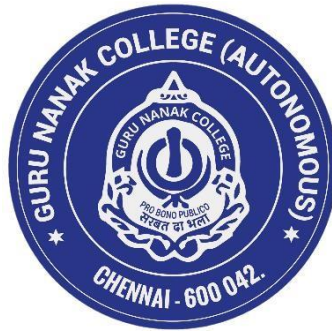


GURU NANAK COLLEGE (AUTONOMOUS)

GURU NANAK SALAI, VELACHERY, CHENNAI- 600042

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



B.Com. GENERAL

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

SYLLABUS

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

PREAMBLE

“Bachelor of Commerce (General), abbreviated as B.Com (G) is an undergraduate degree in commerce and related subjects. The course is designed to provide students with a wide range of managerial skills and understanding in streams like finance, accounting, taxation, and management”. Commerce education plays a significant role in ever changing business world. It is the most important key to success in all sectors of the economy. The pace of globalization, liberalization, and privatization has tremendously influenced various dimensions of commerce education. The curriculum of B.Com (G) is focused on imparting strong subject-matter expertise in basic theories, principles, methods, and procedures of commerce and accounting to the students. It makes students aware of the social, economic, and political problems related to business concerns and helps in applying economic principles while making business decisions.

The curriculum has been suitably prepared to meet the challenging needs of the Indian corporate sector. Certain measure of flexibility has been incorporated into the new system, which enables the students to choose their own subjects from a wide spectrum of courses. The course opens a wide range of employment opportunities-students can work as tax consultants after graduation. Every year, many private and government banks hire fresher B.com graduates. The course also provides the necessary skills to take up competitive exams like TNPSC, UPSC, bank exams etc. The course also prepares the students for advanced career options like Chartered Accountant (CA) / Certified Management Accountant (CMA) /Company Secretaryship (CS).

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

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

VISION

- To act as a spur to innovative teaching aids with adherence in the curriculum of commerce, management and related fields by invigorating students to be resourceful & creative.

MISSION

- To develop globally competent and socially responsible leaders by creating an urge for continuous learning and a vigor to deal with competitive environment.
- To enlighten students by creating multifarious opportunities to reveal their potential and emboldening them to follow their passion.

PROGRAMME OUTCOMES

B.Com., GENERAL

- PO1:** Outline the fundamentals of commerce viz., Business Studies, Finance, Accounting and Management.
- PO2:** Recognize various managerial and accounting skills needed for better professional Opportunities.
- PO3:** Examine the capabilities in varied areas developing communication skills with aim towards holistic development of learners.
- PO4:** Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.
- PO5:** Synthesis the knowledge to face the challenges in competitive global environment.

PROGRAMME SPECIFIC OUTCOMES

B.Com., GENERAL

- PSO1:** Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques.
- PSO2:** Generate proactive decisions pertaining to business solutions with regard application of economic principles and techniques at micro and macro level.

BACHELOR OF COMMERCE (GENERAL) COURSE STRUCTURE 2022-2025 BATCH

Semester	Part	Course	Title	Subject Code	Hours	Credits	Internal	External	Total
I	I	Language - I	Language – I		6	3	50	50	100
	II	English- I	English- I		4	3	50	50	100
	III	Core I	Financial Accounting (Common to B.Com (GEN), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		6	4	50	50	100
		Core II	Principles of Management (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		5	4	50	50	100
		Allied 1	Economics for Business Decision		5	5	50	50	100
	IV	NME I	Nutrition and Fitness		2	2	50	50	100
		Skill Based Subjects- I	Introduction To Study Skills		2	3	-	100	100
TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK -30									
II	I	Language – II	Language – II		6	3	50	50	100
	II	English – II	English – II		4	3	50	50	100
	III	Core III	Advanced Financial Accounting (Common to B.Com (GEN), B.Com (AF))		6	4	50	50	100
		Core IV	Marketing Management (Common to B.Com (GEN), B.Com (AF), B.Com (MM), B.Com (BM), B.Com (ISM), BBA)		5	4	50	50	100
		Allied II	Indian Economic Development		5	5	50	50	100
	IV	NME II	Electronic Banking		2	2	-	100	100
		Skill Based Subjects – II	Life Skills		2	3	-	100	100
TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK -30									
III	III	Core V	Corporate Accounting (Common to B.Com (GEN), B.Com (AF), B.Com (MM))		6	4	50	50	100
		Core VI	Management Accounting (Common to B.Com (GEN), B.Com (CS), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		6	4	50	50	100
		Core VII	Business Communication (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		5	4	50	50	100
		Core VIII	Legal Aspects of Business (Common to B.Com (GEN), B.Com (A&F), B.Com (MM), B.Com (BM), BBA)		5	4	50	50	100
		Allied III	Business Statistics I (Common to B.Com (GEN), B.Com (CS), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		6	5	50	50	100

