

B. Com.,

Syllabus

ONLINE PROGRAMME



2023–2024 onwards

BHARATHIAR UNIVERSITY
SCHOOL OF DISTANCE EDUCATION

(A State University, Accredited with “A++” Grade by NAAC, Ranked
21st among Indian Universities by MHRD-NIRF,

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com program describe accomplishments that graduates are expected to attain within five to seven years after graduation.	
PEO1	Students will able to understand the concepts of commerce.
PEO2	Programme aims to develop comprehensive professional skills which are required for commerce graduates.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting.
PEO4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA.
PEO5	Students can do commerce oriented research and consequence of this, they can become Professors in Colleges and Universities.



Program Specific Outcomes (PSOs)	
After the successful completion of B.Com program, the students are expected to	
PSO1	To provide strong base on the course relevant to the area of commerce which helps to choose their career.
PSO2	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur.
PSO5	Strengthen the students to become expert in the field of communication with ethical consciousness.



Program Outcomes (POs)	
On successful completion of the B.Com program	
PO1	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PO2	Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PO3	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth.
PO4	Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career option.
PO5	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability.



BHARATHIAR UNIVERSITY :: COIMBATORE 641 046
Bachelor of Commerce Curriculum
(For the students admitted during the academic year 2023 – 24 onwards)

Title of the Course	Credits	CIA	ESE	Total
FIRST SEMESTER				
Language - I	4	25	75	100
English - I	4	25	75	100
Core I – Principles of Accountancy	4	25	75	100
Core II – Business Organization & Office Management	4	25	75	100
Allied Paper I – Agricultural Economic of India	4	25	75	100
SECOND SEMESTER				
Language - II	4	25	75	100
English - II	4	25	75	100
Core III – Financial Accounting	4	25	75	100
Core IV – Principles of Marketing	4	25	75	100
Allied Paper II –Economic Analysis	4	25	75	100
THIRD SEMESTER				
Core V – Higher Financial Accounting	4	25	75	100
Core VI – Commercial Law	4	25	75	100
Core VII – Principles of Management	4	25	75	100
Allied: III - Mathematics for Business	4	25	75	100
FOURTH SEMESTER				
Core VIII – Corporate Accounting - I	4	25	75	100
Core IX – Computer Applications in Business	4	25	75	100
Core X – Company Law and Secretarial Practice	4	25	75	100
Core XI – Executive Business Communication	3	20	55	75
Core XII – Banking Theory	3	20	55	75

Allied: IV: Statistics for Business	4	25	75	100
FIFTH SEMESTER				
Core XIII – Corporate Accounting - II	4	25	75	100
Core XIV – Banking Law and Practices	4	25	75	100
Core XV – Cost Accounting	4	25	75	100
Core XVI – Income Tax Law and Practice	4	25	75	100
Elective – I: Business Finance	4	25	75	100
SIXTH SEMESTER				
Core XVII – Management Accounting	4	25	75	100
Core XVIII - Principles of Auditing	4	25	75	100
Core XIX – Indirect Taxes	4	25	75	100
Elective – II: Entrepreneurial Development	4	25	75	100
Elective – III: Financial Markets	4	25	75	100
GRAND TOTAL	118	740	2210	2950

ELIGIBILITY CRITERIA

The existing eligibility criteria may be followed.



**First
Semester**

Course code	TITLE OF THE COURSE		
Core -1	Principles of Accountancy		
Pre-requisite	Basic knowledge in accountancy	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To enable the students to learn basic Principles of Accountancy. 2. To make the students skillfully to prepare and present the final accounts of sole trader. 3. To learn about various types of errors and calculation of depreciation in accounts. 4. To understand about bank reconciliation statement and accounting for professionals. 5. To provide knowledge about consignment and joint ventures. 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.		
2	Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole traders.		
3	Outline the concepts of Bills of exchange, Average due date and Account Current.		
4	Examine the concepts of consignment and joint venture.		
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.		
Unit:1	Title of the Unit		
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.			
Unit:2	Title of the Unit		
Final accounts of a sole trader with adjustments – Errors and rectification.			
Unit:3	Title of the Unit		
Bill of exchange- Accommodation bills – Average due date – Account current.			
Unit:4	Title of the Unit		
Accounting for Consignments and Joint ventures.			
Unit:5	Title of the Unit		
Bank Reconciliation Statement – Receipts and Payments and Income and Expenditure account and Balance sheet – Accounts of professionals.			
Total Study hours			120 -- hours

Text Book(s)	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy
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
Reference Books	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie



