GURU NANAK COLLEGE (AUTONOMOUS)
VELACHERY ROAD, CHENNAI – 600042
ACCREDITED BY NACC WITH “A” GRADE

BACHELOR OF COMMERCE (GENERAL)
B.COM COMMERCE
(SEMESTER SYSTEM WITH CREDITS)
WITH EFFECT FROM ACADEMIC YEAR 2017-2018
REGULATIONS AND SYLLABUS
P.G & CENTRE FOR RESEARCH IN COMMERCE
<table>
<thead>
<tr>
<th>SEM</th>
<th>PART</th>
<th>SUBJECT NAME</th>
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<td>ELECTIVE 1-INCOME TAX LAW &amp; PRACTICE-I</td>
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<td>GRAND TOTAL</td>
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1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce Courses, BBA and B.Sc. Information Systems Management 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.

2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working 'days for each semester.

4. COURSE OF STUDY:

The main subject of Study for Bachelor Degree shall consist of the following and shall be in accordance with APPENDIX - A

PART -I
Tamil or Other Languages

PART -II
English

PART -III
CORE Subjects, ALLIED Subjects and PROJECT/ELECTIVE with three courses).
PART-IV
1. (a) Those who have not studied Tamil upto XII Std. 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 upto XII Std. 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 + b can choose non-major elective comprising of two courses.

2. Skill based subjects (Elective) (Soft Skills)

3. Environmental Studies

4. Value Education

PART-V
Extension Activities

5. EXTENSION SERVICE (Part-V)

A candidate shall be awarded a maximum of 1 credit for Extension Service.

All the students shall have to enroll for NSS / NCC / NSO (Sports & Games) Rotaract / Youth Red Cross or any other service organizations 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.

Students those who complete minimum attendance of 40 hours in One Year will get HALF CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT.

Literacy and population Education Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION:

Scheme of Examination shall be as given in APPENDIX - B.
### Model Scheme

<table>
<thead>
<tr>
<th>Course Component</th>
<th>Inst. Hour</th>
<th>Credits</th>
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<td><strong>PART-II</strong></td>
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<td><strong>PART-III</strong></td>
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<td>Core subject :</td>
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<td>Allied Subject</td>
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<td><strong>PART – IV</strong></td>
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<td>1.(a) Those who have not studied Tamil up to</td>
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<td>XII Std. and taken a Non-Tamil Language under</td>
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<td>Part-I shall take Tamil comprising of two</td>
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<td>course (level will be at 6th Standard).</td>
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<td>(b) Those who have studied Tamil up to</td>
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<td>XII Std. and taken a Non-Tamil Language under</td>
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<td>Part-I shall take Advanced Tamil comprising</td>
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<td>of two courses.</td>
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<td>(c) Others who do not come under a + b can</td>
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<td>choose non-major elective comprising of two</td>
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<td>courses.</td>
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<td>2. Skill based subjects (Elective) – (Soft</td>
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<td>Skill)</td>
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The following procedure be followed for Internal Marks:

**Theory and Problem Papers:**

- **Test (5+5+10)**: -20 Marks
- **Assignment**: -10 Marks
- **Class Room Activities**: -15 Marks
- **Attendance**: -5 Marks

Total: 50 Marks
7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

(i) Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.

(ii) 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 candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester subjects.

(iii) Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefor by the Syndicate from time to time, provided in case of a candidate earning less than 50% of attendance in anyone of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

8. PASSING MINIMUM:

A candidate shall be declared to have passed:

a) There shall be Passing Minimum of 20 marks for Internal.

b) For External Examination, Passing Minimum shall be of 40% (Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.

In the aggregate (External + Internal) the passing minimum shall be of 40%

c) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER LANGUAGES:

TAMIL/OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the
examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART – II ENGLISH:

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART - III CORE SUBJECTS, ALLIED SUBJECTS, AND PROJECT/ELECTIVES :

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i) 60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class.

PART-IV (consisting of sub items 1 (a), (b) & (c), 2, 3 and 4) as furnished in the Regulations 4 Part-IV supra.

