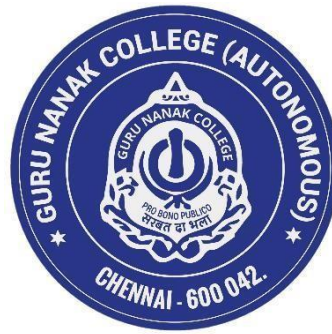


GURU NANAK COLLEGE (AUTONOMOUS)

GURU NANAK SALAI, CHENNAI – 600042

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



B.Com. ACCOUNTING & FINANCE

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

SYLLABUS

(For the candidates admitted for the Academic year 2022-23 and thereafter)

PREAMBLE

Bachelor of Commerce (Accounting and Finance) is the branch from the B. Com Program an undergraduate program of 3 years. This program teaches the fundamentals of accounting and finance practices. Throughout this program, an individual can learn the technical skills associated with many of the procedures of finance analysis and accounting standards. The curriculum of this program is framed in such a way to meet the international or global standard. This Program also involves the concepts of money, business and management with an emphasis on professional careers in these areas to develop a range of subject specific and technical skills. This Program also gains more general skills like numerical and quantitative skills, oral and written communication skills, entrepreneurship ability and more. This program provides the knowledge of accountancy practices, commerce, industry and finance. After completing the Program, the students are hired in the areas like educational institutes, banks, stock exchanges, excise departments, auditing offices etc. and can find jobs in the fields of Business Analyst, Money Manager, Risk Analyst, Senior Accountant, Market Analyst, Financial Analyst, cashier/Teller, Executive Assistant, Investment Banker, etc.

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

From the Academic Year (2022- 23) and there after

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

B.COM., (ACCOUNTING & FINANCE)

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

B.COM, (ACCOUNTING & FINANCE)

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.

COURSE STRUCTURE 2022-25 BATCH

B.Com. (ACCOUNTING & FINANCE)

Semester	Part	Course	Subject Code	Title	Credits	Hours	Internal	External	Total
Semester - I	I	Language		Tamil-I/Hindi -I/Sanskrit-I/ French-I	3	6	50	50	100
	II	English		English-I	3	4	50	50	100
	III	Core Paper-I		Financial Accounting (Common to B.Com, GEN, MM, A&F, ISM & BBA)	4	6	50	50	100
	III	Core Paper-II		Principles of Management (Common to B. Com GEN, BM, MM, A&F, ISM &BBA)	4	5	50	50	100
	III	Allied I		Business and International Economics	5	5	50	50	100
	IV	NME/Basic/ Advanced Tamil/Basic Hindi/Basic French		Values and Ethics in Business /Basic Tamil -I/Advanced Tamil-I/Basic Hindi -I/Basic French-I	2	2	50	50	100
	IV	Soft Skills - I		Introduction to Study Skills	3	2	40	50	100
Total Credits-24/Total Hours Per Week-30									
Semester - II	I	Language		Tamil-II/Hindi -II/Sanskrit-II/ French-II	3	6	50	50	100
	II	English		English-II	3	4	50	50	100
	III	Core Paper-III		Advanced Financial Accounting (Common to B. Com, GEN and A&F)	4	6	50	50	100
	III	Core Paper-IV		Marketing Management (Common to B. Com GEN, BM, MM, A&F, ISM & BBA)	4	5	50	50	100
	III	Allied -II		Banking (Common to B.Com, A&F and MM)	5	5	50	50	100
	IV	NME/Basic/ Advanced Tamil/Basic Hindi/Basic French		Basics of Self-Help Groups /Basic Tamil-II/ Advanced Tamil-II/ Basic Hindi-II/ Basic French-II	2	2	50	50	100
	IV	Soft Skills - II		Life Skills	3	2	50	50	100
Total Credits-24/Total Hours Per Week-30									

COURSE STRUCTURE 2022-25 BATCH

B.Com. (ACCOUNTING & FINANCE)

Semester	Part	Course	Subject Code	Title	Credits	Hours	Internal	External	Total
Semester - III	III	Core Paper-V		Corporate Accounting (Common to B. Com GEN, MM, & A&F)	4	6	50	50	100
	III	Core Paper-VI		Management Accounting (Common to B. Com GEN, MM, A&F, CS, ISM & BBA)	4	6	50	50	100
	III	Core Paper-VII		Business Communication (Common to B. Com GEN, BM, MM, A&F, ISM & BBA)	4	5	50	50	100
	III	Core Paper-VIII		Legal Aspects of Business (Common to B. Com GEN, BM, MM, A&F & BBA)	4	5	50	50	100
	III	Allied III		Business Statistics-I (Common to B. Com GEN, CS, BM, MM, A&F, ISM & BBA)	5	6	50	50	100
	IV	EVS		Environmental Studies	*	*	*	*	*
	IV	Soft Skills - III		Job-Oriented Skills	3	2	-	100	100
Total Credits-24/Total Hours Per Week-30									
Semester - IV	III	Core Paper-IX		Advanced Corporate Accounting (Common to B. Com GEN & A&F)	4	6	50	50	100
	III	Core Paper-X		Financial Management (Common to B. Com GEN, CS, BM, MM, A&F, ISM & BBA)	4	5	50	50	100
	III	Core Paper-XI		Goods & Service Tax and Customs Law (Common to B. Com GEN, CS, A&F, & BBA)	4	5	50	50	100
	III	Core Paper-XII		Financial Services (Common to B. Com BM, A&F & BBA)	4	5	50	50	100
	III	Allied IV		Business Statistics-II (Common to B. Com GEN, CS, BM, MM, A&F, ISM & BBA)	5	5	50	50	100
	IV	EVS		Environmental Studies	2	2	-	100	100
	IV	Soft Skill - IV		Computing Skills	3	2	-	100	100
Total Credits-26/Total Hours Per Week-30									

