

GURU NANAK COLLEGE (AUTONOMOUS)

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

Guru Nanak Salai, Velachery, Chennai – 600042.



B.Com (Accounting & Finance)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2020-21 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 potentials 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 process with state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship and soon.
- 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.

PO 3: Prioritize & work in solving dynamic challenges of the business environment.

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 OUTCOMES

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 2021-2024 BATCH**

Semester	Part	Course	Title	Subject Code	Credits	Hours	Marks		Total
							Internal	External	
I	I	Language	Tamil – I	19UTAM121	3	6	50	50	100
			Hindi – I	19UHIN121					
			Sanskrit – I	19USAN121					
			French - I	19UFRE121					
	II	English	English- I	19UENG221	3	4	50	50	100
	III	Core Paper- I	Financial Accounting	20UCOM301	4	6	50	50	100
	III	Core Paper- II	Principles of Management	20UCOM302	4	5	50	50	100
	III	Allied I	Business and International Economics	20UCAF303	5	5	50	50	100
	IV	NME/ Basic/ Advanced Tamil	Analytical & Logical Reasoning	19UNME401K	2	2	50	50	100
			Basic Tamil – I	19UBAT401					
Advanced Tamil - I			19UADT401						
Basic Hindi - I			19UBAH401						
IV	Soft Skill I	Introduction to StudySkills	19UGSL401	3	2	50	50	100	
Total Credits - 24 / Total Hours Per Week - 30									
II	I	Language	Tamil – II	19UTAM122	3	6	50	50	100
			Hindi – II	19UHIN122					
			Sanskrit – II	19USAN122					
			French - II	19UFRE122					
	II	English	ENGLISH - II	19UENG222	3	4	50	50	100
	III	Core Paper- III	Advanced Financial Accounting	20UCOM304	4	6	50	50	100
	III	Core Paper- IV	Marketing Management	20UCOM305	4	5	50	50	100
	III	ALLIED – II	Banking	20UCAF306	5	5	50	50	100
	IV	NME/ Basic/ Advanced Tamil	Importance of Emotional Intelligence	19UNME402K	2	2	50	50	100
			Basic Tamil – II	19UBAT402					
Advanced Tamil - II			19UADT402						
Basic Hindi - II			19UBAH402						
IV	Soft Skill II	Life Skills	19UGSL402	3	2	50	50	100	
Total Credits - 24 / Total Hours Per Week - 30									
III	III	Core Paper- V	Corporate Accounting	20UCOM307	4	6	50	50	100
	III	Core Paper- VI	Management Accounting	20UCOM308	4	6	50	50	100
	III	Core Paper- VII	Business Communication	20UCOM309	4	5	50	50	100
	III	Core Paper- VIII	Business and Corporate laws	20UCOM310	4	5	50	50	100
	III	Allied III	Business Statistics - I	20UCOM311	5	6	50	50	100
	IV	Soft Skill III	Job-Oriented Skills	19UGSL403	3	2		100	100
Total Credits - 24 / Total Hours Per Week - 30									

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)
COURSE STRUCTURE 2020-2023 BATCH

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
IV	III	Core Paper- IX	Advanced Corporate Accounting	20UCOM312	4	6	50	50	100
	III	Core Paper- X	Financial Management	20UCOM313	4	5	50	50	100
	III	Core Paper- XI	Goods & Service Tax and Customs Law	20UCOM314	4	5	50	50	100
	III	Core Paper- XII	Financial Services	20UBBA315	4	5	50	50	100
	III	Allied IV	Business Statistics II	20UCOM316	5	5	50	50	100
	IV	EVS	Environmental Studies	19UEVS401	2	2		50	100
	IV	Soft Skill IV	Computing Skills	19UGSL404	3	2		100	100
Total Credits - 26 / Total Hours Per Week - 30									
V	III	Core Paper- XIII	Cost Accounting	20UCOM317	4	6	50	50	100
	III	Core Paper- XIV	Entrepreneurial Development	20UCOM318	4	6	50	50	100
	III	Core Paper- XV	Income Tax Law & Practice-I	20UCOM319	4	6	50	50	100
	III	Core Paper- XVI	Practical Auditing	20UCOM320	4	6	50	50	100
	III	IDE	Indian Constitution and Human Rights	20UIDE315	5	5	50	50	100
	IV	Value Education	Value Education	19UVED401	2	1		100	100
			Internship	20UINT401	2				
Total Credits - 26 / Total Hours Per Week - 30									
VI	III	Core Paper- XVII	Working Capital Management	20UCAF320	4	6	50	50	100
	III	Core Paper- XVIII	Income Tax Law & Practice-II	20UCOM322	4	6	50	50	100
	III	Core Paper- XIX	Security Analysis and Portfolio Management	20UCAF321	4	6	50	50	100
	III	Elective- II	Human Resources Management	20UCOM323	5	6	50	50	100
	III	Elective- III	Project	20UCAF324	5	6	50	50	100
	V	Extension Activity	Community service	20UEXT501	1		-	-	-
Total Credits - 23 / Total Hours Per Week - 30									
Grand Total Credits-146/ Total Hours Per Week -180									

SEMESTER - I

CORE PAPER- 1
FINANCIAL ACCOUNTING

SUBJECT CODE: 20UCOM301	THEORY & PROBLEMS	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 90

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

COURSE OBJECTIVE:

- To build the conceptual understanding and get the basic skills in financial accounting for the beginners

UNIT-I: (20 Hours)

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards - Preparation of Final Accounts - Trading Account- Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

UNIT-II: (20 Hours)

Accounts from incomplete records (Single Entry System) – Meaning, Features, Defects, Differences between Single entry and Double entry system - Net worth method - Conversion method.

UNIT-III: (18 Hours)

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion
- Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard – Straight Line Method and Written Down Value Method (Change in method excluded)

UNIT-IV: (17 Hours)

Bank Reconciliation statement-Insurance claims, claim for loss of stock destroyed including Average Clause

UNIT-V: (15 Hours)

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter
- Departmental Transfers at cost or Selling Price-Treatment of Expenses that cannot be apportioned – Preparation of Departmental profit and loss account.

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, NewDelhi,6thedition.
2. Reddy T.S &Murthy.A, 2007, Financial Accounting, Margham Publications,Chennai,5thedition.
3. Dr.S.Manikandan, Financial Accounting,ScitechPublications,Chennai.

REFERENCE BOOKS:

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications,2ndedition.
2. Jain .S.P &Narang .K, 1999, Financial Accounting, Kalyani Publishers,Ludhiana,4thedition.
3. Rakesh Shankar. R &Manikandan.S, Financial Accounting,SCITECH,3rdedition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, NewDelhi,15thedition.
5. Tulsian P.C., 2006, Financial Accounting,PearsonEducation.

E-LEARNING RESOURCES:

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Question Paper Pattern

Break up of questions for theory and problems

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	2	1	1	1	-	-
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE PAPER –II
PRINCIPLES OF MANAGEMENT

SUBJECT CODE: 20UCOM302	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 75

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

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: (20 Hours)

Management- Definition – Importance – Is Management art or science – Functions of Management: POLC framework – Role and Functions of a Manager – Managerial skills – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management.

