

Manonmaniam Sundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com – Affiliated Colleges
(For those who joined 2020-2021 onwards)
I B.Com Semester - I

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
I	I	1	Language	Tamil/other language	6	4
	II	2	Language	Communicative English – I	6	4
	III	3	Major Core 1	Financial Accounting – I	5	4
	III	4	Major Core 2	Business Organisation	4	4
	III	5	Add on Major (compulsory)	Professional English for Commerce & Management – I	4	4
	III	6	Allied- I	Business Economics	3	3
	IV	7	Common	Environmental Studies	2	2
				Sub Total	30	25

I B.Com Semester - II

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
II	I	8	Language	Tamil/other language	6	4
	II	9	Language	Communicative English – II	6	4
	III	10	Major Core 3	Financial Accounting – II	5	4
	III	11	Major Core 4	Principles of Management	4	4
	III	12	Add on Major (compulsory)	Professional English for Commerce & Management – II	4	4
	III	13	Allied- II	Marketing	3	3
	IV	14	Common	Value Based Education/Social Harmony	2	2
				Sub Total	30	25

Manonmaniam Sundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com – Affiliated Colleges
(For those who joined 2020-2021 onwards)
II B.Com Semester - III

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
III	III	15	Major Core 5	Advanced Financial Accounting - I	6	4
	III	16	Major Core 6	Business Statistics	5	4
	III	17	Major Core 7	Banking	5	4
	III	18	Major Core 8	Human Resource Management	5	4
	III	19	Allied- III	Company Organisation	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Awareness	2	2
	III	21	Skill Based I – Core	Business Communication	4	4
	IV	22	Common	Yoga	2	2
				Sub Total	30*	25*

* Excluding the hours and Credit for Yoga

II B.Com Semester - IV

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
IV	III	23	Major Core 9	Advanced Financial Accounting – II	6	4
	III	24	Major Core 10	Business Mathematics	5	4
	III	25	Major Core 11	Capital Market	5	4
	III	26	Major Core 12	Import & Export Procedures	5	4
	III	27	Allied- IV	Computer Applications in Business	3	3
	IV	28	Non Major Elective II (Any one)	1. Financial Accounting 2. Human Rights	2	2
	III	29	Skill Based II – Core	Entrepreneurship Development	4	4
	V	30	Extension Activity	NCC/NSS/YRC/YWF	-	1
	IV	31	Common	Computer for Digital Era	2	2
				Sub Total	30*	26*

*Excluding the hours and Credit for Computer for Digital Era

Manonmaniam Sundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com – Affiliated Colleges
(For those who joined 2020-2021 onwards)
III B.Com Semester - V

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
V	III	32	Core 13	Corporate Accounting - I	6	4
	III	33	Core 14	Cost Accounting	6	4
	III	34	Core 15	Business Law	6	4
	III	35	Core 16	Research Methodology	5	4
	III	36	Major Elective I (Any one)	1. Income Tax Law & Practice - I 2. Application of Tally in Accounting 3. Logistic Management	5	4
	IV	37	Skill Based III Common	Personality Development/Effective Communication/Youth Leadership	2	2
				Sub Total	30	22

III B.Com Semester - VI

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
VI	III	38	Core 17	Corporate Accounting – II	5	4
	III	39	Core 18	Management Accounting	5	4
	III	40	Core 19	Industrial Law	5	4
	III	41	Core 20	Auditing	4	4
	III	42	Major Elective II (Any one)	1. Income Tax Law & Practice - II 2. Retail Management 3. Values & Ethics for Business	5	4
	III	43		Major Project	6	4
				Sub Total	30	24

For Problem Papers 40 % marks for theory and 60% marks for problems.

Proportion of marks between internal evaluation and external evaluation for subjects- 25:75.

Internal – 20 marks for theory and 5 marks for assignment.

Total Credits – 147 (Excluding the hours and Credit for Yoga and Computer for Digital Era)

I B. COM (I SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -1

FINANCIAL ACCOUNTING -I

Objectives

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account.

Unit III

Bills of Exchange - Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

Text & Reference Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy & A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

I B. COM (I SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -2

BUSINESS ORGANISATION

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Unit I: Nature and scope of Business

Concept of Business – Human occupations – Profession, Employment and business – Divisions of business – Industry and Commerce – Business system – Objectives of business – Essentials of a successful business – Qualities of a good businessman.

Unit II: Types of Business organizations

Sole proprietorship – Partnership – Joint Stock Company – Co-operatives – Non-profit business organizations under the Societies Act and Trusts – Public sector business units – Public utilities – Unique features of each one and their merits and demerits.

Unit III: Partnership

Kinds of firms – Kinds of partners – Basic legal requirement in registration of partnership firm – Comparison with sole proprietorship – Partnership deed and its contents, Rights and duties of partners – Dissolution – Suitability of partnership.

Unit IV: Company

Kinds of companies – Private Company – Public Company – Comparison with Partnership firm – Multinational Companies – Meaning – Definition – Advantages – Disadvantages – Features – Impact of Multinational Companies in India.