COURSE STRUCTURE 2022-25 BATCH

B.Com. (ACCOUNTING & FINANCE)

Semester	Part	Course	Subject Code	Title	Credits	Hours	Internal	External	Total
Semester - V	III	Core Paper-XIII		Cost Accounting (Common to B. Com GEN, A&F & MM)	4	6	50	50	100
	III	Core Paper-XIV		Entrepreneurial Development (Common to B. Com GEN, BM, MM, A&F, ISM & BBA)	4	6	50	50	100
	III	Core Paper-XV		Income Tax Law & Practice-I (Common to B. Com GEN, CS & A&F)	4	6	50	50	100
	III	Core Paper-XVI		Practical Auditing (Common to B. Com GEN, BM, & A&F,)	4	6	50	50	100
	III	Elective - I (IDE)		Indian Constitution and Human Rights	5	5	50	50	100
	IV	Value Education		Value Education	2	1	-	100	100
				Internship	2	-	-	-	-
Total Credits-25/Total Hours Per Week-30									
Semester - VI	III	Core Paper-XVII		Working Capital Management	4	6	50	50	100
	III	Core Paper-XVIII		Income Tax Law and Practice-II (Common to B. Com GEN, CS & A&F)	4	6	50	50	100
	III	Core Paper-IX		Security Analysis and Portfolio Management (Common to B.Com(A&F) & BM)	4	6	50	50	100
	III	Elective -II		Human Resources Management (Common to B. Com GEN, MM, A&F, ISM & BBA)	5	6	50	50	100
	III	Elective -III		Project	5	6	50	50	100
	V	Extension Activity		Community Service	1	-	-	-	-
Total Credits-23/Total Hours Per Week-30									
GrandTotalCredits-146/Total Hours -180									

SEMESTER - I

CORE PAPER- I
FINANCIAL ACCOUNTING

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To study the basic concepts and Accounting Standards.
2. To understand the procedures of Accounting under Single entry system.
3. To foster knowledge on Depreciation Accounting.
4. To get exposure to insurance claims and Bank reconciliation statement.
5. To acquire knowledge and applicability of Departmental accounts.

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, New Delhi, 6th edition.
2. Reddy T.S & Murthy. A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.
3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

REFERENCE BOOKS:

1. Goel.D. K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

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
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	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	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:	THEORY	MARKS:100
SEMESTER:I	CREDITS:4	TOTAL HOURS : 75

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

COURSE FRAMEWORK:

- To know the concepts and functions of management.
- To learn the importance, process and types of decision making.
- To understand the organization structure and its importance.

COURSE OUTCOMES

1. Describe the basic concepts of management.
2. Explain the evolution of management and the various management theories.
3. Discuss the meaning and importance of planning and decision making.
4. Define organizational structure and focus on the different types of organizational structure
5. Understand the need and types of co-ordination and the importance of control.

UNIT I **(20 Hours)**

Management- Definition- Importance - Is Management art or science - Functions of Management- Role and Functions of a Manager- Levels of Management- Application of management in various functional areas - Production, Accounting and Finance, Marketing and Human Resource Management.

UNIT II **(15 Hours)**

Evolution of Management; Administrative Management: Henry Fayol, Scientific Management: F. W. Taylor, Modern Management–Peter Drucker.

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.

UNIT IV **(15Hours)**

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing. Types of Organizational Structure- Line Organizational Structure, Staff Organizational Structure, Divisional Organizational Structure, Product/Project Organizational Structure, Matrix Organizational Structure and Hybrid Organizational Structure.

UNIT V **(10Hours)**

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).

