

MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI
CHOICE BASED CREDIT SYSTEM
COURSE STRUCTURE FOR B.Com
(With effect from the Academic Year 2017-2018 onwards)

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CHOICE BASED CREDIT SYSTEM

COURSE STRUCTURE FOR B.Com

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I. B.Com – I Semester

Sem (1)	Pt. I/II/III/IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hours/Weeks (6)	L HRS/Week (7)	T HRS/Week (8)	P HRS/Week (9)	C Credits (10)
I	I	1	Language	Tamil/other language	6	6	0	0	4
	II	2	Language	English	6	6	0	0	4
	III	3	Major Core 1	Financial Accounting I	5	5	0	0	4
	III	4	Major Core 2	Business Organisation	5	5	0	0	4
	III	5	Allied I	Business Economics	6	6	0	0	3
	IV	6	Common	Environmental Studies	2	2	0	0	2
Sub Total					30	30	0	0	21

I. B.Com – II Semester

Sem (1)	Pt. I/II/III/IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hours/Weeks (6)	L HRS/Week (7)	T HRS/Week (8)	P HRS/Week (9)	C Credits (10)
II	I	7	Language	Tamil/ other language	6	6	0	0	4
	II	8	Language	English	6	6	0	0	4
	III	9	Major Core 3	Financial Accounting II	5	5	0	0	4
	III	10	Major Core 4	Principles of Management	5	5	0	0	4
	III	11	Allied II	Marketing	4	4	0	0	3
	IV	12	Common	Value Based Education/ Social Harmony	2	2	0	0	2
	IV	13		Field work	2	2	0	0	2
Sub Total					30	30	0	0	23

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1
FINANCIAL ACCOUNTING I**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

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

Unit I

15 hours

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

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

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

Unit IV

10hours

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

Unit V

10hours

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**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

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

Unit I

14 hours

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

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company-Co-operatives-Nonprofit 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

10 hours

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

12 hours

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

12 hours

Co-Operative Organization: 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-operatives-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 - ALLIED – I
BUSINESS ECONOMICS

L	T	P	C
6	0	0	3

Total 45 hours

Objectives

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

Unit I

9 hours

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

9 hours

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

9 hours

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

9 hours

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

9 hours

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

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

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

Unit I

12 hours

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

12 hours

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

12 hours

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

12 hours

Average Due Date – Account Current.

Unit V

12 hours

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.

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 (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 4
PRINCIPLES OF MANAGEMENT**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

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

12 hours

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

12 hours

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

12 hours

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

12 hours

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

12 hours

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 and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, 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 MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. Pravin Durai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

**I B. COM (II SEMESTER) – UNDER CBCS
PART – III- ALLIED -II
MARKETING**

L	T	P	C
4	0	0	3

Total 45 hours

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 9 hours

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

Unit II 9 hours

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

Unit III 9 hours

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

Unit IV 9 hours

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

Unit V 9 hours

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.

MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI
UG COURSES – AFFILIATED COLLEGES
B.Com
(Choice Based Credit System)

(with effect from the academic year 2017-2018 onwards)

Sem. (1)	Pt. I/II/ III/ IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hrs/ Weeks (6)	C Credits (7)
III	III	13	Core 5	Advanced Financial Accounting I	6	4
	III	14	Core 6	Business Statistics	5	4
	III	15	Core 7	Banking	5	4
	III	16	Core 8	Human Resource Management	5	4
	III	17	Allied III	Company Organisation	3	3
	IV	18	Non Major Elective 1 (Any one)	1.Introduction to Accountancy 2.Consumer Awareness	2	2
	III	19	Skill Based I - Core	Business Communication	4	4
	IV	20	Common	Yoga	2	2
				Sub total	30*	25*

***Excluding the hours and credit for Yoga.**

IV	III	21	Core 9	Advanced Financial Accounting - II	6	4
	III	22	Core 10	Business Mathematics	5	4
	III	23	Core 11	Capital Market	5	4
	III	24	Core 12	Import & Export Procedures	5	4
	III	25	Allied IV	Computer Applications in Business	3	3
	IV	26	Non Major Elective II (Any one)	1. Financial Accounting 2. Human Rights	2	2
	III	27	Skill Based II - Core	Entrepreneurship Development	4	4
	V	28	Extension Activity	NCC/ NSS/ YRC/ YWF	-	1
	IV	29	Common	Computer for Digital Era	2	2
				Sub total	30*	26*

***Excluding the hours and credit for Computer for Digital Era.**

Sem. (1)	Pt. I/II/ III/ IV/V (2)	Sub No. (3)	Subject Status (4)	Subject Title (5)	Contact Hrs/ Week (6)	C Credits (7)
V	III	30	Core -13	Corporate Accounting I	5	4
	III	31	Core -14	Cost Accounting	4	4
	III	32	Core -15	Business Law	5	4
	III	33	Core -16	Research Methodology	4	4
	III	34	Major Elective I (Any one)	1. Income Tax Law & Practice I 2. Application of Tally in Accounting 3. Logistic Management	4	4
	IV	35	Skill Based – III Common	Personality Development / Effective Communication / Youth Leadership	2	2
	III	36		Mini Project	6	3
				Sub total	30	25

Sem. (1)	Pt. I/II/ III/ IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hrs/ Week (6)	C Credits (7)
VI	III	37	Core -17	Corporate Accounting II	5	4
	III	38	Core -18	Management Accounting	4	4
	III	39	Core -19	Industrial Law	5	4
	III	40	Core -20	Auditing	4	4
	III	41	Major Elective II (Any one)	1. Income Tax Law & Practice II 2. Retail Management 3. Values & Ethics for Business	4	4
	III	42		Major Project	8	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 – 144 (excluding the credit for yoga and computer for digital era)

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

L	T	P	C
6	0	0	4

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 systems.
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 . **(22 hours)**

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting. **(15 hours)**

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. **(21 hours)**

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. **(14 hours)**

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours)**

(90 hours)

Text Books

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

Reference Books

1. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand & Co., New Delhi.
3. 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

L	T	P	C
5	0	0	4

Objectives

1. To provide the 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. **(6 hours)**

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean - Harmonic Mean. **(25 hours)**

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. **(14 hours)**

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. **(10 hours)**

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. **(20 hours)**
(75 hours)

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

L	T	P	C
5	0	0	4

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. **(20 hours)**

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks. **(10 hours)**

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. **(20hours)**

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. **(10 hours)**

Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control. **(15 hours)**
(75 hours)

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

L	T	P	C
5	0	0	4

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.

(8 hours)

Unit II: Man power planning – definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process.

(15 hours)

Unit III: Employee's training – needs – importance – principles – training methods – promotion types – demotion – labour turnover - performance appraisal methods.

(22 hours)

Unit IV: Industrial relations – significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

(18 hours)

Unit V: Workers participation in management – collective bargaining and industrial relations – employee's grievances.

(12 hours)

(75 hours)

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, Chennai.

