SRI CHANDRASEKHARENDRARAS SARASWATHI VISWA MAHAVIDYALAYA
(Accredited with “A” Grade by NAAC)

(Declared as Deemed-to-be University under section 3 of the UGC Act, 1956 vide notification No.F.9.9/92-U.3 dated 26th May 1993 of the Govt. of India)

Enathur, Kanchipuram – 631 561

B.Com COURSE

(Semester pattern)
### B.COM

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B.COM – LT 101
PART I – TAMIL

1. மேல் பிரித்தான் பாடல்
   1. நூற்றண்டு பிரித்தான் பாடல்
   2. மூன்றாண்டு பிரித்தான் பாடல்
   3. ஆண்டு பிரித்தான் பாடல்
   4. முன் பிரித்தான் பாடல்

2. ஓட்டின் பிரித்தான் பாடல்
   1. ஓட்டின்  பிரித்தான் பாடல்
   2. ஓட்டின் பிரித்தான் பாடல்

3. புருஷாட்சியின் பிரித்தான் பாடல்
   1. புருஷாட்சியின் பிரித்தான் பாடல்
   2. புருஷாட்சியின் பிரித்தான் பாடல்

4. ஆண்ட் தேலிப்பின் பிரித்தான் பாடல்
   1. ஆண்ட் தேலிப்பின் பிரித்தான் பாடல்
   2. ஆண்ட் தேலிப்பின் பிரித்தான் பாடல்

5. குழுவின் பிரித்தான்
   1. குழுவின் பிரித்தான்
   2. குழுவின் பிரித்தான்
B.COM – Sanskrit – LS101

Sri Chandrasekharendra Saraswathi Viswa Maha Vidyalaya
Sanskrit Syllabus for All Under Graduate Courses
(MCA Int/BCA/B.Sc Computer Science)

L-1 Sanskrit

Semester I

Unit - I भागः - क
1. Vowels & Consonants
2. Words begin with vowels
3. Words begin with क to ग
4. Words begin with त to ह

Unit - II भागः - ख
1. Words begin with क to र with the combination of Vowels.
2. Words begin with ट to न with the combination of Vowels.
3. Words begin with न to ह with the combination of Vowels.
5. Simple Sentences.

Unit - III भागः - ग

Unit - IV भागः - घ

Unit - V भागः - ज

1. शब्दरूपाणि
   1. देव:-
   2. मृत:-
   3. गृह:-
   4. हिंदु:-
   5. गौ:-
   6. ज्ञान:-
   7. विद्या:-
   8. विकास:-
   9. गुरु:-
   10. माता:-
   11. वनम:-
   12. अति:-
   13. दाता:-
   14. त्रेत:-
   15. एकाव:-
   16. दुस:-
   17. त्रित:-

2. धातुरूपाणि (Present tense, Past tense and Future tense) परस्पर पत्रतात्त्विक:
   1. सूर धातुत:-
   2. पद्ध धातुत:-
   3. मूर्त धातुत:-

Text Books -
1. Sanskrita Siksha - Part I & II
   Published by Department of Sanskrit and Indian culture, SCVMV University
   (Deemed University), Enathur, Kanchipuram.
B.COM- English – I – LE102

Credits: 5

Paper I – English Prose and Usage – I

Objectives:

The purpose is to enable students to be familiar with 20th century English Prose together with elements of Grammar.

Unit I: Essays
1. Education for New India
2. Advantages of Anonymity
3. Film Making

Unit II: Essays
4. At School
5. Visit of Pagodas
6. Tolerance

Unit III: Vocabulary

Unit IV: Basic Grammar
1. Articles
2. Pronouns – Personal & Impersonal
3. Adjectives
4. Synonyms & Antonyms
5. Sentence Structure

Unit V: Communication through Grammar
6. Tense forms
7. Idioms & Phrases
8. Suitability & Verbs
9. E-Mail
10. Patterns of Greeting

Book prescribed:
BC103- Economic Analysis - I

(60 Periods)