UNIT-II: (15 Hours)

Evolution of Management; Administrative Management: Henry Fayol, Scientific Management: F.W.Taylor, Bureaucratic management: Max Weber, Human relations management: Elton Mayo, Modern Management: Peter Drucker-Approaches to Management: Systems approach & contingency approach, Kaizen's approach.

UNIT-III: (15 Hours)

Planning- Meaning – Objectives of planning – Importance of planning – Types of planning. Decision making: Nature and significance – Process of Decision making – Types of Decision making-Styles of decision making – analytical decision making, behavioral decision making, conceptual decisionmaking.

UNIT-IV: (15 Hours)

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure.

UNIT-V: (10 Hours)

Introduction to co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance – Functions of controlling, process of controlling and types of Control. - Introduction to Management Information System (MIS)

PRESCRIBED TEXTBOOKS:

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi, 16th Edition.
2. L.M.Prasad, Principles & Practice of Management – Sulatan Chand & Sons – New Delhi, 8th Edition

REFERENCE BOOKS:

1. P.C.Tripathi&P.N.Reddy, Principles of Managements – Tata Mc.Graw Hill – New Delhi,5thEdition
2. Wehrich and Koontz, Management – A GlobalPerspective,8thEdition.
3. N.Premavathy, Principles of Mangement – Sri Vishnu Publication –Chennai8thEdition
4. J.Jayashankar, Business Management - Margham Publications-Chennai
- 5.

E-LEARNING RESOURCES:

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

ALLIED PAPER – I
BUSINESS AND INTERNATIONAL ECONOMICS

SUBJECT CODE: 20UCA303	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 5	TOTAL HOURS: 75

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–Producers equilibrium.

UNIT-IV: (15 HOURS)

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith ,Ricardo ,Haberler’s –Heckscher -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 TEXTBOOKS:

1. S.Shankaran, Business Economics - Margham Publications-Ch-17
2. P.L.Mehta,ManagerialEconomics–Analysis,Problems&Cases-SultanChand&Sons –NewDelhi – 02.

REFERENCE BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House-Mumbai-04.
2. Peter Mitchelson 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 -Himalaya Publishing 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. Carbaugh, International Economics-Thomson Information Publishing Group - Wadsworth Publishing Company-California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd -New Delhi-

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

NON MAJOR ELECTIVE I
ANALYTICAL AND LOGICAL REASONING

SUBJECT CODE : 19UNME401K	THEORY & PRACTICE PROBLEMS	MARKS : 100
SEMESTER : I	CREDITS : 2	TOTAL HOURS: 30

(Common to B.Com(Gen),
B.Com(A&F), B.Com(BM), B.Com(MM), B.Com(ISM), B.Com(Hons), B.Com (CS), BBA)

COURSE OBJECTIVES:

- To describe the problem-solving process
- To make the students to identify various problem-solving techniques and its application in business.
- To know the tips and tricks to solve the alphanumeric series and blood relation chart quicker.
- To help students to solve Direction based question easily.
- Venn diagrams enable students to organize information visually so they are able to see the relationships between two or three sets of items.

UNIT-I: **(6 Hours)**
Logical reasoning Introduction- Number Series

UNIT-II: **(6 Hours)**
Statement and assumptions – Statement and conclusion

UNIT-III: **(6 Hours)**
Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship

UNIT-IV: **(6 Hours)**
Direction Sense Test – Data Interpretation from bar chart, pie chart.

UNIT-V: **(6 Hours)**
Venn Diagrams – Image Series

PRESCRIBED TEXTBOOKS:

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition

REFERENCE BOOKS:

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S. Agarwal – Publisher – S.Chand and Company Pvt.Ltd.

E-LEARNING RESOURCES:

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50

Break up of questions for problems

Sections	Units	No. of
		Problems
Section A	Unit – 1	10
	Unit – 2	10
	Unit – 3	10
	Unit – 4	10
	Unit – 5	10

**FIRSTSEMESTER:
Introduction to Study Skills**

CREDITS:2

30hrs.

OBJECTIVES

- to help, develop and improve the vocabulary of the learners
- to help the learners develop the skill of inference
- to help the learners to acquire writing skills in English

Use of Dictionary and Dictation
Speech Sounds in English & Right Pronunciation
Stress & Intonation
Vocabulary Building Exercises
Listening and Reading Comprehension
Paragraph and Essay Writing

BOOKS FOR REFERENCE:

1. *Hewings, Martin. 1999. Advanced English Grammar: A Self- study Reference and Practice Book for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi.*
2. *Lewis Norman.1991. Word Power Made Easy.*
3. *Mohan, Krishna &Meenakshi Raman. 2000. Effective English Communication. Tata Mc Graw Hill Publishing Company Ltd.*
4. *Mohan, Krishna &Meera Banerji. 2001. Developing Communication Skills. Macmillan.*
5. *Syamala. 2002. Effective English Communication for You. Emerald Publishers, Chennai.*
6. *Harishankar, Bharathi. Ed. Essentials of Language and Communication. University of Madras.*
7. *Swan, Michael and Catherine Walter. 1990. The Cambridge English Course- 2.Cambridge University Press.*

SEMESTER - II

CORE PAPER – III
ADVANCED FINANCIAL ACCOUNTING

SUBJECTCODE: 20UCOM304	THEORY&PROBLEMS	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM))

COURSE OBJECTIVE:

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

UNIT-I: (15 Hours)

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price - Stock & Debtors System – Goods invoiced at cost and Invoice price. (Simple problems only)

UNIT-II: (15 Hours)

Hire-purchase and Installment System – Default and repossession – Installment Purchase System. (Excluding “Hire Purchase Trading A/c”) (Simple problems only)

UNIT-III: (20 Hours)

Partnership Accounts – Admission of a Partner- Adjustment in the profit sharing ratio – Adjustment for Goodwill –Application of Accounting Standard (AS) 10 – Revaluation of assets & Liabilities – Adjustment of capitals.

UNIT-IV: (20 Hours)

Retirement of a Partner – Profit sharing ratio – Treatment of goodwill on retirement/death of a partner - Death of a Partner – mode of payment, Joint Life Policy.

UNIT-V: (20 Hours)

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piecemeal distribution. (Simple problems only)

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Financial Accounting - R.L.Gupta&M.Radhaswamy– Sultan Chand &sons.
2. Financial Accounting - T.S.Reddy&A.Murthy –MarghamPublications

REFERENCE BOOKS:

1. Principles and practice of Accounting - R.L.Gupta&V.K.Gupta– sultan chand&sons.
2. Financial Accounting– S.P. Jain &K. L.Narang–KalyaniPublishers.

E-LEARNING RESOURCES:

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	1	1	1	1	-	-
III	2	1	1	1	-	1
IV	2	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

**CORE PAPER –IV
MARKETING MANAGEMENT**

SUBJECT CODE: 20UCOM305	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

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

COURSE OBJECTIVE:

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

UNIT-I: (14 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: (14 Hours)

Consumer – Customer – Buying Process – Introduction to Buyer Behavior – Factors influencing buyer Behaviour, Market segmentation – Need and basis of Segmentation – Targeting – Positioning – CRM and Customer Satisfaction.