Reference Books

1. Wreather and Davis, Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Biswajeet Patttanayak, 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 III
COMPANY ORGANISATION**

L	T	P	C
3	0	0	3

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. **(5 hours)**

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. **(7 hours)**

Unit III: Essentials of valid Meeting – Notice – Quorum –Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes. **(13 hours)**

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. **(15 hours)**

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors **(5 hours)**
***As per the Companies Act 2013** **(45 hours)**

Text Books

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

Reference Books

1. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
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

L	T	P	C
2	0	0	2

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 **(5 hours)**

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 **(10 hours)**

Unit III: Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts **(4 hours)**

Unit IV: Trial Balance – Features– objectives – Preparation of Trial Balance **(4 hours)**

Unit V: Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only. **(7 hours)**

(30 hours)

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 -I (ANY ONE) (ONE COURSE) - 2
CONSUMER AWARENESS

L	T	P	C
2	0	0	2

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. (5 hours)

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. (8 hours)

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. (7 hours)

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. (8 hours)

Unit V: Model form of complaints-with reference to goods and services-Consumer related cases. (2 hours)
(30 hours)

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

L	T	P	C
4	0	0	4

Objectives

1. To equip the students effectively to acquire skills in reading, writing, comprehension 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. **(10 hours)**

Unit II: Business Correspondence: Letter Writing -- Principles of Letter Writing -- Quotations - Orders - Tenders - Sales Letters - Claims and Adjustment Letters – Credit and Collection Letters. **(20hours)**

Unit III: Job Related Communication: Letter of application - Drafting the Application - Elements of Structure of Application - Resume Preparation. **(15hours)**

Unit IV: Attending the Interviews: Types of Interviews - Preparation for Attending the Interview - Before and During the Interview - Interview Process – Tips for Successful Interview. **(5 hours)**

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. **(10 hours)**
(60hours)

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, Myers Thomson South Western.
3. Marry Ellan, Guffey, Thomson, Business Communication, 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

L	T	P	C
2	0	0	2

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

L	T	P	C
6	0	0	4

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. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner’s loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule . **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours)**

(90 hours)

Text Books

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

Reference Books

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Sons, 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

L	T	P	C
5	0	0	4

Objectives

1. To provide 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. **(15 hours)**

Unit II: Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms-Laws of logarithms-Common logarithm. **(15 hours)**

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. **(15 hours)**

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method **(17 hours)**

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation. Discount – true discount – Discounting a Bill of exchange - Banker's discount – Banker's Gain. **(13 hours)**
(75 hours)

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

L	T	P	C
5	0	0	4

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 **(20 hours)**

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. **(15 hours)**

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 **(15 hours)**

Unit IV: Derivatives : Meaning – types of derivatives – Commodity Vs Financial Derivatives – Forwards – Futures – Options – Trading mechanism – Commodity exchanges **(15 hours)**

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. **(10 hours)**
(75 hours)

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

L	T	P	C
5	0	0	4

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.

(10 hours)

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.

(25 hours)

Unit III: Export procedure – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment.

(10 hours)

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.

(15 hours)

Unit V: Export promotion – objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India's export sector.

(15 hours)

(75 hours)

Text Book

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

Reference Book

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

II B. COM (IV SEMESTER) – UNDER CBCS
PART III – ALLIED -IV
COMPUTER APPLICATIONS IN BUSINESS

L	T	P	C
3	0	0	3

Objectives

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. **(10 hours)**

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. **(9 hours)**

Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card) **(10 hours)**

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail. **(8 hours)**

Unit V: E- Marketing techniques: Meaning - Applications of 5 P's (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons. **(8 hours)**

(45 hours)

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- 600017, 2009.
3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

Reference Books

1. E-commerce: A Managerial Perspective Micheal change, etc A1
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 Book, Chess Educational Publishers.

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

L	T	P	C
2	0	0	2

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. **(5 hours)**

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 **(7 hours)**

Unit III: Self balancing Ledger – general ledger- debtors ledger- creditors ledger- Sectional balancing system. **(8 hours)**

Unit IV: Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only **(7 hours)**

Unit V: Rectification of Errors- Classification of errors- suspense account- rectifying accounting entries (simple problem only). **(3 hours)**

(30 hours)

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

L	T	P	C
2	0	0	2

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 **(7 hours)**

Unit III: Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981 **(5 hours)**

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 **(10 hours)**

Unit V: Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions **(3 hours)**
(30 hours)

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**

L	T	P	C
4	0	0	4

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. **(15 hours)**

Unit II: Entrepreneurship Dimensions– Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship. **(15 hours)**

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. **(10 hours)**

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. **(10 hours)**

Unit V: Management of Small Business- Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business. **(10 hours)**
(60 hours)

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, Michael 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 D

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -13
CORPORATE ACCOUNTING I

L	T	P	C
5	0	0	4

Objectives

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). **(22 hours)**

Unit II: Final Accounts of Companies-as per Schedule II of Companies Act 2013 – excluding managerial remuneration. **(13 hours)**

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only) **(18 hours)**

Unit IV: Profit Prior to Incorporation- Under Writing of shares or debentures. **(10 hours)**

Unit V: Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares. **(12 hours)**

(75 hours)

Text Books

1. S.P.Jain & K.L.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

L	T	P	C
4	0	0	4

Objectives

1. To acquire the basic knowledge of cost in business concerns.
2. To understand the techniques of cost control.

Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems. **(10 hours)**

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Practical problems. **(10 hours)**

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart. **(15 hours)**

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets- Flexible Budgets – Production and Sales Budgets – Cash Budget. **(15 hours)**

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems. **(10 hours)**
(60 hours)

Text Books

1. R.S.N.Pillai&V.Bagavathi, Cost Accounting, S.Chand & Company LTD, Ramnagar, New Delhi.
2. S.P.Jain & Narang, Cost Accounting, Kalyani Publishers, Ludhiana.

Reference Books

1. S.P.Iyenger , Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
2. A. Murthy, S. Guruswamy, Vijay Nilcole Cost Accounting, Imprints Private Limited , Chennai.
3. T.S. Reddy and Hariprasad Reddy, Cost Accounting, Margham Publications.
4. K, Alex, Cost Accounting, Dorling Kindersley (India) Pvt. Ltd, Noida.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -15
BUSINESS LAW

L	T	P	C
5	0	0	4

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. **(13 hours)**

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts. **(12 hours)**

Unit III: Special contracts – indemnity – guarantee. **(20 hours)**

Unit IV: Bailment – Pledge – contract of agency. **(15 hours)**

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. **(15 hours)**

(75 hours)

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

L	T	P	C
4	0	0	4

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. **(10 hours)**

Unit II: Research Design – Meaning of Research design – need for research design – features of a good design – different research designs. **(10 hours)**

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. **(10 hours)**

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. **(15 hours)**

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. **(15 hours)**
(60 hours)

Text Book

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

L	T	P	C
4	0	0	4

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. **(8 hours)**

Unit II: Income exempted from tax – Residential status –incidence of taxation - problems. **(12 hours)**

Unit III: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income. **(15 hours)**

Unit IV: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income. **(10 hours)**

