

**GURU NANAK COLLEGE (AUTONOMOUS)
VELACHERY ROAD, CHENNAI – 600042**



**BACHELOR OF COMMERCE
(ACCOUNTING & FINANCE)**

DEPARTMENT OF ACCOUNTING & FINANCE

(SEMESTER SYSTEM WITH CREDITS)

SYLLABUS

FOR BATCH 2017 ONWARDS

GURU NANAK COLLEGE (AUTONOMOUS)
RULES AND REGULATIONS

1. CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING

The College follows the CBCS with grades under the semester pattern. Every course paper is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotment. This is done after a thorough analysis of the content of each subject paper by the members of the Board of studies and with the approval of the Academic Council. Students are also offered with a choice of a variety of Job-oriented courses, Elective courses and courses involving Soft-skills. Students are permitted to choose any course of their interest during the study period and earn extra credits and certificates in addition to the regular hardcore (compulsory) subjects.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of Academic Performance of the student. It provides students scope for horizontal mobility as well as empowers them with the flexibility of learning at their convenience.

2. ELEGIBILITY FOR ADMISSION

Candidates for admission to the first year of the UG programme shall be required to have passed the higher secondary examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG programme should have taken the UG degree in the concerned subject from a recognized university.

3. DURATION OF THE COURSE

The UG course is of three year duration with six semesters and the PG course is of two year duration with four semesters. The odd semester include the period from June to November and the even semester from December to April. There shall not be less than 90 working days for each semester.

4. COURSE OF STUDY

The main subject of study for Bachelor's Degree shall consist of the following:

FOUNDATION COURSES:

PART – I Tamil or Classical Language (Hindi / Sanskrit/ French)

PART – II English

CORE COURSES

PART – III consists of (a) Main subjects, (b) Allied Subjects, (c) Elective subjects related to the main subject of study and project work.

PART –IV

1. (a) Those who have not studied Tamil up to XII standard, and taken a non-Tamil language under **Part – I** shall take Tamil comprising of Two courses (level will be at 6th standard).

(b) Those who have studied Tamil up to XII standard, and taken a non—Tamil language under **Part –I** shall take **Advanced Tamil** comprising of two courses.

(c) Others who do not come under a or b can choose **non-major elective comprising of two courses.**

2. Soft Skills.(I , II, III & IV Semesters)

3. Environmental Studies (IV Semester)

4. Value Education (V Semester)

PART –V Compulsory Extension Service

A candidate shall be awarded one credit for compulsory extension service.

All the students shall enroll for **NSS / NCC / NSO (Sports & Games) Rotract / Youth red cross or any other service organization** in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before **31st March in a year.** If a student **LACKS 40 HOURS ATTENDANCE** in the first year, he / she shall have to compensate the same during the subsequent years. Literacy and population, educational field work shall be compulsory components in the above extension service activities.

5. COURSE STRUCTURE:

1. The UG course consists of 15-18 Core papers, 3 Elective papers and 4 Allied papers. The Credit for each core paper shall be 3-4, while the elective and allied papers shall carry a credit of 5. The B.Com (Hons) course has 32 core papers of 4 credits each.
2. The PG course has 14-17 core papers with 4 credits, 3-4 elective papers with 3-4 credits and a project work.
3. The MBA course has 13 core papers of 4 credits each, 8 elective and interdisciplinary papers of 3 credits each and a project work.
4. The MCA course has 26 papers of 2-4 credits, 6 elective papers of 3-4 credits and a project work.
5. Internship training forms a compulsory component for the PG courses.

The details of the course structure are given in the following table:

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)
B.Com(A&F)

| I SEMESTER | CREDITS | HOURS | MARKS | | |
|---|----------------|--------------|--------------|------------|------------|
| | | | CIA | ESE | TOT |
| Language | 3 | 6 | 50 | 50 | 100 |
| English (Incl. Skill based subject) | 3 | 6 | 50 | 50 | 100 |
| Core Subject 1 – Financial Accounting | 4 | 5 | 50 | 50 | 100 |
| Core Subject 2 – Principles of Management | 4 | 5 | 50 | 50 | 100 |
| Allied 1 – Business Maths& Statistics | 5 | 6 | 50 | 50 | 100 |
| Skill based subject | 3 | - | | 100 | 100 |
| Non-Tamil Students : Tamil (VI Std) | | | | 100 | 100 |
| Tamil Students : Non – Major Elective* | 2 | 2 | | | |
| | 24 | 30 | | | |

| II SEMESTER | CREDITS | HOURS | MARKS | | |
|--|----------------|--------------|--------------|------------|------------|
| | | | CIA | ESE | TOT |
| Language | 3 | 6 | 50 | 50 | 100 |
| English (Incl. Skill based subject) | 3 | 6 | 50 | 50 | 100 |
| Core Subject 3 – Business and Corporate Laws | 4 | 5 | 50 | 50 | 100 |
| Core Subject 4 – Advanced Financial Accounting | 4 | 5 | 50 | 50 | 100 |
| Allied 2 – Business Maths& O.R | 5 | 6 | 50 | 50 | 100 |
| Skill based subject | 3 | - | | 100 | 100 |
| Non-Tamil Students : Tamil (VI Std) | | | | 100 | 100 |
| Tamil Students : Non – Major Elective* | 2 | 2 | | | |
| | 24 | 30 | | | |

| III SEMESTER | CREDITS | HOURS | MARKS | | |
|---|----------------|--------------|--------------|------------|------------|
| | | | CIA | ESE | TOT |
| Core Subject 5 –Banking | 4 | 5 | 50 | 50 | 100 |
| Core Subject 6 - Corporate Accounting | 4 | 6 | 50 | 50 | 100 |
| Core Subject 7 – Business Communication | 4 | 5 | 50 | 50 | 100 |
| Core Subject 8 – Investment Planning | 4 | 6 | 50 | 50 | 100 |
| Allied 3 – Practical Auditing | 5 | 6 | 50 | 50 | 100 |
| Soft skill | 3 | 2 | | 100 | 100 |
| | 24 | 30 | | | |

| IV SEMESTER | CREDITS | HOURS | MARKS | | |
|--|-----------|-------|-------|-----|-----|
| | | | CIA | ESE | TOT |
| Core 9 – Entrepreneurial Development | 4 | 5 | 50 | 50 | 100 |
| Core 10 - Financial Services | 4 | 5 | 50 | 50 | 100 |
| Core 11 – Business and International Economics | 4 | 5 | 50 | 50 | 100 |
| Core 12 – Advanced Corporate Accounting | 4 | 5 | 50 | 50 | 100 |
| Allied 4 – Business Taxation | 5 | 6 | 50 | 50 | 100 |
| Soft Skill | 3 | 2 | | 100 | 100 |
| Environmental Studies | 2 | 2 | 50 | 50 | 100 |
| | 26 | 30 | | | |