Course code	TITLE OF THE COURSE		
Core- 2	Business organization and office management		
Pre-requisite	Basic knowledge in management	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand different forms of organization. 2. To understand various factors affecting business organization and functioning of stock exchange. 3. To provide insight about office functioning, data processing system and EDP. 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.		
2	Analyzing the business factors which are involved in sources of finance.		
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.		
4	Remembering office functions, layout and accommodation.		
5	Outlining office equipments and EDP.		
Unit:1	Title of the Unit (Capitalize each Word)		
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.			
Unit:2	Title of the Unit (Capitalize each Word)		
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:3	Title of the Unit (Capitalize each Word)		
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares -Trade Association - Chamber of Commerce.			
Unit:4	Title of the Unit (Capitalize each Word)		
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing.			
Unit:5	Title of the Unit (Capitalize each Word)		
Office machines and equipments – Data Processing Systems – EDP – Uses and Limitations – Office Furniture.			
Total Study hours			120 - hours

Text Book(s)	
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
Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management





**Second
Semester**

Course code	TITLE OF THE COURSE		
Core- 3	Financial Accounting		
Pre-requisite	Basic knowledge in accounting	Syllabus Version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To explore various methods of calculating and recording depreciation. 2. To provide understanding about royalties and investment accounts. 3. To offer an idea about single entry system of accounts. 4. To promote knowledge about department and branch accounting. 5. To facilitate knowledge about hire purchase and installment system of accounting. 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Describing the concepts based on depreciation and its methods in books of accounts.		
2	Outline about the nature of Investment and Royal excluding Sublease.		
3	Identifying the essential characteristics of single entry system.		
4	Applying the basic concepts of departmental and branch accounting.		
5	Familiarize the procedure relating to hire purchase and installment in books of accounts.		
Unit:1	Title of the Unit (Capitalize each Word)		
Accounting for Depreciation – Need for and significance of depreciation, methods of providing depreciation - Reserves and Provision.			
Unit:2	Title of the Unit (Capitalize each Word)		
Investment accounts – Royalty excluding Sublease.			
Unit:3	Title of the Unit (Capitalize each Word)		
Single Entry system - meaning and features - Statement of affairs method and Conversion method.			
Unit:4	Title of the Unit (Capitalize each Word)		
Departmental accounts – Transfers at cost or selling price – Branch excluding foreign branches.			
Unit:5	Title of the Unit (Capitalize each Word)		
Hire purchase and Instalment systems including Hire Purchasing Trading account - Goods on Sale or Return			
Total Study hours			120 - hours

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Finanacial Accounting - T.S.Reddy & A.Murthy



Course code		TITLE OF THE COURSE		
Core- 4		Principles of Marketing		
Pre-requisite		Basic knowledge in marketing	Syllabus version	2022-23
Course Objectives:				
The main objectives of this course are to:				
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today's context 7. To understand emerging marketing trends and regulatory mechanisms 				
Expected Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Defining the various concepts and terms related to marketing.			
2	Explaining about various marketing functions.			
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.			
4	Identifying the marketing mix and its elements.			
5	Understanding different provisions related to trends in emerging markets.			
Unit:1				
Title of the Unit (Capitalize each Word)				
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:2				
Title of the Unit (Capitalize each Word)				
Marketing functions - Buying – Selling –Transportation – Storage – Financing – Risk Bearing – Standardisation – Market Information.				
Unit:3				
Title of the Unit (Capitalize each Word)				
Consumer Behaviour – Meaning – Need for studying consumer behaviour - Factors influencing consumer behaviour - Market segmentation – Customer Relations Marketing.				
Unit:4				
Title of the Unit (Capitalize each Word)				
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:5	Title of the Unit (Capitalize each Word)	
	Marketing and Government – Bureau of Indian Standards – Agmark – Consumerism – Consumer Protecting – Rights of consumers- Green Marketing – Forward Trading in Commodities	
	Total study hours	120 -- hours
Text Book(s)		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
Reference Books		
1	Marketing - William G. Zikmund & Michael D' Amico	
2	Marketing - R.S.N. Pillai & Bagavathi	



**Third
Semester**

Course code	TITLE OF THE COURSE		
Core- 5	Higher financial accounting		
Pre-requisite	Basic knowledge in accounting	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To provide insight about maintaining partnership accounts 2. To promote understanding about maintaining books of accounts at the time of retirement 3. To offer understanding about dissolution and insolvency of partnership 4. To facilitate knowledge about individual insolvency and claims 5. To promote knowledge about human resource and inflation accounting 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Understanding the basic concepts of partner and procedures related to calculation of ratios.		
2	Acquiring the principle at the time of retirement in the books of partner		
3	Analyzing dissolution and insolvency of firms and individuals.		
4	Evaluate the insolvency or loss of individuals or firms.		
5	Examine the concepts based on voyage, Human resource and inflation accounting.		
Unit:1	Title of the Unit (Capitalize each Word)		
Introduction - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.			
Unit:2	Title of the Unit (Capitalize each Word)		
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 Installments only.			
Unit:3	Title of the Unit (Capitalize each Word)		
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.			
Unit:4	Title of the Unit (Capitalize each Word)		
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.			
Unit:5	Title of the Unit (Capitalize each Word)		
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).			
Total study hours			120 -- hours

Text Book(s)	
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, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi.