Objective
To provide a thorough understanding of the basic principles of the economics and its applications

Unit – I  (8 Periods)

Unit – II  (12 Periods)

Unit – III  (14 Periods)

Unit – IV  (12 Periods)
Types of costs – Short run and Long run Cost behaviour – Revenue concepts – Break Even Analysis – Limitations

Unit – V  (14 Periods)
Market – Basics – Types of Markets – Monopoly – Monopolistic – Oligopoly – Perfect Competition

Text Book
1. Business Economics - S.Sankaran
2. Business Economics - Aryamala

Reference Books
1. Micro Economics theory and Applications – Maddala Ellen Miller
3. Managerial Economics- R.L.Varasheney and K.L.Maheswari
BC104- Financial Accounting

(60 Periods)

Objective

To Impart basic accounting knowledge as applicable to commerce, trade and business

Unit – I

(12 Periods)


Unit – II

(12 Periods)

Preparation of Final Accounts of a sole trading concern – Adjustments Receipt and Payments Account, Income and Expenditure Account and Balance sheet of Non Trading Organisations.

Unit – III

(12 Periods)

Average due date – Account Current Classification of Errors – Rectification of Errors – Preparation of Suspense Account Bank Reconciliation Statement

Unit – IV

(12 Periods)


Unit – V

(12 Periods)

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method

Text Books:


Reference Books:

2. Advanced Accounting I – Dr.Chandra Bose PHI Learning (P) Ltd.
3. Advanced Accounting - Dr.S.Peer Mohamed Dr.S.A.N.Shezuli Ibrahim Pass Publication, Madurai
Objective

The objective of this course is to develop effective business communication skills among the students.

Unit – I  (10 Periods)

Definition – Methods – Types – Principles of Effective Communication – Barriers to communication – Business Letter – Layout

Unit – II  (12 Periods)


Unit – III  (14 Periods)

Bank correspondence – Insurance correspondence – Agency correspondence – correspondence with shareholders, Directors

Unit – IV  (14 Periods)


Unit – V  (10 Periods)

Modern Forms of communication – Fax – E-Mail – Video conferencing – Internet – Websites and their use in Business

Text Books:

2. Effective Business English and Correspondence. - PattanChetty and Ramesh, M.S.,

Reference Books:

1. Commercial Correspondence – R.S.N.Pillai and Bagavathi.
2. Business Communication – Rajendera Paul and KorlaHalli
## Semester - II

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B.COM – TAMIL-II - LT 201

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[Common for B.Sc.(Computer Science), B.C.A. and M.C.A.(Integrated)]

அம் - 1

1. கருத்தல் கைவரும்
2. கூற்றல் கைவரும்

அம் - 2

1. குறிப்பிட்டு கைப்பற்று
2. பதிப்புக்கோரையும்
3. குறிப்பிட்டு கைப்பற்று

அம் - 3

1. முதல்குறிப்பிட்டு கைவரும் (கைவரும் வைத்தலலும் கைப்பற்று)
2. பதிப்புக்கோரையும் (பதிப்புக்கோரை அடிப்பற்று)
3. முதல்குறிப்பிட்டு கைவரும் (பதிப்புக்கோரை பதிப்புக்கோரை தரும் 5 கைச்செய்யும்)

அம் - 4

1. தவறுகையும் (தவறு கைவரும்)

அம் - 5

1. முதல்குறிப்பிட்டு கைவரும்
2. பதிப்புக்கோரையும்
3. தவறுகையும் (தவறு கைவரும்)
4. தவறு கைச்செய்யும்

பார்வை பார்வை
L-2 Sanskrit

Semester II

Unit - I भागः - क

Poetry: सुभाषितमाला I - 1 to 6 Slokas

Prose: Lessons 1 to 3 (From Sanskrit Pravesika)

Unit - II भागः - ख

Poetry: सुभाषितमाला II - 1 to 8 Slokas

Prose: Lessons 4 to 6 (From Sanskrit Pravesika)