| V SEMESTER | CREDITS | HOURS | MARKS | | |
|--|-----------|-----------|-------|-----|-----|
| | | | CIA | ESE | TOT |
| Core 13 –Professional Cost Accounting | 4 | 6 | 50 | 50 | 100 |
| Core 14 – Management Accounting | 4 | 6 | 50 | 50 | 100 |
| Core 15 - Income Tax Law & Practice – I | 4 | 6 | 50 | 50 | 100 |
| Core 16 – Marketing Management | 4 | 5 | 50 | 50 | 100 |
| Inter-Disciplinary Elective 1 – Business Policy and Strategic Management | 5 | 6 | 50 | 50 | 100 |
| Value Education | 2 | 1 | | 100 | 100 |
| | 23 | 30 | | | |

| VI SEMESTER | CREDITS | HOURS | MARKS | | |
|--|------------|------------|-------|-----|-----|
| | | | CIA | ESE | TOT |
| Core 17 - Advanced Financial Management | 4 | 6 | 50 | 50 | 100 |
| Core 18 - Income Tax Law & Practice – II | 4 | 6 | 50 | 50 | 100 |
| Core 19 - Project Viva Voce | 4 | 6 | 50 | 50 | 100 |
| Elective 2 – Working Capital Management | 5 | 6 | 50 | 50 | 100 |
| Elective 3 – Human Resource Management | 5 | 6 | 50 | 50 | 100 |
| Extension activities – Community Service | 1 | - | | | |
| | 23 | 30 | | | |
| TOTAL | 144 | 180 | | | |

Under Part IV of the course, students are required to register separately for two Non-Major Elective papers, choosing preferably papers offered by other departments during the First and Second semester. The marks obtained under Part IV would not be included for classification of the candidate although a pass is mandatory. Students should have obtained the minimum credit under Part V to be eligible to receive the degree.

1. EXAMINATIONS

Continuous Internal Assessment (CIA) and End Semester Examination (ESE), each carrying 50% marks, will form the basis for grading student performance in each paper.

CONTINUOUS INTERNAL ASSESSMENT

Continuous assessment will be made by teachers responsible for the course they teach on dates centrally fixed by the college. Every semester has two centralized CIA examinations and one model examination for each paper. The Continuous Assessment Tests (CAT) of one and a half hour duration would be held on completion of 30 and 60 working days each semester. Students who fail to write one or more CATs will have to register for a re-test after obtaining clearance from the HOD and Dean Academics. Re-test is generally not allowed except in the case of students who miss CA tests because they were away on those days representing college in sports or cultural activities or for any justifiable reason acceptable to the Principal/Dean. Principal/Dean may grant special permission to such candidates for taking just one additional paper of three hour duration covering the entire syllabus of that paper. This test should be taken before the commencement of the End of Semester Examination of that semester. A Model exam of three hours duration will be held at the end of each semester. The schedule for these tests is as follows:

| C.I.A. Test | Schedule | Syllabus Coverage |
|-------------|---|-------------------|
| I | After 30 working days from the commencement of the semester | 40% |
| II | After 60 working days of the semester | 80% |
| III (model) | After 80 working days of the semester | 95% |

The components for the CIA are as follows:

| Internal Components | | | |
|---------------------|-------------------|---------------|----------------|
| Assessment Type | Nature | Maximum marks | % of Weightage |
| CIA | Written test I | 50 | 5 |
| | Written test II | 50 | 5 |
| | Model examination | 100 | 10 |
| | Assignment | | 10 |
| | Class activities | | 15 |
| | Attendance | | 5 |
| | Total | | 50 |

The class activity relates to a programme of accepted innovative techniques such as seminars, quiz, portfolio creation, MCQ, power point presentation, objective tests, role play etc. This class activity for evaluation will be fixed before the commencement of the semester with the approval of the HOD.

A student should attend at least one test in order to declare him/her as pass in the internal assessment tests even though he/she has got pass marks in the overall internal components. Candidates who fail in a paper for want of sufficient marks in CA test will have to seek improvement by coming back to the semester for CA exams or repeating it after the completion of the course at the time of regular CIA.

A record of all such assessment procedures will be maintained by the department and is open for clarification by the students. Students will have the right to appeal to the Principal in case of glaring disparities in marking.

CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance to the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty.

Marks for attendance will be awarded as per the following:

| Percentage of General Attendance | Marks awarded |
|---|----------------------|
| 91-100 | 5 |
| 81-90 | 4 |
| 75-80 | 3 |
| <75 | 0 |

END OF SEMESTER EXAMINATIONS (ESE)

- Examinations will be conducted during each semester after the completion of a minimum of 90 working days. Examinations will be held for all papers of the course in Nov/Dec and April/May for all UG and PG courses. Practical examinations will be conducted only during the end of the even semester either before the commencement of the theory exam or after the theory exams. The schedule for ESE Practical will be notified by the Controller of Examinations in consultation with the Dean of Sciences.
- A candidate will be permitted to appear for the End of Semester examinations for any semester if:
 - ❖ He/ She secure not less than 75% of attendance in the working days during the semester.
 - ❖ His/ Her conduct has been satisfactory
 - ❖ He / She should have applied for the examination
 - ❖ He / She should have paid the requisite examination fee

- The attendance requirements to appear for the ESE is as follows:
- Students must have **75%** of attendance in each part of the course of study to appear for the examination.
- Students who have **65% to 74.9%** of attendance shall apply for condonation in the prescribed form along with the prescribed fee after obtaining permission from the Dean. Students cannot claim condonation as a matter of right. Submission of medical certificate is normally not accepted to condone shortage of attendance.
- Students who have **50% to 64.9%** of attendance will fall under the “Withheld” category. Such students cannot take the ESE exams. They should apply to the Principal for permission to write the next supplementary examination and pay the requisite fee for this purpose.
- Students who have less than **50%** of attendance fall under the “detained” category and **are not** permitted to appear for the examination. **They shall redo the semesters after completion of the course and appear for the examination after securing the required percentage of attendance.** The decision of **Principal** remains final and binding in all respects.
- Students who do not get the minimum marks to pass in the ESE shall compulsorily re-appear for the paper in the subsequent semester after paying the required fee.
- Candidates who fail in any of the papers in the UG and PG End of Semester examinations shall complete the paper concerned within 5 years from the date of admission to the particular course. If they fail to do so, they shall re-register their names and take the examination in the revised regulations/syllabus of the paper in force at the time of their reappearance. In the event of removal of that paper consequent to change of regulation and/or curriculum after 5-year period, the candidate shall have to take up an equivalent paper in the revised syllabus as suggested by the Chairman, Board of Studies concerned.

Instant Examinations (Special Supplementary Examination)

In order to provide an opportunity to the final UG and PG students to obtain the degree in the same year itself and to facilitate vertical mobility, special supplementary End of Semester examinations will be conducted in about 20 days from the date of publication of results every year for the final semester theory papers and also for the candidates who fail in only one theory paper of the previous semesters. Students, who wish to apply for special supplementary End of Semester examinations, can do so within 7 days from the date of publication of results.