Course code	TITLE OF THE COURSE		
Core- 6	Commercial law		
Pre-requisite	Basic knowledge in commerce activities	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To provide knowledge about basics of business contract 2. To create knowledge about the regulations of agency system 3. To understand the rules of indemnity and guarantee 4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 			
Expected Course Outcomes:			
1	Assessing the various elements related business law and contract		
2	Interpreting different type of contract and its features		
3	Explain about the agency system related to creation and termination of agency		
4	Compare between rights and duties of indemnity , guarantee		
5	Examine the distinct between sale and agreement to sell and its features		
Unit:1	Title of the Unit (Capitalize each Word)		
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:2	Title of the Unit (Capitalize each Word)		
Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.			
Unit:3	Title of the Unit (Capitalize each Word)		
Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.			
Unit:4	Title of the Unit (Capitalize each Word)		
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:5	Title of the Unit (Capitalize each Word)		
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.			
Total Study hours			120 -- hours

Text Book(s)	
1	N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2	R.S.N. Pillai and Bagavathy ----- Business Laws- S.Chand & Co
Reference Books	
1	M.C.Kuchhal---- Mercantile Law---Vikas Publications
2	K.R.Bulchandani----Business Law--- Himalaya Publishing House

Course code	TITLE OF THE COURSE		
Core- 7	Principles of Management		
Pre-requisite	Basic knowledge in management	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To provide understanding about basic terminologies of management 2. To explore the fundamental principles, process and steps in management including planning 3. To develop knowledge about organizing function in business 4. To explore the concept of motivation in organizational context 5. To generate ideas about effective communication in the business 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Explaining the concepts based on management and its features		
2	Summarizing the principles and importance of planning		
3	Interpreting various concepts based on organization and its element		
4	Examining the determinants of behaviour and motivation theories		
5	Understanding the need and techniques of communication in management		
Unit:1	Title of the Unit (Capitalize each Word)		
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.			
Unit:2	Title of the Unit (Capitalize each Word)		
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.			
Unit:3	Title of the Unit (Capitalize each Word)		
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.			
Unit:4	Title of the Unit (Capitalize each Word)		
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.			
Unit:5	Title of the Unit (Capitalize each Word)		
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.			
Total Study hours			120 -- hours

Text Book(s)	
1	The Principles of Management - Rustom S. Davan
2	Business Organization and Management - Y. K. Bhushan
3	Business Management – Chatterjee
Reference Books	
1	Principles of Management - Koontz and O'Donald
2	Business Management - Dinkar – Pagare



**Fourth
Semester**

Course code	TITLE OF THE COURSE		
Core- 8	Corporate Accounting - 1		
Pre-requisite	Basic knowledge in company accounts	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To provide basic understanding about the accounts relating to shares and debentures 2. To analyze the final accounts of companies 3. To explore various methods for the valuation of goodwill 4. To assist preparation of books of accounts during liquidation of companies 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Explaining about the basic provisions towards issue of shares in market		
2	Understanding the concepts of debenture and its accounting		
3	Analyze the companies final accounts and Managerial Remuneration		
4	Estimating methods of goodwill and shares		
5	Examine various procedures related to liquidation of companies		
Unit:1	Title of the Unit (Capitalize each Word)		
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting.			
Unit:2	Title of the Unit (Capitalize each Word)		
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.			
Unit:3	Title of the Unit (Capitalize each Word)		
Final Accounts of Companies - Calculation of Managerial Remuneration.			
Unit:4	Title of the Unit (Capitalize each Word)		
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.			
Unit:5	Title of the Unit (Capitalize each Word)		
Liquidation of Companies - Statement of Affairs -Deficiency a/c.			
Total Study hours			120 -- hours

Text Book(s)	
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.
Reference Books	
1	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., New Delhi
3	Reddy & Murthy , “Financial Accounting”, Margham Publications, Chennai, 2004

Course code	TITLE OF THE COURSE		
Core- 9	Computer Applications in Business		
Pre-requisite	Basic knowledge in computer	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
1. To introduce the concept of computer and its various parts.			
2. To explain the concept of data base management system and Management information system.			
3. To provide insight about networking and basics of internet			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Recall the various concepts relating to computer and its various parts		
2	Understand the meaning of software's, operating system etc		
3	Understanding the meaning and utility of database management system		
4	Evaluate the various aspects of management information system		
5	Generating more ideas regarding the use of internet for business purpose		
Unit:1	Title of the Unit (Capitalize each Word)		
Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.			
Unit:2	Title of the Unit (Capitalize each Word)		
Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.			
Unit:3	Title of the Unit (Capitalize each Word)		
Database Processing: Data Vs. Information – Database Management Systems: Meaning - Components – Uses – Limitations – Types.			
Unit:4	Title of the Unit (Capitalize each Word)		
Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.			
Unit:5	Title of the Unit (Capitalize each Word)		
Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.			
	Total Study hours		120 - hours
Text Book(s)			
1	Fundamentals of Information Technology - Alexis Leon & Mathews Leon		
2	Information Technology for Management - Henry C. Lucas		