	IV	Skill Based Subjects - III	Job-Oriented Skills		2	3	-	100	100
TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK -30									
IV	III	Core IX	Advanced Corporate Accounting (Common to B.Com (Gen), B.Com (AF))		6	4	50	50	100
		Core X	Financial Management (Common to B.Com (GEN), B.Com (CS), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		5	4	50	50	100
		Core XI	Goods and Services Tax and Customs Law (Common to B.Com (GEN), B.Com (CS), B.Com (AF), BBA)		5	4	50	50	100
		Core XII	Banking and Financial Services		5	4	50	50	100
	Allied IV	Business Statistics II (Common to B.Com (GEN), B.Com (CS), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		5	5	50	50	100	
	IV	Skill Based Subjects -IV	Environmental Studies		2	2	-	100	100
		Computing Skills	Computing Skills		2	3	-	100	100
TOTAL CREDIT – 26 / TOTAL HOURS PER WEEK -30									
V	III	Core XIII	Cost Accounting (Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (MM))		6	4	50	50	100
		Core XIV	Entrepreneurial Development Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		6	4	50	50	100
		Core XV	Income Tax Law and Practice-I (Common to B.Com (GEN), B.Com (CS), B.Com (AF))		6	4	50	50	100
		Core XVI	Practical Auditing (Common to B.Com (GEN), B.Com (BM), B.Com (AF))		6	4	50	50	100
		IDE	Human Resource Practices		5	5	50	50	100
	Value Education	Value Education		1	2	-	100	100	
		Internship		-	2	-	100	100	
TOTAL CREDIT – 25 / TOTAL HOURS PER WEEK -30									
VI	III	Core XVII	Advanced Cost Accounting		6	4	50	50	100
		Core XVIII	Income Tax Law and Practice – II (Common to B.Com (GEN), B.Com (CS), B.Com (AF))		6	4	50	50	100
		Core XIX	Business Environment		6	4	50	50	100
		Elective II	Human Resources Management (Common to B.Com (GEN), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		6	5	50	50	100
		Elective III	Project		6	5	50	50	100
	V	Community Service		-	1	-	100	100	
TOTAL CREDIT – 23 / TOTAL HOURS PER WEEK -30									
GRAND TOTAL CREDIT – 146 / TOTAL HOURS PER WEEK - 180									

SEMESTER I

CORE - I
FINANCIAL ACCOUNTING

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

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

COURSE FRAMEWORK:

Introduction to basic concepts of Single-entry system, Depreciation, BRS and Departmental accounts.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire the basic concepts of accounting and preparation of final accounts.
2. Understand the procedures of Accounting under Single entry system.
3. Know the different methods of charging depreciation.
4. Exposure regarding insurance claims and Bank reconciliation statement.
5. Obtain 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%

RECOMMENDED TEXT BOOKS

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- II

PRINCIPLES OF MANAGEMENT

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

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

COURSE FRAMEWORK:

To know about the managerial skill in an organization.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Locating the basic concepts of management.
2. Know the information with respect of evolution of management and the various management theories.
3. Comprehend 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

(15 Hours)

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

(10 Hours)

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

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
ECONOMICS FOR BUSINESS DECISION

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

COURSE FRAMEWORK:

To understand about the economic forecasting of the business

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire knowledge about definition and importance of business economics
2. Examining the Consumer Behavior Theory like Demand and elasticity of demand.
3. Outline the concept of consumer behaviour theories
4. Understand the concepts of cost, nature of production and its relationship to Business operations.
5. Analyze the causes and consequences of different market conditions.

UNIT I **(15 Hours)**

Definition – Nature, Scope and Importance of Business Economics- Role of Business Economist-Positive and Normative Economics.

UNIT II **(15 Hours)**

Meaning of Demand –Distinctions of demand – Law of Demand – Elasticity of Demand – Supply concepts.

UNIT III **(16 Hours)**

Consumer Behaviour Theories- Law of Diminishing Marginal utility – Equi-Marginal Utility–Indifference Curve –Properties.

UNIT IV **(16 Hours)**

Production- Factors of Production- Production Theories-Law of Variable Proportion – Laws of Returns to Scale–ISO Quants.

UNIT V **(13 Hours)**

Pricing-Objectives-Factors influencing pricing- Classification of pricing-Break Even Analysis.

RECOMMENDED TEXT BOOKS

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

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.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=0470021128>
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.co.in/books?isbn=0333961110>

GUIDELINES TO THE QUESTION PAPERS ETTERS

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	

NON-MAJOR ELECTIVE– I

NUTRITION AND FITNESS

SUBJECT CODE:	THEORY	MARKS:100
SEMESTER-I	CREDITS: 2	Total Hours: 30

COURSE FRAMEWORK:

To know the health aspect of human life.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Listening the basic knowledge about nutrition in health and fitness.
2. Analyze the importance of physical activity and its benefits.
3. Know the Nutritional guidelines for health and fitness.
4. Summarise the Balanced Diet and Junk food.
5. Demonstrate the different methods of physical activity and its benefits.