Malpractice cases, if any, will not be permitted to appear for Supplementary Examination

The details of the ESE are as follows:

| External Component | | | |
|---------------------------|------------------------------|---------------------|-----------------------|
| Assessment type | Comprehensive | Maximum mark | % of Weightage |
| External Exam | 3 hours examination | 100 | 50 |
| | Grand total (CIA+ESE) | | 100 |

2.CONDUCT OF EXAMINATION

- Chief Superintendent of exams will be the Principal or a person appointed by him. The conduct of end of semester examination lies with the team headed by the Chief Superintendent.
- Time-table for examinations will be finalized the office of the Controller of Examinations and will be displayed well in advance i.e., 20 days prior to the commencement of examination.
- The Hall tickets for eligible students will be issued 5 days prior to the commencement of examination.
- For Subjects like Environmental Studies, Value Education etc. End Semester Examinations may be conducted on-line or along with the regular ESE.

3. VALUATION

- Valuation of the answer scripts are undertaken at the central valuation camp lead by the Controller of Examination or the Camp Officer appointed by the Controller of Examinations.
- Single valuation of answer scripts by external examiners is adopted for both UG and PG courses.

4.PUBLICATION OF RESULTS

The Examination results will be published on the web during the second / third week of May for the II, IV and VI semester examinations and during the second / third week of December for the I, III and V semester examinations

PROVISION FOR OBTAINING PHOTOCOPY AND REVALUATION OF VALUED ANSWER SCRIPTS

- ❖ A student can request the Principal for a photocopy of the answer book within seven days from the announcement of the results. Such requests should be endorsed by the HOD and submitted along with the prescribed fees for forward transcription to the COE.
- ❖ Students intending to go for revaluation after obtaining the photocopy of the answer script, shall apply to the COE in the prescribed format along with fees duly endorsed by the HOD and Principal. The application should reach the COE within 7 days from receipt of the photocopy of the answer script.
- ❖ Revaluation /obtaining photocopy of answer scripts is permissible only for the current semester papers and not for any arrear paper.
- ❖ For re-valuation, the answer papers will be valued by two external examiners separately and the average mark of the valuations will be taken into account.
- ❖ The revaluation results will be forwarded to the Principal within 15 working days.
- ❖ Revised mark statement will be issued after withdrawing the previous one, if the marks obtained in revaluation are higher than the marks obtained earlier. In other cases, the original marks obtained earlier will be retained and the matter will be intimated to the student concerned as 'No change'.

5. CLASSIFICATION OF PERFORMANCE – GRADING SYSTEM FOR THE SEMESTER

A candidate shall be declared to have qualified for the award of the Degree provided the candidate has successfully completed the Programme requirements and has passed all the prescribed subjects of study in all the semesters.

Conversion of Marks to Grade Points and Letter Grade (Performance in a paper/course)

| Range of Marks | | Grade Points | | Letter Grade | | Description | |
|----------------|-------|--------------|---------|--------------|----|--------------|--------------|
| PG & UG | | PG & UG | | PG & UG | | PG & UG | |
| 90-100 | | 9.0-10.0 | | O | | Outstanding | |
| 80-89 | | 8.0-8.9 | | D+ | | Excellent | |
| 75-79 | | 7.5-7.9 | | D | | Distinction | |
| 70-74 | | 7.0-7.4 | | A+ | | Very Good | |
| 60-69 | | 6.0-6.9 | | A | | Good | |
| 50-59 | | 5.0-5.9 | | B | | Average | |
| PG | UG | PG | UG | PG | UG | PG | UG |
| 00-49 | 40-49 | 0.0 | 4.0-4.9 | U | C | Re-appear | Satisfactory |
| | 00-39 | | 0.0 | | U | | Re-appear |
| ABSENT | | 0.0 | | AAA | | ABSENT | |
| B.Com (Hons) | | B.Com (Hons) | | B.Com (Hons) | | B.Com (Hons) | |
| 00-59 | | 0.0 | | U | | Reappear | |

Classification of Grades

| CGPA | | GRADE | | CLASSIFICATION OF FINAL RESULT | |
|-----------------------------|-----------------------------|---------|----|--------------------------------|-------------|
| PG & UG | | PG & UG | | PG & UG | |
| 9.5-10.0 | | O+ | | First Class – Exemplary* | |
| 9.0 and above but below 9.5 | | O | | First class- outstanding* | |
| 8.5 and above but below 9.0 | | D++ | | First Class with Distinction* | |
| 8.0 and above but below 8.5 | | D+ | | | |
| 7.5 and above but below 8.0 | | D | | | |
| 7.0 and above but below 7.5 | | A++ | | First Class | |
| 6.5 and above but below 7.0 | | A+ | | | |
| 6.0 and above but below 6.5 | | A | | | |
| 5.5 and above but below 6.0 | | B+ | | Second Class | |
| 5.0 and above but below 5.5 | | B | | | |
| PG | UG | PG | UG | PG | UG |
| 0.0 and above but below 5.0 | 4.5 and above but below 5.0 | U | C+ | Re – appear | Third Class |
| | 4.0 and above but below 4.5 | | C | | Re- appear |
| | 0.0 and above but below 4.0 | | U | | Re- appear |

* The candidates who have passed in the first appearance and within the prescribed semester of the UG/PG Programme (Core, Allied, Elective, Project and Internship courses) alone are eligible.

Grading For a Semester/Year:

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

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses (passed) in a semester/year}}$$

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_i}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

(CGPA is calculated only if the candidate has passed in all the courses in the entire programme)

C_1 = Credits earned for course i in any semester / year.

G_1 = Grade Point obtained for course i in any semester / year.

n refers to the semester/year in which such courses were credited.

C_i = Credits earned for course i in any semester.

G_n = Grade Points obtained for course i in any semester.

n refers to the semester in which such courses were credited

Passing Minimum

- For all U.G. Programme except B.Com (Hons) passing minimum of each subject is 40% in CIA, 40% in E.S.E and 40% in aggregate i.e., CIA + ESE
- For B.Com (Hons)
 - a) No passing minimum for internal
 - b) For ESE, passing minimum is 50% for languages, NME, value education, EVS and 60% for core subjects/internship/project and viva voce
 - c) In aggregate the passing minimum (Ext + Int) is 50% for languages, NME, value education, EVS and 60% for core subjects/internship/project and viva voce.
- Passing minimum of each subject/course under PG Programme is 50% in CIA, 50% in ESE and 50% in aggregate i.e., CIA + ESE
- Passing minimum of each subject under Career Oriented Programmes, Certificate Courses and Diploma courses is 40% in CIA and ESE and 40% in aggregate i.e., CIA + ESE. Both UG and PG students are at liberty to study these courses jointly
- Passing minimum for each PG Diploma course offered by a PG Department as a part of the curriculum to its students is 50% in ESE and 50% in aggregate i.e., CIA + ESE, since graduates alone are admitted to these Courses

6. REQUIREMENT FOR PROCEEDING TO SUBSEQUENT SEMESTER

- (a) Candidates shall register their names for the first semester examination after admission in the UG courses.