UNIT-III: (17 Hours)

The Product – Goods - Services – Ideas - Characteristics – benefits – Classifications – Consumer goods – Industrial goods- Difference between Consumer goods and Industrial goods New Product Development process – Product life Cycle – Introduction ,Growth , Maturity, Decline. Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

UNIT-IV: (16 Hours)

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing-Green Marketing.

UNIT-V: (14 Hours)

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion –Dealer Promotion –Customer Promotion

PRESCRIBED TEXTBOOKS:

1. Kotler,P.(2007).MarketingManagement–TheMillenniumEditionPrenticeHallofIndia Private Limited.NewDelhi,35-8.
2. Pillai &Bagavathi, R. S. N. (1999). Marketing Management. S.chand&Co.Ltd.

REFERENCE BOOKS:

1. Joshi, G. (2009). *Information Technology for retail*. OxfordUniversityPress,Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management:Astrategic decision-making approach*.McGraw-HillHigherEducation.
3. Pradhan, S. (2011). *Retailing management: Text and cases*.TataMcGraw-HillEducation.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management:Global perspective,Indiancontext*.Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook06/07*.Taylor&Francis.

E-LEARNING RESOURCES:

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	2	-	2	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

**ALLIED II
BANKING**

SUBJECT CODE: 20UCAF306	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 5	TOTAL HOURS: 75

(Common to B.Com (A&F), 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 – Dishonour of Cheques –Role of Collecting Banker.

PRESCRIBED TEXTBOOKS:

1. **VarshneyandSundaram**, BankingandfinancialsystemofIndia, SultaChand Publishers,2000
2. **Sekar**, Banking theory & practice, Vikas PublishingHouse,1999

REFERENCE BOOKS:

1. **Vasant Desai**, Indian banking, Bookwell Publishers, NewDelhi,1997
2. **Mathur**, IndianBanking, 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, Kalyani Publications.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	3	-	2	-	1	-
III	2	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

NON MAJOR ELECTIVE – II
IMPORTANCE OF EMOTIONAL INTELLIGENCE

SUBJECT CODE : 19UNME402K	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS: 30

(Common to B.Com (Gen), B.Com (CS), B.Com (A&F), B.Com (MM), B.Com (ISM), B.Com (BM) and BBA)

COURSE OBJECTIVES:

1. To evoke knowledge amongst students on Emotional Intelligence.
2. To make students understand the importance of self-awareness and self-development.
3. To outline the Students about Positive and Negative traits.
4. To demonstrate about self-Analysis.

UNIT-I: (6 Hours)

Introduction -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

UNIT-II: (6 Hours)

Personality Analysis -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

UNIT-III: (6 Hours)

Negative Traits - Anger Management -Negative Syndrome and Attitude-Negative thinking- Guilt Quotient Stress and Emotion, Adapting to Loneliness

UNIT-IV: (6 Hours)

Positive Traits-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

UNIT-V: (6 Hours)

Self-analysis: Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life .

PRESCRIBED TEXTBOOKS:

1. What's Your Emotional IQ, Dr. Aparna Chattopadhyay, Pustak Mahal, May 2004.
2. Emotional Intelligence In A Week, Jill Dann, Hodder & Stoughton, 10 Edition, 2007.

REFERENCE BOOKS:

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005 by Daniel Goleman

E-LEARNING RESOURCES:

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org
3. www.donblake.com/module5/resources/emotionalintelligence.doc

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
TOTAL MARKS				50

Break up of questions for theory

Sections	Units	No. of Theory
Section A	Unit – 1	1
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	1

SECOND SEMESTER: Life Skills

CREDITS:2

30hrs.

OBJECTIVES

- to build the confidence of learners to face the challenges of a globalized society
- to sensitize learners' ethical, moral and social values in their work environment
- to help them understand how to overcome stress-related problems
- to train the learners to use their time effectively

SWOC Analysis

Etiquette

Stress Management

Time Management

Discussion of Success Stories

- i. Auto-suggestions
- ii. Problem solving
- iii. Decision Making
- iv. Presentation Skills-Oral/PPT

BOOKS FOR REFERENCE:

1. Pease, Allen. 1998. *Body Language: How to read other's thoughts by their gestures.* Sudha Publications. New Delhi.
2. Powell. *In Company* MacMillan
3. <http://www.essentiallifskills.net//>

SEMESTER - III

CORE PAPER – V
CORPORATE ACCOUNTING

SUBJECT CODE: 20UCOM307	THEORY & PROBLEMS	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM), B.Com (MM))

COURSE OBJECTIVE:

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

UNIT-I: (22 Hours)

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares-Determination of the liability of underwriters-Complete underwriting- partial underwriting- Firm underwriting.

UNIT-II: (17 Hours)

Redemption of preference shares- Revenue profit and capital profit – Minimum fresh issue of shares. Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses (Simple problems only).

UNIT-III: (20 Hours)

Company final accounts- Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

UNIT-IV: (16 Hours)

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill - Valuation of Shares – Need – Methods of valuation of shares.

UNIT-V: (15 Hours)

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Corporate Accounting: Gupta R. L. and Radhaswamy M., Sultan Chand & Sons, New Delhi. (2013)
2. Corporate Accounting: Reddy T. S. & Murthy A., Volume 1 & 2, Sixth Edition, Margham Publications, Chennai. (2014)

REFERENCE BOOKS:

1. Corporate Accounting: Arulanandam M.A. and Raman K.S-Himalaya Publishing House.
2. Corporate Accounting-I : Jain S.P, Narang K.L, Agrawal Simmi & Sehgal Monika Ninth Edition, Kalyani Publishers, Ludhiana (2018).
3. Advanced Accountancy : Maheswari S.N; Volume 1, 10th Edition; Vikas Publishing.
4. Shukla M.C, Grewal T.S. and Gupta S.C.; Corporate Accounting; S Chand & Sons, New Delhi.;

E-LEARNING RESOURCES:

1. <https://commerceease.com/terms-of-issue-of-shares/>
- 2 <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <https://blog.ipleaders.in/rules-share-capital-alteration/>
5. <https://books.google.co.in/books?isbn=8131754510>
6. <https://books.google.co.in/books?isbn=8120346270>
7. <https://books.google.co.in/books?isbn=8126908394>
8. <https://youtube.com/@aksamazingaccountancy>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	-
III	1	1	-	1	-	1
IV	2	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

**CORE PAPER – VI
MANAGEMENT ACCOUNTING**

SUBJECT CODE: 20UCOM308	THEORY & PROBLEMS	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

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

COURSE OBJECTIVE:

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

UNIT-I: (15 Hours)

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

UNIT-II: (20 Hours)

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

UNIT-III: (20 Hours)

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account.

UNIT-IV: (20 Hours)

Cash flow statement – significance preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

UNIT-V: (15 Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility. Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Maheswari, D. S, “Principles of Management Accounting” Sultan Chand & Sons. Delhi-53,17th Edition
2. Reddy, T. S., & Murthy, A, Financial accounting. MarghamPublication,15thEdition.