UNIT I

(6 Hours)

Fitness - Definition of Fitness, Health and Related terms- Assessment of fitness – Approaches for keeping fit.

UNIT II

(6 Hours)

Cooking - Cooking Methods applied for different food groups – Cereals, Pulses, and Vegetables.

UNIT III

(6 Hours)

Nutrition - Role of Nutrition in fitness – Nutritional guidelines for health and fitness – Nutritional Supplements

UNIT IV

(6 Hours)

Balanced Diet - Junk food – effects of Eating Junk food – Nutrition to support good health.

UNIT V

(6 Hours)

Physical Activity - Importance and benefits of physical activity — Frequency, intensity, time and type with examples

REFERENCE BOOKS

1. Srilakshmi B. Food Science. (2012). New Age International Publications.
2. Gerald Wiseman. Nutrition and Health. (2002). Taylor & Francis Publications.
3. Wadhwa A and Sharma S. (2003). Nutrition in the community- A textbook. Elite Publishing House Pvt., Ltd., New Delhi.

Note: Latest edition of text books may be used.

E-LEARNING RESOURCES

1. <https://www.eatright.org/>
2. <https://libguides.sdstate.edu/>
3. <https://durhamcollege.ca/programs/fitness-and-health-promotion>

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Components	Numbers	Marks	Total
A	Descriptive Questions Answer Any 5 out of 8 questions	1-8	20	100
Total Marks				100

Blueprint of Questions for Theory

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

SOFT SKILL – 1 INTRODUCTION TO STUDY SKILLS

SUBJECT CODE:	THEORY	MARKS 100
SEMESTER: I	CREDITS: 3	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

REFERENCE BOOKS:

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

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7	1-7	2	10
B	Answer any 4 out of 6	8-13	5	20
C		& 15	10	20
				50

SEMESTER II

CORE - III

ADVANCED FINANCIAL ACCOUNTING

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

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

COURSE FRAMEWORK:

To analyze various accounting procedure for different firms.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Demonstrate the accounting procedure for Branch Accounts under Debtors System and stock & Debtors System.
2. Explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.
3. Compile the accounting procedure for treatment of goodwill and admission.
4. Analyze the accounting treatment of retirement of partner and death of a Partner.
5. 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 problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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 - IV
MARKETING MANAGEMENT**

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

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

COURSE FRAMEWORK:

To acquire marketing skills of the business.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Comprehend the basis of marketing and its importance in today's scenario.
2. Interpreting consumer behavior process & various market segments.
3. Implementing the 4 P's of marketing i.e, Product, Place, Price and Promotion.
4. Provide an insight on the various marketing channels along with modern technology
5. Illustrating 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.

RECOMMENDED TEXT BOOKS

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.
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 McGraw – 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-LEARNINGRE SOURCES

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
INDIAN ECONOMIC DEVELOPMENT

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

COURSE FRAMEWORK:

To find out major pros and cons of Indian economic environment.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Outlining the basic concepts of Economic development and Economic Growth.
2. Acquire knowledge about food policy and public distribution system.
3. Understand about poverty, Unemployment, Inequalities and population.
4. Examining about Role of LSI and SSI.
5. Enhance the knowledge of the students to learn about the economic planning.

UNIT I **(15 Hours)**

Economic growth and economic Development - Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income.

UNIT II **(15 Hours)**

Major problems of Indian Economy - Poverty- Inequalities - Unemployment – Population - Causes, Consequences and Remedial measures to solve the problems.

UNIT III **(15 Hours)**

Agriculture – Contribution to economic development - Green Revolution and its Importance – Objectives of land reform measures- Food Policy and Public Distribution System.

UNIT IV **(15 Hours)**

Industry -Types of Industries - Role of industries in economic development - Importance of Large-Scale Industries - Small scale Industries - Problems and Remedies.

UNIT V **(15 Hours)**

Economic planning - Five Year plans in India - Achievements and failures – Economic development under Five Year Plans.

RECOMMENDED TEXT BOOKS

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons -New Delhi.

REFERENCE BOOKS

1. K.N. Agarwal, Indian Economy – Problem of Development of Planning - Wishwa Prakashan -New Age of International Ltd.
2. S.K. Misra & V.K.Puri, Indian Economy – Its Development – Himalaya Publishing House - Mumbai.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=047002128>
2. <https://books.google.co.in/books?isbn=145162391>
3. <https://books.google.com/books?isbn=0333961110>

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 300words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTALMARKS				100

Distribution of Questions: (Theory Paper)

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

NON-MAJOR ELECTIVE– II

ELECTRONIC BANKING

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

COURSE FRAMEWORK:

To know utilization and operations of E-Banking system.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Journaling the basic concepts and strategies of Electronic banking.
2. Displaying the electronic banking and its payment systems.
3. Know the different E-payment system in electronic banking.
4. Understand the role played by financial companies.
5. Demonstrate the various E-payment methods relating to electronic banking.