- (b) Candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidate should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects

7.ISSUE OF CERTIFICATES

1.Mark sheet

Mark sheets will be issued every semester to all students who have taken the examination.

2. Consolidated Mark Sheet

Consolidated mark sheets will be given to final year students along with total credits earned only to those who have passed all the papers prescribed for the respective degree.

3. Transcript

Students who are desirous to obtain any other certificates like Transcript certificates for joining courses of study in other Universities in India or abroad or for obtaining scholarships, can obtain these certificates from the office of the Controller of Examinations. A requisition letter duly signed by the Student and forwarded by the Principal along with fee challan is to be submitted to the office of the Controller of Examinations. The certificates will be provided within 15 working days.

4. Provisional Certificate

A copy of the results of the successful final year students will be sent to the University of Madras in the prescribed format in July/August and the University will issue a Provisional Certificate through the College. This may take around 2 months.

5.Corrections in the Certificates

Any corrections like name, date of birth etc., can also be made in the certificate. A letter of request duly signed by the student, HOD and Principal along with the prescribed fee paid challan is to be forwarded to the office of the Controller of Examinations. The time line to update will be 15 working days. The amount once paid will not be refunded under any circumstances.

6.Issue of Duplicate Mark Sheet

In case of loss of mark sheet / certificate, a duplicate may be provided after submitting a non-traceable certificate issued from the Police station duly signed by an Inspector or Sub Inspector. A requisition letter duly signed by the Principal along with the requisite fees should also be submitted to the office of the Controller of Examinations. Certificates which are torn will not be replaced.

7. Duplicate Provisional Certificate / Degree Certificate :

Students have to apply directly to the University of Madras for duplicate provisional certificate and degree certificate.

8. Verification of Qualification

The agencies who requests for verification of educational qualifications of students under autonomous mode of this college and students who opt for higher studies / employment and who requires verification of educational qualification, shall apply to the Principal to this effect along with the prescribed fees. The letter of request has to be forwarded to the OCOE. The relevant certificate will be issued within 15 working days from the office of the Principal.

8. CONVOCATION AND NOTICE

1. Convocation

Students must apply for their Degree certificates along with copy of the provisional certificates in the application form issued by University of Madras and submit the same in the college office on or before the last date fixed by the college. Every year after the Convocation held by University of Madras, the college will hold a Graduation day / convocation in which the Degree certificates will be distributed to the students who are present. For others it will be issued through the college admin office.

2. Notice

Candidates who have completed the duration of the course and left the College, can get information regarding Supplementary Examinations, issue of examination application forms, certificates and application for Graduation day through the college web site and general notice board. Regular students will however be informed of the examinations by circulation, in addition to the modes mentioned above.

No candidate will be communicated individually.

The liability lies on the candidates for their certificates. The College shall not be liable for whatever lapse that occurs due to the ignorance of the candidates.

**END SEMESTER EXAMINATION QUESTION PAPER PATTERN FOR THEORY PAPERS
WITHOUT PRACTICAL**

| | |
|--|--|
| QUESTION ALLOTMENT | MAXIMUM 100 MARKS PASSING MINIMUM 40 MARKS THREE HOURS DURATION |
| QUESTION 1-12 Answer any 10 questions | PART-A (10X2=20 MARKS) ANSWER ANY 10 QUESTIONS EACH QUESTION CARRIES 2 MARK |
| QUESTION 13-20 Answer any FIVE out of 8 | PART-B (5X 8=40) ANSWER ANY FIVE QUESTIONS EACH QUESTION CARRIES 8 MARKS |
| QUESTION 21 TO 24 Answer any TWO out of 4 | PART-C (2X 20=40 MARKS) ANSWER ANY TWO QUESTIONS EACH QUESTION CARRIES 20 MARKS |

SEMESTER - I



GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 600 042
(Effective for the batch of candidates admitted from 2017 onwards)
DEPARTMENT OF B.COM (ACCOUNTING & FINANCE)

CORE I - FINANCIAL ACCOUNTING

| | | |
|-----------------------|-----------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEM | MARKS : 100 |
| SEMESTER : I | CREDITS : 4 | NO. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVES:

- To build the conceptual understanding developed in simple financial accounting.
- To get the basic skills in financial accounting for the beginners.

UNIT I:

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance. **(15 hours)**

UNIT II:

Preparation of Cash Book , Preparation of Final Accounts of a Sole Trading Concern – Adjustments 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 (simple problems) **(15 hours)**

UNIT III:

Classification of errors – Rectification of errors – Preparation of Suspense Account, Insurance claims – Average Clause (Loss of stock only) **(15 hours)**

UNIT IV:

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (simple problems). **(15 hours)**

UNIT V:

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (simple problems). **(15 hours)**

Prescribed Texts

1. T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications Chennai – 5/e
2. Financial Accounting – Dr. S. Manikandan and R.Rakesh Shankar –3rd Edition- SCITECH Publisher
3. Dalston L. Cecil and Jenitra L. Merwin, Financial Accounting, Learn Tech press, Trichy, 1st Edition 2015.

Reference Books

1. Jain &Narang, Financial Accounting - Kalyani Publishers. New Delhi. 2014

2. R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons. New Delhi.
3. Shukla&Grewal, Advanced Accounting – S Chand New Delhi 18th Edition.
4. P.C. Tulsian – Financial Accounting Forth Impression,2009.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers –New Delhi.

Web References

1. <http://www.accountingcoach.com>
2. <http://www.learnaccountingforfree.com>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE II - PRINCIPLES OF MANAGEMENT

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : I | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVES:

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

UNIT I

Management: Importance – Definition – Is Management art or science –Functions of Management: POLC framework - Role and Functions of a Manager- Managerial skill – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management. (20 hours)

UNIT II

Evolution of Management: Classical school of thought: Henry Fayol, Peter Drucker, Elton Mayo, Max Weber - Modern School of Thought: Systems Approach, Contingency approach, Kaizen's approach. (15 hours)

UNIT III

Planning: Meaning - Objectives of planning - Importance of planning – Types of planning - Decision making: Nature and significance- Process of Decision making – Types of Decision making- Styles of decision making – analytical decision making, behavioral decision making, conceptual decision making – Decision making techniques – Decision trees, payback analysis and simulations. (15 hours)

UNIT IV

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure. (15 hours)

UNIT V

Co-ordination: What is co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance –Function of controlling, Process of controlling and types of Control. (10 hours)

Prescribed Texts:

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

Recommended Texts:

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

Web References:

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf

Question Paper Pattern:

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

Distribution of Questions:

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

ALLIED: I BUSINESS MATHS & STATISTICS

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : I | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

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

UNIT I

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

(15 hours)

UNIT II

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

(15 hours)

UNIT –III

Introduction to Statistics –Definition - Measures of Central tendency – Mean, median and mode – Dispersion, Quartile Deviation, Mean Deviation, Standard Deviation

(25 hours)

UNIT – IV

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

(20 hours)

UNIT – IV

Time Series Analysis – Index Numbers

(15 hours)

RECOMMENDED BOOKS

- 1.P.R. Vittal - Business Mathematics
- 2.Sanchetti D.C. & V.K. Kapoor - Business Mathematics
- 3.Statistical Methods – S.P. Gupta, Sultan 2000.

