

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)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)

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
2. A TEXT BOOK OF BANKING - RADHASAMY .M & VASUDEVAN . S.V
3. A TEXT BOOK OF BANKING - MAHESWARI .S.N
4. INDIAN BANKING - NATARAJAN .S & PARAMESHWARAN .R
5. BANKING AND FINANCIAL SYSTEM - SANTHANAM