UNIT – I

(6 Hours)

E- Banking: Electronic Banking and Traditional Banking, Functions of E-Banking; Service Quality in E- Banking and Traditional Banking.

UNIT – II

(6 Hours)

Electronic Banking in India: E-Banking, Advantages and Limitations; Recent Trends in E-Banking Services; Electronic Fund Transfer; Electronic Fund Transfer Problems.

UNIT – III

(6 Hours)

E-Payment System: E-payment Methods - ATMs (Fixed and Mobile), Debit cards, Credit cards, Smart cards, E-Money, E-Wallets; Online Banking, Internet Banking, Tele- Banks, Digital signatures.

UNIT – IV

(6 Hours)

Financial Companies: Role of Banking institutions and Non-banking institutions - Prospects of E-Banks in India - E-payments risks.

UNIT – V

(6 Hours)

Payment Gateways: Emerging modes and systems of E-payment: MPaisa, PayPal, Paytm, PhonePay, GooglePay, and other digital payment systems.

RECOMMENDED TEXT BOOKS

1. Rimpi Jatana, R. K. Uppal. E-Banking in India: Challenges and Opportunities. New Century Publications, New Delhi.
2. Turban, E., et.al. Electronic Commerce: A Managerial Perspective. Pearson Education Asia. Whiteley, David. E-Commerce. McGraw Hill, New York.
3. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- Commerce for Managers. Pearson Education.
4. Kosiur, David. Understanding Electronic Commerce. Prentice Hall of India Private Ltd, New Delhi.

Note: Latest edition of text books may be used.

REFERENCE BOOKS

1. Diwan, Parag and Sharma, Sunil. Electronic Commerce- A Manager's Guide to E-Business. Vanity Books International, Delhi
2. Bajaj, K. K. and Debjani, Nag. E-Commerce. Tata McGraw Hill Company, New Delhi
3. Elias, M. Awad. Electronic Commerce from Vision to Fulfilment. PHI Publications.

E-LEARNING RESOURCES

1. <https://www.rbi.org.in>
2. <https://tafensw.libguides.com/banking>
3. <https://www.paisabazaar.com/banking/internet-banking-e-banking>
4. <https://www.slideshare.net/abhishektanna/e-banking-25603805>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Components	Numbers	Marks	Total
A	Descriptive Questions Answer Any 5 out of 8 questions	1-8	20	100
Total Marks				100

Blueprint of Questions for Theory

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

SOFT SKILLS - II
LIFE SKILLS

SUBJECT CODE:	THEORY	MARKS 50
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

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

BOOKS FOR REFERENCE:

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

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7	1-7	2	10
B	Answer any 4 out of 6	8-13	5	20
C	Answer Internal Choice	14 & 15	10	20
TOTAL MARKS				50

SEMESTER III

**CORE 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 study the fundamental aspect of company accounts

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. 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. Demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
3. Comprehend the different methods of valuation of goodwill, shares and preparation of the financial statement of banking companies.
4. Charting appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.
5. Acquire 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. (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. Corporate Accounting –S. P. Jain & K. L Narang – Kalyani Publishers.
2. Corporate Accounting – 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

CORE-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(MM), B.Com(AF), B.Com (ISM, BBA))

COURSE FRAMEWORK:

To know the vertical and horizontal aspects of a company.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire sound knowledge of management accounting.
2. Sketching the analytical skills associated with the interpretation of accounting reports.
3. Evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.
4. Know the presentation and preparation of fund flow and cash flow statements under (AS-3) and also the concept of budgetary control.
5. Measuring 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 turn over 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%

RECOMMENDED TEXT BOOKS

1. Maheswari, D. S,“ Principles of Management Accounting” Sultan Chand & Sons. Delhi- 53, 17th edition
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 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 -VII

BUSINESS COMMUNICATION

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

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

COURSE FRAMEWORK:

To study about the business correspondents of various levels.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand importance and essentials of communication in business activities.
2. Presenting the various types of business letter and to practice the same.
3. Demonstrate the various types of business enquiries.
4. Displaying the different types of correspondence relating to the company and secretarial practice.
5. Reflecting 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– 4C’s of Good Communication: correctness– Clarity – Conciseness – Courtesy – Characteristics of a Good Business Letter - Stages of writing Business Letters– Layout-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 Power Point 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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication-Sultan Chand & Sons, New Delhi.
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=06_18990488
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 -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), BBA)

COURSE FRAMEWORK:

To understand fundamental legal aspects in business.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