Unit V: Co-Operative Organisation

Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act – Management of Co-operative organizations – Co-operatives versus Companies – Cooperatives versus Partnership – Types of Co-operative Movement in India.

Text & Reference Books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & Sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

I B. COM (I SEMESTER) – UNDER CBCS
PART III – ADD ON MAJOR -1
PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – I

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions - Listening to Instructions

Speaking: Pair work and small group work

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming (Mind mapping), Small group discussions (Subject-Specific)

Reading: Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence,
Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

References:

1. Shiv Khera – You Can Win
2. Robin Sharma – The Monk Who Sold His Ferrari
3. A.P.J.Abdul Kalam – Ignited Minds - Wings of Fire
4. Richard Back – Jonathan Livingston Seagull
5. Med Serif – How to Manage Yourself

I B. COM (I SEMESTER) – UNDER CBCS

PART III – ALLIED -1

BUSINESS ECONOMICS

Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Unit I

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V

Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. Manab Adhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – MAJOR CORE-3

FINANCIAL ACCOUNTING - II

Objectives

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I:

Consignment – Account Sales – Treatment of Bad Debts – Del-Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non-recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II:

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet

Unit III:

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV:

Average Due Date – Account Current

Unit V:

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System

Text & Reference Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-4
PRINCIPLES OF MANAGEMENT

Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Unit I – Introduction to Management:

Meaning and definition of management – Functions of management – Managerial skills – Levels of management – Roles of manager – Management as a science or art – contributions to management by F.W. Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker.

Unit II – Planning and Decision making:

Planning – Importance of planning – Process of planning – Types of planning methods (Objectives – Policies – Procedures – Strategies and Programmes) – Obstacles to effective planning – Decision making – Types of decisions – Process of decision making – Decision tree.

Unit III – Organising:

Organisation – Importance – Principles of organizing – Organisational structure – Line and functional – Organisation charts and manuals. Departmentation – Bases – span of management. Delegation – Meaning and definition – Principles of delegation – Centralisation and Decentralisation.

Unit IV – Directing:

Directing – Importance and Principles of Directing. Motivation – Theories of motivation – Maslow – Herzberg Theories. Communication – Process – Barriers to effective communication – Leadership – Definition – Styles of Leadership.

Unit V – Co-ordination and control:

Co-ordination – Importance – Requirements of effective co-ordination – Control – nature – Basic control process – Control techniques (Traditional and Non-traditional) – Use of computers in Management Information System.

Text & Reference Books:

1. Gupta.B., Business Management, Sultan Chand Sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Management, Sultan Chand and Sons, New Delhi.
3. Pagar Dinkar, Principles of Management, Sultan Chand and Sons, New Delhi 2003
4. Koontz, O Donell, Weirich, Essentials of Management, Tata McGraw Hill Publishing Company Ltd. New Delhi 1998.

I B. COM (II SEMESTER) – UNDER CBCS
PART III – ADD ON MAJOR - 2
PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

1. **Acquisition of subject-related vocabulary should not be overlooked.** Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – ALLIED -2

MARKETING

Objectives

1. To understand the basic marketing concepts.
2. To create skills to develop marketing strategies based on product, price, place and promotion objectives.

Unit I

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development

Unit II

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning

Unit III

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

Unit IV

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

1. R.S.N Pillai & Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund & Michael d' Amico, Marketing, West Publishing Company.
4. Sundar K, Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai.

II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 5
ADVANCED FINANCIAL ACCOUNTING - I

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase System.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Unit I:

Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

Unit II:

Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III:

Hire Purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire Purchase and Installment system

Unit IV:

Royalty Account – Meaning – Minimum rent – Short working – Types of recoupment – Strike and Lock out.

Unit V:

Insolvency Accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy & A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
5. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

II B. COM (III SEMESTER) – UNDER CBCS

PART III – MAJOR CORE - 6

BUSINESS STATISTICS

Objectives

1. To provide basic knowledge of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

Unit I: Introduction

Definition of statistics – Importance – Application – Limitations – Statistical survey – Planning and design of survey – Collection of Data – Sources – Primary and secondary data – Techniques – Census method and sampling method – Methods of sampling – Classification and tabulation of data – Diagrammatic and graphic presentation of data.

Unit II: Measures of Central Tendency

Mean – Median – Mode – Geometric Mean – Harmonic Mean.

Unit III: Measures of Dispersion

Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation – Skewness – methods of studying skewness – Karl Pearson's Co-efficient of Skewness – Bowley's Co-efficient of Skewness

Unit IV: Correlation

Meaning – Types – Scatter diagram – Karl Pearson's Co-efficient of Correlation – Rank Correlation – Concurrent deviation method – Regression Analysis – Uses – Regression line – Regression equations – least square method – deviations taken from actual mean and assumed mean method.

Unit V: Index numbers

Meaning – Types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer Price Index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, Seasonal, Cyclical and Irregular variations – Measurement of trend – Graphic method – Semi average method – Moving average method – Method of least square.

Text Books

1. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai & Bhagavathi, Statistics Theory and Practice, S.S. Chand & Co

Reference Books

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi
2. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.