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

1. P.C. Tripathi and P.N. Reddy, Principles of Management ,Tata Mc Graw Hill, New Delhi-5th Edition.
2. N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai, 8th Edition
3. J.Jayashankar, Business Management, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. https://www.managementstudyguide.com/management_functions.htm
2. https://www.tutorialspoint.com/management_principles/management_principles_organizational_structure.htm
3. <https://www.futurelearn.com/courses/introduction-to-business-management>

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	2	-	1	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECTION B 7		SECTION C 6	

**ALLIED – I
BUSINESS AND INTERNATIONAL ECONOMICS**

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To define the main concepts and describe the models and methods used in economic Analysis
2. The student must be able to graphically depict a market in competitive equilibrium, recognize and list factors leading to a change in market demand and market supply, graphically depict the impact of the changes on the market, and verbally summarize the impact of the changes on the market.
3. To define the conception of consumer behaviour and reveal its importance in the context of marketing.
4. Understand the general equilibrium relationship between factor endowments, the location of production, and international trade.
5. They will learn how international trade is affected by fluctuations in exchange rates

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, Managerial Economics – Analysis, Problems & Cases -Sultan Chand & Sons –New Delhi – 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 -HimalayaPublishing House -Mumbai-04.
6. Paul. R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd-Delhi-92.
7. Robert J. 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 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	

NON- MAJOR ELECTIVE – I (NME)
VALUES AND ETHICS IN BUSINESS

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

COURSE FRAMEWORK:

- To familiarize students with the importance of values and ethics in business

Course Objectives:

- To understand the basic concepts and relevance of ethics & values in business
- To gain knowledge about Ethical codes
- To learn about the importance of Corporate Social Responsibility & Corporate Governance
- To understand the role of values and Ethics towards success
- To familiarize the concepts of Dharma & Karma Yoga

UNIT-I - Introduction

(6 hours)

Values-Concept, types and formation of values, Values of Indian Managers, Ethics- development of ethics, ethical decision making - relevance of ethics and values in business-Ethics in work place.

UNIT-II - Management of Ethics

(6 hours)

Management process and ethics- ethical issues, Code of Ethics, Benefits of Ethical codes.

UNIT--III - Corporate Social Responsibility & Corporate Governance

(6 hours)

Corporate responsibility of business: employees, consumers and community. Corporate Governance, Code of Corporate Governance.

UNIT-IV- Understanding Success

(6 hours)

Definitions of success, Principles for competitive success, prerequisites to create blue print for success. Success stories of Ethical business gurus.

UNIT-V- Concept of Dharma & Karma Yoga

(6 hours)

Concept of Karma and kinds of Karma Yoga, Nishkam Karma, and Sakam Karma. Total quality management, Quality of life and quality of work life.

Text Books:

- Kaur, Tripat; *Values & Ethics in Management*, Galgotia Publishers.
- Chakraborty, S.K.; *Human values for Managers*

Reference Books:

- Chakraborty, S.K.; *Ethics in Management: A Vedantic Perspective*, Oxford University Press.
- Dr. F.C. Sharma *Business Values & Ethics*, Shree Mahavir Book Depot (Publisher)

Web References:

- <https://www.investopedia.com/terms/b/business-ethics.asp>
- <https://www.managementstudyguide.com/values-ethics.htm>
- <https://smallbusiness.chron.com/workplace-values-ethics-4887.html>

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer ANY 5 out of 10 questions (Each in 500 words)	1-10	20	100
TOTAL MARKS				10

INTRODUCTION TO STUDY SKILLS

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

COURSE FRAMEWORK:

- 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 McGraw 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 ofMadras.
7. Swan, Michael and Catherine Walter. 1990. The Cambridge English Course-2.Cambridge University Press.

SEMESTER - II

CORE PAPER – III
ADVANCED FINANCIAL ACCOUNTING

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To demonstrate the accounting procedure for Branch Accounts under Debtors System and stock & Debtors System.
2. To explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.
3. To compile the accounting procedure for admission and treatment of goodwill.
4. To analyze the accounting treatment of retirement of partner and death of a Partner.
5. To discuss the various procedures for accounting treatment of Normal Dissolution, Garner Vs Murray, and Piece Meal Distribution.

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 piece meal distribution. (Simple problem 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 – Margham Publications

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–Kalyani Publishers.

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	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:	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To understand the basis of marketing and its importance in today's scenario
2. To understand the consumer behavior process & various market segments
3. To understand the 4 P's of marketing i.e, Product, Place, Price and Promotion.
4. To provide an insight on the various marketing channels along with modern technology
5. To analyze the promotion strategies.

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). Marketing Management – The Millennium Edition Prentice Hall of India Private Limited. New Delhi, 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*. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). *Retailing management: Text and cases*. Tata Mc Graw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07*. 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 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	2	-	1	-	1	-
III	2	-	2	-	2	-
IV	2	-	1	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECTION B 7		SECTION C 6	

ALLIED - II BANKING

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To understand a thorough working knowledge of banks
2. To utilize the different activities of the banks.
3. To analyze the theoretical knowledge of bank accounts
4. To calculate the rate of interest for the loan getting from the banks
5. To use of the negotiable instruments in their future

UNIT-I:

(15hours)

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:

(15hours)

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:

(15hours)

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

REFERENCE BOOKS:

1. **Vasant Desai**, Indian banking, Bookwell Publishers, New Delhi, 1997
2. **Mathur**, Indian Banking, Performance, Problems and Challenges, Bookwell Publishers, New Delhi, 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 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	2	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECTION B 7		SECTION C 6	

NON- MAJOR ELECTIVE – II (NME)

BASICS OF SELF HELP GROUPS

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

COURSE FRAMEWORK:

- To enrich the students about Self Help Groups.
- To provide the basic understanding of women empowerment
- To inculcate the students about the role of Government in Self Help Groups.