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

(12 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. Murugasen S Dr., Dr. T. K. AvvaiKothai, 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, MarghamPublications , 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**

SUBJECTCODE:	THEORY&PROBLEMS	MARKS:100
SEMESTER: III	CREDITS: 5	TOTAL HOURS: 90

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

After successful learning of this course the student will be able to:

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. 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, Mode, 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%

RECOMMENDED TEXT BOOKS

1. S.P.Gupta, Statistical Methods, Sultan Chand & Sons.
2. P.R.Vital, Business Statistics, Margham Publications.

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 (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

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

SOFT SKILLS - III
JOB ORIENTED SKILLS

SUBJECT CODE:	THEORY	MARKS 100
SEMESTER: III	CREDITS: 3	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

1. Books
11. 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 UP, 1998, Delhi.
3. The Princeton Language Institute and Lanny Laskowski.2001. 10 days to more confident Public Speaking. Warner Books.
4. <http://jobsearch.about.com/cs/curriculumvitae.html//>
5. <http://www.cvtips.com//>

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7	1-7	2	10
B	Answer any 4 out of 6	8-13	5	20
C	Answer Internal Choice	14 & 15	10	20
TOTAL MARKS				50

SEMESTER IV

CORE 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 evaluate the corporates with respect to amalgamation and liquidation and other aspects.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

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 and 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 II (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.

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).

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. Corporate Accounting –S. P. Jain & K. L. Narang – Kalyani Publishers.
2. Corporate Accounting – 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

CORE -X
FINANCIAL MANAGEMENT

SUBJECTCODE:	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

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

COURSE FRAMEWORK:

To know the corporate financial structure

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand how crucial financial decisions are taken in a firm and gain insight in to wealth maximization and profit maximization.
2. Know the information about cost of capital, importance of leverage and capitalization.
3. Demonstrate the Theories of capital structure.
4. Charting the dividend polices and factors affecting dividend policies.
5. 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 Cash flow technique: Net Present Value- Internal Rate of Return-Profitability Index, Non-Discounted Cash flow Techniques: Payback methods– Accounting Rate of Return

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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, McGraw-Hill Education
4. Dr.Rustagi P R, Fundamentals of Financial management,Taxman's publication, 14th edition
5. ParamasivanC & SubramanianT, 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 – XI
GOODS AND SERVICES TAX AND CUSTOMS LAW

SUBJECTCODE:	THEORY	MARKS:100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), BBA)

COURSE FRAMEWORK:

To understand about the GST procedure and implementation.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Exemplifying the classification and methods, tax system in India.
2. Outline the Concepts, Definitions and Types of Custom duties.
3. Understand the Prohibition of Importation and exportation of goods under Customs Act, powers of various customs officers.
4. Discuss the provisions and rules relating to Supply, Types of goods and Input Tax credit under GST.
5. Experimenting 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.

RECOMMENDED 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 Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
3. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

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 - XII

BANKING AND FINANCIAL SERVICES

SUBJECTCODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE FRAMEWORK:

To study the Indian banking, financial system and services.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Comprehend the Indian Financial system through banking and financial services.
2. Enlighten the students about the financial services available to develop our economy.
3. Acquire the basic knowledge about E-Banking Services.
4. Know about the Banking Ombudsman and Redressal Committees.
5. Identifying the financial services available in the financial markets.

UNIT I

(15 Hours)

Banking Meaning- Structure of Banks in India-Different types of Banks in India-Nationalization of Banks for Implementing Govt. Policies - Reserve Bank of India (Central Bank)- Its Functions Commercial Bank- Its Functions- Clearing Houses-Creation of Credit - New Banking initiatives taken by Govt. for Universal Banking – Merchant Banking- Meaning and functions.

UNIT II

(20 Hours)

Communication Networks in Banking system - Automated Clearing Systems -Clearing House Inter – bank Payment System (CHIPS) -Electronic Fund Management, Electronic Clearing System (ECS) – Important aspects / features, Real Time Gross Settlement (RTGS) -National Electronic Funds Transfer (NEFT) - Indian Financial System Code (IFSC) - Automated Teller Machines (ATMs)-Internet Banking – Core Banking Solutions (CBS) -Computerization of Clearing of Cheques – Cheque - Truncation System (CTS). E-Banking - Mobile Banking – Smart Cards - Types –Financial Applications of Smart Cards.

UNIT III

(12 Hours)

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) – Customer Grievances, Customer Redressal - Ombudsman.

UNIT IV

(16 Hours)

Meaning - Characteristics - Functions - Fee Based Services - Fund Based Services – Merchant Banking - Functions - SEBI Guidelines for Merchant Bankers - Public Issue Management - Functions - Mechanics of Public Issue. Leasing – Definition, Characteristics, Types of Lease, Myths about Leasing, Participants, Leasing Process, Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rate of interest, Rights of Hirer. Lease Financing vs. Hire Purchase Financing.