Unit V: Income under the Head Business or profession – allowable expenses – Expressly disallowed expenses – computations – problems in computation of business or professional income. **(15 hours)**
(60 hours)

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 - I (ANY ONE) (ONE COURSE) - 2
APPLICATION OF TALLY IN ACCOUNTING

L	T	P	C
2	0	2	4

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. Mastyering 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

SCHEME OF EXAMINATION

Internal - 50 marks

(Theory -25marks , Practical- 25 marks)

Theory (25 marks)

- i). The average of best two test
out of three tests - 20 marks
- ii). Assignment - 05 marks

Practical (25 marks)

- Record Note - 05 marks
- Program / Procedure Writing (5x2) - 10 marks
- Debugging (2.5 x 2) - 5 marks
- Result (2.5 x 2) - 5 marks

External : 50 marks (Practical only)

- i). There is no external theory examination for this subject
only practical should be conducted as external examination

Practical marks should be awarded as follows :

- Record Note - 10 marks
- Program / Procedure Writing
(10 x 2) - 20 marks
- Debugging (5 x 2) - 10 marks
- Result (5 x 2) - 10 marks

- ii). Practical Examination should be conducted by both internal and external examinations

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

L	T	P	C
4	0	0	4

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. **(8 hours)**

Unit II: Work of Logistics - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics. **(10 hours)**

Unit III: Operating - Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system. **(12 hours)**

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. **(15 hours)**

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. **(15 hours)**
(60 hours)

Text Books

1. Satish C. Ailawadi 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 D K, 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. Donald J. Bowersox, David J. Closs, and M. Bixby Cooper, Supply chain Logistics Management, Tata McGraw-Hill Companies.
4. 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**

L	T	P	C
2	0	0	2

**III B. COM (V SEMESTER) – UNDER CBCS
PART III – MINI PROJECT**

L	T	P	C
6	0	0	3

Objectives

1. To enable the students to apply their conceptual knowledge in a practical situation
2. To learn the act of conducting a study and presenting its findings in the form of a rational report.

Guidelines for Mini project

- Group project with the maximum number of 5 students in a group.
- The topic should be subject related.
- Each group must have a guide / project supervisor.
- The project should have minimum 30 pages.
- Mini project can be in the form of case study/ field survey.
- Students must investigate a problem, examine the alternative solutions and propose the most effective solutions.
- The report should consist of introduction, identifying the key problems, background stating the important relevant facts and important issues, proposed solution and recommendations.
- Evaluation will be based on the project report, presentation and viva voce.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – CORE -17
CORPORATE ACCOUNTING II

L	T	P	C
5	0	0	4

Objectives

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. **(13hours)**

Unit II: Accounts of Banking Companies – Rebate on Bills discounted- Final Accounts. **(20 hours)**

Unit III: Double Account System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus. **(12 hours)**

Unit IV: Holding companies- Preparation of Consolidated balance sheet. **(22 hours)**

Unit V: Human Resource accounting –Objectives -Methods of Human Resource Value Accounting. **(8 hours)**
(75 hours)

Text Books

1. S.P.Jain & K.L.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 (VI SEMESTER) – UNDER CBCS
PART III – CORE -18
MANAGEMENT ACCOUNTING

L	T	P	C
4	0	0	4

Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision- making

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and Financial accounting – Cost accounting and Management accounting. **(5 hours)**

Unit II: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis. **(15 hours)**

Unit III: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position. **(15 hours)**

Unit IV: Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis. **(10hours)**

Unit V: Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process –Traditional methods – Pay- back period method – Net Present Value method -(Simple problems only). **(15 hours)**
(60 hours)

Text Books

1. R.S.N.Pillai & Bagavathi, Management Accounting, S.Chand &Company, New Delhi.
2. T.S.Reddy & Y.Hariprasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books

1. Dr.S.N.Maheswari, Principles of Management Accounting, Sultanchand&Sons, NewDelhi.
2. S.P.Jain&K.L.Narang, Cost and Management Accounting, Kalyani Publishers, Ludhiana.
3. S.P.Iyenger, Cost and Management Accounting, Sultanchand&Sons, NewDelhi.
4. A. Murthy, S. Guruswamy, Management Accounting-Theory & Practice, Vijay Nicole Imprints Private Limited , Chennai.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -19
INDUSTRIAL LAW

L	T	P	C
5	0	0	4

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. **(18 hours)**

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. **(16 hours)**

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. **(21 hours)**

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986 **(10 hours)**

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972. **(10 hours)**

(75 hours)

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 –CORE - 20**

AUDITING

L	T	P	C
4	0	0	4

Objectives

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 organizations.

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing – advantages – limitations – audit programme – audit working papers – preliminaries before audit .
(10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check.
(15 hours)

Unit III: Vouching – meaning – objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions.
(15 hours)

Unit IV: 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.
(10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report.
(10 hours)
(60 hours)

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

L	T	P	C
4	0	0	4

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. **(10 hours)**

Unit II: Income under the head other sources – Computation – Problems. **(12 hours)**

Unit III: Set off and carry forward of losses - Problems. **(11 hours)**

Unit IV: Deduction from Gross total Income- Problems - Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source. **(15 hours)**

Unit V: Assessment of Individual – Problems including computation of tax.
(12 hours)
(60 hours)

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, 2015-16.
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

L	T	P	C
4	0	0	4

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. **(15 hours)**

Unit II: Types of retailing institutions - retailing institutions by ownership - retailing institutions by store based and non-store based - vertical marketing system - traditional retailing. **(10 hours)**

Unit III: Strategic planning in retailing - understanding retailing environment - identifying and understanding customers, information gathering. **(10 hours)**

Unit IV: Location and organizational decisions - Trading area analysis site selection - organizational pattern in retailing - operational management - financial decisions - use of technology. **(10 hours)**

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. **(15 hours)**
(60 hours)

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

L	T	P	C
4	0	0	4

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. **(15 hours)**

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. **(10 hours)**

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. **(15 hours)**

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. **(10 hours)**

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.) **(10 hours)**
(60 hours)

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**

L	T	P	C
8	0	0	4

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.

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI

UG COURSES – AFFILIATED COLLEGES

B.Com.