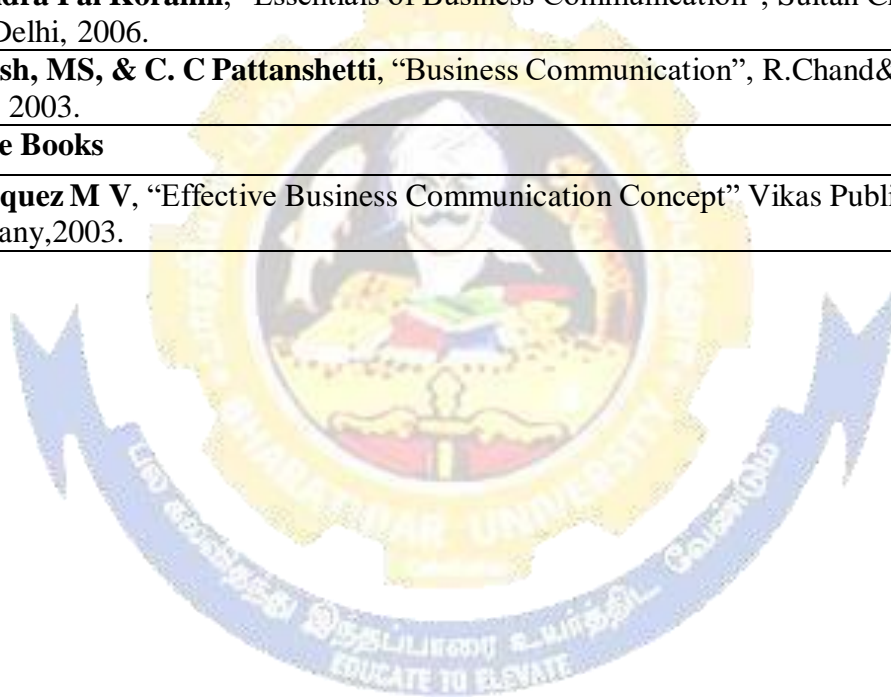
Reference Books	
1	Computers and Commonsense - Roger Hunt and John Shellery
2	Management Information System - Dr. S.P. Rajagopalan

Course code	TITLE OF THE COURSE		
Core- 10	Company Law and Secretarial practice		
Pre-requisite	Basic knowledge in law	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To develop a strong foundation regarding corporate laws and provisions 2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies 3. To provide insights about corporate secretaryship and rules relating to company meetings. 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Define the fundamentals of corporate law		
2	Identify the role, responsibilities, appointment and liabilities of corporate directors		
3	Analyzing various winding up procedures, regulations and formalities under law		
4	Examine the role of corporate secretaryship and specific conditions		
5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes		
Unit:1			
Title of the Unit (Capitalize each Word)			
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:2			
Title of the Unit (Capitalize each Word)			
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:3			
Title of the Unit (Capitalize each Word)			
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:4			
Title of the Unit (Capitalize each Word)			
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:5	Title of the Unit (Capitalize each Word)	
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.		
		Total Study hours
		120 - hours
Text Book(s)		
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law --- S.Chand & Co.,	
2	M.C.Shukla and S.S.Gulshan ---- S.Chand & Co.,	
Reference Books		
1	N.D.Kapoor----Company Law--- Sultan Chand & Sons	
2	M.C.Kuchhal---- Secretarial Practice --- Vikas Publications	

Course code	TITLE OF THE COURSE		
Core- 11	Executive Business Communication		
Pre-requisite	Basic knowledge in business communication	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
1. To provide information on effective business communication and techniques to respond to business queries.			
2. To provide knowledge about banking correspondence and company secretarial correspondence			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Outline the importance of effective business communication		
2	Understand the intricacies of responding to business related queries		
3	Categorizing effective correspondence with banks, insurance and agencies		
4	Examine effective response to company secretarial correspondence		
5	Analyze new innovative and effective ideas for business communication		
Unit:1	Title of the Unit (Capitalize each Word)		
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.			
Unit:2	Title of the Unit (Capitalize each Word)		
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.			
Unit:3	Title of the Unit (Capitalize each Word)		
Banking Correspondence - Insurance Correspondence - Agency Correspondence.			
Unit:4	Title of the Unit (Capitalize each Word)		
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing).			
Unit:5	Title of the Unit (Capitalize each Word)		
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			
Total Study hours			90 - hours

	Text Book(s)
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.
Reference Books	
1	Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company,2003.