Unit - III भागः - ग

Grammar:
1.अत्तत्त्वः
2.हृत्तत्त्वः

Unit - IV भागः - घ

Essays :
1.अत्तत्त्वः देशः
2.दीपाबली महोत्सवः
3.संस्कृतप्रबंधन आचार्यकर्ता

Unit - V भागः - घ

Slokas (Verses):
1. Sowndaryalahari (10 Slokas)

Text books

1. Subhashitamala, Prepared by Dept. of Sanskrit and Indian Culture, SCSVMV University.
2. Sowndaryalahari
Paper-II- English Prose and Usage –II 

Objectives:
The purpose is to enable students to be familiar with 20th century English Prose together with elements of Grammar.

Unit I: Essays
7. Computers
8. Voter
9. The World of Albert Einstein

Unit II: Essays
10. The Cop and the Anthem
11. The Photographer
12. What Can One Do?

Unit III: Vocabulary

Unit IV; Grammar I
1. Relatie pronouns
2. Adverbs
3. Prepositions
4. Phrasal verbs
5. Idioms

Unit IV; Grammar II
6. Active Voice & Passive Voice
7. Infinitives & Gerunds
8. Conditionals
9. Collocations
10. American and British words

Objective
The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management

Unit – I

Unit – II

Unit – III

Unit – IV
Meaning – Recruitment - Selection – Training – Performance Evaluation - Executive Development

Unit – V

Text Book:
3. Principles of Management -P C Tripathi, P N Reddy-Mcgraw Higher Ed-
**BC214 - Cost Accounting**  
(60 Periods)

**Objective**
The objective of the course is to familiarize the students with the basic cost accounting principles and practices.

**UNIT I**  
(12 Periods)

**UNIT II**  
(12 Periods)

**UNIT III**  
(12 Periods)
Accounting for Labour: Labour cost control procedure: labour turnover: Idle time and overtime- Methods of wage payment-time and piece rates- incentive schemes.

**UNIT IV**  
(12 Periods)
Accounting for Overheads: A brief introduction of Allocation and apportionment of overheads – Primary Distribution and Secondary Distribution – absorption of overheads – Machine Hour Rate

**Unit V**  
(12 Periods)
Cost Ascertainment: Unit costing: Job, batch and contract costing: Operating costing: Process costing [excluding inter-process profits, and joint and by products].

**Text Book**

**Reference Books:**
BC205 Economic Analysis – II

(60 Periods)

Objective
This course is to acquaint students of the Indian Economy, present and future of Indian Economics, and how the Indian Economy is influencing the business environment in Indian context

Unit I (12 Periods)
Features of Under Developed Economy-India as Developing Economy-concept of Mixed Economy-Human Development Index-Gini Index-Sectoral Classification of Indian Economy- Agriculture- Industry and Service-Tax and its Classification- Direct and Indirect Tax

Unit II (12 Periods)

Unit III (12 Periods)
Inflation and Deflation- Types of Inflation-Measuring Inflation- causes of Inflation in India- Concept of National Income- Measurement of National Income

Unit IV (12 Periods)
Monetary Policy and Fiscal Policy – Basic Overview of Import and Export (Concept of Balance of Trade and Balance of Payment)

Unit V (12 Periods)
Economic reforms- Libeerlisation- Privatisation- Disinvestment- Globalisation

Reference Books:
1. Commercial Correspondence – R.S.N.Pillai and Bagavathi.
2. Business Communication – Rajendera Paul and KorlaHalli
Objectives

- To familiarize the students with basic concepts of environment and creating awareness.
- To understand their role and responsibility in this environment.

Unit - 1: Introduction to environment and environmental studies (12 Periods)


Unit – 2: Ecosystem and Biodiversity (12 Periods)


Unit – 3: Natural resources (12 Periods)


Unit – 4: Environmental Pollution (12 Periods)


Unit – 5: Social issues and environmental ethics (12 Periods)


Text Book


Reference books

## B.Com-III Semester

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Paper III – English Poetry, Fiction, Drama and Communication

Objectives:

Introducing students to other genres of literature.