UNIT V

(12 Hours)

Mutual Funds - Definition, Schemes, Mechanics of Mutual Fund Operations, Functions of AMC, SEBI requirements for AMC, Tracking Performance. Credit Rating- Definition, Origin, Features, Advantages, Methodology. Venture Capital – Meaning, Features, Origin and Growth, Stages of Venture Capital Financing, Criteria for Analyzing Proposals, Nurturing Methods, Compensation, Methods of Exit.

RECOMMENDED TEXT BOOKS

1. M.L. Tannan, (2010), Banking Law and Practice in India – India Book House, New Delhi.
2. Financial Services, B.Santhanam, Margham Publications.
3. S. Gurusamy., “Financial Services”, Vijay Nicole Imprints Private Limited, Chennai, 2013.
4. Banking Theory, Law and Practice B.Santhanam, Margham Publications.

REFERENCE BOOKS

1. Sundaram,. K.P.M. & Varshney P.N., (2014), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon E. Natarajan K. , (2016), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. M.Y. Khan., “Financial Services”, Tata MC Graw – Hill Publishing Company Limited, New Delhi, 2013.
4. Gorden and Natarajan., “Financial Markets and Institutions”, Himalaya Publishing House, New Delhi, 2013.
5. Bhole., “Indian Financial System”, Himalaya Publishing House, NewDelhi,2013.

E-LEARNING RESOURCES

1. <https://www.edupristine.com/blog/venture-capital>
2. <https://books.google.co.in/books?isbn=0471292192>
3. <https://books.google.co.in/books?isbn=1904727891>
4. <https://books.google.co.in/books?isbn=8131752666>
5. <https://books.google.com/books?isbn=8131731596>

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

Distribution of Questions: (Theory Paper)

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

ALLIED – IV
BUSINESS STATISTICS – II

SUBJECTCODE:	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 5	TOTAL HOURS:75

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

COURSE FRAMEWORK:

A brief study about various research tools.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Evaluate correlation between two variables and identify its types with use of rank correlation.
2. Formulate the simple linear regression equation for a set of data, uses of regression and difference between correlation and regression.
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 and Chain base Index , Cost of Living Index.
5. 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, Aggregate, Price Relative Methods - Laspeyres, Paasche’s, Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests- Cost of Living Index.

UNIT V (15 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

SUBJECTCODE:	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 2	TOTAL HOURS: 30

COURSE FRAMEWORK:

The study of ecology and living creatures.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Contrasting about environmental issues, causes and remedies.

UNIT I

(6 Hours)

MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance – Need for public awareness.

UNIT II

(6 Hours)

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 over grazing, 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 life styles.

UNIT III

(6 Hours)

ECO SYSTEMS:

Concept of an eco-system.

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

UNIT IV

(6 Hours)

BIO DIVERSITY AND ITS CONSERVATION:

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

UNIT V

(6 Hours)

ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of: -

- Air pollution
- Water pollution
- Soil pollution
- Marine pollution
- Noise pollution
- Thermal pollution
- 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 BOOKS:

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

REFERENCE BOOKS:

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

**SOFT SKILLS IV
COMPUTING SKILLS**

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

(For the following UG Departments)

SHIFT-I:

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

SHIFT-II:

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

COURSE OBJECTIVES

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

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

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

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

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

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

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

REFERENCE BOOKS:

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

SEMESTER V

CORE -XIII
COST ACCOUNTING

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

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

COURSE FRAMEWORK:

The study of cost and overheads of the company.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand the basic concepts used in cost accounting.
2. Know the computation of selling price through cost sheets.
3. Outline the basic principles of material control and the latest techniques in inventory control.
4. Evaluate the various methods of labor cost control and calculation of remuneration and wages.
5. Learn the classification of over heads, and distribution of overheads through primary and secondary sheet.

UNIT I **(15 Hours)**

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres 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 Levels, 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)**

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

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%

RECOMMENDED TEX TBOOKS

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-andpreparation/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 - XIV
ENTREPRENEURIAL DEVELOPMENT

SUBJECTCODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

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

COURSE FRAMEWORK:

To pursue entrepreneurship skills and mindset

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Discuss the concept of entrepreneurship and its importance.
2. Analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. Illustrating the various technical tools for the business premises and encounter business ventures.
4. Executing the important values of EDPs and the Government role played in ED.
5. Know 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)

RECOMMENDED TEXT BOOKS

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. <https://landor.com/thinking/eight-principles-of-innovation>
2. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
3. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
4. <https://www.entrepreneur.com/article/323660>
5. <https://www.entrepreneur.com/article/314723>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory

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

CORE - XV
INCOME TAX LAW AND PRACTICE- I

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Know the basic concepts of tax and to compute income under various heads.
2. Exemplifying the charge income under the Head of Salary.
3. Outlining the computation of income under the Head of House Property.
4. Familiarize the income calculation under the Head Business and Profession.
5. Understand 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, Assessee, 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%

RECOMMENDED TEXT BOOKS

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 - XVI
PRACTICAL AUDITING

SUBJECTCODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand about the concepts of auditing.
2. Outline the steps involved in vouching, verification, valuation of assets and liabilities in the organization.
3. Highlight about the depreciation, reserves and provisions and auditor's duty.
4. Locate the powers and rights, duties of an auditor.
5. Sketch 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.