Course code	TITLE OF THE COURSE		
Core- 12	Banking theory		
Pre-requisite	Basic knowledge in banking activities	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the recent trends and innovations in banking sector 2. To elaborate the functioning and working of central banking system and commercial banks in India 3. To provide a glimpse about the working of Indian money market 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Illustrate the classification of commercial banks, functions and credit creation		
2	Outline the recent trade in banking		
3	Analyze the functions of central banks and its credit controlling measures		
4	Examine the concepts of Indian Money Market		
5	Explain the role of SBI Commercial banks and Development banks		
Unit:1			
Title of the Unit (Capitalize each Word)			
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks.			
Unit:2			
Title of the Unit (Capitalize each Word)			
Recent Trades in Indian Banking – Automated Teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private Sector Banks in India.			
Unit:3			
Title of the Unit (Capitalize each Word)			
Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks.			
Unit:4			
Title of the Unit (Capitalize each Word)			
Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.			
Unit:5			
Title of the Unit (Capitalize each Word)			
State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI.			
Total Study hours			90 - hours

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



**Fifth
Semester**

Course code	TITLE OF THE COURSE		
Core- 13	Corporate Accounting - II		
Pre-requisite	Basic knowledge in Company Accounts	Syllabus version	2022-23
Course Objectives:			
1. To understand the concept of mergers and acquisitions 2. To familiarize with holding company accounts 3. To prepare the final accounts of banking companies 4. To prepare the accounts of insurance companies 5. To assist the preparation of electricity companies accounts			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions		
2	Understand various methods of preparing holding company accounts		
3	Understand various methods of preparing and assessing final accounts of banking companies		
4	Analyze the final accounts of insurance companies		
5	Analyze the accounting statements of electricity companies		
Unit:1	Title of the Unit (Capitalize each Word)		
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction			
Unit:2	Title of the Unit (Capitalize each Word)		
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:3	Title of the Unit (Capitalize each Word)		
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:4	Title of the Unit (Capitalize each Word)		
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000.			
Unit:5	Title of the Unit (Capitalize each Word)		
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects).			
		Total Study hours	120 - hours
Text Book(s)			
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi. 5. Shukla M.C.		
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.		

Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi

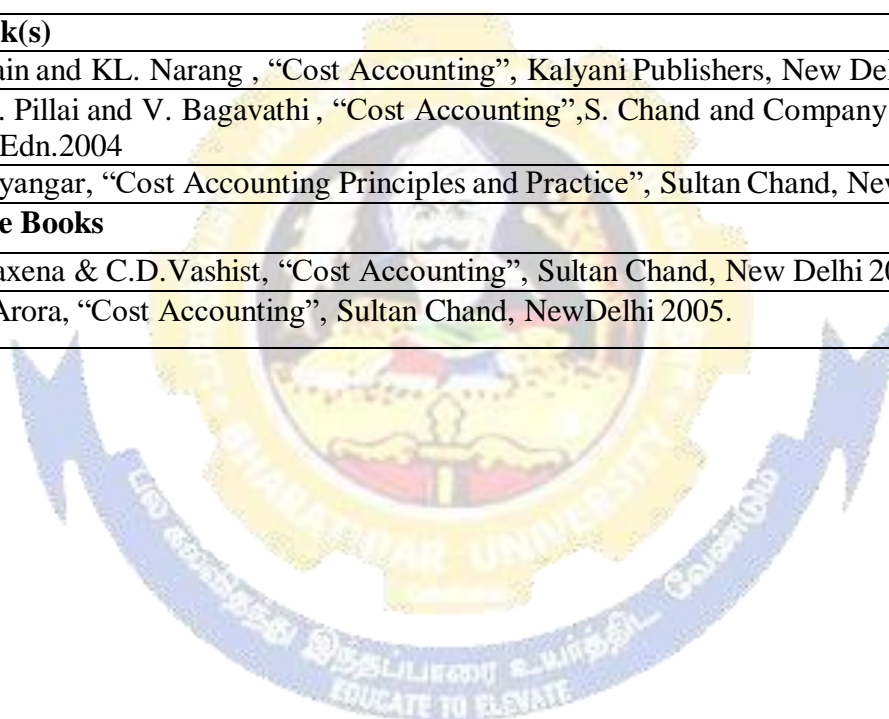
Course code	TITLE OF THE COURSE		
Core- 14	Banking Law and Practices		
Pre-requisite	Basic knowledge in Banking	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To provide knowledge about the working of banking industry 2. To understand the basic understanding of loan disbursement policies of banks 3. To provide insights about various documents used in banking services 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Remembering the various terms and concepts used in banking industry		
2	Understanding the various process and activities of accounts in banks		
3	Outline various features of cheques for easy and simple banking		
4	Examine the various loans and advance related process in banks		
5	Classifying various kind of documents involved in banking services		
Unit:1			
Title of the Unit (Capitalize each Word)			
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking Regulation Act 1949. Secrecy of customer Account.			
Unit:2			
Title of the Unit (Capitalize each Word)			
Opening of account – Special types of customer – Types of deposit – Bank Pass book – Collecting banker – Paying banker – Banker lien.			
Unit:3			
Title of the Unit (Capitalize each Word)			
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 in due course.			
Unit:4			
Title of the Unit (Capitalize each Word)			
Loans 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:5			
Title of the Unit (Capitalize each Word)			
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill, Traveling cheque, credit card, Teller system.			
Total Study hours			120 - hours