PART - V EXTENSION ACTIVITIES:

Successful Candidates earning a minimum of Half Credit or a maximum of One Credit SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

**BACHELOR OF COMMERCE (B.COM) GENERAL**

**AIMS:** The B.Com Degree in Commerce Curriculum aims to provide opportunities for students to:

- Develop creativity and flexibility in applying commerce ideas and techniques to unsolved problems arising in everyday business life and develop the ability to face the challenges on the path they have chosen.
- Become effective participants in problem solving teams, learning to express ideas, and listen and respond to the ideas of others.
• Develop the characteristics of business skills, self-confidence, logical and systematic thinking and apply these in every walk of life.

• Prepare students for further study in commerce related areas and for a career in which clear thinking and problem solving are valued.

LEARNING OBJECTIVES: At the end of every programme, the students should:

• Be focused to broad Commerce knowledge and techniques related to several areas of business.

• Be able to use variety of educational resources such as lectures, books, group discussion and electronic resources such as Internet.

• Gain the knowledge of the application of Commerce in other disciplines also.

SEMESTER I

Core paper – 1 FINANCIAL ACCOUNTING – I
Objectives:
(1) To develop the ability in understanding the basic accounting concepts and principles of the accounting process.
(2) To familiarise the students with methods of preparing final accounts of sole proprietorship concern.

Unit -I
Basic Accounting concepts – Accounting process – Journals, Ledger and Preparation of Trial balance.
Unit-II
Final Accounts of sole traders – Common adjustments in the preparation of final accounts – Adjusting and closing entries.

Unit-III
Deprecation – Meaning, causes, types – straight line method and written down value method (Change in method excluded)

Unit-IV
Insurance claims, claims of stock destroyed including Average Clause.

Unit-V
Accounts from incomplete records (Single Entry) - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs method – Conversation method.
Proportion of theory and problems: 20% and 80%

References:

https://books.google.co.in/books?isbn=8126909935
https://books.google.co.in/books?isbn=9966254455
https://books.google.co.in/books?isbn=0470635290

Core paper – 2 BUSINESS COMMUNICATION

Objectives:
1. To enable the students to acquire effective oral and written communication skills.
2. To enlighten the students in drafting Letters, Circulars, Orders and Reports relevant to Business.

Unit -I

Unit -II
Unit – III

Unit – IV
Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

Unit – V
Report Writing – Agenda – Minutes of the Meeting – Modern forms of Communication.

References:
3. Dr. Marlene Morais and John Joseph Adaikalam- Business Communication.

https://books.google.co.in/books?isbn=130556023X
https://books.google.co.in/books?isbn=0618990488
https://books.google.co.in/books?isbn=0538466251

Allied Paper – I

ECONOMICS FOR BUSINESS DECISION

Objectives:
(1) To enable the students to understand the concepts and theories of Business Economics

(2) To enable the students to learn how the economic principles are applied in business decision making process.

Unit – I

Unit – II
Unit – III
Consumer Behaviour Theories- Law of Diminishing Marginal Utility - Equi- Marginal Utility- Indifference Curve- Properties

Unit – IV
Production – Factors of Production - Production theories - Law of Variable Proportion, Law of Returns to Scale.- Iso Quants

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

References:
2. S. Shankaran, Business Economics – Margham publications Ch -17

BASICS OF RETAIL MARKETING (NON – MAJOR)

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

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

Unit- II

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

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

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

References:
1. Gilbert Pearson, Retail Marketing Education Asia, 2001
3. Herman & Evans Retail Management Phi, New Delhi -2001
5. Dr. L. Natarajan, Retail Marketing, Margham Publication Chennai.

SEMESTER II

Core paper – 3 FINANCIAL ACCOUNTING - II

Objective:
To impart skills in accounting for various kinds of business transactions.

Unit -I - Hire Purchase System:
Meaning & features, legal provisions of Hire Purchase Act, calculation of Interest, Journal entries in the books of Vendee and Vendor, preparation of various ledger, in the books of hire purchaser and seller.

Unit -II - Branch Account:
Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors System.
Unit-III - Departmental Account:
Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter-Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

Unit-IV - Reconstitution of Partnership Firms:
Admission of a Partner, Retirement and death of a partner including treatment of goodwill.

Unit-V - Accounting for Partnership Firms:
Dissolution of partnership firms including piecemeal distribution of assets.

