

BHARATHIAR UNIVERSITY - COIMBATORE
B.COM (CO-OPERATION)
(For the students admitted during the Academic Year 2017-2018 and onwards)
SCHEME OF EXAMINATIONS (CBCS PATTERN)
WITH 2 SEM LANGUAGE PAPERS

PART	STUDY COMPONENTS	COURSE TITLE	INS.HRS/ WEEK	EXAMINATION			
				CIA@	UNEXAM	TOTAL	CREDIT
Semester - I							
I	Language - I		6	25	75	100	4
II	English - I		6	25	75	100	4
III	Core - I Principles of co-operation		5	25	75	100	4
III	Core - II Principles of Accountancy		6	20	55	75	3
III	Allied : I Business Organisation & Office Management		5	25	75	100	4
IV	Environmental Studies		2		50	50	2
Semester - II							
I	Language - II		6	25	75	100	4
II	English - II		6	25	75	100	4
III	Core - III Co-operative Financial Institutions in India		5	25	75	100	4
III	Core - IV Financial accounting		6	20	55	75	3
III	Allied : II Principles of Management		5	25	75	100	4
IV	Value Education - Human Rights		2		50	50	2
Semester - III							
III	Core - V Production, Trade and service co-operatives		5	25	75	100	4
III	Core - VI Mathematics - I		5	25	75	100	4
III	Core - VII Microsoft Office - Practical		5	40	60	100	4
III	Core - VIII Cost Accounting		5	25	75	100	4
III	Allied : III Business Economics		5	25	75	100	4
IV	Skill Based Subject : I Company Law & Secreterial Practice		3	20	55	75	3
IV	Tamil@Advanced Tamil (or) Non Major		2	75	50	50	2
	Elective - I (Yoga for Human excellence)						
	// womens Rights// Constitution of India						
Semester - IV							
III	Core - IX Tally - Practical		5	40	60	100	4
III	Core - X Mathematics - II		5	25	75	100	4
III	Core - XI Management Accounting		5	25	75	100	4
III	Core - XII Taxation Law and Practice		5	25	75	100	4
III	Allied : IV Indian Economy		5	25	75	100	4
IV	Skill Based Subject : II Marketing Management		3	20	55	75	3

IV	Tamil/Advanced Tamil (or) Non Major					
	Elective - II (General Awareness)	2	50	50	2	
	Semester - V					
III	Core - XIII Co-operative Legislation	6	25	75	100	4
III	Core - XIV Corporate Accounting	6	25	75	100	4
III	Core - XV Practical Training	5	40	60	100	4
III	Core - XVI Business Communication	5	25	75	100	4
III	Elective -1 * Theory and Practice of Banking	5	25	75	100	4
IV	Skill Based Subject : III Management Information System	3	20	55	75	3
	Semester - VI					
III	Core - XVII Co-operative Management & Administration	6	25	75	100	4
III	Core - XVIII General & Co-operative Audit	6	25	75	100	4
III	Core - XIX Internship	5	40	60	100	4
III	Elective - II HTML & Internet (Fully Practical)	5	40	60	100	4
III	Elective - III Entrepreneurship Development	5	25	75	100	4
IV	Skill Based Subject : IV Human Resource Management	3	20	55	75	3
V	Extension Activities		50		50	2
	Total				3500	140

\$ Includes 25% /40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can Choose any one of the papers as Elective		
* Elective - I	A	Theory and Practice of Banking
	B	Retail Management
	C	Export Management
* Elective - II	A	HTML & Internet (Fully Practical)
	B	Multimedia (50% Theory & 50% Practical)
	C	Software Development with Visual Basic(50% Theory & 50% Practical)
* Elective - III	A	Entrepreneurship Development
	B	Advertising Management
	C	Service Marketing

**THE EXISTING SYLLABUS OF 2016-2017 BE FOLLOWED EXCEPT THE
FOLLOWING REVISED PAPERS**

SEMESTER III: SKILL BASED SUBJECT-I

SUBJECT TITLE : COMPANY LAW AND SECRETERIAL PRACTICE

SUBJECT DESCRIPTION

This course presents details about the incorporation of a company, emphasizing company management, explaining the secretarial duties, company meetings.

GOALS

To enable students to learn the company management.

OBJECTIVES

On successful completion of the course the students

Understand the way of incorporation of a company

Learn the company management

Learn the modern trends in company management

CONTENT :

UNIT-I

Company Definition and Features- Distinction between Company and Partnership Firm – Kinds of Companies – Differences between a Public Company and a Private Company – Incorporation of a Company – Documents to be filed – Memorandum of Association – Doctrine of Ultra Virus.