II B. COM (III SEMESTER) – UNDER CBCS

PART III – MAJOR CORE - 7

BANKING

Objectives

1. To create an idea of modern banking
2. To familiarise the students with the banking activities

Unit I:

Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration.

Unit II:

Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

Unit III:

Traditional Banking - Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others - Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation

Unit IV:

Modernised Banking - Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

Unit V:

Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control.

Text Books

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

Reference Books

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. Lexix Nexix Vutterworth, Nagpoor.
3. S.S.Gulshan and Gulshan K.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

II B. COM (III SEMESTER) – UNDER CBCS

PART III – MAJOR CORE - 8

HUMAN RESOURCE MANAGEMENT

Objectives

1. To study about the importance of human resource.
2. To study the techniques of performance appraisal of employees.
3. To know the methods to redress the grievances of employees.

Unit I: Introduction

Concept – objectives – characteristics – functions – principles

Unit II: Man power planning

Definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process.

Unit III: Employee's training

Needs – importance – principles – training methods – promotion types – demotion – labour turnover – performance appraisal methods.

Unit IV: Industrial relations

Significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

Unit V: Workers participation in management

Collective bargaining and industrial relations – employee's grievances

Text Books:

1. J. Jaya Sankar, Human Resource Management, Margham Publications, Chennai.
2. G.D. Maheshwari, Human Resource Management, Sultan Chand Publications.
3. T.S. Reddy & A. Murthy, Human Resource Management, Margham Publications.

Reference Books:

1. Wreather and Davis, Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Biswajeet Pattanayak, Human Resource Management, PHI Learning.
4. Khurana Ashok, Human Resource Management, V.K. Publications.
5. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.

II B. COM (III SEMESTER) – UNDER CBCS

PART III – ALLIED -3

COMPANY ORGANISATION

Objectives:

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

Unit I: Formation of Companies

Promotion – Incorporation – Capital Subscription - Commencement

Unit II: Company Management

Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties – Rights & Liabilities

Unit III: Essentials of valid meeting

Notice – Quorum – Agenda – Chairman – Power & Duties – Motion – Sense of the meeting (Voting & Poll) – Proxy – Resolution – Adjournment of Meeting - Minutes

Unit IV: Kinds of Meeting

Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting – Class Meeting

Unit V: Meeting of Directors

Meeting of Debenture holders – Meeting of Creditors

***As per the Companies Act 2013**

Text Books:

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books:

1. Prashanta K.Ghosh, Company Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

II B. COM (III SEMESTER) – UNDER CBCS
PART IV – NON- MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 1
INTRODUCTION TO ACCOUNTANCY

Objectives

1. To enable the students to prepare and provide accounting information to the interested parties.
2. To enhance their knowledge of the fundamental and technical concepts of accounting.

Unit I:

Accounting – Definition – Functions – Advantages – Limitations – Book Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation.

Unit II:

Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book.

Unit III:

Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts

Unit IV:

Trial Balance – Features– objectives – Preparation of Trial Balance

Unit V:

Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only

Text Books

1. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
2. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

Reference Books

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
3. P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

II B. COM (III SEMESTER) – UNDER CBCS
PART IV – NON- MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 2
CONSUMER AWARENESS

Objectives

1. To create awareness regarding the intellectual property rights and consumer protection.
2. To explain the students about a better quality of living as consumers.

Unit I:

Consumer-Consumerism-Types of consumers (age, sex, behaviour , place of residence, income) – objectives -Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu.

Unit II:

Exploitation of consumer-Pricing, adulteration, information and labeling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions , for sale and services , financial frauds , credit card frauds and product risks.

Unit III:

Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility.

Unit IV:

Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986– objectives -Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003

Unit V:

Model form of complaints-with reference to goods and services-Consumer related cases.

Text Books

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna , Saivta Hanunspal Sheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press .

Reference Books

1. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
2. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
3. Mohine Setr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan & Reddy, Consumer Protection.

II B. COM (III SEMESTER) – UNDER CBCS
PART III – SKILL BASED I - CORE
BUSINESS COMMUNICATION

Objectives:

1. To equip the students effectively to acquire skills in reading, writing, comprehensive and communication.
2. To make them use electronic media for business communication.

Unit I: Introduction

Nature and Importance of communication – Types of communication (Verbal & Non Verbal) – Forms of communication – Barriers to communication

Unit II: Business Correspondence

Letter Writing – Principles of Letter Writing – Quotations – Orders – Tenders – Sales Letters – Claims and Adjustment Letters – Credit and Collection Letters.

Unit III: Job Related Communication

Letter of application – Drafting the Application – Elements of Structure of Application – Resume Preparation

Unit IV: Attending the Interviews

Types of Interviews – Preparation for Attending the Interview – Before and During the Interview – Interview Process – Tips for Successful Interview

Unit V: Technology and Business Communication

Role and Effectiveness of Technology in Business Communication – Email, Text Messaging, Instant Messaging – Modern Techniques like Video Conferencing, Social Networking – Strategic Importance of E-Communication

Text Books:

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective Business Communication, Prentice Hall.