Proportion of theory and problems: 20% and 80%

References:

https://books.google.co.in/books?isbn=8126909935
https://books.google.co.in/books?isbn=9966254455
https://books.google.co.in/books?isbn=0470635290

Core Paper – PRINCIPLES OF MANAGEMENT

Objectives:
1. To enable the students to appreciate the contribution made by management and learn towards the basic principles and functions of management.
2. To provide opportunities to apply the general function of management in day – to day managerial practice.

Unit – I


Unit – II

Unit- III


Unit- IV


Unit- V

Co-ordination - Need, Type and Techniques and requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

References:


Allied Paper- 2  

INDIAN ECONOMIC DEVELOPMENT 

Objectives:
(1) To enable the students to know about the major constituents of Indian Economy.
(2) To enhance the knowledge of the students to learn about the economic planning.

Unit- I


Unit-II

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

Unit-III

Agriculture –Contribution to economic development- Green Revolution and its importance – Objectives of Land Reform measures-Food policy and Public Distribution System

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

Unit -V

Economic Planning - Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

References:

1. I.C. Dingra, Indian Economy

FUNDAMENTALS OF INSURANCE (NON MAJOR)

Objective:
To ensure the students to understand in the basic and fundamentals of insurance

Unit -1:
Origin and History of insurance – Meaning and Definition on Insurance – Features of Insurance Principles of Insurance – Objective and Advantage of Insurance - types of insurance

Unit- II
Insurance Organizations in India and Their Profile – Insurance Regulatory and Development Authority – Its Duties and Functions.

Unit -III
Meaning and Definition of Life Insurance – Its Features – Its Fundamental Principles Type of Policies in Life Insurance

Unit -IV
Meaning and Definition of Fire Insurance – its features. Its Fundamental Principles – Types of Policies in Fire Insurance

Unit- V

References:
SEMINAR III

Core Paper – 5 CORPORATE ACCOUNTING – 1

Objectives
1. To enable students to understand the accounting treatment relating to issue of shares and underwriting of shares.
2. To understand the procedure for internal reconstruction and capital reduction and valuation of goodwill and shares.
3. To familiarize the students with the preparation of financial statement of banking companies.

Unit – I

Unit-II
Profit prior to incorporation- Liquidation of companies- order of payment- calculation of liquidator’s remuneration- Preparation of Liquidators final statement of accounts.

Unit-III
Alteration of share capital-Internal reconstruction and reduction of capital-Valuation of Good will and shares-Methods of Valuation of Goodwill-Average profits method-Super profit method-Capitalization method-Methods of Valuation of shares-Net assets method-Yield method-Fair value method.

Unit-IV
Financial statement of banking companies- Preparation of profit and loss account -Balance sheet.

**Unit-V**
Accounting for price level changes -Social responsibility accounting-Human resource accounting- Mechanised Accounting (Theory only).

Proportion of theory and problems: 20% and 80%

**REFERENCES:**

https://books.google.co.in/books?isbn=8131754510  
https://books.google.co.in/books?isbn=8120346270  
https://books.google.co.in/books?isbn=8126908394

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**Core Paper – 6 BUSINESS LAWS**

**Objective:**
To make the students understand the significant provisions of General Contract and Special Contracts.

**Unit-I**

**Unit-II**
Persons Incompetent to contract – Free Consent – Agreements with unlawful object – Wagering agreements and Contingent contracts.

**Unit-III**

**Unit-IV**

**Unit-V**
Conditions and warranties – Rights of unpaid seller.

References:

1. Business Laws- N.D. Kapoor, Sultan Chand and Sons
3. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
4. Mercantile Law – S. Badre Alam and P. Saravanavel

https://books.google.co.in/books?isbn=0764142402
https://books.google.co.in/books?isbn=0748766472
https://books.google.co.in/books?isbn=0748766774

Core Paper-7 BANKING THEORY, LAW AND PRACTICE

OBJECTIVES: 1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.
3. To familiarize the students with various functions of a modern banker.

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

Unit- II
Commercial Banks – Functions – Traditional and Modern- Types of Deposits, Principles of lending- agency and general utility services

Unit- III
E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System- Core Banking- Real time gross settlement( RTGS) - SWIFT- National Electronic Funds Transfer (NEFT)- KYC.