UNIT II

Articles of Association– Doctrine of Constructive Notice and Indoor Management - Alternation of Articles - Prospectus, Contents - Misstatements – Liability for Misstatements – Public Deposits – Certificate of Commencement of Business.

UNIT III

Shares, Debentures – Allotment - Membership of a Company - Company Secretary – Appointments, Qualifications, Powers, Duties and Position.

UNIT IV

Company Management –Board of Directors –Appointment, Qualification , Powers, Duties, Liabilities and Position of Directors, Managing Director–Managerial Remuneration.

UNIT V

Company Meetings – Secretarial Duties for Statutory Meeting-Annual General Meeting – Extraordinary General Meetings and Board Meetings - Resolutions, Minutes, Quorum and Proxy.

TEXT BOOKS:

1. Company Law and Secretarial Practice, N.D.Kapoor, 2002, Sultan Chand
2. Principles of Company Law, M.C.Shulda Gulsan

REFERENCE

1. Ganesan, Company Law and Secretarial Practice, Rainbow Publications.
2. Kathiresan & Radha, Company Law and Secretarial Practice, Prasana Chand & Co.
3. Sherlekar- Sreterial Practice, Himalaya Publishers.
4. Pattan Shetti- Company Law And Secretarial Practice, S.Chand and Co .

SUBJECT TITLE : SEMESTER III : CORE PAPER VIII COST ACCOUNTING

SUBJECT DESCRIPTION

This course presents the cost accounting explaining the methods of costing, process and practical problems to solve.

GOALS

To enable the students to learn the basic methods of costing and methods of valuing material etc.,

OBJECTIVES

On successful completion of this course the students should have to

- Understand the costing methods
- Learn the value of material issues & overheads
- Learn the process and operations of costing

CONTENTS:

UNIT- I

Cost Accounting - Definition, Meaning and Scope – Relationship of Cost Accounting and Management Accounting–Methods of Costing –Cost Analysis, Concepts and Classifications–Elements of Cost, Preparation of Cost Sheet– Costing as an aids to Management – Limitations and Objections against Accounting. Materials; Purchasing of Materials, Procedure and Documentation involved in Purchasing Requisitioning for Stores (Simple Problems).

UNIT- II

Methods of Valuing Material Issue–Maximum, Minimum and Reordering Levels - EOQ - Perpetual Inventory Labour – Systems of Wage Payment, Idle Time, Control over idle Time – Labour Turnover (Simple Problems).

UNIT- III

Overhead – Classification of Overheads – Allocation and Absorption of Overhead(Simple Problems).

UNIT- IV

Process Costing: Features of Process Costing–Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit (Excusing Equivalent Production) (Simple Problems).

UNIT- V

Operating Costing, Job Costing , Batch costing and Contract Costing, Costing of Joint Products and By-Products. Reconciliation of Cost and Financial Accounts(Simple Problems).

NOTE: Distribution of Marks for Theory & Problems shall be 40% and 60% Respectively.

TEXT BOOKS :

1. Jan & Narang, Cost Accounting, First Edition, 1999, Kalyani Publishers.
2. C. Shukla & T.S. Grewal, Cost Accounting, S. Chand.

REFERENCES:

1. V.K.Saxena and CD.Vashist: Cost Accounting, S.Chand and Co.
2. R.S.N.Pillai and Bagavathi-Cost Accounting, S.Chand and Co
3. S.P.Iyengar- Cost Accounting, Accounting, Sultan Chand and Sons
4. Jain and Narang – Cost Accounting, Kalyani Publishers
5. M.C.Shukla and T.S.Grewal-Cost Accounting, S.Chand and Co.

SEMESTER IV : CORE PAPER – XI

SUBJECT TITLE : MANAGEMENT ACCOUNTING

SUBJECT DESCRIPTION

This course present the management accounts enlightens the financial statement and working capital management

GOALS

This enables the students to analysis the financial statement in profit or loss in a practical way.

OBJECTIVES

On successful completion of this the students should have the knowledge about
The accounting concept and different types of A/c's with their relationship
They should learn how to manage a working capital in their day to day happenings
To learn marginal costing and budgetary control which minimize or avoids the loss position?

CONTENTS :

Unit- I

Management Accounting – Meaning, objectives and Scope – Relationship Between Management Accounting, Cost Accounting and Financial Accounting–Need and Significance of Management Accounting (Simple Problems).

