

Annexure No.	57 A
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY – COIMBATORE 641 046.

B.Com. with Diploma in Business Automation - (Semester System)

(effective for the Affiliated College students (Regular) admitted from the academic year 2007- 08 and onwards)

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the B.Com degree course shall be required to have passed the higher secondary examination conducted by the Govt. of Tamil Nadu or other examinations accepted as equivalent there to by the Syndicate, subject to such other conditions as may be prescribed there for.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

3. Course of Study

The course of study for the B.Com degree course shall consist of the following

a) Part - I

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. It shall be offered for the first two semesters with one examination at the end of each semester.

b) Part – II : English

The subject shall be offered during the first two semesters with one examination at the end of each semester. During third semester the subject communication skills will be offered as one of the core subject.

c) Foundation Course

The Foundation course shall comprise of two stages as follows:

Foundation Course A : General Awareness (I & II semesters)

Foundation Course B : Environmental Studies (III & IV semesters)

The syllabus and scheme of examination for the foundation course A, General awareness shall be apportioned as follows.

From the printed material supplied by the University - 75%

Current affairs & who is who? - 25%

The current affairs cover current developments in all aspects of general knowledge which are not covered in the printed material on this subject issued by the University.

The Foundation course B shall comprise of only one paper which shall have Environmental Studies.

d) Part – III

Group A : Core subject – As prescribed in the scheme of examination.

Examination will be conducted in the core subjects at the end of every semester

Group B: allied subjects -2 subjects-4 papers

Examination shall be conducted in the allied subjects at the end of first four semesters.

Group C: application oriented subjects: 2 subjects – 4 papers

The application –oriented subjects shall be offered during the last two semesters of study viz., V and VI semesters. Examination shall be conducted in the subjects at the end of V & VI semesters.

Group D: field work/institutional training

Every student shall be required to undergo field work/institutional training, related to the application-oriented subject for a period of not less than 2 weeks, conveniently arranged during the course of 3rd year. The principal of the college and the head of the department shall issue a certificate to the effect that the student had satisfactorily undergone the field work/institutional training for the prescribed period.

Diploma Programme:

All the UG programmes shall offer compulsory diploma subjects and it shall be offered in four papers spread over each paper at the end of III, IV, V, & VI semesters.

e) Co-Curricular activities: NSS/NCC/Physical education

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the above programmes.

The above activities shall be conducted outside the regular working hours of the college. The principal shall furnish a certificate regarding the student's performance in the respective field and shall grade the student in the five point scale as follows

A-Exemplary

B-very good

C-good

D-fair

E-Satisfactory

This grading shall be incorporated in the mark sheet to be issued at the end of the appropriate semester (4th or 5th or 6th semester).

(Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above 3 field and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) a candidate will be permitted to appear for the university examinations for any semester if
 - i) He/she secures not less than 75% of attendance in the number of working days during the semester.
 - ii) He/she earns a progress certificate from the head of the institution, of having satisfactory completed the course of study prescribed in the subjects as required by these regulations, and
 - iii) His/her conduct has been satisfactory.

Provided that it shall be open to the syndicate, or any authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions.

- b) A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides, earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the latter semester.
- c) A candidate who has secured less than 55% of attendance in any semester will not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%
- d) A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned head of the department after rejoining the same course.

5. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) “Candidates who fail in any of the papers in Part I, II & III of UG degree examinations shall complete the paper concerned within 5 years from the date of admission to the said course, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that paper with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that paper consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulation/ curriculum for the award of the degree.

6. Medium of Instruction and examinations

The medium of instruction and examinations for the papers of Part I and II shall be the language concerned. For part III subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination will be in the languages concerned.

7. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

8. Passing Minimum

- a) A candidate who secures not less than 40% of the total marks in any subject including the Diploma and Foundation courses (theory or Practical) in the University examination shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who passes the examination in all the subjects of Part I, II and III (including the Diploma and Foundation courses) shall be declared to have passed, the whole examination.