REFERENCE BOOKS:

1. Gupta, S. K., & Sharma, R. K., Management Accounting:PrinciplesandPractice.
2. Hingorani, R. (2005).Grewal.ManagementAccounting.
3. Khan, M. Y., &Jain, P. K. (2017). Management AccountingandFinancialAnalysis.
4. Murthy, A. &Gurusamy, S. Management Accounting Theory andPractice,VijayNicole
5. Srinivasan, N. P., &Murugan, M. S,. Accounting formanagement.S.Chand.

E-LEARNING RESOURCES:

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=1853963836>
4. <https://books.google.co.in/books?isbn=8131731782>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern				
Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	6	6	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE PAPER – VII
BUSINESS COMMUNICATION

SUBJECT CODE: 20UCOM309	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

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

COURSE OBJECTIVE:

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

UNIT-I:

(15 Hours)

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, non- verbal – written Communication – Audio – Video Communication - channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

UNIT-II:

(15 Hours)

Understanding the purpose of writing a Business Letter – 4 C's of Good Communication: correctness – Clarity – Conciseness – Courtesy – Characteristics of a Good Business Letter - Stages of writing Business Letters – Lay out - Kinds of Business Letters.

UNIT-III:

(15 Hours)

Persuasive Letters – Enquiries – Replies – Orders – Sales Letters – Circulars – Complaints- Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

UNIT-IV:

(15 Hours)

Patterns of Business Presentation – Chronological – Categorical – Cause and Effect – Problem Solution – Elements of presentation- Rules of making effective PowerPoint presentations- Effective Sales Presentation.

UNIT-V:

(15 Hours)

Importance of Report Writing - Kinds of reports- Business Meetings -Agenda – Minutes of the Meeting – Modern forms of Communication. – Social Media – Email Etiquettes – Video Conferencing

PRESCRIBED TEXTBOOKS:

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand&Sons,New Delhi.
2. N.S.Raghunathan, R.Santhanam,Business Communication-MarghamPublications

REFERENCE BOOKS:

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand&Sons,New Delhi.
2. Shirley Taylor, Communication of Business- PearsonPublication-NewDelhi
3. K.Sundar, A.Kumararaj, Business Communication, VijayNicholeImprintsPvt.Ltd.

E-LEARNING RESOURCES:

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=0538466251>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory and Letter writing

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	LETTER WRITING	THEORY	LETTER WRITING	THEORY	LETTER WRITING
I	2	-	1	-	2	-
II	2	-	1	1	-	1
III	3	-	1	1	-	1
IV	3	-	1	1	-	1
V	2	-	1	-	1	-
TOTAL	12	-	5	3	3	3

CORE VIII
BUSINESS AND CORPORATE LAWS

SUBJECT CODE: 20UCOM310	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (A&F), B.Com (MM), B.Com (BM), B.B.A)

COURSE OBJECTIVE:

Inherit the knowledge about the legal methodology involved in business by the students.

UNIT-I: (12 Hours)

Law of Contract –Essential elements of a valid contract- Classification of Contracts - Offer and Acceptance – Capacity of parties to Contract – Free Consent – Consideration – Legality of Object – Agreements Declared Void – Contingent Contracts.

UNIT-II: (21 Hours)

Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts (General Contract – Sections 1 to 75) - Contract of Indemnity & Guarantee -Bailment: Meaning, Essential features of Bailment - Duties and Rights of bailor and bailee - Termination of bailment- Pledge - Meaning, Essentials of a valid pledge - Rights and Duties of pawnor and pawnee.

UNIT-III: (18 Hours)

Contract of Agency - Definition of Agent and Principal - Essentials and legal rules of a valid agency - Creation of Agency - Termination of Agency. Sale of Goods Act - Definition of Sale and Agreement to Sell – Distinction between Sale and Agreement to Sell ,Condition and Warranties - Distinction between Conditions and Warranties - Rights and Duties of an unpaidseller.

UNIT-IV: (12 Hours)

Company – Meaning-Characteristics - Kinds of Companies - Memorandum of Association – Contents - Articles of Association - Contents – Distinction between Memorandum and Articles – Prospectus – Meaning - Contents-Statement of lieu in prospectus - Types-Misstatements in prospectus.

UNIT-V: (12 Hours)

SEBI-Introduction and guidelines – Meetings - Annual General Meeting-Meaning-Extra- ordinary General Meeting- Meaning- Board Meeting- Meaning-Procedure for the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes-Resolution- Meaning and Types

PRESCRIBED TEXTBOOKS:

1. Business Laws – N.D. Kapoor, Sultan ChandPublications,15thEdition
2. Legal Systems in Business – P. Saravanavel , S. Sumathi, HimalayaPublishingHouse,2011.

REFERENCE BOOKS:

1. P.C.Tulsian, Business Laws, Tata Mc GrawHill, 2nd Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications, Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P)Ltd. Publishers.

E-LEARNING RESOURCES:**GUIDELINES TO THE QUESTION PAPER SETTERS**

Question Paper Pattern				
Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

**ALLIED PAPER – III
BUSINESS STATISTICS – I**

SUBJECT CODE: 20UCOM311	THEORY & PROBLEMS	MARKS: 100
SEMESTER: III	CREDITS: 5	TOTAL HOURS: 90

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

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)

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Editing of Secondary Data-Scatter diagram.

UNIT-II: (20 Hours)

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Deciles, and Percentiles Model, Geometric Mean, Harmonic Mean, Combined Mean and Weighted Mean.

UNIT-III: (20 Hours)

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

UNIT-IV: (15 Hours)

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's coefficient of Skewness and Bowley's Coefficient of Skewness.

UNIT-V: (20 Hours)

Probability – Addition and Multiplication Theorem – Conditional probability – Bayer's Theorem (without proof) – Simple problems.

HEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. S.P.Gupta ,Statistical Methods ,Sultan Chand&Sons,2011
2. P.R.Vital ,BusinessStatistics,MarghamPublications.

REFERENCE BOOKS:

1. E.L.Lehmann , Elements of Statistical Hypothesis , Johu Wiley&Sons.
2. R.S.N.Pillai&B.Bhagavathi,PracticalStatistics,S.Chand&Company.

E-LEARNING RESOURCES:

<https://books.google.co.in/books?isbn=0764142399><https://books.google.co.in/books?isbn=8122400116><https://books.google.co.in/books?isbn=8131726029>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern				
Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	-	1	-	1
III	1	3	-	2	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

THIRD SEMESTER: Job-oriented Skills

CREDITS:2

30hrs.