Unit-II

Analysis and Interpretation of Financial Statement –Ratio Analysis – Significance of Ratios and Long Term Financial Position – Profitability – Uses and Limitations of Ratios (Simple Problems).

UNIT- III

Working Capital – Concepts, Kinds, Importance of Working Capital – Working Capital Requirements and their Computation – Sources of Working Capital –Fund Flow and Cash Flow Analysis (New Format) (Simple Problems).

Unit-IV

Cost – Volume – Profit Analysis – Marginal Costing and Break – Even Analysis, Marginal Costing – Significance and Limitations of Marginal Costing (Simple Problems).

UNIT-V

Budgeting and Budgetary Control– Definition, Importance, Essentials, Classification of Budgets, Master Budget and Preparation of Different Budgets – Steps In Budgetary Control (Simple Problems).

REFERENCE

1. Dr.R.Ramachandran and R.Srinivasan-Management Accounting (Theory, Problems and Salvations) Sriram Publications,
2. R.K.Sharma, Shasi.K.Gupta – Management Accounting, Kalyani Publications, 2003
3. S.N.Maheswari- Principals Of Management Accounting, Sultan Chand and Sons, 1999.
4. R.S.N.Pillai And Bagavathi-Management Accounting, S.Chand and Co
5. Khan, Management Accounting – Tata Mcgraw Hill

SEMESTER V - CORE PAPER- XIV **SUBJECT TITLE: CORPORATE ACCOUNTING**

SUBJECT DESCRIPTION:

This course aims to enlighten the students on the accounting procedures followed by the Companies.

GOALS:

To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

OBJECTIVES:

After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

CONTENTS:

UNIT - I

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting (Simple Problems).

UNIT - II

Redemption of Preference Shares- Debentures – Issue – Redemption : Sinking Fund Method (Simple Problems).

UNIT – III

Final Accounts of Companies - Calculation of Managerial Remuneration (Simple Problems).

UNIT - IV

Valuation of Good will and Shares – Need – Methods of valuation of Goodwill and Shares (Simple Problems).

UNIT - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c. (Simple Problems).

NOTE : Distribution of Marks will be based on Theory - 40% and Problems - 60%

Reference:

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

3. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

SEMESTER IV : SKILL BASED SUBJECT –II

SUBJECT TITLE : MARKETING MANAGEMENT

SUBJECT DESCREPTION:-

This course presents the concepts, functions, explaining Marketing Management as applied to practical marketing management problems.

GOALS

To enable the students to learn the basic concepts and functions of marketing and marketing management

OBJECTIVES

On successful completion of the course the students should have to

- Understand the concept and functions of marketing
- Learn about the marketing management techniques
- Learn the modern trends in marketing management process.

CONTENT

UNIT I

Marketing ; Concept of Market and Marketing, Modern Concept of Marketing, objectives of Marketing - Classifications of Markets; ,Marketing and Selling, Marketing and Economic Development.

Unit-II

Marketing Functions - Marketing Process-Concentration, Dispersion and Equalization; Classifications of Marketing Functions; Functions of Exchange - Selling, Buying-Functions of Physical Supply -Transportation, Storage - Facilitating Functions - Financing, Risk Bearing, Standardization, Market Information, Promotion.

Unit-III

Marketing Mix Strategies- Meaning of Product, Product Mix -Product Life Cycle- Price Mix: Importance of Price; Pricing objectives, Kinds of Pricing, Methods of Price Determination.

Unit- IV

Marketing Mix Strategies: Promotion Mix- Importance of Advertising - Personal Selling and Sales Promotion- Place Mix: Importance of Channel of Distribution - Functions of Middlemen – E-Commerce.

UNIT-V

Service Marketing: Meaning, Definition, Features, Differences between transaction Marketing and Service Marketing, Classification of services, Expanded marketing mix for services.

REFERENCE

1. K.C Nair, Jose Paul, G.J.George, J.John, Modern Marketing Management, Himalaya Publishing House, 1999
2. Philip Kotler, Gory, Trmstand, Principles of Marketing, Prentice Hall of India, Private Ltd, 1996
3. .Richord R.Still, Edword W.Cundiff, Norman A.P.Govoni, Sales Force Management, Prentice, Hall of India Private Ltd, 1999
4. S.A.Sherlekar, Marketing Management, Himalaya Publishing House 2000
5. R.S.Npillai and Bahavath, Modern Marketing, S.Chand And Company Ltd, 1999