RECOMMENDED TEXT BOOKS

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-LEARNINGRESOURCES

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
HUMAN RESOURCE PRACTICES**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 5	Total Hours : 75

COURSE FRAMEWORK:

To understand about the human values and professional ethics.

COURSE OUTCOME

After successful learning of this course the student will be able to:

1. Develop their communicative skills.
2. Examine the challenges of recruitment Processes.
3. Know the resume preparation and different types of letter writing
4. Understand the basic problems during the selection Processes.
5. Attributing the preparedness taken before attend the interview process.

UNIT- I **(15 Hours)**

Communication – Meaning, Importance of Communication – 4 C’s of good communication: Correction – Clarity – Conciseness – Courtesy, Types – Verbal and Non-verbal communication – Barriers to communication.

UNIT-II **(15 Hours)**

Recruitment- Meaning- Process of Recruitment - Sources of recruitment– E Recruitment, Types of online Recruitment – Advantages and Limitations of e-recruitment.

UNIT-III **(15 Hours)**

Professional Resume Writing - Resume format- Letter writing – Introduction, Types of Letters, Letter Writing tips.

UNIT- IV **(15 Hours)**

Selection- Meaning- Difference between Recruitment and Selection - Steps in selectionProcess - Test- Different types of selection tests.

UNIT- V **(15 Hours)**

Interview- Meaning- Types of Interviews- Advantages and limitations of Interview method of selection of employees – Pre-requisites for Successful Interview - Roles of interviewer and interviewee.

RECOMMENDED BOOKS:

1. Human Resource Management- Dr. T.K. Avvai Kothai , Charulatha Publications
2. Human Resource Management- Dr. Sunaina Sardana , Taxmann Publications
3. Human Resource Management- Dr. J. Jayasankar ,Margam Publications
4. Essentials of Human Resource Management- Dr. K.Sundar & Dr.J.Srinivasan ,Vijay Nicole Imprints private Limited, Chennai.

WEB REFERENCES:

1. <https://open.umn.edu>
2. <https://www.kobo.com>
3. <https://www.peoplehum.com/glossary/e-recruitment>
4. <https://in.indeed.com/career-advice/interviewing/types-of-interviews>

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

Distribution of Questions: (Theory Paper)

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

VALUE EDUCATION

SUBJECT CODE:	THEORY	MARKS:100
SEMESTER: V	CREDITS: 2	TOTAL HOURS: 15

UNIT I

(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 II

(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 III

(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, trans gender, 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 IV

(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 V

(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.

REFERENCES

1. Dr. Abdul Kalam. My Journey-Transforming Dreams in to Actions. Rupa Publications, 2. 2013.
3. Steven R Covey, 8th Habit of Effective People (From Effectiveness to Greatness), Free Press, NewYork,2005.
4. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
5. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint2018)

SEMESTER VI

CORE -XVII
ADVANCED COST ACCOUNTING

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

COURSE FRAMEWORK:

To acquire costing procedure and practices in the products of a company.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire the knowledge in costing for various service industries.
2. Highlight the techniques of cost control and decision making.
3. Learn the concept of process costing and uses.
4. Know the procedure for transportation costing.
5. Expressing the marginal costing techniques and decisions making.

UNIT I **(17 Hours)**

Methods of Costing: Unit Costing – Tenders or Quotations – Job Costing – Definition, importance and preparation of job cost sheets- Batch Costing- Determination of Economic Batch Quantity-preparation of Batch cost sheets

UNIT II **(18 Hours)**

Contract Costing – Preparation of Contract Account – Simple financial contracts- transfer of profit to P&L a/c, Treatment of plant in contract a/c- Contractee Account – Preparation of Balance Sheet.

UNIT III **(19 Hours)**

Process Costing – Features of Process Costing – Simple Process Accounts, Treatment of opening and closing stock in process a/c-Abnormal Loss and Gains.

UNIT IV **(17 Hours)**

Operating Costing– Transport- Computation of passenger transport cost, Power house costing- costing for Cinema Theater.

UNIT V **(19 Hours)**

Marginal Costing as a Technique – Marginal Costing– BEP Analysis– Profit Planning- Contribution –Key Factor – Margin of Safety, Marginal Costing– Decision–making- Sales - Mix Exploring New Markets–Make or Buy Decisions –Shut down or Continue.