(Choice Based Credit System)

(with effect from the academic year 2016-2017 onwards)

(44th SCAA meeting held on 30.05.2016)

Sem.	Pt. I/II/ III/ IV/V	Sub. No.	Subject status	Subject Title	Hrs./ week	Cre- dits	Marks				
							Maximu m			Passing minimum	
							Int.	Ext.	Tot.	Ext.	Tot.
V	I	25	Core - 10	CORPORATE ACCOUNTING -I	7	5	25	75	100	30	40
	II	26	Core - 11	COST ACCOUNTING	7	5	25	75	100	30	40
	III	27	Core - 12	BUSINESS LAW	6	6	25	75	100	30	40
		28	Major Elective -2 (Select any One)	(A) INCOME TAX , LAW& PRACTICE –I							
				(B) *APPLICATIONS OF TALLY IN ACCOUNTING (Theo.4 hrs,Pra.2hrs)	6	5	25	75	100	30	40
		(C) LOGISTICS MANAGEMENT									
IV	29	Skilled Based (Common)	Personality Development/ Effective Communication/ Youth Leadership	4	4	25	75	100	30	40	
Subtotal					30	25					

*** Internal 25 marks for Theory and External 75 marks for Practical**

Sem.	Pt. I/II/ III/ IV/V	Sub. No.	Subject status	Subject Title	Hrs./ week	Cre- dits	Marks				
							Maximu m			Passing minimum	
							Int.	Ext.	Tot.	Ext.	Tot.
VI	III	30	Core - 13	CORPORATE ACCOUNTING -II	6	5	25	75	100	30	40
	III	31	Core - 14	MANAGEMENT ACCOUNTING	6	5	25	75	100	30	40
	III	32	Core - 15	INDUSTRIAL LAW	6	5	25	75	100	30	40
	III	33	Core - 16	AUDITING	6	5	25	75	100	30	40
	IV	34	Major Elective-3 (Select any one)	(A) INCOME TAX, LAW AND PRACTICE –II	6	5	25	75	100	30	40
	(B) RETAIL MANAGEMENT										
	(C)VALUES AND ETHICS FOR BUSINESS										
Subtotal					30	25					

CORPORATE ACCOUNTING I

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.

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- Alteration of share capital and Internal Reconstruction.

Unit V: Valuation of Goodwill and Shares- various methods of valuation of goodwill and shares.

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. Pearson, Financial Accounting, Margham Publications.

COST ACCOUNTING

Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems.

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Operating and Service Costing - Practical problems.

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart – Application of Marginal Costing – Fixation of selling price – Closure of Department or Discontinuing a Product – Selection of Profitable Product Mix – Profit planning – Decision to Make or Buy – Foreign market order – Introduction of New product – Practical problems.

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets – Fixed and Flexible Budgets – Production and Sales Budgets – Cash Budget – Zero Base Budget .

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems.

Text & Reference Books:

1. R.S.N.Pillai&V.Bagavathi, Cost Accounting, S.Chand & company LTD, Ramnagar, Newdelhi -110055.
2. S.P.Iyenger , Cost and Management Accounting, Sultan chand &Sons, New Delhi - 110002.
3. S.P.Jain & Narang, Cost Accounting, Kalyani Publishers, Ludhiana- 141008.
4. A. Murthy, S. Guruswamy- Cost Accounting- Vijay Nilcole Cost Accounting, Imprints Private Limited , Chennai.
5. T.S. Reddy and Hariprasad Reddy- Cost Accounting- Margham Publications
6. K. Alex, Cost Accounting, Dorling Kindersley (India) Pvt. Ltd, Noida.

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 & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers
2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers
3. P.C. Tulsian, Business Law, Tata McGraw Hill
4. R.S.N. Pillai, Business Law, Himalaya Publishing House
5. Srinivasan & C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. Tejpal Sheth, Business Law, Pearson's India Education Services Pvt. Ltd.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-V/ppr.no.28/
Major Elective -2(A)**

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, Pooja Ghai and Rajeev Puri, Income tax law and practice
3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.
4. B.B. Lal, Income Tax, Darling Kindersley Pvt. Ltd, Noida.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-V/ppr.no.28/
Major Elective-2(B)**

APPLICATION OF TALLY IN ACCOUNTING

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 Group, Altering Group. Ledgers -Creating Single Ledger, Creating Multiple Ledgers, Displaying Ledger, Altering Ledger.

Unit III: Creating Inventory Masters in Tally.ERP - 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 Item 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 - Accounting Books & Reports - Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics

Unit V: VAT – Value Added Tax and TDS- Introduction to VAT -VAT Classification – Creating Tax Ledger Input VAT @ 12.5 % - Creating Tax Ledger Output VAT @ 4%, Cost Centers, Cost Categories, Tax Collected at Source (TCS) TDS (Tax Deducted at Source), Payroll, Attendance Creation, Salary Detail Creation

Text & Reference Books:

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

Tally Practical

1. Preparation of Trial balance
2. Balance sheet
3. Subsidiary Books
4. Petty cash book
5. Inventory Info
6. Pay Roll Module
7. TDS and TCS Calculations
8. VAT Calculations

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-V/ppr.no.28/
Major Elective-2(C)**

LOGISTICS MANAGEMENT

Unit I: Logistics - Meaning - Importance - Logistical Competency - Logistical Mission - Service - Total Cost - Logistical Renaissance - Technological Advancement - Regulatory Change - IT Revolution - TQM initiatives.

Unit II: Work of Logistics - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics - Inventory flow - Information flow.

Unit III: Operating objectives - Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system - inventory ownership - information technology - knowledge transfer capacity.

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 - accommodating uncertainty - replenishing ordering and warehousing management.

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 & Reference Book:

1. Logistical Management (Integrated supply chain Process) - By Donald J Bowersox, David J. Closs - Tata McGraw-Hill edition
2. Supply chain Logistics Management - By Donald J. Bowersox, David J. Closs, and M. Bixby Cooper – Tata Mc Grow Hill Publishers.

CORPORATE ACCOUNTING II

Unit I : 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- Disposable of surplus.

Unit IV: Holding companies- Preparation of Consolidated balance sheet

Unit V: Human Resource accounting – Objectives- Methods of Human Resource Value Accounting- Social Responsibility Accounting.

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. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

MANAGEMENT ACCOUNTING

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and Financial accounting – Cost accounting and Management accounting.

Unit II: Financial Statements – Meaning and types of Financial Statements - Analysis and Interpretation of Financial Statements – Types of Financial Statement Analysis – Steps involved in Financial Statement Analysis – Techniques of Financial Statement Analysis – Uses and Limitations of Financial Statement Analysis.

Unit III: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis.

Unit IV: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position – Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis.

Unit V: Basics of Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process – Evaluation of Investment proposals – Traditional methods – Pay- back period method – Net Present Value method – Internal Rate of Return method (Simple problems only).

Text & Reference Books:

1. R.S.N.Pillai & Bagavathi, Management Accounting, S.Chand &Company, New Delhi-110055.
2. Dr.S.N.Maheswari, Principles Of Management Accounting, Sultanchand&Sons, NewDelhi 110002.
3. S.P.Jain&K.L.Narang, Cost And Management Accounting, Kalyani Publishers, Ludhiana 141008.
4. S.P.Iyenger, Cost And Management Accounting, Sultanchand&Sons, NewDelhi -110002.
5. T.S.Reddy & Y.Hariprasad Reddy, Management Accounting, Margham Publications, Chennai -600017.
6. A. Murthy, S. Guruswamy, Management Accounting-Theory & Practice, Vijay Nicole Imprints Private Limited , Chennai.

INDUSTRIAL LAW

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 & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

AUDITING

Unit I: Introduction – meaning – objectives – difference between Accountancy and Auditing – advantages – limitations – Audit programme – Audit working papers – preliminaries before Audit – test checking and routine checking.

Unit II: Internal check – meaning – objectives – difference between internal control and internal Audit – Advantages and Disadvantages of internal check – internal check regarding cash, purchases, purchase returns, sales and sales returns.