REFERENCE BOOKS

1. Sanchetti&Kapoor, Business Mathematics, K G Saur, 1979
2. Draper and Klingman, Mathematical Analysis, Harper & Row, 1986
3. Copper, Business Research methods, R D Irwin, 1985
4. Loven Rubin, Kirk Patrik, Quantitative approaches to Management, Sultan Chand, 2004
5. Vohra N.D. - Quantitative Techniques in Management Tata McGraw Hill – New Delhi
6. Soni R.S. - Business Mathematics – Pitamber Publishing house.
7. Navaneetham P. - Business Mathematics
8. Kapoor V.K. - Business Mathematics, Sultan Chand & Sons, Delhi

9. Statistics - Elhance

Web Reference

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjjb/jeb/or/contents.html>

Question Paper Pattern:

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

Distribution of Questions:

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

NON MAJOR ELECTIVE - 1

ANALYTICAL AND LOGICAL REASONING

| | | |
|-----------------------|--------------------|-------------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 (50 IA + 50 ES) |
| SEMESTER : I | CREDITS : 2 | No. OF HOURS PER WEEK : 2 |

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

Course Objective:

- To enable students to learn to describe the problem-solving process
- To make the students identify various problem-solving techniques and apply these in solving business problems
- To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space
- To Understand creativity and blocks to creativity
- To Arrive at objective, well-reasoned decisions in a reasonable time

UNIT-I - (6 Hrs)

Logical reasoning Introduction- Number Series

UNIT-II - (6 Hrs)

Statement and assumptions – Statement and conclusion

UNIT-III- (6 Hrs)

Verbal reasoning – Coding and Decoding (with alpha numeric characters)- Reasoning Blood Relationship

UNIT-IV - (6 Hrs)

Direction Sense Test – Data Interpretation from bar chart, pie chart.

UNIT-V - (6 Hrs)

Venn Diagrams – Image Series

Reference Books

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition
2. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S.Agarwal – Publisher – S.Chand and Company Pvt. Ltd.

Web References:

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

Question Paper Pattern:

| Section | Question Component | Numbers | Marks | Total |
|--------------------|---------------------------|----------------|--------------|--------------|
| A | Multiple choice Questions | 1-50 | 1 | 50 |
| TOTAL MARKS | | | | 50 |

Distribution of Questions:

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

SEMESTER - II

CORE III – BUSINESS AND CORPORATE LAWS

| | | |
|----------------------|-------------------|----------------------------------|
| SUBJECT CODE: | THEORY | 100MARKS |
| SEMESTER: II | CREDITS: 4 | NO. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVES:

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

UNIT I

Law of contract – Nature of contract - Classification - Offer and acceptance – capacity of parties to contract – Free consent – Consideration – Legality of object – Agreement Declared Void. – Contingent Contracts. **(21Hours)**

UNIT II

Performance of contract – Discharge of contract – Remedies for breach of contract – Quasi contracts (General Contract – Sections 1 to 75) -Contract of Indemnity – Guarantee **(15 Hours)**

UNIT III

Sale of goods Act – Definition – Sale - Agreement to Sell – Distinction between sale and Agreement to Sell – Condition and Warranties – Distinction between conditions and Warranties-Rights and duties of an unpaid seller. **(12 Hours)**

UNIT IV

Company – Meaning – Characteristics - Kinds of companies - Memorandum of Association – Contents - Articles of Association - contents – Distinction between Memorandum and Articles - Prospectus - Meaning-Contents-Types-Misstatements in prospectus. **(15 Hours)**

UNIT V

Shares –Meaning- Kinds- Debentures –Meaning-Kinds- Distinction between Shares and Debentures-Annual General Meeting-Meaning-Extra-ordinary General Meeting- Meaning- Board Meeting-Meaning-Procedure for the conduct of the meetings(Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes- Resolution-meaning and types **(10 Hours)**

Prescribed Texts:

1. Business Laws – N.D. Kapoor, Sultan Chand Publications, 15th Edition
2. Legal Systems in Business – P. Saravanavel , S. Sumathi, Himalaya Publishing House, 2011.

Reference Books:

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

Question Paper Pattern:

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

Distribution of Questions:

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

COREIV–ADVANCED FINANCIAL ACCOUNTING

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : II | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

COURSE OBJECTIVES:

- To build the conceptual understanding developed in simple financial accounting.
- To understand the accounting procedure for different kinds of businesses Branch, Hire Purchase, Departments.
- To familiarize students with methods of preparing Partnership Accounts.

UNIT I

Branch Accounts: - Dependent branches – Stock and debtors system **(15 hours)**

UNIT II

Departmental Accounts: - Basis for allocation of expenses – Inter departmental transfer at cost or selling price. **(12 hours)**

UNIT III

Hire Purchase and installment – Default and repossession – Hire Purchase trading account - Installment Purchase System. **(13 hours)**

UNIT IV

Admission of a partner – Retirement of a partner – Death of a partner **(20 hours)**

UNIT V

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution. **(15 hours)**

RECOMMENDED BOOKS

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications - Chennai.

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions :

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

ALLIED II - BUSINESS MATHS AND O.R.

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : II | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

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

UNIT I

Theory of sets – Set theory – Definition, Elements and types of sets, Operations on sets, Relations and functions of sets. **(15 hours)**

UNIT II

Permutation and combination, Binomial Theorem, Exponential series. **(18 hours)**

UNIT -III

Introduction to OR – LPP – Formulations, Graphical method, Simplex method (\leq) (Simple Problems only) – Network Analysis – PERT & CPM (No crashing). **(20 hours)**

UNIT – IV

Assignment and Transportation Problems. **(20 hours)**

UNIT –V

Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – Normal , t, F, Chi –square – Simple problems. **(17 hours)**

RECOMMENDED BOOKS

1. P.R. Vittal - Business Mathematics
2. Statistical Methods – S.P. Gupta, Sultan 2000.
3. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

REFERENCE BOOKS

1. Statistics -Elhance
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.

Web Reference

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjib/jeb/or/contents.html>

Question Paper Pattern:

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

Distribution of Questions:

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

NON MAJOR ELECTIVE – II

IMPORTANCE OF EMOTIONAL INTELLIGENCE

| | | |
|-----------------------|--------------------|------------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 (50 IA + 50 ES) |
| SEMESTER : II | CREDITS : 2 | No. OF HOURS PER WEEK : 2 |

Common to B.Com (MM) and B.Com (ISM)

COURSE OBJECTIVES:

- To evoke knowledge amongst students on Emotional Intelligence
- To make students understand the importance of self-awareness and self-development

UNIT I- (6 Hrs)

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

UNIT II - (6 Hrs)

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

UNIT III- (6 Hrs)

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

UNIT IV- (6 Hrs)

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

UNIT V- (6 Hrs)

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

Prescribed Text

1. What's Your Emotional IQ, Dr.AparnaChattopadhyay,PustakMahal,May 2004.
2. Emotional Intelligence In A Week,JillDann,Hodder& Stoughton,10 Edition,2007.