COURSE OUTCOMES

1. To develop an understanding of the basic concepts of Self Help Groups
2. To help the students to understand the concept of women empowerment through Self Help Groups
3. To enable the students to know about the avenues of financial support available for Self Help Groups
4. To help the students to understand the role of SHG in Social Development
5. To develop an understanding of the role of govt. & NGO's for the development of Self Groups

UNIT-I (6 hours)

Meaning, Concept and Functions of Self Help Groups

UNIT-II (6 hours)

Women empowerment through Self Help Groups

UNIT-III (6 hours)

.Micro finance through Self Help Groups

UNIT-IV (6 hours)

Social Development through Self Help Groups

UNIT-V (6 hours)

Role of Govt. and Non-Government Organization's in fostering Self Help Groups

REFERENCE BOOKS:

1. "Clinical approach to promotion of entrepreneurship" ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. "India economic Empowerment of Women", V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
4. "Rural Credit and Self Help Groups, Micro finance needs & concepts in India", K.G. Karmakar, Sage publications, New Delhi, 1999.

5. "Rural empowerment through, SHGS, NGO"s & PRI"s S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. "Women's Own; the Self help movement of Tamil Nadu". C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

Web References:

<https://www.yourarticlelibrary.com/india-2/self-help-group/self-help-group-shg-of-india-meaning-need-and-objectives/66718>

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer ANY 5 out of 10 questions (Each in 500 words)	1-10	20	100
TOTAL MARKS				100

LIFE SKILLS

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

COURSE FRAMEWORK:

- 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

- ii. Auto-suggestions
- iii. Problem solving
- iv. Decision Making
- v. 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.essentiallifefskills.net//>

SEMESTER - III

CORE PAPER - V
CORPORATE ACCOUNTING

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (AF), B.Com (MM))

COURSE FRAMEWORK

- To enable the students to understand the accounting treatment relating to issue of shares, underwriting of shares, redemption of preference shares and the ability to find the profit prior to incorporation of companies.
- To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
- To enable the students to understand the different methods of valuation of goodwill, shares and preparation of the financial statement of banking companies.

COURSE OUTCOMES

1. To enable the students to understand the accounting treatment relating to issue of shares, underwriting of shares, redemption of preference shares and the ability to find the profit prior to incorporation of companies.
2. To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
3. To enable the students to understand the different methods of valuation of goodwill, shares and preparation of the financial statement of banking companies.
4. To select the appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.
5. To learn about the concepts of non-performing assets (NPA) provision for doubtful debts and final accounts.)

UNIT-I

(20 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- 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

(18 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

(19 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)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Corporate Accounting- T. S. Reddy & A. Murthy – Margham Publication
2. Corporate Accounting - R. L. Gupta & Radhasamy – Sulthan Chand.

REFERENCE BOOKS

1. Advanced Accounts –S. P. Jain & K. L Narang – Kalyani Publishers.
2. Advanced Accounts – S. N. Maheshwari & S. K. Maheshwari – Vikas Publication.

E-LEARNING RESOURCES

1. <https://youtube.com/@aksamazingaccountancy>
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>

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	20-23	20	40
TOTAL MARKS				100

Distribution of Questions: (Problem Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A (Answer any 10 out of 12 questions) 3 marks each	1	3	-
	2	1	1
	3	1	2
	4	1	1
	5	1	1
Section B (Answer any 5 out of 7 questions) 6 marks each	1	-	1
	2	1	1
	3	-	1
	4	1	1
	5	-	1
Section C (Answer any 2 out of 4 questions) 20 marks each	1	-	1
	2	-	-
	3	-	1
	4	-	1

	5	-	1
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CORE PAPER – VI
MANAGEMENT ACCOUNTING

SUBJECT CODE:	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 (MM), B.Com (ISM), BBA).

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To enable the students to acquire sound knowledge of concepts, methods and techniques of management accounting.
2. To apply the analytical skills associated with the interpretation of accounting reports.
3. To evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.
4. To communicate the knowledge about fund flow and cash flow statements under (AS-3) and also the concept of budgetary control.
5. To evaluate the classification of budgets.

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-53,17thEdition
2. Reddy, T. S., & Y. Hariprasad Reddy, Management Accounting. Margham Publication,15th Edition.