OBJECTIVES:

- to prepare the students to be job-ready.
- to help learners use English Language appropriately to the role or situation.
- to develop confidence in them to face Interviews.
- to train them to prepare their own CV/Resume

Different kinds of Interviews

Letter of Application and CV

Technical Writing - Circulars, Memos, Agenda and Minutes

Group Discussion

Review

- i. Books
- ii. Films

BOOKS FOR REFERENCE:

1. *Harishankar, Bharathi. ed. Essentials of Spoken and Presentation Skills. University of Madras.*
 2. *John, Seely. 1998. The Oxford Guide to writing and speaking. Oxford U P,1998, Delhi.*
 3. *The Princeton Language Institute and Lanny Laskowski.2001. 10 days to more confident Public Speaking. Warner Books.*
 4. *<http://jobsearch.about.com/cs/curriculumvitae.html//>*
- <http://www.cvtips.com//>*

QUESTION PAPER PATTERN

UG - SOFT SKILLS

TIME –3HRS

MAXIMUM MARKS –50

PART – A(5X2=10)

Answer any FIVE from the questions given below from Q.No.1 to Q.No.7 (5 out of 7)

PART – B.(4X5=20)

Answer any FOUR from the questions given below from Q.No.8 to Q.No.13 (4 out of 6)

PART – C (2X10=20)

Answer TWO questions only choosing one each from Q.No.14 &Q.No.15 (Internal Choice)

SEMESTER - IV

CORE IX
ADVANCED CORPORATE ACCOUNTING

SUBJECT CODE: 20UCOM312	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM))

COURSE OBJECTIVES:

- To prepare financial statements of special types of businesses viz. Banks ,Insurance and Holding & Subsidiary Companies.
- To familiarize the accounting treatment for price level changes.
- To understand the accounting procedures for amalgamation of companies in the nature of merger or purchase and at the time of liquidation.

UNIT-I: (15 Hours)

Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices.- Meaning and Scope – Objectives of Financial Reporting - (Theory only)

UNIT-II: (20 Hours)

Bank Accounts – Non-Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted - Preparation of Profit and Loss account – Preparation of Balance sheet (as per revised new format) (Simple problems only)

UNIT-III: (20 Hours)

Insurance company accounts – Accounting of General Insurance Companies – Fire & Marine Insurance only - Preparation of financial accounts of insurance companies as per revised new format (Life Insurance Companies – Excluded) (Simple problems only)

UNIT-IV: (20 Hours)

Amalgamation -Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger)- Absorption and External Reconstruction of a company - (Intercompany Investments Excluded) (Simple problems only)

UNIT-V: (15 Hours)

Liquidation – Meaning – Order of Payment – Liquidator’s Remuneration - Liquidator’s Final Statement of Receipts and Payments (Statement of Affairs - Excluded) (Simple problem only).

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Corporate Accounting - R.L.Gupta&Radhasamy–SultanChand.
2. Corporate Accounting-T.S.Reddy&A.Murthy–MarghamPublication.

REFERENCE BOOKS:

1. Company Accounts - Jain&Narang–KalyaniPublishers.
2. Company Accounts – S.N.Maheshwari&S.K.Maheshwari – Vikas Publication.

E-LEARNING RESOURCES:

1. <http://www.accounting.pl/en/liquidations>
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>
5. <https://youtube.com/@aksamazingaccountancy>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problems

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	-	-
II	1	1	-	2	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5		4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

**CORE X
FINANCIAL MANAGEMENT**

SUBJECT CODE: 20UCOM313	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

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

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: (12 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity–CMI Amortization.

UNIT-II: (17 Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

UNIT-III: (17 Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach– M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

UNIT-IV: (12 Hours)

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s - Gordons’s – M.M Hypothesis – Forms of Dividend

UNIT-V: (17 Hours)

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. M.Y.Khan and P.K.Jain Basic Financial Management, TataMcGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS:

1. Pandey I.M.: Financial Management, VikasPublishingHousePvtLtd
2. Maheswari . S.M.: Financial Management, SultanChand&Sons
3. PrasannaChandhra :Financial management theory andpractice,McGraw-HillEducation
4. Dr.RustagiPR,FundamentalsofFinancialmanagement,Taxman’spublication,14thedition
5. Paramasivan C & Subramanian T, Financial Management, NewAgeInternationalPublishers

E-LEARNING RESOURCES:

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	2	-	1
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XI
GOODS & SERVICE TAX AND CUSTOMS LAW

SUBJECT CODE: 20UCOM314	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com(BM),BBA)

COURSE OBJECTIVE:

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

UNIT-I: (10 Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India – Classification of Taxes.

UNIT-II: (20 Hours)

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

UNIT-III: (20 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions.

Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

UNIT-IV: (10 Hours)

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions

UNIT-V: (15 Hours)

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST-GST Audit.

PRESCRIBED BOOKS:

1. T.S.Reddy&Y.Hariprasad Reddy, Business Taxation ,MarghamPublications,2018.
2. ICAI – Indirect TaxStudyMaterial,2018.

REFERENCE BOOKS:

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide toIncome Tax,TaxmannPublicationsPvt Ltd.,NewDelhi.
2. GirishAhiya,Dr.RaviGupta,SystematicApproachtoIncomeTaxandCST,BharatLawHousePvt. Ltd.NewDelhi.
3. Dr.SanjeevKumar,SystematicApproachtoIndirectTaxeswithPracticalproblems and solutions,Bharat Law House Pvt.Ltd.,NewDelhi.

E-LEARNING RESOURCES:

1. <http://www.idtc.icaai.org/gst.html>
2. <http://idtc.icaai.org/gst-topic-wise-study-material-list.html>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
TOTAL	12	-	8	-	6	-
	Section-A 12		Section-B 8		Section –C 6	

CORE PAPER XII

FINANCIAL SERVICES

SUBJECT CODE : 20UBBA315	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS: 75

(Common to B.Com (A&F), B.Com (BM), 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 and meaning, Functions of Factor, types offactoring.

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: (15 Hours)

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

PRESCRIBED TEXTBOOKS:

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.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
TOTAL	12	-	8	-	6	-
Section A-12			Section B-8		Section C-6	

**ALLIED PAPER – IX
BUSINESS STATISTICS - II**

SUBJECT CODE: 20UCOM316	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 5	TOTAL HOURS: 75

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

UNIT-I: (15 HOURS)

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

UNIT-II: (15 HOURS)

Regression Analysis- Meaning and Importance – Regression Lines and Regression equations- X on Y, Y on X, and Properties of Regression Coefficients – Uses of Regression – Difference between Correlation & Regression.

UNIT-III: (15 HOURS)

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method- Free Hand, Semi Average, Moving Average and Least Square Method- Seasonal Indices.

UNIT-IV: (15 HOURS)

Index Numbers – Definition Usage, Methods of Construction of Index Numbers – Types – Unweighted and weighted Index Numbers Simple, Aggregate, Price Relative Methods- Laspeyres, Paasche’s, Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests
– Cost of Living Index.

UNIT-V: (15 HOURS)

Meaning of Sampling - Probability sampling Methods :Simple Random Sampling -Stratified sampling- Systematic sampling-Cluster Sampling-Multi stage Sampling, Non-probability sampling methods: Convenience Sampling -Judgmental Sampling-Quota Sampling -Snowball Sampling- Sampling error and standard error - relationship between sample size and standard error.

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Statistical Methods- S.Gupta – SultanChand&Sons
2. Statistics –P.R.Vital-MarghamPublications.

REFERENCE BOOKS:

1. Elements of Statistical Hypothesis – E.L.Lehmann –JohuWiley&Sons.
2. Practical Statistics – R.S.N.Pillai&B.Bhagavathi –S.Chand&Company.