9. **Improvement of Marks in the subjects already passed**

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

10. **Classification of Successful candidates**

- a) A candidate who passes all the Part III examinations in the First attempt within a period of three years securing 75% and above in the aggregate of Part III marks shall be declared to have passed B.A/ B.Sc./B.Com./B.B.M. degree examination in **First Class with Distinctions**
- b)
 - (i) A candidate who passes all the examinations in Part I or Part II or Part III or Diploma securing not less than 60 per cent of total marks for concerned part shall be declared to have passed that part in **First Class**
 - (ii) A candidate who passed all the examinations in Part I or Part II or Part III or Diploma securing not less than 50 per cent but below 60 per cent of total marks for concerned part shall be declared to have passed that part in **Second Class**
 - (iii) All other successful candidates shall be declared to have passed the Part I or Part II or Part III or Diploma examination in **Third Class**

11. **Conferment of the Degree**

- No candidate shall be eligible for conferment of the Degree unless he / she,
- i. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed therefor.
 - ii. Has satisfactory participates in either NSS or NCC or Physical Education as evidenced by a certificate issued by the Principal of the institution.
 - iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

12. **Ranking**

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I or II class shall be eligible for ranking and such ranking will be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

13. **Additional Degree**

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such candidate shall join a college in the III year of the course and he/she will be permitted to appear for par III alone by granting exemption form appearing Part I, Part II and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption form appearing for Part I, Part II and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

14. **Evening College**

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

15. **Syllabus**

The syllabus for various subjects shall be clearly demarcated into five viable units in each paper/subject.

16. **Revision of Regulations and Curriculum**

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The University may revise /amend/ change the Regulations and Scheme of Examinations, if found necessary.

17. **Transitory Provision**

Candidates who have undergone the Course of Study prior to the Academic Year 2007-2008 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2012 thereafter they will be permitted to take the Examination only under the Regulations in force at that time.

4. COURSE OF STUDY AND SCHEME OF EXAMINATION :**B.Com. with Diploma in Business Automation- Semester System-Regular
(with Effect from 2007-08 Batch Onwards)**

SEMESTER	PART	Sl.No.	SUBJECT	INSTRUCTIONAL HOURS PER WEEK	UNIVERSITY EXAMINATIONS	
					DURATION (Hours)	MAX. MARKS
First Semester	I	1.	Language I	6	3	100
	II	2.	English I	6	3	100
	III	3.	GROUP-A CORE: Principles of Accountancy	5	3	100
	III	4.	CORE: Business Organisation and Office Management	5	3	100
	III	5.	GROUP-B ALLIED: Agricultural Economy of India	6	3	100
	FC	6.	Foundation Course – A	2	3	-
Second	I	7.	Language II	6	3	100
	II	8.	English II	6	3	100
	III	9.	GROUP-A : CORE: Financial Accounting	5	3	100
	III	10.	CORE: Principles of Marketing	5	3	100
	III	11.	GROUP-B : ALLIED:- Economic Analysis	6	3	100
	FC	12.	Foundation Course – A	2	3	100
Third Semester	III	13.	CORE: Communication Skills	5	3	100
	III	14.	CORE: Higher Financial Accounting	4	3	100
	III	15.	CORE: Commercial Law	5	3	100
	III	16.	CORE: Retail Business Management	5	3	100
	III	17.	GROUP-B :ALLIED: Mathematics for Business	6	3	100
	--	18.	Diploma in Business Automation Paper 1 : Business Application Software-I	3	3	100
FC	19.	Foundation Course – B	2	3	-	
Fourth Semester	III	20.	CORE: Corporate Accounting – I	5	3	100
	III	21.	CORE: Computer Application in Business	5	3	100
	III	22.	CORE: Company law and Secretarial Practice	5	3	100
	III	23.	CORE : Executive Business Communication	4	3	100
	III	24.	GROUP-B -ALLIED: Statistical Methods	6	3	100
	FC	25.	Foundation Course – B	2	3	100
	-	26.	Diploma in Business Automation Paper 2 : Computer Application Practical - I	3	3	100