Reference Books:

1. R.C. Sharma & Krishnamohan, Business Correspondence and Report Writing, Third edition, Tata McGraw Hill.
2. Penrosemesberry, Advanced Business Communication, Myres Thomson South Western.
3. Marry Ellan, Guffey, Thomson, Business Communnication, South Western.
4. P.N. Ghose Rajendra Paul, J.S.Korlahalli, Business Correspondence and Office Management, Sultan Chand and Sons.
5. R.S.N. Pillai, Bagavathi, Office Management, S.Chand & Co.

II B. COM (III SEMESTER) – UNDER CBCS

PART IV

YOGA - COMMON

II B. COM (IV SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -9
ADVANCED FINANCIAL ACCOUNTING - II

Objectives:

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

UNIT I: Partnership Accounts

Past adjustments and guarantee

UNIT II: Admission of a Partner

Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital.

UNIT III: Retirement or Death of a Partner

Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy

UNIT IV: Dissolution of partnership

Accounting procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule

UNIT V: Amalgamation of firms

Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution

Text Books:

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyanai Publishers, New Delhi.
2. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.

Reference Books:

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Co., New Delhi.
2. M.Shukla and T.S.Grewal, Advanced Accountancy, Volume I, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Volume I, Himalaya Publishing House, Mumbai.
4. S.P.Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

II B. COM (IV SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -10
BUSINESS MATHEMATICS

Objectives

1. To provide the basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Unit I: Number systems and equations

Numbers – natural – whole – rational – irrational – real. Equations – linear – quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations – nature of the roots – forming quadratic equation.

Unit II: Indices

Definition – Positive indices – Laws of indices – Negative indices – Zero and utility indices – Fractional indices. Logarithms – Definition – Properties of logarithms – Laws of logarithms – Common logarithm.

Unit III: Analytical geometry

Distance between two points in a plane – slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break even analysis.

Unit IV: Matrices

Meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices – transpose of matrix – Determinant – minors and co-factors – inverse of a matrix – solving simultaneous linear equations using matrix method.

Unit V: Commercial arithmetic

Simple interest – Compound interest – Depreciation – Discount – true discount – Discounting a bill of exchange – Banker's discount – Banker's gain.

Text Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics, Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books:

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

II B. COM (IV SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -11

CAPITAL MARKET

Objectives:

1. To understand the meaning and importance of Financial and Capital markets.
2. To create an interest among students towards stock market investment.

Unit I: Capital market in India

Financial market – structure, capital market – meaning, classification – primary and secondary – Indian securities market – government securities market

Unit II: Primary market

Methods of flotation of capital, public issue – IPO – FPO – Procedure of public issue – Book building process – Role of intermediaries – Private placement.

Unit III: Secondary market

Functions of stock exchange – Dematerialisation of securities – Depositories – Major stock exchanges in India – BSE – NSE – Listing – Online trading – Clearance and settlement – Rolling settlement – Investment vs. Speculation

Unit IV: Derivatives

Meaning – types of derivatives – Commodity vs. Financial Derivatives – Forwards – Futures – Options – Trading mechanism – Commodity exchanges.

Unit V: Regulatory Framework of Stock exchanges

Securities contract (Regulation) Act (basics only) – Role and functions of SEBI – Regulatory functions – development functions – Investor protection fund – purpose – operation.

Text Books:

1. Kevin.S, Security Analysis and Portfolio Management, PHI, New Delhi.
2. Nair KGC, Dileep A S, Priya S, Systematic Approach to Capital Market, Chand Publications, Thiruvananthapuram.

Reference Books:

1. Preethi Singh, Dynamics of Indian Financial System and Markets, Tata Mc Graw Hill Publishing Co., Ltd., New Delhi.
2. Sojikumar. K and Alex Mathew, Indian Financial System and Markets, Tata Mc Graw Hill Publishing Co., Ltd., New Delhi.
3. Bharathi. V Pathak, Indian Financial System, Pearson Education, Noida.

II B. COM (IV SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -12

IMPORT & EXPORT PROCEDURES

Objectives

1. To identify the procedures regarding import and export business.
2. To motivate the students to involve in business activities.

Unit I: Internal and International trade

Difference between Internal and International Trade – Features of International Trade – Advantages and disadvantages of giving protection

Unit II: Balance of Trade

Meaning – Balance of Trade vs. Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control.

Unit III: Export procedure

Preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment

Unit IV: Import procedure

Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone.

Unit V: Export promotion

Objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India's export sector.

Text Books

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, New Delhi.