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
3. <https://books.google.co.in/books?isbn=9380901666>

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	2	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
Section B (Answer any 5 out of 7 questions) 6 marks each	1	1	1
	2	-	1
	3	-	1
	4	1	1
	5	-	1
Section C (Answer any 2 out of 4 questions) 20 marks each	1	-	1
	2	-	1
	3	-	1
	4	-	1
	5	-	-

CORE - XVIII
INCOME TAX LAW AND 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 (AF))

COURSE FRAMEWORK:

1. To compute Income from “Capital, Gain” and to study various provisions under the heads “Income from Other Sources”
2. 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.
3. 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

After successful learning of this course the student will be able to:

1. Understand the meaning of capital gain and the procedure related in computing income under the head capital gain.
2. Calculate income under the Head, income from Other Sources.
3. Know the clubbing and set off and carry forward of Income.
4. Annotate agricultural income and its treatment and explain the provisions relating to various deductions from total income.
5. Acquire knowledge about procedure for various forms of return and e-filing of return.

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 Assessee's 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 Individual (Simple problems). Filing of returns, various forms of return and e-filing of return.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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. Kalyani Publications.

REFERENCE BOOKS

1. Students Guide to Income tax –Dr. Vinod K. Sighania & 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>
2. <https://books.google.com/books?isbn=8131721914>
3. <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 - XIX
BUSINESS ENVIRONMENT

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

COURSE FRAMEWORK:

To analyze business environment from economic point of view.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand the business environment and appraise various factors which influence on business performance
2. Analyse the political environment and government intervention in the Business industry.
3. Examine the Social and cultural factors in the Business environment.
4. Value the economic factors indicators of Business growth.
5. Find the technological advancement of Business environment.

UNIT I **(18 Hours)**

The concept of Business Environment- its nature and significance– Brief overview of political – Cultural–legal–economic and social environments and their impact on business and strategic decisions.

UNIT II **(18 Hours)**

Political Environment–Government and Business relationship in India–Provisions of Indian constitution pertaining to business.

UNIT III **(18 Hours)**

Social and Cultural Environment – Impact of foreign culture – Castes and Communities – Linguistic and Religious groups – Types of Social organization – Social responsibilities of business.

UNIT IV **(18 Hours)**

Economic Environment – Economic systems and their impact of business – Macro Economic parameters like GDP- growth rate population– Urbanization- Fiscal deficit–Plan investment – Per Capita Income and their impact on business decisions.

UNIT V **(18 Hours)**

Technological Environment – Meaning- Features of Technology-Sources of Technology Dynamics- Transfer of technology- Impact of Technology on Globalization- Status of Technology in India-Determinants of Technology Environment.

RECOMMENDED TEXT BOOKS

1. Aswathappa– Business Environment
2. Daasgupta & Sengupta– Government and Business in India.

REFERENCE BOOKS

1. Sankaran. S.–Business Environment
2. Francis Cherunilam –Business Environment
3. Srinivasan. K.– Productivity and social Environment.

E-LEARNING RESOURCES

1. <https://books.google.com/books?isbn=1292074604>
2. <https://books.google.com/books?isbn=0080557449>
3. <https://books.google.com/books?isbn=933255912>

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

Distribution of Questions: (Theory Paper)

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

ELECTIVE - II
HUMAN RESOURCE MANAGEMENT

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

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

COURSE FRAMEWORK:

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

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand the importance of Human Resource Management and its Processes concerned with various management activities and to run an effective organization.
2. Outline different methods and techniques of Training and Performance Appraisal that are used in an organization.
3. Assess the different methods and techniques relating to administration and to retain the human resources.
4. Rate 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. 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 – Work force 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.

RECOMMENDED TEXT BOOKS

1. Human Resource Management – Dr.T.K.Avvai Kothai, Charulatha Publications.
2. Aswathappa ,K. (2013).*Human resource management: Text and cases*. Tata McGraw-Hill Education.
3. 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-ofwork-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

GUIDELINES FOR INTERNAL ASSESSMENT–PROJECT WORK

Work load for project work is 6 hours per week. Internal assessment for project work is to be carried out by the Department Committee with HOD as the Chair Person and all project Guides as members. They should assess each candidate based on two presentations. Each candidate should present two seminars. The first seminar after one month of commencement of the Project work/VI semester, where in the proposal for the project work, review of literature should be presented. The second seminar should be presented before submission of the project work. The second presentation should cover results of the project work. For each presentation 25 marks should be allotted. The students shall be asked to undergo Internship for 4 weeks during summer vacation at the end of second year/IV Semester. If such arrangement is made, the candidate should be asked to make a presentation in the first week of V semester. 2 credits shall be allotted for Internship.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices. The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the Department and reappear for Viva Voce Exam for evaluation)