Reference Books

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

Web Reference:

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org

3. www.donblake.com/module5/resources/emotionalintelligence.doc
4. www.visionrealization.com/Resources/.../Emotional_intelligence_handout.pdf □

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

Distribution of Questions:

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

SEMESTER - III

COREV–BANKING

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : III | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

(Common to B.Com (MM))

COURSE OBJECTIVES:

- To expose the students to various concepts in the Banking system.
- To make the students understand the working of the banks and the banking instruments used in the system.

UNIT -I

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions. **(15 hours)**

UNIT –II

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account. **(15 hours)**

UNIT -III

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System. **(15 hours)**

UNIT-IV

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman – Functions, Powers & Duties. **(15 hours)**

UNIT-V

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker. **(15 hours)**

Prescribed Texts:

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

REFERENCE BOOKS:

1. **Vasant Desai**, Indian banking, Bookwell Publishers, New Delhi, 1997
2. **Mathur**, Indian Banking, Performance, Problems and Challenges, Bookwell Publishers, New Delhi, 2000

3. Banking and Financial Systems – B. Santhanam (Margham Publishers)
4. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.

Question Paper Pattern:

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

Distribution of Questions:

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

COREVI - CORPORATE ACCOUNTING

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : III | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

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

COURSE OBJECTIVES:

- To familiarize students with the accounting treatment adopted for raising funds and redeeming them.
To enable students to prepare final accounts of Joint Stock Companies.
- To understand the procedure for valuing goodwill and shares of a company

UNIT I

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

(18 hours)

UNIT II

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

(17 hours)

UNIT III

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

(20 hours)

UNIT IV

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

(15 hours)

UNIT V

Alteration of Share Capital, Internal Reconstruction and Reduction of Capital. **(20 hours)**

Prescribed Texts:

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

Reference Books:

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

Question Paper Pattern:

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

Distribution of Questions:

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

CORE VII –BUSINESS COMMUNICATION

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : III | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVES:

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

UNIT I

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers. Types of Communication: Verbal, Non-verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication. **(15 Hours)**

UNIT II

Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Business Letters and Layout: Parts, Structure, Layouts— Full Block, Modified Block, Semi – lock, Principles of Effective Letter Writing. **(15 Hours)**

UNIT III

Personal Correspondence-Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-Memo, Letter of Resignation
Business Correspondence: Trade Letters –Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers. **(15 Hours)**

UNIT IV

Report Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular
Notes- Correspondence with shareholders –Correspondence with directors. **(15 Hours)**

UNIT V

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Benefits and Perils of communication through social media: Website and Apps. **(15 Hours)**

Prescribed Texts:

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business communication, Organization and Management, 2014.

Reference Books:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.

3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd. - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.

Web References:

1. <http://www.businesscommunication.org>
2. <http://www.iabc.com>
3. <http://www.etiquettetRAINER.com>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE VIII - INVESTMENT PLANNING

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : III | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

- The aim is introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in India.
- To equip the students with advanced tools and techniques for making profitable investment decisions.

UNIT I

Introduction about investment, Difference between investment, speculation and gambling - Features of investment- Importance of Investments- Investment activity, Financial assets, Physical assets, Marketable assets from the primary and secondary market- Factors influencing investments- Types of Investors. **(20 hours)**

UNIT II

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

(20 hours)

UNIT III

STOCK EXCHANGE AND NEW ISSUE MARKET Meaning and definition of stock exchange- dealings on stock exchange (ready delivery contract and forward delivery contract) – Functions of Stock exchange- Byelaws of Stock Exchange (SCRA 1956 , SEBI) – Listing of securities – Advantages and disadvantages of listing – Stock brokers – Sub brokers, Types of brokers – Types of speculators (Bull, Bear, Stag). **(20hours)**

UNIT IV

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

(15 hours)

UNIT V

Technical Analysis – Fundamental Analysis – Dow Theory - Random Walk Theory – Efficient market theory – Capital Asset Pricing Theory – Portfolio management – Process –Planning - Evaluation Analysis. **(15 hours)**

RECOMMENDED BOOKS

1.V.K. Bhalla “Investment Management”

2. Investment Management by L.Natarajan, Margham publications, 2007
3. Investment Management by Hiriappa, New age international publications, 2008.

REFERENCE BOOKS

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

Web References

www.halifax.co.uk./investments/pdfs/sw51813.pdf

http://www.nseindia.com/education/content/nse_rapid_series.htm

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

Question Paper Pattern:

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

Distribution of Questions :

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

ALLIED III - PRACTICAL AUDITING

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : III | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

(Common to B.COM (BM))

COURSE OBJECTIVES:

- To appreciate the role of auditing in business.
- To understand the steps involved in the audit of account.
- To familiarize with provisions of the companies act relating to the appointment, conduct and liabilities of an audit.
- To understand the new EDP audit in tune with the latest adoption of technology in businesses.

UNIT I

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit. **(20 hours)**

UNIT II

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. **(20 hours)**

UNIT III

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 Auditorship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification **(20 hours)**

UNIT IV

Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation. **(15 hours)**

UNIT V

EDP audit – meaning -Division of auditing in EDP environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under EDP system. **(15 hours)**

RECOMMENDED BOOKS

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,

REFERENCE BOOKS

1. Auditing – D.P. Jain KonarkPublishersPvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and virender Sharma, Eastern economy edition.

Question Paper Pattern:

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

Distribution of Questions :

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

SEMESTER - IV

CORE IX - ENTREPRENEURIAL DEVELOPMENT

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : IV | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVE:

- To create awareness among students about entrepreneurship and its importance.
- To keep the students informed about various financial institutions that promote ED.
- To encourage students to become entrepreneurs.

UNIT I

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.
(13Hrs)

UNIT II

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

UNIT III

Project Management - Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report – Tools of Appraisal.
(15Hrs)

UNIT IV

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

UNIT V

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.
(15 Hrs)

Prescribed Text:

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

Reference Books:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development

3. Vasant Desai – Project management
4. Holt – Entrepreneurship – New Venture Creation
5. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
6. P.C. Jain – Handbook for New Entrepreneurs

Web Reference:

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

Question Paper Pattern:

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

Distribution of Questions:

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

COREX– FINANCIAL SERVICES

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : IV | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVES:

- To impart knowledge about the various financial services.
- To have a knowledge of venture capital and mutual funds.

UNIT – I

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

(15 Hours)

UNIT- II

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

(20 Hours)

UNIT-III:

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

(10 Hours)

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

(15 Hours)

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

(15 Hours)

Prescribed Texts:

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

Reference books:

1. Law of Insurance – Dr.M.N. Mishra, 2014, Sultan Chand Publications.

2. Indian Financial System – H.r.Machiraju, 4thEdition ,2010, Vikas Publications.
3. A Review of current Banking Theory and Practice – S.K. Basu., 2nd Edition, MacMillan Publications, London.