Unit III: Vouching – meaning – objects – importance of vouchers – precautions to be taken by the Auditors while examining vouchers – vouching of various transactions.

Unit IV: Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – verification of liabilities – Valuation of investment, Stock -in -Trade and Book debts.

Unit V: Company Auditor - Appointment – qualification and disqualification – removal of an Auditor – status – rights – duties and liabilities – Auditor’s Report – content – kinds of Auditors Report – general considerations for drafting the report.

Text & Reference Books:

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr. T.R. Sharma, Auditing, Sahitya Publication, Agra.
3. Dinkar Pagare, Principles and practice of Auditing, Sultan Chand & Sons, New Delhi.
4. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
5. S.K. Basu, Auditing Principles and Techniques, Pearson India Education Services Pvt. Ltd, Noida.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-VI/ppr.no.34/
Major Elective-3(A)**

INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems

Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, Pooja Ghai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-VI/ppr.no.34/
Major Elective-3(B)**

RETAIL MANAGEMENT

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 - Wheels of retailing - 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, designing retail information system processing of information system and research.

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 Labeling and packing - Retail promotion - Retail promotion strategy - Building retail store image - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.

Text & Reference Book:

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

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-V/ppr.no.34/
Major Elective-3(C)**

VALUES AND ETHICS FOR BUSINESS

Unit I: Introduction to Values – as ideals that guide one’s behaviour reflecting what one perceives as good in a decision or action – Values guide behaviour and could be terminal goals- 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 .

Unit III: Application of Values and ethics in business – Examples from Business- Government interactions: Use and Misuse of government incentives, subsidies and licenses- Tax evasions- How to be ethical and still do good business. Human Resources employment in Business: in hiring, compensating, work assignments- discrimination; Marketing: Issues in Pricing policies and strategies, cartels between sellers, misleading advertisements; Policies relating to exchange and return of goods sold. How to give value for money and still do good business?

Unit IV: Examples in Production: Poor quality, risky products, defective/un tested products, unauthorized copies/imitations, Quality Policy: Zero defect and quality of ingredients, components, ISI, AG Marks, Hall Mark, Patents, Copy rights, post-sales services. Guarantee for performance- Legal and self imposed norms for doing good business and earning goodwill.

Unit V: Handling customer complaints, Problems- examples from consumer goods and services oriented industries(Tourism, Travel, Telephones, Edible goods, Health etc.) -Consumer Protection Act 1986 and Some of the best Industry Practices- Code of Conduct for professions (Professional Ethics).

Text & 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.

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI
CHOICE BASED CREDIT SYSTEM
B.Com – AFFILIATED COLLEGES
(with effect from the academic year 2021-2022 onwards)

PREAMBLE

The B.Com programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com, because the courses are interrelated.

VISION

- To provide excellent and value based Commerce education.

MISSION

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and give them awareness about the prevailing business environment.
- To enable them to seek higher education in commerce and professional courses like CA,ICWA,ACS,M.B.A. etc.,
- To train the students with required levels of competence for employment in both domestic and global market.

PROGRAMME OUTCOMES:

Students at the time of graduation will be able to

PO1: To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.

PO2: To acquire practical knowledge to take up the task of accounting professionals.

PO3: To serve as a launch pad for professional programmes like CA, CMA and ACS.

PO4: To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.

PO5: To do their higher education and can build their career as business professionals.

Manonmaniam Sundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com – Affiliated Colleges
(With effect from the Academic Year 2021-2022 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 & Management	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 Insurance	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
(With effect from the Academic Year 2021-2022 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	Language	Tamil-III/Other Language	6	4
	III	16	Language	English-III	6	4
	III	17	Major Core 5	Advanced Financial Accounting	5	4
	III	18	Major Core 6	Banking Theory Law & Practice	4	4
	III	19	Allied- III	Computer Applications in Business	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Protection	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	Language	Tamil-IV/Other Language	6	4
	III	24	Language	English-IV	6	4
	III	25	Major Core 7	Quantitative Techniques	5	4
	III	26	Major Core 8	Logistic Management	4	4
	III	27	Allied- IV	Application of Tally in Accounting	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
(With effect from the Academic Year 2021-2022 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 9	Corporate Accounting	6	4
	III	33	Core 10	Cost Accounting	6	4
	III	34	Core 11	Business Law	6	4
	III	35	Core 12	Research Methodology	5	4
	III	36	Major Elective I (Any one)	1. Income Tax Law & Practice 2. Human Resource Management 3. Elements of E-Commerce	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 13	Special Accounts	5	4
	III	39	Core 14	Management Accounting	5	4
	III	40	Core 15	Industrial Law	5	4
	III	41	Core 16	Auditing and Corporate Governance	4	4
	III	42	Major Elective II (Any one)	1. Business Taxation 2. Retail Management 3. Human Values & Business Ethics	4	4
	III	43		Major Project	7	7
				Sub Total	30	27

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 – 150 (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 - Average Due Date – Account Current.

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Insurance Claims – Loss of Stock – Loss of Profit.

Unit V

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

Outcomes:

1. To understand book keeping and accounting concepts, conventions and accounting information.
2. To prepare financial statements in accordance with generally accepted accounting principles.
3. To understand about the preparation of Bank Reconciliation Statement.
4. To estimate the Bill of Exchange and its accounting treatment.
5. To demonstrate the understanding of the various methods of depreciation.
6. To ascertain the procedures of single entry and double entry system.

I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -2
BUSINESS ORGANISATION AND MANAGEMENT

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.
3. To familiarise the students with concepts and principles of management.
4. To impart knowledge on the functions of management among the students

Unit I: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises - International Business - Multinational Corporations

Unit II: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government Policy - India's experience of liberalisation and globalisation - Technological innovations and skill development - 'Make in India' Movement - Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce

Unit III: 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 IV: Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams

Unit V: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Coordination – Importance; Control: Concept and Process.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Wehrich, Essentials of Management, McGraw Hill Education.

Outcomes:

1. To know the various forms of business organisation and its functions.
2. To acquire knowledge about manufacturing and service sector in India.
3. To understand the latest developments and technological innovations in the organisation of business.
4. To develop knowledge about evolution of management thoughts and to better understanding of planning and decision making.
5. To give an idea about organisation structure and different types of organisation.
6. To provide an idea about leadership, theories of motivation, importance of communication and principles of co-ordination.

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.AbdulKalam – 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 mvalue 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. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Outcomes:

1. To understand business economics and importance of business economics for managerial decision making.
2. To determine the position of firms using demand and supply conditions.
3. To analyse cost effective production techniques.
4. To use the demand estimation to forecast demand trends and change.
5. To analyse market situations to establish market equilibrium.
6. To examine pricing theory to decide on strategies.

I B. COM (I SEMESTER) – UNDER CBCS
PART IV
ENVIRONMENTAL STUDIES - COMMON

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.
3. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
4. 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 Consignment

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 Joint Venture

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 III Accounts of Non- Trading Concern

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 IV Hire purchase

Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – complete and partial – Difference between Hire purchase and Instalment system – Instalment system

Unit V: Royalty Account

Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out – 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. 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.