UNIT I: Poetry for Detailed Study (Short and Long Answers only):
1. Ozymandias – Percy Bysshe Shelley
2. Mending Wall – Robert Frost
3. Where the Mind is Without Fear – Rabindranath Tagore

UNIT II: Short Stories:
2. The Last Leaf – O. Henry
3. The Selfish Giant – Oscar Wilde

UNIT III: One Act Play

1. Soul Gone Home – Langston Hughes

UNIT IV: Words Study

1. Vocabulary
2. Spelling

UNIT V: Modes of Communication

1. Writing
2. Degrees of Comparison
3. Factual Writing

All these to be taught from exercises given after the end of each lesson

Book Prescribed:

Radiance – Emerald Publishers, Casa Major Road, Egmore, Chennai-600008.
Objective

To train the students in preparing the Royal Account and Hire purchase and Installment Purchase systems and Branch and Department Accounts

Unit – I

Accounting as an information system-Concept– users of accounting information – Accounting Standards-concept-types – benefits– difficulties in standard setting– standard setting in India (Theory only)

Unit – II


Unit – III

Hire Purchase and Instalment Systems: Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system) – Default and repossession – Complete repossession - Partial repossession– Instalment system – Difference between hire purchase system and instalment system

Unit – IV

Branch Accounts: Branch accounting – types of branches – independent branch – debtors’ system (excluding stock and debtors system, foreign branches)Departmental Accounts– allocation of expenses – inter-department transfers (Excluding unrealized profit on closing stock)

Unit – V


Text Book


Reference Books

BC303- Business Statistics (60 Periods)

Objective
To train the students in the collection, processing, analysis and presentation of statistical data

Unit – I (14 Periods)
Statistics – Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data. Measures of Central Tendency - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean

Unit – II (12 Periods)

Unit - III (10 Periods)
Correlation Analysis: Definition – Types of Correlation – Methods of Studying Correlation Spearman’s Rank Correlation Co-efficient

Unit – IV (12 Periods)
Regression Analysis: Definition – Correlation Vs Regression – Regression lines and Regression Equations – Computation of correlation co-efficient from regression co-efficient.

Unit – V (12 Periods)
Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers– Unweighted Index numbers – Weighted Index numbers – Tests of adequacy of Index number formulae

Text Book:
2. Business statistics -Published by S. Chand & Company Ltd (2014)

Reference Books:
Objective
To familiarize the students with the dimensions of business environment and their implications on business.

Unit - I (12 Periods)
Business Environment – Definition- Importance- Dimension of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological Environment

Unit - II (14 Periods)

Unit - III (12 Periods)

Unit- IV (12 Periods)

Unit- V (10 Periods)
Social Responsibility of Business - Concept – Responsibility to shareholders , Employees, Consumers and community –Overview of CSR Business ethics- meaning and importance.

Text Book
2. Business Environment-Sahitya Bhawan Publications- Revised Edition 2017,

Reference Books
BC315- Business Laws

Objective

To familiarize the students with the provisions of the Contract Act, Sale of Goods Act, Consumer Protection Act, Competition Act

Unit- I (12 Periods)


Unit – II (12 Periods)


Unit – III (14 Periods)


Unit- IV (12 Periods)


Unit – V (10 Periods)

Competition Act 2002: Short titles – definitions – duties, powers and functions of commission – penalties – competition advocacy

Text Book

1. Business Law Seventh Edition- Publisher: Vikas Publishing- Seventh, 2018

Reference Books

Objective

To expose students on the basic methodology of creating documents, processing data and practicing power point presentations.

Unit – I (12 Periods)

Introduction to computer system – Application of Computer in Business – Types of Computers and electronic devices.