Reference Books

1. D.K. Jhurara, Export Management, Galgotia Publishing Company, New Delhi.

II B. COM (IV SEMESTER) – UNDER CBCS

PART III – ALLIED - 4

COMPUTER APPLICATIONS IN BUSINESS

Objective

1. To know the applications of E-commerce
2. To know online Trading
3. To understand E-Payment methods

Unit I: Introduction to Computers

Meaning of Computers – Characteristics of computer – Components of computer – Hardware and Software

Unit II: Overview of E-Commerce and E-Business

E-Commerce vs. E-Business, benefits of E-Commerce – Limitations – Business Models – Online Trading – E-Commerce vs. Traditional Commerce

Unit III: Consumer oriented E-Commerce Applications

Mercantile Process Model – Consumers Perspective – Merchant's Perspective – Electronic Payment Systems: Advantages and Risk, Types of Payment System (Credit cards, E-Cash, Smart Cards, Debit card)

Unit IV: Electronic Data Interchange

Non-EDI system, Partial EDI system – Fully Integrated EDI system – Pre-requisites of EDI – EDI vs. E-mail

Unit V: Marketing techniques

Meaning – Applications of 5 P's (Product, Price, Place, Promotion, Personalization) – E-Advertising Techniques: Banners, Sponsorships, Portals and Online coupons

Text Books:

1. T.S.Reddy & A.Murthy, E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M.Alagammai, E-Commerce, Margham Publications, Chennai
3. V.Rajaraman, Fundamentals of Computers, PHI Pvt. Ltd. New Delhi.

Reference Books:

1. E-Commerce: A Managerial Perspective Micheal change, etc A 1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control
3. Ravi Kala Kota & A.B.Whinston: Frontiers of Electronic Commerce
4. Dr. U.S.Pandey & Er.Saurabh Shukla, E-Commerce & Mobile Commerce Technologies.
5. Dr.P.Velmani & Dr.V.Lakshmi Praba, Computer Basics To Advancements-Easy. Learning Text Books, Chess Educational Publishers.

II B. COM (IV SEMESTER) – UNDER CBCS
PART IV- NON – MAJOR ELECTIVE -II (ANY ONE) (ONE COURSE) - 1
FINANCIAL ACCOUNTING

Objectives

1. To explain the concept and role of Accounting and financial reporting in the modern marketing economy.
2. To explain the regulatory frame work for the operation of fundamental accounting

Unit I:

Average Due Date- Utility of average due date- Problems.

Unit II:

Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

Unit III:

Self-balancing Ledger – general ledger- debtors ledger- creditors ledger- Sectional balancing system.

Unit IV:

Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V:

Rectification of Errors- Classification of errors- suspense account- rectifying accounting entries (simple problem only)

Text Books

1. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

Reference Books

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. T.S.S. Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. P.C.Tulsian, Accountancy, Tata McGraw- Hill Company.

II B. COM (IV SEMESTER) – UNDER CBCS
PART IV- NON – MAJOR ELECTIVE -II (ANY ONE) (ONE COURSE) - 2
HUMAN RIGHTS

Objectives

1. To understand the basic concepts of human rights
2. To have an understanding of the relationship between individual, group, and national rights

Unit I:

Human Rights- Definition of Human Rights - Characteristics of human rights - kinds of Human Rights - Civil and political – social, economic and cultural rights. (5 hours)

Unit II:

Violation of human rights - Patterns of violations and abuses - Action against violation of human rights as per Indian law

Unit III:

Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981

Unit IV:

Bonded labour - Concepts and definitions - Constitutional and legal provisions - Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission

Unit V:

Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions

Text Books

1. Paras Diwan, Peerushi Dewan, Human Rights and Law.
2. Dr. Giriraj Shah, IPS & K.N. Gupta, Human Rights, IPS
3. Jagannath Mohany, Teaching of Human Rights

Reference Books

1. C. Nirmala Devi, Human Rights.
2. Concepts, Theories and Practice of Human Rights, Praveen Vadkar, Neha Publishers.
3. Baradat Sergio and Swaranjali Ghosh, Teaching of Human Rights, Dominant Publishers and Distributors, New Delhi, 2009.
4. Roy.A.N., Human Rights Tasks, Duties and Functions: Aavishakar Publications and Distributors, Jaipur.
5. Asish Kumar Das and Prasant Kumar Mohanty, Human Rights in India: Sarup and Sons, New Delhi.

II B. COM (IV SEMESTER) – UNDER CBCS
PART III - SKILL BASED II - CORE
ENTREPRENEURSHIP DEVELOPMENT

Objectives:

1. To develop and strengthen the entrepreneurial quality among the students.
2. To know the sources of help and support available for starting a small-scale industry.

Unit I: Entrepreneurship Essentials

Evolution – Characteristics – Type – Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur vs. Entrepreneurship – Entrepreneur vs. Intrapreneur – Growth of Entrepreneurship in India.

Unit II: Entrepreneurship Dimensions

Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other support organisational services – Women Entrepreneurship and Rural Entrepreneurship

Unit III: Project Appraisal

Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal – Financial – Market – Technological Appraisal – Managerial Competence

Unit IV: Launching of New Business

Step by Step Approach for searching New Business – Pre-Launch – Launch – Post-Launch – Entrepreneur to Enterprise – Stage of Start Up and Scale Up – List of Organisations to be contacted.

Unit V: Management of Small Business

Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units – Effective Management of Small Business

Text Books:

1. Khanka. S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books:

1. Robert D. Hisrich, Micheal P. Peters, Tata McGraw – Hill Publishing Company, New Delhi, 2002.
2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New Delhi.