Outcomes:

1. To know the similarities between consignment and joint venture.
2. To prepare various accounts namely accounts of non-trading concern and professionals, royalties.
3. To understand the facts related to consignment and joint venture with normal and abnormal losses.
4. To know about the preparation of balance sheet and income and expenditure account.
5. To identify the nature of expenses as capital and revenue for correct presentation in the final accounts of any company.
6. To know about the differences between hire purchase and instalment system.
7. To evaluate the process of royalties with minimum rent and short workings.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – MAJOR CORE-4 PRINCIPLES OF INSURANCE

Objectives

1. To understand the nature of Insurance and the principles those govern general insurance.
2. To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.
3. To understand the dynamics of Financial Security of people.
4. To learn the meaning and importance of new forms of Insurance.

Unit I

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government

Unit II

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged.

Unit III

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

Unit IV

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

Unit V

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

Course Texts:

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S.Chand & Company Ltd. , New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of LifeInsurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, HimalayaPublishing House, 2017.

Outcomes:

1. To know the overall aspects of Life Insurance and General Insurance.
2. To understand the classification of Life Insurance.
3. To understand the concept of Fire Insurance.
4. To understand the concept and progress of Marine Insurance in India.
5. To ascertain the principles of Personal Accident Insurance, Motor Insurance, Burglary Insurance, Agricultural Insurance and Health Insurance.

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.

Outcomes:

1. To understand the nature, importance and classification of markets.
2. To understand the functions of marketing and marketing mix.
3. To evaluate the life cycle of products.
4. To understand about the product line and product life cycle through modification.
5. To know the various channels of distribution.
6. To know the concept of International Marketing, Import and Export Marketing.

I B. COM (II SEMESTER) – UNDER CBCS
PART IV
VALUE BASED EDUCATION / SOCIAL HARMONY - COMMON

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

Objectives

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

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:

Partnership Accounts - Past adjustments and guarantee - Admission of a Partner– Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III:

Retirement - 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 – Maximum loss method – amalgamation of firms.

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.

Outcomes:

1. To understand the accounting system of branch and departmental accounts.
2. To know the preliminaries before admitting a person as a partner.
3. To understand the various kinds of goodwill treatment followed in partnership accounts
4. To understand the dissolution of partnership and partnership firms.
5. To understand the insolvency of a partner or all partners and the Garner Vs Murray rule.
6. To prepare the accounts for amalgamation of firms.

II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 6
BANKING THEORY LAW AND PRACTICE

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 alternation.

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. LexixNexixVutterworth, Nagpoor.
3. S.S.Gulshan and GulshanK.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

Outcomes:

1. To understand the basic concept used in banking.
2. To know the various kinds of banking and their functions.
3. To know the banking product or services.
4. To know the development of technology in banking company.
5. To know the Reserve Bank of India and their importance in banking industry.

II B. COM (III SEMESTER) – UNDER CBCS

PART III – ALLIED -3

COMPUTER APPLICATIONS IN BUSINESS

Objectives:

1. To familiarize the students with the innovations of information in computer applications in business.
2. To understand the basic computer knowledge
3. To enable the students to appreciate the practical details of computer.

Unit I Computer Applications

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

Unit II MS Word

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

Unit III MS Power Point

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

Unit IV MS Excel An Introduction

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

Unit V Introduction to Internet

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

Reference Books:

1. Complete reference on MS Office – Deitel & Deitel
2. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.

Note: 100% Practical for External; No Theory Examination

***Marks: Internal 50 & External 50**

Outcomes:

6. To understand the basic concepts and terminologies used
7. To familiarize in MS Word
8. To familiarize in MS PowerPoint
9. To prepare a document in excel program
10. To know the internet protocols, to compose and view email etc.

Internal: 50 Marks (Theory – 25; Practical – 25)

a) Theory: (25 Marks)

Internal marks for theory part shall be awarded as below:

i) The average of the best two scores of the student from three tests of an hour duration shall be averaged	20 marks
ii) Assignment	5 marks
Total	25 marks

b) Practical: (25 Marks)

Internal marks for practical part shall be awarded as below:

i) Record Note	5 marks
ii) Program / Procedure writing	5 * 2 = 10 marks
iii) Debugging	2.5 * 2 = 5 marks
iv) Result	2.5 * 2 = 5 marks
Total	25 marks

External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Program / Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks
Total	50 marks

b) Practical examination should be conducted by both internal and external examiners.

List of Practical

MS Word

1. Creation and saving Document
2. Letter typing and editing
3. Design a calendar
4. Prepare a Student Bio- Data

MS Power Point

8. Creating a Presentation about your personality
9. Creating a Presentation from Scratch

MS Excel

5. Mark sheet Preparation
6. Sales Details
7. Graphs and Charts

Internet

10. Create Mail - Id

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

Outcomes:

1. To know the basic accounting concepts and accounting rules.
2. To prepare the journal and know the subsidiary books.
3. To prepare the ledger accounts and balancing
4. To prepare the trial balance
5. To prepare the final accounts.

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

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 ,SaivtaHanunspalSheetalKapoor , 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. MohineSetr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan& Reddy, Consumer Protection.

Outcomes:

1. To familiarize with the rights of consumer, the social framework of consumer rights.
2. To know the exploitations of consumers in different ways
3. To know the various rights of consumers in Consumer Protection Act
4. To know the practical issues in consumer related matters.
5. To know about the various forms of complaint.

II B. COM (III SEMESTER) – UNDER CBCS

PART III – SKILL BASED I - CORE

BUSINESS COMMUNICATION

Objectives:

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.

Unit I: Introduction: Business Communication:

Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout

Unit II: Business Correspondence :

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

Unit III: Banking, Insurance and Agency Correspondence:

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance – Marine insurance - Agency Correspondence

Unit IV: Report Writing:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals

Unit V: Technology and Business Communication:

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations - Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation – Internet- Video conferencing - Group Discussion – Social Networking.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.

Outcomes:

1. To know the barriers of communication and essentials of a good business communication
2. To know the various kinds of business correspondence and to include the important points to be covered.
3. To know the banking, insurance and agency correspondence
4. To know different secretarial correspondence
5. To know how to prepare an effective resume and technical developments in the field of communication.

II B. COM (III SEMESTER) – UNDER CBCS

PART IV

YOGA - COMMON

II B. COM (IV SEMESTER) – UNDER CBCS

PART III – MAJOR CORE - 7

QUANTITATIVE TECHNIQUES

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.
3. To provide the basic knowledge of statistical techniques as are applicable to business.
4. To enable the students to apply statistical techniques for quantification of data in business.

Unit I:

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 II:

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

Unit III:

Measures of Central Tendency – Mean – Median – Mode – Geometric Mean .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 / Reference 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.
3. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
4. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
5. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
6. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
7. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
8. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

Outcomes:

1. To analyse the practical applications of Analytical Geometry in business field.
2. To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
3. To know the measures of central tendency and to apply to measure averages.
4. To apply the tools on measures of dispersion that are useful for estimating variations.
5. To apply the various methods for calculating correlation coefficient.
6. To apply regression analysis for estimating values for future period.
7. To understand the concepts about indices and time series.

