Trichy, 2ndEdition2015.

REFERENCE BOOKS:

1. Financial Management -I.M.Pandey
2. Financial Management – Y. Khan andJain

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
	TOTAL			**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	1
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit - 5		1

CORE XVIII
INCOME TAX LAW & PRACTICE – II

SUBJECT CODE :16UCAFC15	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide an insight on practical knowledge required for Tax procedures and systems

UNIT-I: (25 hours)

Income under capital gains – Short term, long term capital gains – certain transactions notincludedastransfer–costofacquisition–costofimprovement–Indexationofcost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

UNIT-II: (15 hours)

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

UNIT-III: (20 hours)

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

UNIT-IV: (15 hours)

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80 CCCD, 80DD, 80DDB, 80E, 80G,80GG,80GGA, 80U.

UNIT-V: (15 hours)

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession, Capital gains, Income from other sources including deductions under Sec. 80C,80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G,80GG,80GGA, 80U) – Computation of Tax liability.

PRESCRIBED TEXT BOOKS:

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

REFERENCE BOOKS:

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publication Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang, Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	1	1
Section B	Unit – 1		2
	Unit – 2		2
	Unit – 3	1	
	Unit – 4		2
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit -5	1	

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CORE XIX
PROJECT

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SUBJECT CODE :16UCAFC19	PROJECT	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide an opportunity to apply the theoretical knowledge to the practical business situations and prepare a project report relevant to the topic or problem, after analyzing the same methodologically making intelligent observation and offering practical suggestions.

The Project Work will be evaluated by an External Examiner (drawn by the COE from the panel of Experts suggested by the Board of Studies) and internal examiner (drawn by the Chairman of BOS, from the panel of Guides/Supervisors).

Project Work will be individual work done by each and every student separately. It shall carry 50 marks and Viva – Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide / Supervisor, who is nominated by the Department for each student.

For the Project work and Viva – Voce examination, the student must secure 40% to obtain a pass (i.e. 30 marks out of 75 in the end – semester examination).

The project work can be in any one of the following areas:

International Business/Foreign Exchange/Financial Management/Portfolio Analysis/Stock Market Analysis/Financial Statement Analysis/Cost Analysis any other related to Finance and Financial Services / Human Resource / Marketing.

The Project may be in the form of:

(a) Analysis based on Secondary data – e.g. Analysis of financial statements of two or more companies for at least 2 or more financial years, analysis of wage patterns of employees (not less than 50) in a factory.

(b) Analysis based on primary data – e.g. consumer behavior in respect of a product or service, investment pattern or behavior of a group of investors belonging to a particular category.

(c) Proposal of a small business.

ELECTIVE II
WORKING CAPITAL MANAGEMENT

SUBJECT CODE :16UCAFE02	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS: 90

COURSE OBJECTIVE:

- To provide knowledge on application of the principles and concepts of financial theory to problems and decisions associated with short-term (working) capital.

UNIT-I: (15 hours)

Working capital meaning – Importance of working capital management- components of working capital – Factors Influencing working capital requirements – Estimating working capital management – working capital life cycle – Roles of finance manager in working capital.

UNIT-II: (15 hours)

Financing current Assets: Different approach to financing current Assets – Conservative, aggressive and matching approach- Sources of finance - Committees on working capital finance.

UNIT-III: (20 hours)

Cash Management: Importance – Factors influencing cash balance – Determining optimum cash balance – cash budgeting - controlling and monitoring collection and disbursements.

UNIT-IV: (20 hours)

Receivables Management: Credit policy variables credit standards- credit period – cash discount and collection efforts – credit evaluation – control of receivables.

UNIT-V: (20 hours)

Inventory management: Need for Inventories and Importance of its management – Techniques for managing Inventory – Economic order quantity (EOQ) – Stock levels – Analysis of Investment in inventory – Selective inventory control – ABC, VED, FSN Analysis.

PRESCRIBED TEXT BOOKS:

1. Hrishikesh Battacharya Working capital Management strategies and Techniques prentice hall of India2001.
2. Joshi R.N. Cash Management, New Age InternationalPublishers1999.

REFERENCE BOOKS:

1. K.M. Chitnis, Working capital Management of large Industrial units, Dastane Ramachandra and company Poona.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	**Definition/Principle** Answer any 10 out of 12 questions (each in 50 words)	1-12	2	**20**
Section B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
Section C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	2	1
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3		1
	Unit – 4		2
	Unit – 5		2
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit -5		1

ELECTIVE III
HUMAN RESOURCE MANAGEMENT

SUBJECT CODE :16UCAFE02	THEORY	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90

(Common to B.Com (ISM), B.Com (BM), B.Com (MM), BBA)

COURSE OBJECTIVE:

- To introduce to the students the functional department of human resource management and acquaint them with planning, its different functions in an organization.

UNIT-I: **(20 Hours)**

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment– Selection – Methods of Selection – Uses of various tests – interview techniques in selection and placement.

UNIT-II: **(20 Hours)**

Induction–Training–Methods–Techniques–Identification of the training needs–Training and Development–Performance appraisal–Transfer–Promotion and termination of services – Career development.

UNIT-III: **(20 Hours)**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation:

A.Maslow's theory, McGregor's 'X' and 'Y' theory, Herzberg's two factor theory and Vroom's valence expectancy theory – Welfare and social security measures.

UNIT-IV: **(15 Hours)**

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.

UNIT-V: **(15 Hours)**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India.

PRESCRIBED TEXT BOOKS:

1. Essentials of Human Resource Management and Industrial Relations- P.Subba Rao – Himalaya PublishingHouse-2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand &Sons.
3. Human Resource Management – Ashwathappa -5th Edition –McGrawHill

REFERENCE BOOKS:

1. Human Resource Management– GarryDeseler-11thEdition– Pearson International
2. Human Resource Management- By Dr. Charmine E.J. Härtel , Dr Yuka Fujimoto–2ndEdition

WEB REFERENCE:

1. https://www.wiziq.com/tutorials/human-resource-management
2. https://www.sophia.org/tutorials/introductory-human-resource-concepts

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	**Definition/Principle** Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	**20**
B	**Short Answer** Answer any 5 out of 8 questions (each in 300 words)	13-20	8	**40**
C	**Essay** Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	**40**
TOTAL MARKS				**100**

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	**Problems**
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit -5		