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



Course code	TITLE OF THE COURSE		
Core- 15	Cost Accounting		
Pre-requisite	Basic knowledge in Accounting	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the concept and various components of costing 2. To assist preparation of accounts under process costing 3. To familiarize with the techniques of operating costing 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Recall various concepts of costing and costing methods		
2	Analyze the various elements of costing		
3	Explain the labour wage payment system		
4	Outline the cost under process costing system		
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.		
Unit:1			
Title of the Unit (Capitalize each Word)			
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:2			
Title of the Unit (Capitalize each Word)			
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:3			
Title of the Unit (Capitalize each Word)			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – Allocation and Absorption of overhead.			
Unit:4			
Title of the Unit (Capitalize each Word)			
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:5			
Title of the Unit (Capitalize each Word)			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.			
		Total Study hours	120 - hours

Text Book(s)	
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
3	S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005
Reference Books	
1	V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.



Course code	TITLE OF THE COURSE		
Core- 16	Income Tax Law and Practices		
Pre-requisite	Basic knowledge in law	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the various concepts of income tax and related terminologies 2. To familiarize with calculation of income under different heads 3. To understand the process of set off and carry forward of losses while computing total income 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Outline the various terminologies related to income tax		
2	Understand the method of calculating and levying tax		
3	Apply the various tax laws and available provisions in tax computations		
4	Evaluate the set off and carry forward of losses while calculating personal income		
5	Analyze self-assessment of income and tax computation		
Unit:1			
		Title of the Unit (Capitalize each Word)	
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.			
Unit:2			
		Title of the Unit (Capitalize each Word)	
Heads of Income: Income from Salaries – Income from House Property.			
Unit:3			
		Title of the Unit (Capitalize each Word)	
Profit and Gains of Business or Profession – Income from Other Sources.			
Unit:4			
		Title of the Unit (Capitalize each Word)	
Capital Gains – Deductions from Gross Total Income.			
Unit:5			
		Title of the Unit (Capitalize each Word)	
Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability – Assessment of Individuals.			
		Total Study hours	120 - hours
Text Book(s)			
1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi		
Reference Books			
1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers		



Sixth Semester

Course code	TITLE OF THE COURSE		
Core- 17	Management Accounting		
Pre-requisite	Basic knowledge in Accounting	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the various components of management accounting and related terms 2. To understand analysis using ratio, working capital management and marginal costing 3. To familiarize with budget preparation and budgetary control tools 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Outline the various concepts relating to management accounting		
2	Analyze financial statements using ratio analysis		
3	Evaluate the working capital management of companies		
4	Comparing various alternatives using marginal costing and decision making		
5	Analyze new budget and budgetary control for organizations		
Unit:1	Title of the Unit (Capitalize each Word)		
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.			
Unit:2	Title of the Unit (Capitalize each Word)		
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.			
Unit:3	Title of the Unit (Capitalize each Word)		
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.			
Unit:4	Title of the Unit (Capitalize each Word)		
Marginal Costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of Marginal Costing.			
Unit:5	Title of the Unit (Capitalize each Word)		
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.			
Total Study hours			120 - hours

Text Book(s)	
1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004. 2.. 3. 4.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi, 2006
Reference Books	
1	. S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.