II B. COM (IV SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -8

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. Ailawadi 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 D K, 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. Donald J. Bowersox, David J. Closs, and M. Bixby Cooper, Supply chain Logistics Management, Tata McGraw-Hill Companies.
4. Prof. Martin Christopher, Logistics & Supply Chain Management.

Outcomes:

1. To introduce basic concepts in logistics with special emphasis on maritime shipping.
2. To understand multimodal transport concept and inventory services.
3. To understand the concept of life cycle support and measurement system.
4. To know about electronic data interchange standards.
5. To familiarise with multimodal transport and warehouse resources and strategies.

II B. COM (IV SEMESTER) – UNDER CBCS
PART III – ALLIED - 4
APPLICATION OF TALLY IN ACCOUNTING

Objective

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts
5. The student will get an employment after learning the paper

Unit I Introduction to Tally ERP 9.0 – Creating Company:

Meaning of Computerized Accounting – Importance – Computerized Accounting Vs Manual Accounting, Introduction to Architecture of TALLY ERP 9.0 – Creation of company – Select Company – Alter – Edit – Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation:

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers – Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher

Unit III Creation of Cost:

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry – Budget control – Creation of budgets – Editing and Deleting budgets – Reports – Reconciliation of Financial Statements.

Unit IVE-Accounting:

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation

Unit V Inventories:

Introduction to Inventories – Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer and supply analysis – Stock Journal entries

Text Book:

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

Note: 100% Practical for External; No Theory Examination.

***Marks: Internal 50 & External 50**

Outcomes:

1. To develop the computerised knowledge in accounting.
2. To impart the basic principles and concepts of computerized accounting.
3. To gain knowledge on the use and application of tally.
4. To learn about the concept of vouchers.
5. To create company in tally.
6. To create knowledge of inventory accounting.
7. To create knowledge of budgetary control.
8. To make use of cost category and cost centres in vouchers.

Internal: 50 Marks (Theory – 25; Practical – 25)

c) Theory: (25 Marks)

Internal marks for theory part shall be awarded as below:

- | | |
|---|-----------------|
| i) The average of the best two scores of the student from three tests of an hour duration shall be averaged | 20 marks |
| ii) Assignment | 5 marks |
| Total | 25 marks |

d) Practical: (25 Marks)

Internal marks for practical part shall be awarded as below:

- | | |
|---------------------------------|---------------------|
| i) Record Note | 5 marks |
| ii) Program / Procedure writing | $5 * 2 = 10$ marks |
| iii) Debugging | $2.5 * 2 = 5$ marks |
| iv) Result | $2.5 * 2 = 5$ marks |
| Total | 25 marks |

External: 50 Marks (Practical only)

- b)** There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

- | | |
|---------------------------------|---------------------|
| i) Record Note | 10 marks |
| ii) Program / Procedure writing | $10 * 2 = 20$ marks |
| iii) Debugging | $5 * 2 = 10$ marks |
| iv) Result | $5 * 2 = 10$ marks |
| Total | 50 marks |

- c)** Practical examination should be conducted by both internal and external examiners.

List of Practical

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown and Budgets
6. Final Accounts with adjustment
7. Trial Balance
8. Creation of Inventory ledger and Voucher
9. Creation of ledger and Voucher Bill of Material
10. Inventory Analysis (Stock Groupwise / Stock Itemwise / Invoicewise / Location wise)

II B. COM (IV SEMESTER) – UNDER CBCS
PART IV- NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 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.

Outcomes:

1. To know the concept of average due date and its preparation.
2. To understand about the preparation of bank reconciliation statement.
3. To understand about the self balancing system and sectional balancing system and its various adjustment accounts.
4. To demonstrate and understanding of the various methods of providing depreciation.
5. To know about classification of errors and its rectification.

II B. COM (IV SEMESTER) – UNDER CBCS
PART IV- NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 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. ParasDiwan, PeerushiDewan, Human Rights and Law.
2. Dr.Giriraj Shah, IPS & K.N. Gupta, Human Rights, IPS
3. JagannathMohany, 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 SwaranjaliGhosh, 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.

Outcomes:

1. To impart basic knowledge about human rights and its types.
2. To know about violation patterns and action against such violations by law.
3. To understand about the rights of disabled persons.
4. To know about the legal provisions of bonded labour.
5. To understand about the minority rights commission and its functions.

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

Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities?
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

Unit I: Entrepreneurship

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship –Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

Unit II: Developing successful Business ideas:

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling– Benefits of Business Modelling - Business Models to Business Plans.

Unit III: Start-Up

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

Unit IV: Support

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase– Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

Unit V: Development

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

Text Books:

1. Khanka. S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.

Outcomes:

1. To understand the significance of entrepreneurial skills.
2. To know about the developing ideas and techniques of business.
3. To understand about the procedures of start up.
4. To identify the institutional support provided to entrepreneurs.
5. To analyse the application of various accounting statements.

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 -9

CORPORATE ACCOUNTING

Objectives:

1. To familiarize the students with the principles of Joint Stock Company Accounts.
2. To Prepare the Final Accounts according to Companies Act 2013.
3. To know how to value the Goodwill and Shares.
4. To know how to record the transaction in the books of transferee company as per AS 14

UNIT I

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - Calls in arrears – Calls in advance - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

UNIT III

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company as per schedule III of companies Act 2013 excluding managerial remuneration.

UNIT IV

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value – Liquidation – Liquidator final statement of account only.

UNIT V

Amalgamation, Absorption and Reconstruction – alteration of share capital - Internal reconstruction - Amalgamation, Absorption and External Reconstruction of joint stock companies as per Accounting Standard 14

BOOKS FOR STUDY

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

Outcomes:

1. To understand about the issue of shares and debentures.
2. To understand about the redemption of preference shares.
3. To understand the calculation of profit prior to incorporation.
4. To practice the maintenance of final accounts as per revised accounting standards.
5. To understand the accounting for amalgamation and external reconstruction.
6. To analyse the various schemes for capital reduction.
7. To evaluate the preparation of liquidator's financial statement.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -10

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 apportionment 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 Prasadreddy, “Cost Accounting”, Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

Outcomes:

1. To explain the elements of cost.
2. To adapt appropriate method for material control.
3. To understand the different types of overheads.
4. To apply the process costing.
5. To debate about the variances of various costing.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -11

BUSINESS LAW

Objectives:

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I Formation of Contract:

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement

Unit II Offer, Acceptance and Consideration:

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance - Consideration - Definition - Types - Essentials

Unit III Other Elements of Valid Contract:

Capacity of Parties - Definition - Persons Competent to contract - Free consent – Coercion - Undue Influence - Fraud - Misrepresentation – Mistake - Legality of object - Void agreements - Unlawful Agreements

Unit IV Performance of Contract:

Performance of Contracts - Actual Performance - Attempted Performance – Tender - Quasi Contract - Definition and Essentials - Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract

Unit V Sale of Goods Act:

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an 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, SreeMeenakshi Publication, Karaikudi.