SEMESTER	PART	Sl.No.	SUBJECT	INSTRUCTIONAL HOURS PER WEEK	UNIVERSITY EXAMINATIONS	
					DURATION (Hours)	MAX. MARKS
Fifth Semester	III	27.	CORE: Corporate Accounting – II	6	3	100
	III	28.	CORE: Banking Theory, Law and Practices	5	3	100
	III	29.	CORE: Cost Accounting	5	3	100
	III	30.	GROUP-C: Application Oriented Subject – A1 (Income Tax Law and Practice)	6	3	100
	III	31.	GROUP-C : Application Oriented Subject –A2 (Business Finance)	5	3	100
	--	32.	Diploma in Business Automation Paper 3 : Business Application Software-II	3	3	100
Sixth Semester	III	33.	CORE: Management Accounting	5	3	100
	III	34.	CORE: Entrepreneurial Development	6	3	100
	III	35.	CORE : Principles of Auditing	5	3	100
	III	36.	GROUP-C : Application Oriented Subject–B1 (Indirect Tax)	6	3	100
	III	37.	GROUP-C : Application Oriented Subject–B2 (Financial Markets and Institutions)	5	--	100
	III	38.	Diploma in Business Automation Paper 4 : Computer Applications Practical-II	3	3	100

B.COM

SEMESTER -1

Subject Title: **PRINCIPLES OF ACCOUNTANCY**

Course/Subject code: 13A

Credit Hours: 5

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

PRINCIPLES OF ACCOUNTANCY

UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

Subject Title: BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Course/Subject code: 13B

Credit Hours: 5

Goal: To enable the students to learn principles and concepts of Business.

Objective: On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Process of decision-making.

UNIT – I

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT – II

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

BOOKS FOR REFERENCE

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & sons
5. R.K.Chopra – *Office Management* – Himalaya Publishing House
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*

Agricultural Economy of India

UNIT I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

UNIT II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

UNIT III

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

UNIT IV

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

BOOKS FOR REFERENCE

1. Indian Agriculture : Problems, Progress and Prospects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

Semester II

Subject Title: **FINANCIAL ACCOUNTING**

Subject Code:

No of Credit Hours: 6

Goals: To provide basic knowledge in financial accounting concepts

Objectives: On successful completion of this course the student should have:
Knowledge in the practical applications of accounting

UNIT I

Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

UNIT II

Investment accounts – Royalty excluding Sublease

UNIT III

Single Entry system-meaning and features-Statement of affairs method and Conversion method

UNIT IV

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

UNIT V

Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return

BOOKS FOR REFERENCE

- | | |
|--------------------------|---------------------------|
| 1. Advanced Accountancy | - R.L.Gupta & M.Radhasamy |
| 2. Advanced Accountancy | - S.P.Jain & K.L.Narang |
| 3. Advanced Accountancy | - M.C.Shukla & T.S.Grewal |
| 4. Finanacial Accounting | - T.S.Reddy & A.Murthy |

Subject Title: Principles of Marketing

Subject Code:

No of Credit Hours: 5

UNIT I

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

UNIT II

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

UNIT III

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

UNIT IV

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

UNIT V

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

BOOKS FOR REFERENCE

- | | |
|----------------------------|--|
| 1. Marketing Management | - Rajan Sexena |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong |
| 3. Marketing Management | - V.S. Ramasamy and Namakumari |
| 4. Marketing | - William G. Zikmund & Michael D’Amico |
| 5. Marketing | - R.S.N. Pillai & Bagavathi |

Economic Analysis

UNIT I

SCOPE OF METHODOLOGY : Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi...Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

UNIT II

THEORY OF CONSUMER BEHAVIOUR : Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

UNIT III

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – concepts and Curves – **THEORY OF PRODUCTION** : Production Function – Factors of Production – Enterprise as a Factor.