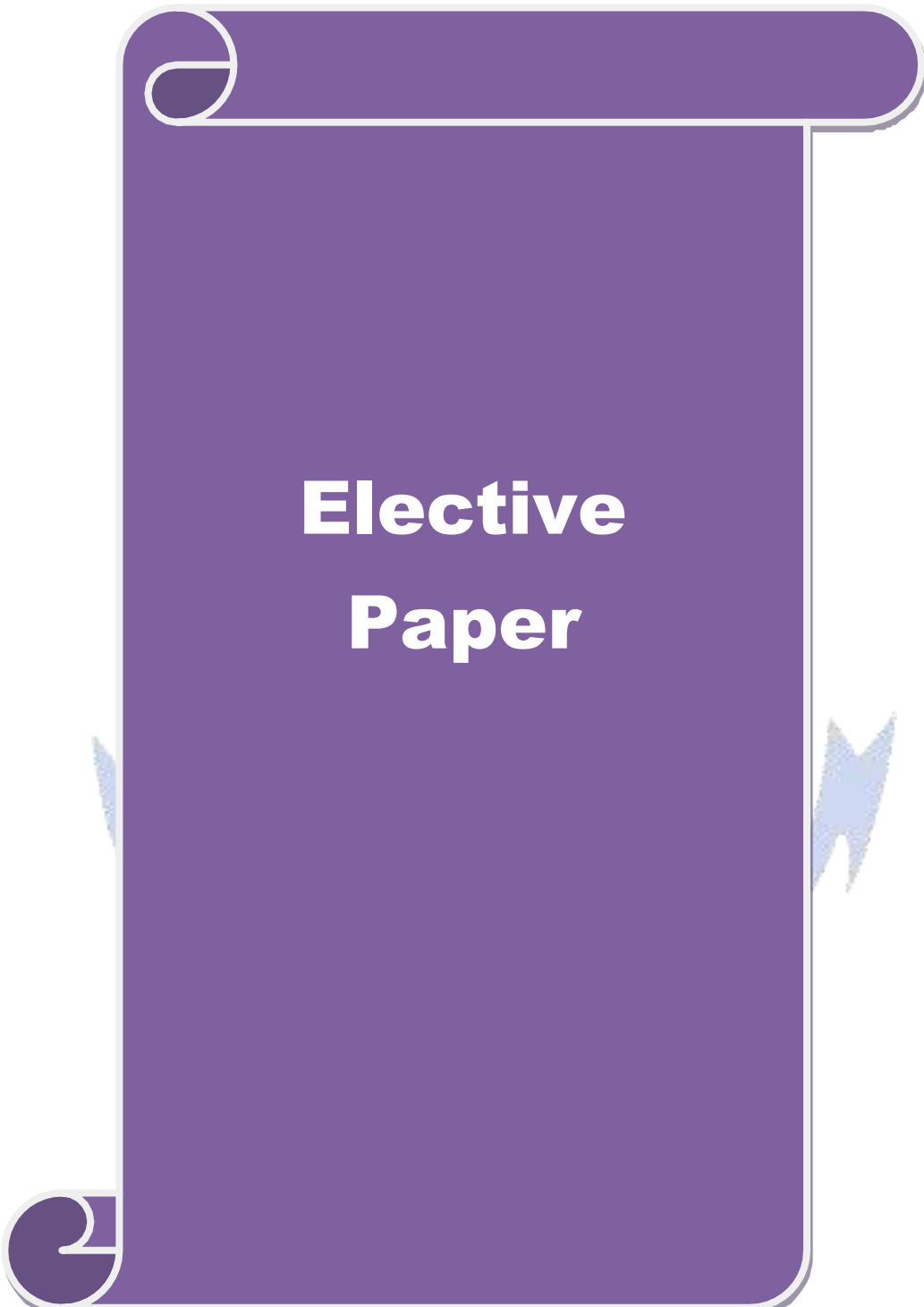
Course code	TITLE OF THE COURSE		
Core- 18	Principles of Auditing		
Pre-requisite	Basic knowledge in auditing	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the various concepts of auditing and the procedure for the conduct of internal audit 2. To familiarize with the process of valuing assets and liabilities 3. To understand the process of auditing the joint stock companies and investigation mechanism 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Define the important concept and rules relating to auditing		
2	Outline the techniques and applicability of internal audit		
3	Analyze the valuation of assets and liabilities in business		
4	Analyze the accounts and auditing the joint stock companies		
5	Examine about investigation and auditing of computerized accounts		
Unit:1	Title of the Unit (Capitalize each Word)		
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes			
Unit:2	Title of the Unit (Capitalize each Word)		
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:3	Title of the Unit (Capitalize each Word)		
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:4	Title of the Unit (Capitalize each Word)		
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:5	Title of the Unit (Capitalize each Word)		
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.			
	Total Study hours		120 - hours

Text Book(s)		
1	B.N. Tandon, "Practical Auditing", S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, "Auditing: Khatalia's Auditing" 4. Kamal Gupta, "Auditing " , Tata Mcgriall Publications	

Course code	TITLE OF THE COURSE		
Core- 19	Indirect taxes		
Pre-requisite	Basic knowledge in tax	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the applicability of indirect taxes in India 2. To familiarize with the calculation and execution of goods and service tax in India 3. To understand the working of custom law in India 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Recall various concepts relating to Indirect tax regime in India		
2	Analyze the concept and applicability of GST in businesses		
3	Compare the GST regime with other indirect tax laws prior to it		
4	Illustrate GST system in own business and other prototypes		
5	Examine the custom law and related duties and taxes		
Unit:1			
Title of the Unit (Capitalize each Word)			
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues			
Unit:2			
Title of the Unit (Capitalize each Word)			
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes - GST Rate Structure in India. GST Council: Structure and Functions.			
Unit:3			
Title of the Unit (Capitalize each Word)			
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.			
Unit:4			
Title of the Unit (Capitalize each Word)			
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.			