E-LEARNING RESOURCES:

<https://books.google.co.in/books?isbn=8122415229>htt

<ps://books.google.co.in/books?isbn=8131301362>https

<://books.google.co.in/books?isbn=8122415229>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	2	-	1
IV	1	1	-	1	-	1
V	2	1	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

ENVIRONMENTAL STUDIES

SUBJECT CODE: 19UEVS401	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 2	TOTAL HOURS:30

UNIT-I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance-Need for public awareness.

UNIT-II: NATURAL RESOURCES:

Renewable and non-renewable resources: Natural resources and associated problems.

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and groundwater, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT-III: ECOSYSTEMS:

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. ...Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT-IV: BIODIVERSITY AND ITS CONSERVATION:

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographically classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-spots of biodiversity.
- Threats to bio diversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-V: ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of:-

- a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
 - Role of an individual in prevention of pollution.
 - Pollution case studies.
 - **Disaster management: floods, earthquake, cyclone and landslides.**

PRESCRIBED TEXTBOOKS:

1. Environmental studies-St Joseph College Edition
2. Environmental studies- Dr. D.D.Mishra – S.Chand

REFERENCE BOOKS:

1. Environmental studies – Dr. J.P.Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr.Mahanta K.Kalita – Asia Books.

**SOFT SKILLS IV
COMPUTING SKILLS**

SUBJECT CODE:	PRACTICAL	MARKS :100
SEMESTER : IV	CREDIT :2	NO.OF.HOURS PER WEEK:3

(For the following UG Departments)

SHIFT-I:

B.A. (Economics), B.A. (Defence and Strategic Studies), B.Sc. Mathematics, B.Sc. Physics, B.Sc. Chemistry, B.Sc. Zoology, B.Sc. Plant Biology and Plant Biotechnology, B.Com (General), B.Com (Corporate Secretaryship)

SHIFT-II:

BBA, B.Sc. Visual Communication, B.Com (General), B.Com (Accounting & Finance), B.Com (Corporate Secretaryship), B.Com (Information System Management), B.Com (Banking Management) and B.Com (Marketing Management)

COURSE OBJECTIVES

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like Ms word, MS Excel, Ms Access, Power point etc., at two levels based on their knowledge and exposure.
- It provides essential skills for the user to get adapted to any work environment, as most of the systems in any workplace have Ms Office installed for their day to day activities. The course is highly practice oriented rather than regular class room teaching

Unit I : *Word Processing* - Open, Save and close word document; Editing text- tools, formatting, bullets; Spell Checker; Navigating in word - keyword, Mouse; document formatting- paragraph alignment, indentation, headers and footers, numbering; printing• preview, options

Unit II : *Spreadsheets* - MS Excel- opening, entering text and data, formatting, navigating; Formulas - entering, handling and copying; Charts -creating, formatting and printing, header and footer, centering data, printing.

UNIT III: *Presentations* - Power point - exploring, creating and editing slides, inserting tables and charts - Special effects - Clip Art, creating and drawing shapes, inserting multimedia content - Presentations - planning, animation, handouts, slideshow.

Unit VI: *Networks-Internet Explorer*- components; www-working, browsing, searching, saving
- Bookmark - favorite, create, delete - Printing a web page; email- creating, receiving, reading and sending messages

Unit V: *HTML* - Defining HTML paragraph and spacing - HTML styles, that include Background color - Text color - Text Fonts - Text that includes Bold, Italic, Underline, Superscript and Subscript.

Note: *Unit II to Unit V needs exposure thru Practicals*

REFERENCE BOOKS:

Introduction to Computers - Peter Norton, Tata McGraw Hill Microsoft 2003 - Jennifer Ackerman Kettell, Guy Hat-Davis, Curt Simmons, Tata McGraw Hill

SEMESTER - V

**CORE XIII
COST ACCOUNTING**

SUBJECT CODE: 20UCOM317	THEORY & PROBLEMS	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM), B.Com (MM))

COURSE OBJECTIVE:

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

UNIT-I: (15 Hours)

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

UNIT-II: (19 Hours)

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and finished goods, sales price computation- tenders and quotations

UNIT-III: (19 Hours)

Material purchase control - Stock Level Aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method , standard price method and Retail price Method.

UNIT-IV: (18 Hours)

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

UNIT-V: (19 Hours)

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

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Jain S.P. and Narang K. L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

REFERENCE BOOKS:

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
3. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
4. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, New Delhi

E-LEARNING RESOURCES:

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning>
2. <http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages- and preparation/7505>
3. http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	1	1	1	-	1
III	1	1	-	2	-	1
IV	1	2	-	1	-	1
V	2	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XIV
ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE: 20UCOM318	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

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

COURSE OBJECTIVE:

- To create awareness among students about entrepreneurship and its importance

UNIT-I: (18 Hours)

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

UNIT-II: (18 Hours)

Entrepreneurial Development Agencies - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – Ministry of Micro, Small & Medium Enterprises (MSME)- Prime Minister Employment Generation Programme - Pradhan Mantri Yuva Yojana - All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

UNIT-III: (18 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: (18 Hours)

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

UNIT-V: (18 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 - problems – steps taken by Government- Women and Self Help Groups. (SHGs)

PRESCRIBED TEXTBOOKS:

1. Gupta, D. C., & Srinivasan, D. N. Entrepreneurship Development in India Sultan Chand&Sons,(2001).
2. Khanka, S. S. Entrepreneurial development. S. ChandPublishing,(2006).

REFERENCE BOOKS:

1. DesinguSetty, E., & Krishna Moorthy, P. Strategies for developingwomen entrepreneurship. AkanshaPub.House,(2010).
2. Drucker,P.F.InnovationandEntre-preneurship:PracticeandPrinciples.Harper&Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj PublishingHouse,(2006).
4. Shankar, R.Entrepreneurship Theory & Practice Vijay Nicole Imprints PrivateLtd
5. Suresh, J. Entrepreneurial Development MarghamPublications,(2002).

E-LEARNING RESOURCES:

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportancetypes-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-supportsystem-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	2	-	2	-
III	2	-	1	-	1	-
IV	2	-	1	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECTION B 7		SECTION C 6	

CORE XV
INCOME TAX LAW AND PRACTICE – I

SUBJECT CODE: 20UCOM319	THEORY & PROBLEMS	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM))

COURSE OBJECTIVE:

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

UNIT-I: (20 Hours)

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assesse, Assessment Year and Previous Year – Broad features of Income

Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT-II: (20 Hours)

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

UNIT-III: (20 Hours)

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT-IV: (20 Hours)

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation– Loss under the head business and profession.

UNIT-V: (10 Hours)

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman.Publication,NewDelhi.
2. ReddyT.S., HariPrasadY Reddy, IncomeTaxTheoryLawandPractice, MarghamPublication, Chennai.