UNIT IV

PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

UNIT V

FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

BOOKS FOR REFERENCE

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

B.COM. (Commerce)

SEMESTER - III

Subject Title	: HIGHER FINANCIAL ACCOUNTING
Course Number	:
No. of Credit Hours	: 5 Hours Per Week
Subject Description	: This course aims to enlighten the students on the Higher Financial Accounting procedures
Goals	: To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
Objectives	: After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in partnership firms and other allied aspects..

Unit - 1

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

Unit - 2

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only.

Unit – 3

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

Unit - 4

Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.

Unit - 5

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

NOTE: Distribution of Marks :Theory - 20% and Problems- 80%

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, NewDelhi.
2. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.
3. **Dr.M.A.Arulanandam,Dr.K.S.Raman**, “AdvancedAccountancyPart-I”, Himalaya Publication, New Delhi.
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., NewDelhi.

B.COM. (Commerce)

SEMESTER - III

Subject Title : COMMERCIAL LAW

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

Goals : To enable the students to understand the fundamentals of law relating to commercial activities.

Objectives : On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

UNIT-I

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

UNIT-II

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

UNIT-III

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

UNIT-IV

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

UNIT-V

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.

Books for Reference:

1. N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House

B.COM. (Commerce)

SEMESTER - III

Subject Title : RETAIL BUSINESS MANAGEMENT

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : To enable the students to know the emerging trends in Retail Business.

Goals : To make the students to understand the conceptual frame work of Retail Business Management.

Objectives : On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

Unit I

Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

Unit II

Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel , Supervision of Retail Personnel.

Unit III

Financial Dimensions of Operations Management – Profit Planning – Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.

Unit IV

Operational Dimensions – Store Security – Insurance – Credit Management – Computerization - Outsourcing – Risk Management.

Unit V

Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

Books for Reference:

1. **Retail Management** - Gribson G. Vedamani, Jaico publishing House, 2005
2. **Retailing Management Text & Cases** - Swapna Pradhan, The Mc Graw- Hill Companies, 2006
3. **Retail Management Strategic Approach** - Barry, Berman, Joel R Evam- Pearson Education (Singapore) 2002.

B.COM. (Commerce)

SEMESTER - III

Subject Title : MATHEMATICS FOR BUSINESS

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to expose the students on the Applications of Mathematical Techniques in Business

Goals : To enable the students to apply mathematical knowledge to solve business problems.

Objectives : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:

1. **Navanitham, P.A.,"** Business Mathematics & Statistics" Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,"**Introduction to Business Mathematics",Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,"** Business Mathematics" , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram and Y.Rajan-A** Text book Business Mathematics-Himalaya Publishing House.

**B.COM. (Commerce) - DIPLOMA IN BUSINESS AUTOMATION
SEMESTER - III**

- Subject Title** : **BUSINESS APPLICATION SOFTWARE - I**
- Course Number** :
- No. of Credit Hours** : **3 Hours Per Week (2 Theory & 1 Practical)**
- Subject Description** : This course aims to expose the students on the Applications of Computer in Business
- Goals** : To enable the students to learn the concepts of MS-Office.
- Objectives** : On successful completion of this course, the student should have understood the basic framework and how to work in Ms-Word and Ms-Excel.

Unit – I

Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.

Unit – II

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

Unit – III

Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.

Unit –IV

Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.

.

Unit – V

Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications

Books for Reference:

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

B.COM. (Commerce)

SEMESTER - IV

Subject Title	: CORPORATE ACCOUNTING-I
Course Number	:
No. of Credit Hours	: 5 Hours Per Week
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 through knowledge on the accounting practice prevailing in the corporate.

Unit - I

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books for 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

B.COM. (Commerce)

SEMESTER - IV

Subject Title : COMPUTER APPLICATION IN BUSINESS

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course is designed to project the utilization of Computers in the Modern Business World.