Question Paper Pattern:

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

Distribution of Questions:

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

CORE XI–BUSINESS AND INTERNATIONAL ECONOMICS

| | | |
|----------------------|-------------------|---------------------------------|
| SUBJECT CODE: | THEORY | 100 MARKS |
| SEMESTER: IV | CREDITS: 4 | NO. OF HOURS PER WEEK: 5 |

(Common to B.Com (MM))

COURSE OBJECTIVES:

- To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
- To impart the knowledge about international trade and Fixed and floating exchange rates.

UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles. **(15 Hrs)**

UNIT II

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium. **(15 Hrs)**

UNIT III

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium. **(15 Hrs)**

UNIT IV

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler’s Heckscher-Ohlin. **(15 Hrs)**

UNIT V

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates. **(15 Hrs)**

Prescribed Texts:

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

Reference Books:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
2. Peter Mitchelson and Andrew Mann, Economics for Business ,Thomas Nelson Australia -Can -004603454.

3. Chaudhary,C.M Business Economics , RBSA Publishers , Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi
5. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.
6. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi – 92.
7. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi –

Question Paper Pattern:

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

Distribution of Questions:

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

CORE XII – ADVANCED CORPORATE ACCOUNTING

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : IV | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

(Common to B.Com (BM))

COURSE OBJECTIVES:

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

UNIT I

Amalgamation, Absorption and External reconstruction.

(20 hours)

UNIT II

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

(16 hours)

UNIT III

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

(18 hours)

UNIT IV

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

(16 hours)

UNIT V

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

(05 hours)

RECOMMENDED BOOKS

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham publications, Chennai.
- M.C. Shukla and J.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Company.

REFERENCE BOOKS

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, sultan Chand.
2. S.P. Jain and K.L. Narang Advanced Accounts Ludhi No Space anaKalyani Publishers.

Question Paper Pattern:

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

Distribution of Questions:

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

ALLIED IV - BUSINESS TAXATION

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : IV | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

(Common to B.B.A)

COURSE OBJECTIVES:

- To familiarize students with the basic concepts of direct tax and indirect tax
- To enable the students to understand the procedure for computation of various indirect taxes.

UNIT -I

Tax – features – canons – objectives of taxation - Tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / States – varieties of indirect taxes – movement towards GST. **(15 hours)**

UNIT- II

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

(15 hours)

UNIT-III

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

(20 hours)

UNIT –IV

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

(20 hours)

UNIT -V

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

(20 hours)

RECOMMENDED BOOKS

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

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions:

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

SEMESTER - V

CORE XIII- PROFESSIONAL COST ACCOUNTING

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : V | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

- To enlighten the students on the importance of cost ascertainment reduction and control.
- To teach the method of arriving at cost and thereby reconciling the same with Financial accounts.
- To teach the students to calculate the element-wise and the total cost of product and services.

UNIT I

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

(10 hours)

UNIT II

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

(25 hours)

UNIT III

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

(20 hours)

UNIT IV

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

(20 hours)

UNIT V

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

(15 hours)

RECOMMENDED BOOKS

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

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions:

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

CORE XIV – MANAGEMENT ACCOUNTING

| | | |
|-----------------------|-----------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEM | MARKS : 100 |
| SEMESTER : V | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

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

COURSE OBJECTIVES:

- To understand and analyze financial statement to help in managerial decisionmaking.
- To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.

UNIT I

Management accounting – Meaning, nature, scope, functions, need, importance and limitations– Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting. **(10 hours)**

UNIT II: Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools, Methods – Comparative Statements, Common Size statement and Trend analysis. **(15 hours)**

UNIT III: Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios- Liquidity, Profitability, Turnover Ratios, and Construction of Balance sheet (simple problems only). **(20 hours)**

UNIT IV: Funds flow Analysis – Meaning of Funds, Importance and uses of Funds Flow Statement – Preparation of Working capital Statement – Funds from operations – Fund Flow Statement (simple problems only). **(20 hours)**

UNIT V: Cash Flow Analysis – Meaning of Cash and Cash Equivalents – Preparation of Cash flow Statement as per AS-3, Fund Flow Analysis Vs. Cash Flow Analysis. Budgets and Budgetary Control – Meaning, Importance, Merits and Demerits, Types of Budget – Production, Cash and Flexible Budget (simple problems only) **(25 hours)**

Recommended Texts

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, 2014- Margham Publication.
2. SN Maheswari, Management Accounting - Sultan Chand & Sons.

Reference Books

1. RSN Pillai & Bagavati, Management Accounting - S Chand & Co Ltd – New Delhi.
2. Horngren, Sunderu Stratton, Introduction to Management Accounting – Pearson Education
3. Dalston L. Cecil and Jenitra L. Merwin, Management Accounting, Learn Tech press, Trichy, 3rd Edition 2015

Web References:

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

Question Paper Pattern:

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

Distribution of Questions:

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

CORE XV – INCOME TAX LAW & PRACTICE – I

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : V | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES

- To familiarize students with the basic concepts of Income Tax.
- To enable the students to compute income under various heads of income.

UNIT I

Meaning and features of income – Important definitions under the Income Tax Act – Tax Rates of Individual Assesse – Residential status - Scope of total income – Capital and revenue – Incomes exempt from tax. **(15 hours)**

UNIT II

Heads of income - Salaries – Allowances – Perquisites and their valuations - Deductions from salary – Gratuity – Pension – Commutation of pension – Leave Salary – Profits-in-lieu of salary - Provident funds – Deductions under section 80C. **(25 hours)**

UNIT III

Income from House property – Definition of annual value – Deductions from annual value – Computation of income under different circumstances. **(20 hours)**

UNIT IV

Income from Business or Profession - Allowable and not allowable expenses – General deductions – Provisions relating to depreciation – deemed business profits – Undisclosed Income / Investments - compulsory maintenance of books of accounts – audit of accounts of certain persons - special provision for computing incomes on estimated basis – Computation of income from business or profession. **(15 hours)**

UNIT V

Income Tax Authorities – Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers – Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment) - Advance payment of Tax – Meaning and Due dates – Deduction of Tax at source – Meaning - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage. **(15 hours)**

RECOMMENDED BOOKS

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

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions:

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

CORE XVI–MARKETING MANAGEMENT

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : IV | CREDITS : 4 | No. OF HOURS PER WEEK : 5 |

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

COURSE OBJECTIVES:

- To understand the role and importance of marketing.
- Identify the factors influencing consumer behavior and purchase decision
- To understand the facets of 4 P's in marketing
- To understand the modalities of sales distribution and control

UNIT I

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. **(10 Hrs)**

UNIT II

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation -Targeting - positioning. **(10 Hrs)**

UNIT III

The Product - Characteristics - benefits - classifications - consumer goods - industrial goods - New Product Development process - Product Life Cycle - Branding –Packaging& Labeling – Pricing-Meaning, Objectives and Types of Pricing. **(20 Hrs)**

UNIT IV

Promotion –Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling - Direct selling and Sales promotion. **(20 Hrs)**

UNIT V

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods– Levels of channels: Zero level, one level, two level and three level channel - distribution issues. **(15 Hrs)**

Prescribed Texts:

1. Marketing Management by Sontakki C.N; Kalyani Publishers; 2009
2. R.S.N. Pillai and Bagavathi, Modern Marketing, S.Chand& Co, New Delhi.
3. Jayasankar, Marketing, Margham publications, Chennai.