Unit:5	Title of the Unit (Capitalize each Word)	
	Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.	
	Total Study hours	120 - hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	





**Elective
Paper**

Course code	TITLE OF THE COURSE		
Elective - I	Business Finance		
Pre-requisite	Basic knowledge in finance	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the various concept relating to finance 2. To familiarize with the basics of financial planning 3. To analyze various sources and forms of finance 4. To understand the various dimensions of capital market and their components 5. To provide knowledge about capitalization and related theories 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Outline various concepts relating to finance		
2	List the various techniques of financial planning		
3	Analyze various sources and forms of finance		
4	Examine the various dimensions of capital market and their components		
5	List the capitalization concept and related theories for decision making		
Unit:1			
Title of the Unit (Capitalize each Word)			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance.- Traditional and Modern Concepts – Contents of Modern Finance Functions.			
Unit:2			
Title of the Unit (Capitalize each Word)			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.			
Unit:3			
Title of the Unit (Capitalize each Word)			
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.			
Unit:4			
Title of the Unit (Capitalize each Word)			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.			
Unit:5			
Title of the Unit (Capitalize each Word)			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.			
		Total Study hours	120 - hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal



Course code		TITLE OF THE COURSE	
Elective - II		Entrepreneurial Development	
Pre-requisite	Basic knowledge about entrepreneurship	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the basic concepts of entrepreneurship and related initiatives 2. To provide insights about the setting up of startups 3. To familiarize with the institutional services to entrepreneur 4. To provide knowledge about various financial support available to the entrepreneurs 5. To provide knowledge about various subsidies and incentives available for entrepreneurs 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Recall the importance and role of entrepreneurship as an economic activity		
2	Explain the various process of setting up a startup		
3	Outline the various institutional services to entrepreneur		
4	Analyze the various financial institution available to support entrepreneurs		
5	List the various subsidies and incentives available for entrepreneurs		
Unit:1			
Title of the Unit (Capitalize each Word)			
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:2			
Title of the Unit (Capitalize each Word)			
The start-up process, Project identification – Selection of the product – Project formulation, evaluation – Feasibility analysis, Project Report.			
Unit:3			
Title of the Unit (Capitalize each Word)			
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and Commercial bank.			
Unit:4			
Title of the Unit (Capitalize each Word)			
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI, Commercial bank, Venture capital.			
Unit:5			
Title of the Unit (Capitalize each Word)			
Incentives and subsidies – Subsidised services – subsidy for market. Transport – Seed capital assistance - Taxation benefit to SSI - Role of entrepreneur in export promotion and import substitution.			
		Total Study hours	120 - hours

Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu



Course code	TITLE OF THE COURSE		
Elective - III	Financial Markets		
Pre-requisite	Basic knowledge about financial market	Syllabus version	2022-23
Course Objectives:			
The main objectives of this course are to:			
<ol style="list-style-type: none"> 1. To understand the basic concepts of financial market 2. To analyze the working and components of corporate securities market 3. To evaluate the functioning of stock exchanges in India 4. To evaluate the role of banks and intermediaries in financial market 5. To provide insights about the new models and innovative trends in financing 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Define the basic concepts of financial market		
2	Analyze the working and components of corporate securities market		
3	Explain the functioning of stock exchanges in India		
4	Explain the role of banks and intermediaries in financial market		
5	Apply various trends and new modes in financing		
Unit:1			
Title of the Unit (Capitalize each Word)			
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:2			
Title of the Unit (Capitalize each Word)			
Markets for Corporate Securities – New Issue Markets – Functions, Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.			
Unit:3			
Title of the Unit (Capitalize each Word)			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.			
Unit:4			
Title of the Unit (Capitalize each Word)			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.			
Unit:5			
Title of the Unit (Capitalize each Word)			
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,			
Total Lecture hours			120 - hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel
3	Financial Management - M.Y. Khan and Jain
4	Financial Management Theory and Practice - Prasanna Chandra
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - S.C. Kuchhal
3	Principles of Financial Management - S.N. Maheshwari





Allied Paper

BHARATHIAR UNIVERSITY :: COIMBATORE 641 046

ALLIED PAPER I- FOR COMMERCE (UG)

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 – 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

BHARATHIAR UNIVERSITY :: COIMBATORE 641 046

**ALLIED PAPER II - Economics Analysis
(For B.Com. degree course)**

UNIT I

SCOPE AND 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.

UNIT II

THEORY OF CONSUMER BEHAVIOUR : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer's Surplus.

UNIT III

THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves.

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 REFERENCES

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|-----------------------------------|---------------------|
| 1. Principals of Economics | - Seth M.L. |
| 2. A Text Book of Economic Theory | - Stonier and Hague |
| 3. Micro Economic Theory | - M.L.Jhingan |
| 4. Economic Analysis | - S. Sankaran |

SEMESTER – III

(ALLIED III)

MATHEMATICS FOR BUSINESS

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 – Formulation – 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, New Delhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan Chand Co & Ltd, New Delhi
4. **G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-**A Text book Business Mathematics-Himalaya Publishing House.

**SEMESTER – IV
(ALLIED IV)**

STATISTICS FOR BUSINESS

- Subject Description** : This course introduces the concepts, methods and the application of Statistical Tools that are essential for commerce, economics and industry.
- Goal** : To enable the students to learn the Statistical methods and their applications in Commerce.
- Objective** : On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems.

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.
Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III :

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression.

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

Books Recommended:

1. Statistical Methods by S.P. Gupta
 2. Business Mathematics and Statistics by P. Navaneetham
 3. Statistics by R.S.N. Pillai and V. Bagavathi
 4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
 5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden
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