Unit- IV
Opening of an Account – Types of customers(Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

Unit- V
REFERENCES:
2. Banking and Financial Systems – B. Santhanam(Margham Publishers)
5. Banking Law Theory and Practice – Tanon

https://books.google.co.in/books?isbn=0471292192
https://books.google.co.in/books?isbn=1904727891
https://books.google.co.in/books?isbn=8131752666

Core Paper – 8 MARKETING

Objectives:
1. To expose students to the importance of marketing in the business world.
2. To enable students to understand the various aspects in marketing.

Unit – I

Unit – II

Unit – III

Unit – IV
Marketing Channels – Functions – Types – Event Management – Channel design management channel behaviour; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix

Unit – V

References:
2. Rajan Nair, Marketing, Sultan Chand & Sons Publications, New Delhi.

https://books.google.co.in/books?isbn=0764112775
https://books.google.co.in/books?isbn=0324591098
https://books.google.co.in/books?isbn=0415380804

Allied Paper – 3 BUSINESS STATISTICS
Objective: To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

Unit- I: Introduction: Statistics - Definitions; Variables - Quantitative and Qualitative data – Primary and Secondary - Collection of data - Census method - Sampling methods - Precautions while using secondary data.


Unit -III: Measures of Central Tendency - Mean, Median and Mode, – Measures of Variation – Range, Quartile Deviation, Standard Deviation, Mean Deviation and Coefficients - their characteristics – uses and limitations.

Unit- IV: Skeweness – Types and measurement – Karl Pearson – Bowley’s.

Unit-V: Time series – components – models – Trend measurement (Graphic and Straight line trend) - Seasonal Index measurement (Simple Average & Moving Average method)

Proportion of theory and problems: 20% and 80%

REFERENCES:
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
SEMESTER IV

Core Paper – 9 CORPORATE ACCOUNTING – II

Objectives:
1. To enable students to understand the accounting treatment relating to amalgamation, absorption and external reconstruction.
2. To understand the accounting procedure relating to holding companies and subsidiary companies.
3. To familiarize the students with the preparation of life insurance and general insurance company accounts.

Unit –I

Unit-II
Consolidated final statement of Holding companies and Subsidiary companies (Intercompany holdings excluded)

Unit-III
Accounts of life insurance companies-Life insurance revenue account-Balance sheet-Ascertaining correct Life assurance fund-Preparation of valuation of Balance sheet-Determination of amount due to policy holders.

Unit-IV
Accounts of general insurance companies-Calculation of Reserve for unexpired risk-Preparation of Revenue account-Profit& loss account and Balance sheet.
Unit-V
Accounting standards-Meaning-Need for Accounting standards-Significance of Accounting standards-Provision of Accounting standards(AS)-1, AS-2, AS-3, AS-6, AS-14 and AS-21

Proportion of theory and problems: 20% and 80%

REFERENCES:
3. Advanced Accounting-M.C.Shukla & T.S.Grewal

https://books.google.co.in/books?isbn=8131754510
https://books.google.co.in/books?isbn=8120346270
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Core Paper – 10

COMPANY LAW

Objective:
To make the students understand the significant provisions of Companies Act 2013

Unit-I

Unit- II

Unit -III

Unit- IV
Meetings and resolutions – Statutory meetings – Annual general Meeting – Quorum – Extra ordinary Meeting – Resolutions – Ordinary and special.

Unit -V
Winding up of companies – Modes of winding up – Winding up by the court – Voluntary winding up – Members voluntary winding up – Creditors voluntary winding up.

REFERENCES:
Core Paper - 11          BUSINESS TAXATION

Objective:

To enable the students to know about tax system.

Unit – I

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

Unit – II


Unit – III


Unit - IV

Central Sales Tax Act – Levy and Collection of CST - Sales /Purchase in the course of export or import- Liability of Tax – Registration of dealers .

Unit- V

REFERENCES:

2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi
6. Indirect Taxes - Datty

https://books.google.co.in/books?isbn=3642032842
https://books.google.co.in/books?isbn=1259051471
https://books.google.co.in/books?isbn=02780008

Core Paper: 12 FINANCIAL SERVICES

OBJECTIVES: 1. To understand the meaning and significance of the financial services available in India.