II B. COM (IV SEMESTER) – UNDER CBCS
PART IV
COMPUTER FOR DIGITAL ERA - COMMON

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -13

CORPORATE ACCOUNTING - I

Objective

1. To study the issue, allotment and forfeiture of shares of companies.
2. To prepare final accounts according to Companies Act, 2013.
3. To know how to value the goodwill and shares.

Unit I: Issue of shares

Issue at par, premium and discount – Forfeiture and Re-issue of shares – Pro-rata allotment – Redemption of preference shares. Issue of debentures (Excluding reduction of debentures)

Unit II: Final Accounts of Companies

As per schedule II of Companies Act 2013 – Excluding managerial remuneration.

Unit III: Amalgamation, Absorption and External Reconstruction

Methods of Purchase Consideration (Simple problems only)

Unit IV: Profit Prior to Incorporation

Under writing of shares or debentures

Unit V: Valuation of Goodwill and Shares

Various methods of valuation of goodwill and shares

Text Book:

1. S.P.Jain & Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -14

COST ACCOUNTING

Objectives:

1. To keep the student conversant with the ever
2. Enlarging frontiers of Cost Accounting Knowledge.

Unit I

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost – Preparation of Cost Sheet and Tender

Unit II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory - Stock Levels – Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

Unit IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

Unit V

Operating Costing – Transport Costing - Contract costing – Reconciliation of Cost and Financial accounts

Text books:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. Edn. 2004.
3. T.S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”, Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -15

BUSINESS LAW

Objectives:

1. To understand the definition of business law.
2. To study the scope and boundaries of business law.

Unit I: Indian Contract Act 1872

Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts.

Unit II: Performance of contract

Discharge of contract – breach of contract – remedies – quasi contracts.

Unit III: Special contracts

Indemnity - guarantee

Unit IV: Bailment

Pledge – contract of agency

Unit V: Sale of goods Act

Differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller.

Text Books

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram, Business Law / Commercial and Industrial Law, Sree Meenakshi Publication, Karaikudi.

Reference Books:

1. N.D.Kapoor, Business Law, Sultan Chand & Sons.
2. P.C.Tulsian, Business Law, Tata Mc Graw Hill Companies.
3. R.S.N.Pillai, Bagavathy, Business Law, S.Chand & Co., New Delhi.
4. M.C.Kuchhal, Business Law, Vikas Publishing House, Pvt. Ltd.
5. Dr.H.K.Saharay & N.K.Saha, Elements of Business Law, New Central Book Agency.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -16

RESEARCH METHODOLOGY

Objectives

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

Unit I:

Introduction to Research – Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research

Unit II:

Research Design – Meaning of Research design – need for research design – features of a good design – different research designs.

Unit III:

Design of sample surveys – sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV:

Data Collection and preparation – Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

Unit V:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text Books:

1. C.R. Kothari, Gau Rav Garg, “Research Methodology methods and techniques”, New International Publishers.

Reference Books:

1. P. Ravilochanan, “Research Methodology”, Margham Publications.
2. P. Saravanavel, “Research Methodology”, Kidap Publications.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 1
INCOME TAX LAW & PRACTICE - I

Objectives:

1. To understand the basic concepts of income tax
2. To study the provisions regarding computation of first three heads of income i.e., salary, house property and business income.

Unit I: Basic Concept

Person, Assesses, previous and assessment year, total income, gross total income – concept of income – Agricultural Income.

Unit II: Income exempted from tax

Residential status – incidence of taxation – problems

Unit III: Income from Salary

Different forms of salary and allowance – perquisites – problems in computation of salary income

Unit IV: Income from House property

Annual value – Standard deduction – Unrealized rent – problems in computation of house property income

Unit V: Income under the Head Business or Profession

Allowable expenses – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Text Books:

1. Dr. H.C.Mehrotra and Dr. S.P.Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications, Agra.
2. V.P.Gaur, D.B.Narang, Pooja Ghai and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

Reference Books:

1. A.Murthy, Income Tax Law and Practice Assessment Tear – 3rd Edition, Vijay Nicole Imprints Private Limited.
2. B.B.Lal, Income Tax, Darling Kindersley Pvt. Ltd. Noida.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 2
APPLICATION OF TALLY IN ACCOUNTING

Objectives

1. To impart practical knowledge regarding the concepts of Financial Accounting.
2. To get placement for students in different offices as well as companies.

Unit I: Fundamentals of Tally.ERP 9

Introduction – salient features of Tally.ERP 9, Getting functional with Tally.ERP 9, start up, Quitting Tally.ERP 9 – Create a Company, select a Company, Alter a Company, Shut a Company – Company Features – Configurations.

Unit II: Create Accounting Masters in Tally.ERP 9

Groups – Pre-defined Groups of Accounts, Creating Single Group, Creating Multiple Groups, Displaying Groups, Altering Group – Ledgers – Creating single ledger, Creating multiple ledger, Displaying ledger, Altering ledger.