Unit – II (12 Periods)

Introduction: Working with windows - Opening and Closing of windows - MS Office applications – Using short cut keys – Creating a word document

Unit – III (12 Periods)


Unit- IV (12 Periods)


Unit- V (12 Periods)

Microsoft Excel: Building a Spread sheet – Selecting worksheet items – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths – Formatting texts and numbers – Using Auto format – Creating and Printing a chart

Text Book


Reference Books

1. MS Office 97 Professional - EEEQUE e&t, ESSENTIALS Revised Edition 2009 Prentice Hall of India (P) Ltd., New Delhi-110 001.
### B.com – IV Semester

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IV – Semester
LE402- English -IV

Credits: 3

Paper IV - Communicative English

Objectives:

Students get introduced to real life situations and language to be adopted in communication.

Unit I : Letter Writing

Unit II : Comprehension

Unit III : Report Writing

Unit IV : Dialogue Writing

Unit V : Group Discussion

Book Prescribed:

Radiance – Emerald Publishers, Casa Major Road, Egmore, Chennai-600008.

Relevant Exercises at the end of all lessons including prose from Radiance

Note: Mode of Examination for All the Semesters consists of Internal Assessment for 40 Marks and External Examination for 100 Marks to be converted into 60. Maximum Marks for Each Paper of Each Semester is for 100 Marks.
Objective

To make the students understand the special types of accounts such as Partnership accounts and Consignment.

Unit – I (14 Periods)


Unit – II (12 Periods)


Unit- III (12 Periods)


Unit –IV (12 Periods)

Insolvency Accounts: Meaning – Insolvency Acts - Preferential creditors under the two Acts – Insolvency of individual – Preparation of statement of affairs and deficiency account (excluding firm insolvency)

Unit-V (10 Periods)


Text Book


Reference Books

Objective
To expose students to important mathematical concepts and tools that can be applied to solve practical business problems

Unit- I

Unit- II

Unit- III

Unit- IV

Unit-V

Text Book

Reference Books
Objective

To expose students to important Banking Regulation and types of Banks, Negotiable instruments

UNIT I [12 Periods]

UNIT II [12 Periods]

UNIT III [12 Periods]
Opening of an Account- Types of Deposit Account – Types of customers(Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and its redressal measures– Ombudsman.

UNIT IV [12 Periods]
Principles of lending – Types of Borrowings – Precautions to be taken by a banker

UNIT V [12 Periods]

Text Book:
1. Banking Theory, Law & Practice – B.Santhanam, Margham Publications

Reference Books:
2. KPM.Sundaram&Varshney - Banking Theory, Sultan Chand
3. M.Radhasamy&S.Vasudevan - Text of Banking Gomez - Banking & Finance
4. Desai Vasanath - Indian Banking, Nature & Problem
BC416- Company Law

Objective  
(60 Periods)
To impart the fundamentals of new amendment 2013 Company laws

Unit – I  
(12 Periods)

Unit- II  
(14 Periods)

Unit- III  
(10 Periods)
Company Management – Appointment of Directors – Managerial Remuneration – Meetings– General Meetings – Statutory Meeting – Requisites – Notice – Quorum – Chairman

Unit-IV  
(12 Periods)

Unit-V  
(12 Periods)
Winding up – Modes of Winding up – Dissolution of Company – Consequences of Winding up – Grounds for Compulsory Winding up – Voluntary Winding up – Provisions applicable to Winding up.

Text Book

2. Company Law- EBC Publication-AvtarSingh-2018

Reference Books

Objective

To impart knowledge on basic concepts of marketing and create an analytical inquisitiveness in marketing among the students.

Unit- I


Unit-II


Unit-III

The Price – Meaning and Importance of price. Pricing objectives; factors influencing price determinations – Pricing policies and strategies.

Unit-IV

Physical distribution – significance, objectives and elements of physical distribution. Importance of physical distribution management. The effective use of physical distribution – marketing channels – importance – selection and evaluation of channels.