REFERENCE BOOKS:

1. Gupta, S. K., & Sharma, R. K., Management Accounting : Principles and Practice.
2. Hingorani, R. (2005).Grewal. Management Accounting.
3. Khan, M. Y., &Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., &Murugan, M. S.,. Accounting for management. 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 question	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:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To discuss the importance and essentials of communication in business activities.
2. To draft the various types of business letter and to practice the same.
3. To demonstrate the various types of business enquiries.
4. To compile the different types of correspondence relating to the company and secretarial practice.
5. To empower handling various modern forms of communication tools and even through social media and applications in the current business scenario.

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, NewDelhi.
2. N.S. Raghunathan, R. Santhanam, Business Communication-Margham Publications

REFERENCE BOOKS:

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, NewDelhi.
2. Shirley Taylor, Communication of Business- Pearson Publication-New Delhi
3. K. Sundar, A. Kumararaj, Business Communication, Vijay Nichole Imprints Pvt. 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 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 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	2	-	1
IV	3	-	-	-	-	1
V	2	-	1	-	1	-
TOTAL	12	-	4	3	3	3
SECTION A - 12			SECTION B - 7		SECTION C - 6	

CORE PAPER - VIII
LEGAL ASPECTS OF BUSINESS

SUBJECT CODE:	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 FRAMEWORK:

- To understand fundamental legal aspects in business.

COURSE OUTCOME

1. Describe the general terms relevant to business and contract. Demonstrate an understanding of key elements while signing an agreement or contract.
2. Illustrate the process of performance and remedies available to the aggrieved party in case of default.
3. Explain the basic concepts of company formation as per companies Act (Amendment) 2013 and outline the importance of various documents prepared and filed at the time of incorporation of company.
4. Understand the purpose, process of various meetings held at different point of time.
5. Discuss the various modes of closure of a company and the role of a liquidator.

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 – Agreements Declared Void.

UNIT II

(21 Hours)

Contingent Contracts, Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts.

UNIT III

(18 Hours)

Company – Definition – Characteristics – Kind of Companies – Formation – Incorporation of Company – Memorandum of Association – Contents – Articles of Association – Contents – Prospectus – Contents – Types – Liability in Misstatements of Prospectus. (As per Companies Act, 2013).

UNIT IV

(12 Hours)

Company Directors – Appointment – Independent Director – Women Director, Powers – Duties of Director – Meetings – Annual General Meeting – Extra – ordinary General Meeting – Procedure the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes).

UNIT V

(12 Hours)

Resolution- Meaning and Types of Resolution – Winding up of companies – Compulsory winding up - Voluntary winding up.

RECOMMENDED TEXTBOOKS

1. Kapoor N. D, Business Laws, 15th Edition Sultan Chand Publications, 2019.
2. Kapoor N. D, Elements of Company Law, Sultan Chand Publications, 2019.

REFERENCE BOOKS

1. Dr. S. Murugasen S Dr., Dr. T. K. Avvai Kothai, Dr. G. Ravi and Dr. E. Viswanathan , Business Laws, Himalaya Publishing House.
2. P.C. Tulsian, Business Laws, Tata Mc Graw Hill, 2nd Edition.
3. M.R. Sreenivasan, Business Laws, Margham Publications , Chennai
4. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.
5. Saravanavel P. and S. Sumathi, Legal Systems in Business, Himalaya Publishing House, 2011.

E-LEARNING RESOURCES

1. https://Onlinecourses.Swayam2.Ac.In/Cec20_Hs23/Preview
2. https://onlinecourses.nptel.ac.in/noc22_mg52/preview
3. https://iica.nic.in/Forthcoming_Programmes.aspx

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	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	1	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECTION B 7		SECTION C 6	

**ALLIED – III
BUSINESS STATISTICS -I**

SUBJECT CODE:	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 FRAMEWORK:

- 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

COURSE OUTCOMES

1. Discuss quantitative and qualitative data, primary and secondary data, collection of data, census method and sampling method
2. Evaluate the Measures of Central tendency – Mean, median and mode for the given data
3. Find the measure of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation
4. Compute measures of Skewness for various types of data
5. Convert real-world problems into probability models. Discuss the concepts of probability, conditional probability and Baye's theorem and its applications.

UNIT-I: (18 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: (18 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: (18 Hours)

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

UNIT-IV: (18 Hours)

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

UNIT-V: (18 Hours)

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

THEORY: 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, Practical Statistics, S. Chand & Company.

E-LEARNING RESOURCES:

1. <https://books.google.co.in/books?isbn=0764142399>
2. <https://books.google.co.in/books?isbn=8122400116>
3. <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	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	

JOB-ORIENTED SKILLS

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

COURSE FRAMEWORK:

- 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 confidentPublic Speaking. Warner Books.
4. <http://jobsearch.about.com/cs/curriculumvitae.html//>
5. <http://www.cvtips.com//>

QUESTION PAPER PATTERN

TIME – 3 HRS

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 PAPER - IX
ADVANCED CORPORATE ACCOUNTING**

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS : 90

(Common to B.Com (Gen), B.Com (AF))

COURSE FRAMEWORK

- To understand the accounting concepts and policies related to accounting standards and identify the relationship for financial reporting purposes.
- To demonstrate a thorough knowledge of relating accounting treatment and the ability to apply them to solve Life Insurance Company's financial statement.
- To analyse the accounting procedure for internal reconstruction, amalgamation, absorption & external reconstruction of companies and to familiarise with the preparation of liquidator final statement of accounts.