Unit III: Creating Inventory of masters in Tally.ERP 9

Stock Groups – Creating Single, Multiple Stock Group, Displaying and Altering Stock Groups - Stock Categories – Creating Single, Multiple Stock Categories, Displaying and Altering Stock Category – Units of measure, godowns – creating single, multiple godowns, displaying and altering godowns – Stock Items – creating single, multiple stock items, displaying and altering stock items.

Unit IV: Voucher Entry in Tally.ERP 9

Voucher Types – Predefined vouchers in Tally.ERP 9, Creating Voucher Type, Displaying Voucher Type, Altering Voucher Types – Financial Statements – Balance Sheet, Profit & Loss A/c, Trial balance.

Unit V: Accounting Books & Reports ERP 9

Cash book, Bank book, Purchase register, Sales register, Journal register, Debit note register, Credit note register, Day book, Statistics, Bank Reconciliation Statement

Text & Reference Books:

1. Using Tally ERP 9, Ramesh, Bangia, Khanna Book Publishing Ltd. 2010.
2. Mastyring Tally ERP 9, Asok K. Nadhani, BPB Publication.
3. Tally ERP 9 Training Guide, Kitabmahal.

Tally Practicals

1. Preparation of Trial balance
2. Balance Sheet
3. Final A/C with simple adjustment
4. Subsidiary Books
5. Petty Cash Book
6. Creation of Stock Item, Stock Groups and Stock Categories
7. Sales Invoice
8. Bank Reconciliation Statement Preparation

***Theory – 2 hrs and Practicals – 2 hrs**

***Internal 25 marks for theory and External 75 marks for practicals**

***There is no External examination for theory**

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 3
LOGISTIC MANAGEMENT

Objectives:

1. To understand the role of logistic management in growth of business.
2. To understand the functional areas in logistics.

Unit I: Logistics

Meaning – Importance – Logistical Competency – Logistical Mission – Service – Total Cost – Logistical Renaissance – Technological Advancement – Regulatory Change – IT Revolution.

Unit II: Work of Logistics

Network design – information – Transportation and Inventory – Warehousing – material handling – packaging – integrated logistics.

Unit III: Operating

Rapid response – minimum variance – minimum inventory – movement consideration – quality – Life cycle support – barriers to internal integration in organizational structure – measurement system

Unit IV: Information functionality and inventory functionality

Principles of logistics information – Information Architecture – planning – operations – Logistics Information flow – application of new information technologies – electronic data interchange standards – inventory determining order point – lot size.

Unit V: Transportation infrastructure

Transport functionality – principles – modal classification transportation formats – suppliers of transportation service – storage functionality principles – concept of strategic storage – developing warehouse resource – warehouse strategy.

Text Books:

1. Satish C. Ailwadi and Rakesh P. Singh, Logistics Management, PHI Learning Pvt. Ltd., New Delhi.
2. S.K. Bhattacharya, Logistics Management, S.Chand Publishing, New Delhi.

Reference Books:

1. Agarwal DK, Textbook of Logistics and Supply Chain Management.
2. Donald J Bowersox, David J. Closs, Logistical Management (Integrated supply chain process), Tata McGraw-Hill Companies.
3. Prof. Martin Christopher, Logistics & Supply Chain Management.

III B. COM (V SEMESTER) – UNDER CBCS
PART IV – SKILL BASED – III - COMMON
PERSONALITY DEVELOPMENT / EFFECTIVE COMMUNICATION /
YOUTH LEADERSHIP

III B. COM (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -17

CORPORATE ACCOUNTING - II

Objective:

1. To know the preparation of liquidator's final statement of accounts.
2. To prepare the final accounts of banking company in a schedule form.
3. To train the students to prepare final accounts under double account system.

Unit I: Introduction

Liquidator's final statement of accounts

Unit II: Accounts of Banking Companies

Rebate on Bills discounted – Final Accounts.

Unit III: Double Account System

Accounts of Electricity companies – Replacement of Asset – Calculation of Reasonable Return – Disposal of surplus

Unit IV: Holding Companies

Preparation of Consolidated balance sheet

Unit V: Human Resource Accounting

Objectives – Methods of Human Resource Value Accounting

Text Book:

1. S.P.Jain & Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Compa

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -18
MANAGEMENT ACCOUNTING

Objective:

- To enable the students to know the importance of management accounting and its concepts.

Unit I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

Unit II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

Unit III

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

Unit IV

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

Unit V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Text Books

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy.

III B. COM (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -19

INDUSTRIAL LAW

Objectives

1. To acquaint knowledge on industrial relations framework in our country
2. To study various rights and benefits available to the workmen under the legislations.

Unit I:

The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II:

Workmen's compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III:

Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV:

The Trade Unions Act, 1926 – Consumer Act 1986

Unit V:

The Employees' State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text Books

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram , Business Law / Commercial and Industrial Law, Sree Meenakshi Publication, Karaikudi.

Reference Books:

1. Sahanay, H.K, Commercial and Industrial Law, New Central Book Agency.
2. Goswami, V.G, Labour and Industrial Laws, Central Law Agency.
3. Sengupte, Commercial and Industrial Law, New Central Book Agency.
4. S.N. Mithra, Industrial Law.

