Bharathiar University, Coimbatore: 641 046
B.Com. – IT (Information Technology)
(revised papers with effect from 2015-16 onwards)

Note: The syllabus of the following papers for B.Com.(IT) degree for the candidates admitted from the academic year 2015-16 is revised with modified paper Banking Theory and there is no change in the existing scheme of examination and syllabi of remaining papers.

**SEMESTER III**

**3.1. HIGHER FINANCIAL ACCOUNTING**

**Objective**
To educate the students about the advanced problems and procedures in accounting

**Unit - I**
Partnership Accounts – Division of fixed and fluctuating capitals – past adjustments-guarantee of profits – admission and retirements – death of partner.

**Unit - II**
Insolvency of partner – Rule in Garner Vs Murray – piecemeal distribution.

**Unit - III**
Insurance claims – claims for loss of stock and loss of profits.

**Unit - IV**
Royalties - Voyage accounts

**Unit - V**
Insolvency Accounts – Statement of affairs and deficiency accounts – Insolvency of individuals and partnership

**NOTE:** Distribution of marks for theory and problems shall be 20% and 80%

**Books for Reference:**
1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
SEMESTER IV

4.4. BANKING THEORY

SUBJECT DESCRIPTION: This course enable the learners to update with the modern banking Practices.

GOALS: To develop the knowledge in the field of banking

OBJECTIVES: After the successful completion of the course the student will be able to know the functions of banks

UNIT I
Origin of banks – Definition of banking – Classification of banks – Banking system – Unit banking – Branch banking, Universal banking & Banking markets- Functions of Modern Commercial Banks

UNIT II
Recent trades in Indian banking – Automated Teller Machines – Customer services – Debit cards – Credit cards – E-banking

UNIT III
Central banks – Functions – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks

UNIT IV
State bank of India – Evolution – Functions – Role of SBI in Economic Development

UNIT V
Commercial banks function – Rural financing – Regional rural banks – Place of co-operative banks in the Indian banking scene

BOOKS FOR REFERENCE
1. BANKING OF INDIA - PANANDIGAR . S.J
3. A TEXT BOOK OF BANKING - MAHESWARI .S.N
4. INDIAN BANKING - NATARAJAN .S & PARAMESHWARAN .R
5. BANKING AND FINANCIAL SYSTEM - SANTHANAM