Reference Books:

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore) Pvt. Ltd, New Delhi.
2. Crrain field, Marketing Management, Palgrave Macmillan

Web Reference:

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

Question Paper Pattern:

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

Distribution of Questions:

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

**INTER DISCIPLINARY ELECTIVE - I
BUSINESS POLICY AND STRATEGIC MANAGEMENT**

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : V | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

To enlighten the students with the Concepts and Practical applications of Business Policy
To give a brief understanding of the process of the Strategic Management

Unit-I:

Overview of Strategic Management – Business Policy and Strategic Management - Strategic Management Model – Business Ethics and Strategic Management. **(15 hours)**

Unit-II:

Business Vision, Mission, Objectives – Characteristics of Mission Statement Types of Strategies – Integration strategies – Intensive strategies – Diversification strategies-Diversification strategies-Michael Porter Generic Strategies **(25 hours)**

Unit-III:

Strategic Formulation: Environmental Analysis – External and industry analysis – Internal analysis **(20 hours)**

Unit-IV:

Strategic Implementation: The nature of strategic implementation resource allocation — Implementing strategies in functional areas. **(15 hours)**

Unit – V:

Strategy Evaluation: The nature of strategy evaluation –Review and Control – Characteristics of effective evaluation systems —Mechanism for strategic control. **(15 hours)**

RECOMMENDED BOOKS

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

REFERENCE BOOKS

- 1.Mathur U.C. Strategic Management, Macmillan.
- 2.Gupta, Strategic Management, Prentice Hall of India.
- 3.PSRao, Business Policy & Strategic Management, Himalaya, Mumbai

Web References

<http://www.managementstudyguide.com/strategic-management.htm>

Question Paper Pattern:

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

Distribution of Questions :

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

SEMESTER - VI

CORE XVII –ADVANCED FINANCIAL MANAGEMENT

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : VI | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

- To appreciate the role of the finance in an organization.
- To identify sources from where funds can be raised keeping in mind the cost and risk involved.
- To familiarize the students the techniques to be employed for investing the funds taking into consideration the risk and the return.
- To understand the various Dividend policies and the management of working capital in businesses.

UNIT I

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management. **(15 hours)**

UNIT II

Capital structure planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures - Net Income, Net Operating Income and MM approach (simple problems only) – Leverage concept. **(20 hours)**

UNIT III

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC). **(20 hours)**

UNIT IV

Dividend policies – Factors affecting dividend payment –Various Dividend Models - Walter, Gordon and M.M. Hypothesis **(15 hours)**

UNIT V

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

(20 hours)

RECOMMENDED BOOKS

1. Financial Management – Prasanna Chandra
2. Financial Management – S.N. Maheswari
3. Dalston L. Cecil, Financial Management, Learn Tech press, Trichy, 2nd Edition 2015.

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions:

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

CORE XVIII–INCOME TAX LAW & PRACTICE – II

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : VI | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

- To enable the students to compute income under various heads and also the total income subject to deductions.
- To familiarize students with the procedure of assessment and filing of return.

UNIT I

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

(25 hours)

UNIT II

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

(15 hours)

UNIT III

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

(20 hours)

UNIT IV

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

(15 hours)

UNIT V

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

(15 hours)

RECOMMENDED BOOKS

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

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions :

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

CORE XIX–PROJECT VIVA - VOCE

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | PROJECT | MARKS : 100 |
| SEMESTER : VI | CREDITS : 4 | No. OF HOURS PER WEEK : 6 |

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

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

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

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

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

The Project may be in the form of:

- (a) Analysis based on Secondary data – e.g. Analysis of financial statements of two or more companies for at least 2 or more financial years, analysis of wage pattern of employees (not less than 50) in a factory.
- (b) Analysis based on primary data – e.g. consumer behaviour in respect of a product or service, investment pattern or behaviour of a group of investors belonging to a particular category.
- (c) Proposal of a small business.

ELECTIVE II–WORKING CAPITAL MANAGEMENT

| | | |
|-----------------------|------------------------------|----------------------------------|
| SUBJECT CODE : | THEORY & PROBLEMS | MARKS : 100 |
| SEMESTER : VI | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

COURSE OBJECTIVES:

- To examine the various components of working capital, how they interact with one another, and how they affect firm liquidity, default risk and shareholder wealth.
- To apply the principles and concepts of financial theory to problems and decisions associated with short-term (working) capital.
- To use working capital optimally, and ultimately to maximize shareholder wealth.

UNIT I

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

(15 hours)

UNIT II

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

(15 hours)

UNIT III

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

(20 hours)

UNIT IV

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

(20 hours)

UNIT V

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

(20 hours)

RECOMMENDED BOOKS

1. HrishikeshBattacharya Working capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.

REFERENCE BOOKS

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

Question Paper Pattern:

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

Distribution of Questions:

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

ELECTIVE III- HUMAN RESOURCE MANAGEMENT

| | | |
|-----------------------|--------------------|----------------------------------|
| SUBJECT CODE : | THEORY | MARKS : 100 |
| SEMESTER : VI | CREDITS : 5 | No. OF HOURS PER WEEK : 6 |

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

COURSE OBJECTIVES:

- To understand the nature of human resources and its significance to the organization.
- To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.
- To bring to the attention of the students the latest trends in managing human resources in an organization.

UNIT I

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – Methods of Selection – Uses of various tests – interview techniques in selection and placement. **(20 Hrs)**

UNIT II

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career development. **(20 Hrs)**

UNIT III

Remuneration – Components of remuneration – Incentives – Benefits – Motivation: A.Maslow's theory, McGregor's 'X' and 'Y' theory, Herzberg's two factor theory and Vroom's valence expectancy theory – Welfare and social security measures. **(20 Hrs)**

UNIT IV

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness. **(15 Hrs)**

UNIT V

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India. **(15 Hrs)**

Prescribed Texts:

1. Essentials of Human Resource Management and Industrial Relations- P.SubbaRao – Himalaya Publishing House- 2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand & Sons.
3. Human Resource Management – Ashwathappa -5th Edition – McGraw Hill

Reference Books

1. Human Resource Management – Garry Deseler -11th Edition – Pearson International

2. Human Resource Management- By DrCharmine E.J. Härtel , Dr Yuka Fujimoto – 2nd Edition

Web Reference:

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

Question Paper Pattern:

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

Distribution of Questions:

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

GURU NANAK COLLEGE (AUTONOMOUS)
SYLLABI FOR DEPT. OF B.COM (A&F) FOR 2017-2020 BATCH AND THERE AFTER



Guru Nanak College
Chennai