COURSE OUTCOMES

1. Apply a thorough knowledge of relevant accounting standards and statutory provisions to prepare the financial statements.
2. Understand the accounting treatment relating to alteration of share capital and internal reconstruction.
3. Describe the various provisions and schedules involved in the preparation of final accounts of life insurance companies.
4. Analyse and carryout the various accounting treatments relating to Amalgamation, Absorption & external reconstruction.
5. Explain the calculation of liquidator's remuneration and the preparation of liquidator's final statement of account.

UNIT I (15 Hours)

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

UNIT I (17 Hours)

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

UNIT III (20 Hours)

Accounts of Life insurance companies - Life insurance revenue account- Balance sheet- Ascertaining correct life assurance fund – Preparation of valuation of Balance sheet – Determination of amount due to policy holders. (Simple problems only)

UNIT IV (21 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 (17 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%

RECOMMENDED TEXTBOOKS

1. Corporate Accounting- T. S. Reddy & A. Murthy – Margham Publication
2. Corporate Accounting - R. L. Gupta & Radhasamy – Sulthan Chand.

REFERENCE BOOKS

1. Advanced Accounts –S. P. Jain & K. L Narang – Kalyani Publishers.
2. Advanced Accounts – S. N. Maheshwari & S. K. Maheshwari – Vikas Publication.

E-LEARNING RESOURCES

1. <https://youtube.com/@aksamazingaccountancy>
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>

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

Distribution of Questions: (Problem Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A (Answer any 10 out of 12 questions) 3 marks each	1	3	-
	2	1	1
	3	1	2
	4	1	1
	5	1	1
Section B (Answer any 5 out of 7 questions) 6 marks each	1	2	-
	2	-	2
	3	-	1
	4	-	1
	5	-	1
Section C (Answer any 2 out of 4 questions) 20 marks each	1	-	-
	2	-	1
	3	-	1
	4	-	1

	5	-	1
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CORE PAPER – X
FINANCIAL MANAGEMENT

SUBJECT CODE:	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 FRAMEWORK:

- 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.

COURSE OUTCOMES

1. To understand how crucial financial decisions are taken in a firm and gain insight in to wealth maximization and profit maximization.
2. To understand the cost of capital, importance of leverage and capitalization.
3. To Demonstrate the Theories of capital structure.
4. To formulate dividend decisions in a firm.
5. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

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 Cashflow 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, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS:

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, Mc Graw-Hill Education
4. Dr.RustagiPR,Fundamentals of Financial management, Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

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	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 PAPER - XI
GOODS AND SERVICE TAX AND CUSTOMS LAW

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To discuss the classification and methods, tax system in India, Objectives of taxation and Cannons of taxation
2. To outline the Concepts, Definitions and Types of Custom duties.
3. To understand the Prohibition of Importation and exportation of goods under Customs Act, powers of various customs officers.
4. To discuss the provisions and rules relating to Supply, Types of goods and Input Tax credit under GST.
5. To compile the various provisions and Importance for Registration, Cancellation.

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 , Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.

REFERENCE BOOKS:

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

E-LEARNING RESOURCES:

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.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 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 and problem

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

CORE PAPER - XII

FINANCIAL SERVICES

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

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

COURSE FRAMEWORK:

- To impart knowledge about the various financial services.

COURSE OUTCOMES

- To list the financial services and understand the broad services
- To have an in-depth understanding of the working of various service providers and institutions
- To identify the leasing and factoring service advantages
- To be familiar with Credit Rating Procedures.
- To understand various mutual fund investment opportunities

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 of factoring.

UNIT-IV: (15 Hours)

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

UNIT-V: (15 Hours)

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

PRESCRIBED TEXTBOOKS:

- Financial Services – M.Y. Khan, 3rd Edition, 2004, Tata McGraw Hill Publications.
- Financial Services – B. Santhanam, Margham Publications.
- 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, 4th Edition, 2010, Vikas Publications.
3. A Review of current Banking Theory and Practice – S.K. Basu., 2nd Edition, MacMillan Publications, London.

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	-	1	-	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	

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

SUBJECT CODE:	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)

COURSE OUTCOMES:

1. Formulate the simple linear regression equation for a set of data, uses of regression and difference between correlation and regression
2. Evaluate correlation between two variables and identify its types with use of rank correlation.
3. Discuss about the Time Series Analysis using Secular trend: Graphic or free hand method, Method of semi average, Moving average and least square
4. Outline Index Numbers: Simple aggregative, simple average of price relative method, weighted average of price relative method and weighted aggregative method, Fixed
5. and Chain base Index, Cost of Living Index
6. Analysis of sampling method, sampling error, central limit theorem and estimating population parameters, computing mean population for large sample and small sample

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, Aggregative, 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 – Sultan Chand & Sons
2. Statistics –P.R.Vital - Margham Publications.