Goals : To enable the students to know the importance of Computer in Business

Objectives : After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

Unit I

Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

Unit II

Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.

Unit III

Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types.

Unit IV

Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.

Unit V

Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

Books for Reference:

1. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
2. Information Technology for Management - Henry C. Lucas
3. Computers and Commonsense - Roger Hunt and John Shellery
4. Management Information System - Dr. S.P. Rajagopalan

B.COM. (Commerce)

SEMESTER - IV

Subject Title	: COMPANY LAW AND SECRETARIAL PRACTICE
Course Number	:
No. of Credit Hours	: 5 Hours Per Week
Subject Description	: This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities. .
Goals	: To enlighten the students' knowledge on Companies Act.
Objectives	: After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

UNIT-I

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.

UNIT-II

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

UNIT-III

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

UNIT-IV

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.

UNIT-V

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman's speech – Writing of Minutes.

Books for reference:

- M.C.Shukla and S.S.Gulshan----Principles of Company Law----S.Chand & Co.,
- M.C.Shukla and S.S.Gulshan---- S.Chand & Co.,
- N.D.Kapoor----Company Law----Sultan Chand & Sons
- M.C.Kuchhal---- Secretarial Practice----Vikas Publications

B.COM. (Commerce)

SEMESTER - IV

Subject Title : EXECUTIVE BUSINESS COMMUNICATION

Course Number :

No. of Credit Hours : 4 Hours Per Week

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

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

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

B.COM. (Commerce)

SEMESTER - IV

Subject Title : STATISTICAL METHODS

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This Course enable the students to Know the Statistical Techniques applicable to Business

Goals : To promote the skill of applying Statistical Techniques in Business.

Objectives : After the successful completion of the course the student must be through with the Statistical Techniques Applicable to Modern Business.

Unit – I

Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean.

Unit - II

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.

Unit - III

Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation.

Unit – IV

Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).

Unit - V

Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (Including Problems)

Methods of Sampling – Sampling and Non-Sampling Errors (Theoretical Aspects Only)

NOTE Distribution of Marks : Theory : 20 % Problems- 80%

Books for Reference:

1. **Navanitham, P.A.**, “Business Mathematics and Statistics”, Jai Publishers, Trichy, 2004.
2. **S.P. Gupta**, “Statistical Methods”.
3. **M. Sivathanu Pillai**, “Economic and Business Statistics”.

B.COM. (Commerce) - DIPLOMA IN BUSINESS AUTOMATION

SEMESTER - IV

- Subject Title** : **COMPUTER APPLICATIONS PRACTICAL – I
MSWORD AND MS EXCEL**
- Course Number** :
- No. of Credit Hours** : **3 Hours Per Week (1 Theory & 2 Practicals)**
- Subject Description** : This course aims to expose the students on the Practical Applications of Computer in Business
- Goals** : To enable the students to Work with MS-Office.
- Objectives** : On successful completion of this course, the student should be able to work efficiently in Ms-Word and Ms-Excel.

MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following:
 - i. Change a paragraph into two column cash book.
 - ii. Change a paragraph using bullets (or) numbering format.
 - iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:
EMP-no, Emp-name, designation, department, experience.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years. 3. Create a Pivot table showing the performance of the salesmen's.

B.COM. (Commerce)

SEMESTER - V

Subject Title : CORPORATE ACCOUNTING - II

Course Number :

No. of Credit Hours : 6 Hours Per Week

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 Advanced Corporate Accounting in conformity with the provision of the Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporates.

UNIT-I

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction

UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

UNIT-V

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books for 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-F”, 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.

B.COM. (Commerce)

SEMESTER - V

- Subject Title** : **BANKING THEORY, LAW AND PRACTICES**
Course Number :
No. of Credit Hours : **5 Hours Per Week**
Subject Description : This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.
Goals : To enlighten the students' knowledge on Banking Regulation Acts.
Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

Unit – I

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

Unit – III

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit – IV

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill
Traveling cheque, credit card, Teller system.