2. To expose the students to the role of financial services in the development of the capital market and the economy of the country.

Unit- I

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

Unit-II:

Money market- Meaning- Instruments- Commercial papers- Certificate of Deposit- Repos- Capital Market- New issue market, meaning and functions

Unit -III:


Unit -IV:

Venture capital- stages in Venture capital- VCI in India- Credit Rating- Basis- Factoring- Functions and types
Unit - V:

Leasing - types of lease accounts - Hire purchase - concepts and features Underwriting - Consumer finance - advantages.

REFERENCES:

1. Financial Services – M.Y. Khan
2. Financial Services – B. Santhanam
3. Law of Insurance – Dr. M.N. Mishra
4. Indian Financial System – H.r. Machiraju

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https://books.google.com/books?isbn=8180692183
https://books.google.com/books?isbn=0070153345

Allied Paper-4

ADVANCED STATISTICAL METHODS

Objective: To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

UNIT – I

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

Unit- II: Probability - measurement method – Addition and multiplication theorems – conditional probability– combinations-Probability distributions.

Unit - III: Sampling- Sampling methods- sampling error- Sample size and standard error- Sampling distribution- Central limit theorems- Estimating population parameters- point and interval estimates- percentage and mean population from large sample and small sample.

Unit- IV: Hypothesis Testing in Sampling – Z, t, F tests, One way ANOVA, Chi–Square (Simple Problem Only)

Unit- V: Correlation – Karl Pearson & Spearman’s Rank – uses & limitations - Regression analysis – OLS method

Problem 80% and Theory 20%

REFERENCES:
2. William C Emory, Business Research Methods, Richard D Irwin, NJ
3. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
4. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai

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SEMESTER V

Core Paper – 13 COST ACCOUNTING

Objective: To enable the students to understand the methods and techniques of costing.

Unit- I

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

Unit- II

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

Unit- III

Material purchase control, Level, aspects, need and essentials of material control.
Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis.

Unit- IV


Unit -V
Overheads – Classification, Allocation, Apportionment and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution)

Computation of Machine Hour Rate.

Proportion of theory and problems: 20% and 80%

REFERENCES:

5. Saxena and Vashist – Cost Accounting.

https://books.google.co.in/books?isbn=0070402248
https://books.google.co.in/books?isbn=8189781502
https://books.google.co.in/books?isbn=9380901666

Core Paper – 14 PRACTICAL AUDITING

Objective: To gain knowledge of the principles and practice of auditing.

Unit- I


Unit -II

Vouching, meaning and definition, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of credit sales and credit purchase – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

Unit- III

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

Unit- IV


Unit- V
EDP audit – meaning – procedure of audit under EDP system- Specialised Audits- points to be considered while Auditing Educational Institutions- Hotels-Banking and insurance companies.

References:

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

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Core Paper - 15 ENTREPRENEURIAL DEVELOPMENT

Objectives:
1) To build and enable the students to inculcate values of entrepreneurship and develop entrepreneurial qualities.
2) To motivate them to become successful entrepreneurs.

Unit - I
Concept of Entrepreneurship

Unit -II
Entrepreneurial Development Agencies.

Unit -III
Small Scale Industries- SSI- Tiny industries, Ancillary Industries, Cottage industries- meaning- product range- capital investment- importance and role played by SSI in the development of Indian Economy- Problems faced by SSI’s- Steps taken to solve the problems- policies governing SSI’s.

Unit- IV
Project Management

Unit -V
Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation-Women entrepreneurship-problems – steps taken by government- participation of women in SSI sector.

REFERENCES:
1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Jayashree Suresh – Entrepreneurial development

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https://books.google.co.in/books?isbn=8121918014

Core Paper – 16 FINANCIAL MANAGEMENT

Objectives:

1. To enable the students to understand the managerial decisions on the acquisition and effective utilisation of long–term and short–term funds of the organization.

2. To enlighten the students about the maximisation of the profitability of the firm.

Unit- I


Unit- II

Cost of Capital – Cost of Equity – Cost of Preference share capital – Cost of Debt – Cost of Retained Earnings – Weighted Average cost of capital.