REFERENCE BOOKS:

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

E-LEARNING RESOURCES:

1. <https://books.google.co.in/books?isbn=8122415229>
2. <https://books.google.co.in/books?isbn=8131301362>
3. <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	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:	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 ground water, 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.
- Biogeographical 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 biodiversity: habitat loss, poaching of wildlife, man-wild life 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

REFERENCEBOOKS:

1. Environmental studies – Dr. J.P. Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr. Mahainta 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 PAPER - XIII
COST ACCOUNTING

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To compile the basic concepts used in cost accounting.
2. To compute selling price through cost sheets.
3. To outline the basic principles of materials control and the latest techniques in inventory control.
4. To evaluate the various surfaces of labor cost control, various methods of remuneration and calculation of wages
5. To explain the classification of the overheads, and Distribution of Overheads Under Primary and Secondary distribution.

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	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 PAPER - XIV
ENTREPRENEURIAL DEVELOPMENT

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

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

COURSE FRAMEWORK:

- To create awareness among students about entrepreneurship and its importance

COURSE OUTCOMES

1. To discuss the concept of entrepreneurship and its importance.
2. To analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. To utilize the various technical tools for the business premises and encounter business ventures.
4. To communicate the important values of EDPs and the Government role played in ED.
5. To design the valuable approaches in the changing economic scenario and to apply the same for the improvement of small -scale entrepreneurs.

UNIT-I: (16 Hours)

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

UNIT-II: (23 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: (15 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. Chand Publishing, (2006).

REFERENCE BOOKS:

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P.F. Innovation and Entrepreneurship: Practice and Principles. Harper & Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development Margham Publications, (2002).

E-LEARNING RESOURCES:

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportanceand-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 PAPER – XV
INCOME TAX LAW AND PRACTICE – I

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To know the basic concepts of tax and to compute income under various heads.
2. To charge income under the head salaries.
3. To compute income under the head House property under the given circumstances.
4. To calculate income under the head business and profession.
5. To know the basic concepts under the Income Tax Administration Act and about Income Tax authorities.

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, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, Snow White 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, New Delhi.
5. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt. Ltd. New Delhi.
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	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 PAPER - XVI
PRACTICAL AUDITING

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To get in depth knowledge about the concepts of auditing.
2. To outline the steps involved in vouching, verification, valuation of assets and liabilities in the organization.
3. To learn about the depreciation, reserves and provisions and auditor's duty.
4. To recognize the powers and rights, duties of an auditor.
5. To apply the computerized system of auditing methods in their business.

UNIT-I: (23 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: (13 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 Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

REFERENCE BOOKS:

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice–Ravinder Kumar and virender Sharma, Eastern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

E-LEARNING RESOURCES:

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <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	-	2	-	1	-
III	2	-	1	-	-	-
IV	3	-	1	-	2	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 1 - 12			SECTION B - 7		SECTION C - 6	

INTER DISCIPLINARY ELECTIVE – I (IDE)
INDIAN CONSTITUTION AND HUMAN RIGHTS

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

COURSE FRAMEWORK:

- 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

COURSE OUTCOMES

1. To learn the fundamentals of the Indian Constitution and the rights & duties of the citizens of India
2. To explore the three wings of the Government and the judiciary bodies
3. To demonstrate the edifice of the Indian Governance & the electoral systems
4. To comprehend the term human rights & its classification
5. To appreciate the role of human rights commission worldwide and the role of educational institutions in promoting human rights

UNIT-I: (12 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: (17 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 HighCourt: Powers and Functions

UNIT-III: (17 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, Zila Parishad – their meaning and functions.(ii)Urban:Municipal Committees and Municipal Corporations – meaning and functions

UNIT-IV: (12 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 HumanRights, 1948 – Articles 1 to 30 (Names only)
Classification of Human Rights – Natural, Moral and Legal Rights, Civil and PoliticalRights, Economic, Social and Cultural Rights; Collective/Solidarity Rights

UNIT-V: (17 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 Alexeena Datta
2. Indian Constitution & Human Rights (2016) by Poornima, SureshKumar, Sapna Book House
3. V.N.Shukla, Constitution of India(Eastern Book Co)
4. *Indian Constitution & Human Rights* ,Ghai, *KALYANIPUBLISHERS*–

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	2	20
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:15

Unit-1: Education and Values

(3 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

(3 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

(3 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

(3 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:

(3 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.Abdul Kalam. *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. Prem Singh,G.J.(2004). '*Towards Value Based Education*', University News.Vol.42 (45):P.11-12.
4. V.R. Krishna Iyer. *Dialectics & Dynamics of Human Rights in India (Tagore LawLectures) 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 PAPER - XVII
WORKING CAPITAL MANAGEMENT

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To consume working capital optimally and ultimately to maximize shareholders wealth.
2. To prepare and put together a Source and Use statement in a good way to strategize on creative ways to finance the business startup / expansion programmes
3. To interpret the cash flow and liquidity position of investments and acquisitions.
4. To manage the receivables in the firm and maintain the company's professional image and cash flows.
5. To plan for management, inventory orders, inventory tracking and inventory turnover

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 prentice hallof India 2001.
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 Poona.