Books for Reference:

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

B.COM (Commerce)

SEMESTER - V

- Subject Title** : **COST ACCOUNTING**
Course Number :
No. of Credit Hours : **5 Hours Per Week**
Subject Description : This course aims to enlighten the students on the various methods of costing adopted in practice.
Goals : To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
Objectives : After the successful completion of the course the student should have a through knowledge on the cost accounting principles and the methods of accounting cost

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 – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

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 - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **S.P. Jain and KL. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004

B.COM. (Commerce)

SEMESTER - V

Subject Title : INCOME TAX LAW AND PRACTICE

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahitya Bhavan publishers

B.COM. (Commerce)

SEMESTER - V

Subject Title : BUSINESS FINANCE

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals : To enable the students to know the intricacies of Business Finance.

Objectives : On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

**B.COM. (Commerce) - DIPLOMA IN BUSINESS AUTOMATION
SEMESTER - V**

Subject Title : **BUSINESS APPLICATION SOFTWARE - II**

Course Number :

No. of Credit Hours : **3 Hours Per Week (2 Theory & 1 Pracical)**

Subject Description : This course aims to expose the students on the Applications of Computer in Business

Goals : To enable the students to learn the concepts of MS-Office.

Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms-PowerPoint and Ms-Access.

Unit – I

Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

Unit – II

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.

Unit – III

Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.

Unit –IV

Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.

Unit – V

Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.

Books for Reference:

- 1.**Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
- 2.**Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

B.COM. (Commerce)

SEMESTER - VI

Subject Title	: MANAGEMENT ACCOUNTING
Course Number	:
No. of Credit Hours	: 5 Hours Per Week
Subject Description	: This course aims to develop an understanding of the conceptual framework of Management Accounting
Goals	: To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.
Objectives	: After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

B.COM. (Commerce)

SEMESTER - VI

Subject Title : ENTREPRENEURIAL DEVELOPMENT

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business – Renu Arora and S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

B.COM. (Commerce)

SEMESTER - VI

Subject Title : PRINCIPLES OF AUDITING

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit - V

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference:

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

B.COM. (Commerce)

SEMESTER - VI

Subject Title : INDIRECT TAX

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to provide knowledge on the Indirect Tax.

Goals : To familiarize the students with the major in.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration.

UNIT-III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

UNIT-IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT-V

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

Books for Reference:

1. **V.S.Datey**, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
2. **Balachandran**, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
3. **R.L.Gupta V.K.Gupta**, “Indirect Tax”

B.COM. (Commerce)

SEMESTER - VI

Subject Title : FINANCIAL MARKETS AND INSTITUTIONS

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals : To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives : On successful completion of this course, the student should know about the methods of financing by these agencies and the key role played by them in Corporate Financing.

Unit – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation-Utility of Securitisation – Securitisation in India,

Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain
6. Principles of Financial Management - S.N. Maheshwari
7. Financial Management Theory and Practice - Prasanna Chandra

B.COM. (Commerce) - DIPLOMA IN BUSINESS AUTOMATION

SEMESTER - VI

Subject Title : **COMPUTER APPLICATIONS PRACTICAL – II**
MS POWERPOINT, MS ACCESS AND TALLY 9.2

Course Number :

No. of Credit Hours : **3 Hours Per Week (1 Theory & 2 Practicals)**

Subject Description : This course aims to expose the students on the practical applications of computer in business

Goals : To enable the students to Work with MS-Office and Tally.

Objectives : On successful completion of this course, the student should be able to work efficiently in Ms-PowerPoint, Ms-Access and Tally.

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access

1. Create a Student database with the following Tables :
 - i). Students Personal Details
 - ii). Students Mark DetailsPerform the following :
 - a). Relate the Tables
 - b). Create a query to the students passed in all subjects.
 - c). Create a form and report

Tally

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information's
10. Bill wise Statements.