III B. COM (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -20

AUDITING

Objective:

1. To know the importance of audit in commercial and non-commercial organizations.
2. To understand the procedures to be followed while auditing the business.

Unit 1: Introduction

Meaning – objectives – difference between accountancy and auditing – advantages – limitations – audit programme – audit working papers – preliminaries before audit.

Unit 2: Internal Check

Meaning – objectives – difference between internal control and internal audit – advantages and disadvantages of internal check

Unit 3: Vouching

Meaning – objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions

Unit 4: Verification and valuation of assets and liabilities

Classification of assets – verification of different types of assets – valuation of investment, stock-in-trade and book debts

Unit 5: Company auditor

Appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor's report

Text Books:

1. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
2. Dr. T.R. Sharma, Auditing, Sahitya Publication, Agra.

Reference Books:

1. B.N. Tandon, Auditing, S.Chand & Co., New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -1
INCOME TAX LAW & PRACTICE – II

Objectives:

1. To know the procedure for assessment and types of assessment.
2. To understand the computation of tax liability of individuals.

Unit I: Income from Capital gain

Types – Exemptions – Computation – Problems in computation of capital gain

Unit II: Income under the head other sources

Computation - Problems

Unit III: Set off and carry forward of losses

Problems

Unit IV: Deduction from Gross Total Income

Problems – Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at Source

Unit V: Assessment of Individual

Problems including computation of tax

Text Books:

1. Dr. H.C.Mehrotra and Dr. S.P.Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications, Agra.
2. V.P.Gaur, D.B.Narang, Pooja Ghai and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

Reference Books:

1. A.Murthy, Income Tax Law and Practice Assessment Tear – 3rd Edition, Vijay Nicole Imprints Private Limited.
2. B.B.Lal, Income Tax, Darling Kindersley Pvt. Ltd. Noida.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -2
RETAIL MANAGEMENT

Objectives

1. To explore the functionalities in the retail management
2. To understand the retail management concepts

Unit I:

Introduction to retailing - nature and importance of retailing - contemporary retailing in India and marketing challenges facing retailers - Strategic planning in retailing - owning or managing business - retailing life cycle

Unit II:

Types of retailing institutions - retailing institutions by ownership - retailing institutions by store based and non-store based - vertical marketing system - traditional retailing.

Unit III:

Strategic planning in retailing - understanding retailing environment - identifying and understanding customers, information gathering.

Unit IV:

Location and organizational decisions - Trading area analysis site selection - organizational pattern in retailing - operational management - financial decisions - use of technology

Unit V:

Merchandise Management - Buying and handling - product assortment decision - Inventory Management - Merchandise pricing - Merchandise Labelling and packing - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.

Text Books:

1. Gibson G. Vedamani, Retail Management: Functional Principles & Practices, Jaico Books.
2. Swapna Pradhan, Retailing Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.

Reference Books:

1. Michael Levy and Barton A Weot, Retail Management, McGraw-Hill Irwin.
2. Cox, Roger and Paul Brittain, Retail Management, Prentice Hall, Harlow.
3. Michael Levy, Barton A Weitz, Ajay Pandit, Retailing Management, McGraw-Hill Company.
4. Berman Barry, Evans Joel R., Retail Management: A Strategic Approach, Pentice Hall of India.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -3
VALUES & ETHICS FOR BUSINESS

Objectives

1. To understand values in business
2. To inculcate the ethical practices in business among the students

Unit I:

Introduction to Values - Values in the society, politics, inter-personal relations, economics and business- Morals - Value and Vision statements in organizations - Focusing on Innovation, Reliability, Customer satisfaction, Quality assurance, Profitability, Utility, Productivity etc. and the continuous improvement in their standards.

Unit II:

Ethics as the art of choosing between right and wrong – Interpreting the consequences and choosing the right- Ideas of freedom of choice, equality, justice, fairness in dealing with customers, society, environment - Application of Values and ethics in business - Examples from Business

Unit III:

Government interactions: Use and Misuse of government incentives, subsidies and licenses - Tax evasions. Ethics in Human Resources employment in Business: in hiring, compensating, work assignments - discrimination; Marketing: ethics in Pricing policies and strategies, misleading advertisements; Policies relating to exchange and return of goods sold.

Unit IV:

Ethics in Production: Poor quality, risky products, defective/untested products, unauthorized copies/imitations, Quality Policy: Zero defect and quality of ingredients, components, ISI, AG Marks, Hall Mark, Patents, Copy rights, post-sales services.

Unit V:

Legal and self imposed norms- for doing good business and earning goodwill - Handling customer complaints, Problems- examples from consumer goods and services oriented industries (Tourism, Travel, Telephones, Edible goods, Health etc.)

Text and Reference books

1. Colin M. Fisher and Alan Lovell, Business Ethics and Values, F.T. Prentice Hall, 2006.
2. G.P. Martin, Glenn Martin, Human Values and Ethics in the Work place, 2010.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III - MAJOR PROJECT

Objectives

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5 students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/ project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed) , bibliography.
7. Evaluation will be based on the project report, presentation and viva voce