Unit- III

Capital structure – Planning – Factors affecting Capital structure – Determining Debt – Equity proportion – Theories of capital structure – Leverage concept

Unit -IV


Unit -V
Working Capital – Components of Working Capital – Operating Cycle – Factors influencing working capital – Determining or forecasting of working capital requirements.

The proportion between theory and problem 20% and 80%

References:
1. Dr. S.N. Maheshwari, Sultan Chand and Sons.  
2. Dr. A Murthy, Margham Publications

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http://books.google.co.in/books?isbn=8174465863
https://books.google.co.in/books?isbn=0070599432

Elective Paper – 1 INCOME TAX LAW AND PRACTICE – I
Objective:
To understand the basic concepts of Income Tax and to acquaint knowledge with provisions relating to Salary, House Property, Business or Professional Income and Filing of Returns.

Unit-I
Meaning and features of income- Important definitions under the Income Tax Act- Residential Status – Scope of Total income – Incomes exempt from tax.

Unit-II

Unit-III
Income from House property – Definition of Annual value – Computation of Income under different circumstances.

Unit-IV
Income from Business or Profession- Allowable and not allowable expenses – General deductions – Provisions relating to depreciation – Deemed business profits- 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.

Unit-V
Tax Rates of Individual Assessee – Filing of Return – Various Return Forms – Permanent Account Number (PAN) – Advance payment of Tax – Meaning of Due date – Meaning of Deduction of Tax at Source.

Proportion of theory and problems: 20% and 80%
References:
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
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SEMESTER VI

Core Paper – 17 ADVANCED COST ACCOUNTING

Objectives:
1. To enable students to acquire the versatile costing knowledge in various nature of concern.
2. To make them to understand the techniques of cost control and decision making.

Unit - I

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

Unit --II


Unit-- III


Unit- IV


Unit -V

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety.

Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or Continue.

Proportion of theory and problems: 20% and 80%

REFERENCES:
1. S.P. Jain and K.L. Narang : Cost Accounting
2. P.T. Pattanshetty and Dr. Palekar : Cost Accounting
3. S.P. Iyengar : Cost Accounting
Core Paper – 18 MANAGEMENT ACCOUNTING

Objectives:
1. To enable the students to get knowledge about the various techniques of management principle.
2. To make the students to get practical skill in solving management problems.

Unit- I


Unit- II


Unit- III

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

Unit – IV


Unit -V


Proportion of theory and problems: 20% and 80%

REFERENCES:
1. Dr.Maheswari S.N. – Management Accounting.
2. Chadwick – The Essence of Management Accounting
4. Sharma and Shashi K.Gupta – management Accounting
5. T.S. Reddy & Dr. Y.Hariprasad Reddy – Management Accounting.
Core Subject : 19 BUSINESS ENVIRONMENT

Objective: To enable the students to scan the business environment and appraise various factors which influence on business performance

Unit – I

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

Unit-II


Unit –III


Unit –IV


Unit –V

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

REFERENCES:

1. Sankaran.S. – Business Environment
2. Francis Cherunilam – Business Environment
3. Aswathappa – Business Environment
Elective Paper – 2  INCOME TAX LAW AND PRACTICE – II

Objective:

To acquaint knowledge with provisions relating to Capital gains, Income from Other Sources, Deductions, Assessment of Individuals and Powers of Income Tax Authorities.

Unit- I


Unit-II

Income from other sources – Grossing up – Deductions in computing income under the head Income from other sources.

Unit-III


Unit-IV

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GCE, 80GG, 80TTA, 80GGA, 80QQB, 80RRB, 80U, – Assessment of individual- Computation of Tax.

Unit-V


Proportion of theory and problems: 20% and 80%

References:

2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
Elective Paper-3       HUMAN RESOURCE MANAGEMENT

Objectives:

1. To provide knowledge on understanding managing human resources in organizations.
2. To offer exposure on human resources practices in organizations.

Unit- I


Unit- II


Unit- III


Unit- IV

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness – Industrial Disputes and Settlements (laws excluded)

Unit- V


REFERENCES:

2. Human Resource Management – Ashwathappa

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