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 50words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200words)	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 PAPER - XVIII
INCOME TAX LAW & PRACTICE-II

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

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

COURSE FRAMEWORK:

- To compute Income from “Capital, Gain” and to study various provisions under the heads “Income from Other Sources”
- To outline the various provisions relating to “Aggregation of income” and “Set-Off and Carry Forward of Losses” and to prepare gross total income and to analyze the provisions under section 80 C to 80 U relating to individuals.
- To Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the Income Tax Act., 1961.

COURSE OUTCOMES

1. Understand the meaning of capital gain and the procedure related in computing
2. income under the head capital gain.
3. Explain how to calculate income under the head, income from other sources.
4. Discuss the provisions relating to clubbing of income and set off and carry forward.
5. Describe agricultural income and its treatment and explain the provisions relating to
6. various deductions from total income.
7. Apply practical knowledge relating to e-filing of returns.

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 Assessment of 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.Signhania & Dr. Monica Sighania–Taxmann.
2. Income tax service tax &VAT – Dr. Girish Ahuja & Dr. Ravi Gupta –Bharat law house.

E-LEARNING RESOURCES:

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

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	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 PAPER - XVII
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

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

(COMMON TO B.COM (A&F) and B.Com BM)

COURSE FRAMEWORK

- To provide the students a comprehensive introduction to the areas of security analysis and portfolio management
- To equip them with advanced tools and techniques for making profitable investment decisions.

COURSE OUTCOMES

1. To demonstrate a thorough knowledge on Investment areas and kinds of investors
2. To empower themselves on handling various government and non-government financial investment avenues.
3. To enlighten themselves on basics of stock exchange in India and the regulatory developments.
4. To understand the basics of trading mechanisms and investors rights and obligations.
5. To evaluate the stock prices based on technical analysis tools and make decisions on buy
6. and sell stocks.

UNIT I

(18 Hours)

Nature and Scope of Investment Management – Objectives, Constraints – Investment factors – Gambling – nature and Scope – Distinguish between Investment and Gambling –Role of capital markets.

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 reversion – Portfolio analysis – Morkowitz'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 TEXT BOOKS

1. V.K. Bhalla "Investment Management" S.Chand Publishing, 2008
2. Fisher and Jordon – Security analysis and Portfolio management, 2016
3. Investment Management by L.Natarajan, Margham publications, 2007
4. Investment Management by Hiriappa, New age international publications, 2008.
5. Punithavathy Pandian - Security analysis and portfolio management, 2018

REFERENCE BOOKS

1. V. A. Avadhani “Studies in Indian Financial System”
2. M. Gorden “The Investment financing and valuation of corporation”
3. PreetiSingh “Investment Management”.

E-LEARNING RESOURCES :

1. www.halifax.co.uk./investments/pdfs/sw51813.pdf<http://www.ns>
2. eindia.com/education/content/nse_rapid_series.htm
3. www.occ.gov/publications/publications-by-type/comptrollers-hand

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	-	1	-	2	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 1 - 12			SECTION B - 7		SECTION C - 6	

ELECTIVE - II
HUMAN RESOURCE MANAGEMENT

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

1. To explain the importance of Human Resource Management and its Processes concerned with various management activities and to run an effective organization.
2. To outline different methods and techniques of Training and Performance Appraisal that are used in an organization.
3. To assess the different methods and techniques relating to administration and to retain the human resources.
4. To discuss the various mechanisms in HR environment that are capable of applying the principles and techniques as professionals for developing human resources in an organization.
5. To predict the different faces of executives and preparing policies and practices based on it and Human Resource audit.

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. Aswathappa, K. (2013). *Human resource management: Text and cases*. Tata Mc Graw-Hill Education.
2. Gupta, C. B. (2011). *Human Resource Management: New Delhi. Sultan Chand & sons Educational publishers.*

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 :	PROJECT	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS: 90

COURSE FRAMEWORK:

- 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.

COURSE OUTCOMES

1. To apply fundamental and disciplinary concepts and methods in ways appropriate to their principal areas of study.
2. To demonstrate skill and knowledge of current information and technological tools and techniques specific to the professional field of study.
3. To use effectively oral, written and visual communication.
4. To identify, analyze, and solve problems creatively through sustained critical investigation.
5. To integrate information from multiple sources.

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 behavior 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