REFERENCE BOOKS:

1. ManoharanT.N & Hari.G.R, (2018) Students' HandBook on Taxation, SnowWhite Publications Pvt.Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
5. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. NewDelhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES:

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <https://books.google.com/books?isbn=1584773855>
- 6) <https://books.google.com/books?id=iiQKAAAAMAAJ>
- 7) <https://books.google.com/books?isbn=813172191>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	40
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XVI
PRACTICAL AUDITING

SUBJECT CODE: 20UCOM320	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM) & B.Com (MM))

COURSE OBJECTIVE:

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

UNIT-I: (18 Hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classification 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.

UNIT-II: (18 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: (18 Hours)

Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Difference between reserves and provision – Depreciation of wasting Assets.

UNIT-IV: (18 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 – auditor’s lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

UNIT-V: (18 Hours)

EDP audit – meaning - procedure of audit under EDP system – specialized Audits – points to be considered while auditing Educational Institutions – Hotels – Banking and Insurance companies.

PRESCRIBED TEXTBOOKS:

1. Practical Auditing – B.N. Tandon Sultan ChandandCo.,
2. Contemporary Auditing, Kamal Gupta TataMCGrawHill.

REFERENCE BOOKS:

1. Auditing – D.P. Jain KonarkPublishersPvt.Ltd.
2. Auditing,Principlesandpractice–RavinderKumarandvirenderSharma,Eastern economyedition.
3. Practical Auditing – B.N. Tandon Sultan ChandandCo.,
4. Contemporary Auditing, Kamal Gupta TataMCGrawHill.

E-LEARNING RESOURCES:

<https://books.google.co.in/books?isbn=8121920418>

<https://books.google.co.in/books?isbn=5877373412>

<https://books.google.co.in/books?isbn=8170231868>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	2	-
II	3	-	1	-	1	-
III	2	-	1	-	-	-
IV	3	-	2	-	2	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 1 – 12			SECTION B – 7		SECTION C - 6	

INTER DISCIPLINARY ELECTIVE - I

INDIAN CONSTITUTION AND HUMAN RIGHTS

SUBJECT CODE : 20UIDE315	THEORY	MARKS : 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS: 75

COURSE OBJECTIVES:

- › The basic aim of the course is to introduce the students to the fundamentals of our constitution.
- › To provide an overview of basic human rights and the governing bodies

UNIT-I:

(15 hours)

- Definition of Constitution -Indian Constitutional Philosophy – Salient Features of the Constitution and Preamble - Fundamental Rights and Fundamental Duties - Directive Principles of state Policy

UNIT-II:

(15 hours)

Union and State Executive, Legislature and Judiciary - Union Parliament and State Legislature: Powers and Functions - President, Prime Minister and Council of Ministers - State Governor, Chief Minister and Council of Ministers - The Supreme Court and High Court: Powers and Functions

UNIT-III:

(15 hours)

Elections Meaning - Composition of Election Commission - Direct and Indirect election; General election - Local Self Government (i) Rural: Three-tier system of Panchayati Raj – Gram Panchayat, Panchayat Samiti, ZilaParishad – their meaning and functions.(ii)Urban: Municipal Committees and Municipal Corporations – meaning and functions

UNIT-IV:

(15 hours)

Human Rights – Meaning - Evolution of the Concept of Human Rights at International level - Magna Carta of 1215 – Geneva Convention of 1864 - Universal Declaration of Human Rights, 1948 – Articles 1 to 30 (Names only)
Classification of Human Rights – Natural, Moral and Legal Rights, Civil and Political Rights, Economic, Social and Cultural Rights; Collective/Solidarity Rights

UNIT-V:

(15 hours)

Human Rights in India - Protection of Human Rights Act, 1993 – Objectives of the Act- Human Rights Commission – NHRC, SHRC – Headquarters, Structure, Functions & Powers - National Commission for Women (NCW) – Objectives - United Nations and Human Rights – UNHCR – Formation, Headquarters and Objectives of UNHCR.
Society and Human Rights (Promotion and Protection) - Role of NGOs - Role of Mass Media - Role of Educational Institutions - Role of Government - Human Rights Education

PRESCRIBED TEXTBOOKS:

1. Indian Constitution and Human Rights (2018) by Vasanthi Reena Williams & Noreen Ale xeena Datta
2. Indian Constitution & Human Rights (2016) by Poornima, Suresh Kumar, Sapna Book House
3. V.N. Shukla, Constitution of India (Eastern Book Co)
4. *Indian Constitution & Human Rights*, Ghai, KALYANI PUBLISHERS-

REFERENCE BOOKS:

1. *Indian Polity* By M Laxmikant 5th 2017 Edition
2. *Political Science* for Civil Services Mains Examinations. 28 March 2016. by ND ...22 August
3. Subash Kashyap, *Indian Constitution*, National Book Trust
4. *Human Rights in Constitutional Law*, Prentice – Hall of India Pvt. Ltd., New Delhi
5. Durga Das Basu, *Introduction to the Constitution of India*, Prentice – Hall of India Pvt. Ltd., New Delhi

WEB REFERENCES:

- https://www.lawnotes.in/Human_Rights_and_the_Indian_Constitution
- http://shodhganga.inflibnet.ac.in/bitstream/10603/102509/9/09_chapter%2003.pdf
- <https://www.google.com/>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	3	-	2	-	1	-
III	3	-	1	-	1	-
IV	1	-	1	-	1	-
V	3	-	2	-	2	-
TOTAL	12		7		6	
SECTION A 12			SECTION B – 7		SECTION C – 6	

VALUE EDUCATION

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 2	TOTAL HOURS:30

Unit-1: Education and Values

(6 Hours)

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education

Role and Need for value education in the contemporary society, Role of education in transformation of values in society

Role of parents, teachers, society, peer group and mass media in fostering values

Unit-2: Value Education and Personal Development

(6 Hours)

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life.

Character Formation towards Positive Personality Modern challenges of adolescents: emotions and behavior

Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for - age, experience, maturity, family members, neighbors, strangers, etc.

Unit-3: Human Rights and Marginalized People

(6 Hours)

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, minorities, transgender, differently abled etc

Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain –secular civil society

Unit-4: Value Education towards National and Global Development (6 Hours)

Constitutional Values:(Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity)

Social Values: (Pity and Probity, Self-Control, Universal Brotherhood).

Professional Values:(Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith).

Religious and Moral Values: (Tolerance, Wisdom, character).

Aesthetic Values: (Love and Appreciation of literature, fine arts)

Environmental Ethical Values

National Integration and international understanding.

Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross-border education

Unit-5:

(6 Hours)

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern Society

The Guru Granth sahib

The five Ks

Values and beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech)

Empowerment of women

Concept of Langar

Eminent Sikh personalities

REFERENCE BOOKS:

1. Dr.AbdulKalam. *My Journey-Transforming Dreams into Actions*. Rupa Publications, 2013.
2. Steven R Covey, *8th Habit of Effective People (From Effectiveness to Greatness)*, Free Press,NewYork,2005.
3. PremSingh,G.J.(2004). '*TowardsValueBasedEducation*',UniversityNews.Vol.42 (45):P.11-12.
4. V.R. Krishna Iyer.*Dialectics&Dynamicsof Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow*, Eastern Law House (1999, Reprint2018)
5. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>

SEMESTER - VI

CORE XVII
WORKING CAPITAL MANAGEMENT

SUBJECT CODE : 20UCA320	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 4	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.