Outcomes:

1. To differentiate the Contracts and Agreements.
2. To validate offer, acceptance and consideration.
3. To identify the frauds misrepresentations unlawful agreements.
4. To know the procedures for entering into the various types of contracts.
5. To analyse the contract of sale.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -12
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 / Reference Books

1. C.R. Kothari, GauRavGarg, “Research Methodology methods and techniques”, New International Publishers.
2. P. Ravilochanan, “Research Methodology”, Margham Publications.
3. P. Saravanel, “Research Methodology”, Kidap Publications.

Outcomes:

1. To know the criteria for good research.
2. To recognise the various research designs.
3. To analyse the different types of sampling designs.
4. To know about the various elements of data collection.
5. To differentiate the questionnaire and schedule.
6. To identify the mechanics of research report writing.

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

Objectives:

1. To understand the basic concepts of income tax
2. To enable the students to know the provisions of the income tax law.

Unit I

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

Unit III

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income

Unit IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Text Books:

1. Dr.VinodK.Singhania, Taxmen's Direct Taxed Law & Practice, TaxmanPublications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications,Chennai.
3. Dr. T.S. Reddy &Dr.Hariprasad, Income tax law and practice, Margampublications, Chennai.

Outcomes:

1. To know the residential status and tax exemptions.
2. To compute the taxable salary.
3. To calculate house property income.
4. To identify the income from other sources
5. To understand the provisions for filing the return of income

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (SELECT ANY ONE) - 2
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 to Human Resource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

Unit II Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

Unit III Training and Development

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.

Unit IV Performance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

Unit V Compensation and Maintenance

Compensation - Concept and policies- wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.

Text Books:

1. K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
3. P.G.Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi

Outcomes:

1. To know the system of human resource information.
2. To learn the process of selection of human resource.
3. To differentiate the management development and career development.
4. To understand the performance appraisal.
5. To identify the grievance handling and redressal.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (SELECT ANY ONE) - 3
ELEMENTS OF E-COMMERCE

Objectives:

1. To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions

Unit I: Basics of e-Commerce

Commerce Framework -Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications

Unit II: Architectural View

Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way - The Internet as a Network Infrastructure - The Business of the Internet Commercialization

Unit III: Security

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

Unit IV: Application

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

Unit V: Multimedia in e-Commerce

Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing – Desktop Video conferencing

Text Books:

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2000 Electronic Commerce Management, Tata McGraw Hill, New Delhi.

Outcomes:

1. To gain knowledge of e-commerce applications.
2. To know the functions of internet.
3. To identify the network security data and message security.
4. To understand the applications of EDP.
5. To differentiate the multimedia and digital video.

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 -13

SPECIAL ACCOUNTS

Objective

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

Unit I

Holding Companies:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly – owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities-Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

Unit II

Accounts of Banking Companies

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheet as per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit III

Accounts of Insurance Companies

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

Unit IV

Double Accounting System

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Unit V

Accounting Standards

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting Simple Problems only.

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting, Revised Edn.Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of AdvancedAccounting, Third Revised Edition 2014,S.Chand & Company PrivateLimited, New Delhi.

Outcomes:

1. To identify the processes of Holding companies.
2. To recognize the Banking company accounts.
3. To understand the basic principles of Company Insurance.
4. To know the final accounts of public sector undertakings.
5. To equip with different accounting standards knowledge.

III B. COM (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -14

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.

Outcomes:

1. To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
2. To evaluate the performance of a firm using fund flow and cash flow statement.
3. To prepare various budgets and understand the features and importance of budgets
4. To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.
5. To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm.

III B. COM (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -15

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, SreeMeenakshi Publication, Karaikudi.

Outcomes:

1. To know the provisions of Factories Act
2. To know about the welfare, safety and health of workers.
3. To understand the disputes of strike, lock out, retrenchment, lay off and compensation
4. To understand the Trade Union Act
5. To know the rights and duties of Employee State Insurance

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -16
AUDITING AND CORPORATE GOVERNANCE

Objective:

- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

Unit 4: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 5: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. ArunaJha, Auditing.Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice.Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

Outcomes:

1. To understand Basic Principles of Auditing, Internal Control, Vouching and verification
2. To understand the Positions and status of Statutory Auditors under the Companies Act 2013.
3. To know about special Areas of Audit and Recent Trends in Auditing.
4. To understand the Conceptual framework of Corporate Governance models, codes and Standards.
5. To know the Concept of CSR and business Ethics under the Companies Act 2013

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -1
BUSINESS TAXATION

Unit I:

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

Unit II Good and Service Tax Introduction

Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

Unit III Levy and Collection

Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

Unit IV Integrated GST

Levy and Collection under The Integrated Goods and Services Tax Act 2017-Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax-Determination of nature of Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply.

Unit V Customs Laws in India

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty drawback.

Books for Reference:

1. Indirect Taxes- V.S.Datey. Taxmann Publication(p) Ltd. New Delhi
2. Indirect Taxes: GST and Customs Laws - R. Parameswaran and P. Viswanathan - Kavin Publications-Coimbatore
3. Glimpse of Goods and service tax - Sathpal Puliana
4. Handbook of GST - Law and practice-Gaurav Gupta
5. GST Law and Practice-SS Gupta
6. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi

Outcomes:

1. To understand basic concept and importance of indirect taxes.
2. To understand the various concept and types of Goods and Service Tax.
3. To understand and make use of knowledge of GST in taking managerial decision in varioustax related matters.
4. To get familiar with the Integrated Goods and Services Tax Act 2017.
5. To know the Customs procedures for import and export

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -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 / Reference Books

1. Dr.Harjit Singh “Retail Management”, Sultan Chand Publications.
2. Chetan Bajaj “Retail Management”, Oxford University Press.
3. Gibson G. Vedamani, Retail Management: Functional Principles & Practices, Jaico Books.
4. SwapnaPradhan, Retailing Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Michael Levy and Barton A Weot, Retail Management, McGraw-Hill Irwin.
6. Cox, Roger and Paul Brittain, Retail Management, Prentice Hall, Harlow.
7. Michael Levy, Barton A Weitz, Ajay Pandit, Retailing Management, McGraw-Hill Company.
8. Berman Barry, Evans Joel R., Retail Management: A Strategic Approach, Pentice Hall of India.

Outcomes:

1. To understand basic concept, importance and challenges facing retailers .
2. To identify the types of retailing institutions.
3. To understand Strategic planning process in retailing.
4. To identify the organizational Location and financial decisions.
5. To know the role and functions of Buying and handling of Merchandise Management

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

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.

Outcomes:

1. To understand values in business and Customer satisfaction in society.Productivity etc. and the continuous improvement in their standards
2. To gain an application of Values and ethics in business
3. To know the Government interactions and Ethics in Business pricing policies andstrategies
4. To apply and understand Ethics in Production
5. To understand how to handle customer complaints and services-oriented industries

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.