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Hrishikesh Battacharya Working capital Management strategies and Technique sprentice hallofIndia2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.

REFERENCE BOOK:

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

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2		1		-	1
II	2		2		-	-
III	2	1	-	1	-	1
IV	1	1	-	2	-	1
V	2	1	-	1	-	1
TOTAL	9	3	3	4	-	4
SECTION A – 12			SECTION B - 7		SECTION C - 4	

CORE XVIII
INCOME TAX LAW & PRACTICE-II

SUBJECT CODE: 20UCOM322	THEORY & PROBLEMS	MARKS: 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM))

COURSE OBJECTIVE:

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

UNIT-I: (20 Hours)

Capital Gains - Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head Capital Gains.

UNIT-II: (15 Hours)

Income from other sources - Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.

UNIT-III: (20 Hours)

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child –Deemed Incomes.
Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT-IV: (20 Hours)

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only)
Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

UNIT-V: (15 Hours)

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

THEORY: 20% PROBLEMS: 80%

PRESCRIBED TEXTBOOKS:

1. Income Tax Theory, law and practice - T.S. Reddy & Dr. Y. Hari Prasad Reddy – Margham publications.
2. Income Tax law and practice.–V.P.Gaur&D.B.Narang.

REFERENCE BOOKS:

1. Students Guide to Income tax – Dr. Vinod K. Sign Hania & Dr. Monica Sighania – Taxmann.
2. Income tax service tax & VAT – Dr. Girish Ahuja & Dr. Ravi Gupta – Bharatlawhouse.

E-LEARNING RESOURCES:

<https://books.google.com/books?isbn=1584773855>
<https://books.google.com/books?isbn=8131721914>
<https://books.google.com/books?id=iiOKAAAAMAAJ>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	2	1	-	1	-	1
III	2	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XIX
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUBJECT CODE : 20UCAF321	THEORY	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVE:

- To equip them with advanced tools and techniques for making profitable investment decisions and to prepare their own portfolio of investment.

UNIT-I: (18 hours)

Investment; Importance-investment Vs speculation and gambling investment process risk- systematic risk-steps in investment process. Investment avenues – types – Marketable assets from Primary and Secondary Market – Equity shares, Preference, Shares and Debentures. Trading Mechanism. Mutual Funds, Definition, Types.

UNIT-II: (17 hours)

Investment environment – Sources of Investment Information – Approaches of Security analysis - Market Indicators – Security price movements – Fundamental analysis technical analysis – Dow Theory - Random walk theory – efficient market hypothesis.

UNIT-III: (20 hours)

Company analysis – Components of company analysis - Financial analysis – Financial Statement – Ratio analysis - EPS, DPS – dividend yield ratio – ROI, ROCE, Risk – return – Measurement of risk.

UNIT-IV: (15 hours)

Portfolio management – portfolio theory – objectives – Traditional and modern portfolio theory portfolio management process – portfolio planning – portfolio selection Evaluation – Portfolio revision - Portfolio analysis – Markowitz's Approach.

UNIT-V: (20 hours)

Capital Market Theory – Assumptions – Capital Asset Pricing Model (CAPM) – Estimating Betas - Securities market line - Arbitrage pricing theory – Derivatives options – Futures – Swaps.

PRESCRIBED TEXTBOOKS:

1. V.K. Bhalla “Investment Management” S.ChandPublishing,2008
2. Fisher and Jordon – Security analysis andPortfoliomanagement,2016
3. Investment Management byL.Natarajan,Marghampublications,2007
4. Investment Management by Hiriappa, Newageinternationalpublications,2008.
5. Punithavathy Pandian - Security analysis andportfoliomanagement,2018

REFERENCE BOOKS:

1. V. A. Avadhani “Studies inIndianFinancialSystem”
2. M. Gorden “The Investment financing andvaluationofcorporation”
3. PreetiSingh“InvestmentManagement”.

WEB REFERENCES:

www.halifax.co.uk/investments/pdfs/sw51813.pdf<http://www.ns>

eindia.com/education/content/nse_rapid_series.htm

www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	3	-	1	-	1	-
III	3	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	1	-	2	-
TOTAL	12	-	7	-	6	-
SECTION A – 12			SECTION B – 7		SECTION C - 6	

ELECTIVE II
HUMAN RESOURCE MANAGEMENT

SUBJECT CODE : 20UCOM323	THEORY	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM), B.Com (MM), B.Com (ISM), 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: (16 Hours)

HRM Concepts and Functions, Role, Status and competencies of HR Manager - HR Policies – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment – Differences between personnel management and HRM

UNIT-II: (20 Hours)

Human Resource Planning – Job Analysis – Job Description, Job Specification and Job Evaluation – Recruitment and Selection – meaning - Process of Recruitment – Sources of Recruitment – Internal Sources – External Sources - Meaning and Process of Selection – Selection Tests And Interviews–Placement

UNIT-III: (18 Hours)

Induction – Mentoring – Concepts and Importance of Training and Development Needs- Training and Development Methods - on the Job Training – off the Job Training – Evaluating Training Effectiveness –Career Development.

UNIT-IV: (20 Hours)

Objectives and importance of Performance Appraisal - Methods and techniques of Performance Appraisal – Potential Appraisal, Type of transfers and promotions – Problems in Performance Appraisal – Essentials of Effective Appraisal System – Termination of Services.

UNIT-V: (16 Hours)

Compensation – Concept and Policies - Wage and Salary Administration – Methods of Wage Payments and Incentive Plans - Fringe Benefits – Performance linked compensation – Monetary and Non-Monetary benefits.

PRESCRIBED TEXTBOOKS:

1. Human Resource Management Dr. T.K Avvai Kothai , Charulatha Publications
2. Aswathappa, K. (2013). *Human resource management: Text andcases*.TataMcGraw-HillEducation.
3. Gupta, C. B. (2011). Human Resource Management: New Delhi. *Sultan Chand &sons Educationalpublishers*.

REFERENCE BOOKS:

1. DeCenzo, D.A., Robbins, S.P., & Verhulst, S.L. (2016). *Fundamentals of Human Resource Management*, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). *Human Resource Management, 15e*. Pearson Education India.
3. Durai, P. (2009). *Human Resource Management* (Publisher: Dorling Kindersley (India) Pvt. Limited).
4. Prasad, L. M. (2006). *Human Resource Management* (Sultan Chand & Sons).
5. Rao, P. S. (2009). *Personnel and human resource management* (pp. 236-345). Himalaya Publishing House.

E-LEARNING RESOURCES:

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resource-management>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-of-work-life-qwl.html>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	3	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECTION B 7		SECTION C 6	

**ELECTIVE III
PROJECT**

SUBJECT CODE : 20UCA324	PROJECT	MARKS : 100
SEMESTER : VI	CREDITS : 5	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 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 an 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:

- (b) 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 pattern of employees (not less than 50) in a factory.
- (c) Analysis based on primary data – e.g. consumer behaviour in respect of a product or service, investment pattern or behaviour of a group of investors belonging to a particular category
- (d) Proposal of a small business