Unit-V

Promotion – Purpose of sales promotion – Major decision in sales promotion- tools of sales promotion – consumer promotion – trade promotion- sales force promotion – developing the sales promotion program – pre testing – implementation and control- evaluation – Growth of sales promotion in India

Text Book


Reference Books

## B.Com-V Semester

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Objective
To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise

Unit- I (60 Periods)

Unit- II (60 Periods)

Unit- III (60 Periods)
Entrepreneurial Development – Need for Entrepreneurial Development – Entrepreneurial Development Programmes (EDPs)-Objectives of EDPs- Phases of EDPs- Role and Relevance of EDPs. Institutional support to Entrepreneurs – Role of DIC, ITCOT, SIDCO, NSIC and SISI in Entrepreneurial Development – Institutional finance to Entrepreneurs: Financial assistance from TIIC, SIDBI and Commercial Banks.

Unit- IV (60 Periods)
Small Scale Industry: Meaning – Characteristics – Role of small scale and Cottage industries in Indian economy – Incentive to small scale industries – special incentives for selected categories of industries.

Unit- V (60 Periods)
Setting up of a Small scale Enterprise: Stages in the setting up of a small scale unit – Project appraisal – Guidelines for preparation of project feasibility reports - Break even analysis – Profit planning in small enterprises –Sickness in small units – Total Quality Management in SSI.

Text Book
1. Entrepreneurship and Business- Springer-Verlag Berlin and Heidelberg GmbH & Co. KG-2016
3. Entrepreneurial Development- Dr. Jayshree Suresh- Margam Publication

Reference Books
BC512- Management Accounting

Objective

To expose students to management accounting principles and their applications

UNIT I


UNIT II

Analysis and Interpretation of financial statements – Tools of financial statement analysis-objectives and uses - Comparative Statements, Common Size statements and Trend analysis

UNIT III

Funds flow analysis and Cash flow analysis.

UNIT IV

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios-Liquidity, Profitability, turnover, and Leverage ratios.

UNIT V

Marginal costing- concept- importance- uses- Cost Volume and Profit Analysis. [Excluding Decision-Making]

Recommended Texts

1. SN Maheswari, Management Accounting - Sultan Chand & Sons.
2. RSN Pillai &Bagavati, Management Accounting - S Chand & Co Ltd - New Delhi.
3. HorngrenSunderu Stratton, Introduction to Management Accounting - Pearson Education.
BC513- Labour Law

(60 Periods)

Objective
To expose the students to legislations relating to industries and employee’s protection.

Unit- I (12 Periods)

Unit- II (12 Periods)

Unit- III (14 Periods)

Unit-IV (12 Periods)

Unit-V (10 Periods)

Text Book

Reference Books
Objective
To gain the knowledge in financial management concepts and its applications

Unit- I

Unit- II
Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

Unit- III
Working Capital Management: Concept - Objectives and importance – Kinds of Working Capital-Sources of working capital – Factors determining working capital requirements – estimating working capital requirements

Unit-IV
Capital budgeting: Meaning – Importance of capital budgeting – Methods of evaluating capital budgeting proposal – Traditional Methods - Modern methods (Simple problems)

Unit V

Reference Books :
1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari
4. Financial Management – Y. Khan and Jain
Objective
To enable the students to understand the importance of international trade, the procedure for export of goods and services and the documents to be prepared at different stages of processing of an export order

Unit- I  
(10 Periods)

Unit- II  
(12 Periods)

Unit- III  
(12 Periods)
Export promotion in India – Export promotion organizations – Export promotion councils – Commodity Boards – Export Inspection Councils – Indian Trade Promotion Organization – Indian Institute of Foreign Trade – Indian Institute of Packaging Export Processing Zones (EPZs) – 100% Export Oriented Units – Facilities for units in EPZs and EOU.

Unit- IV  
(12 Periods)

Unit-V  
(14 Periods)

Text Book


Reference Books

Objective
To train the students in the preparation of company accounts and to enable them to prepare company final accounts.

Unit I (14 Periods)

Unit II (14 Periods)

Unit III (12 Periods)
Underwriting of shares and debentures – Underwriting – Marked and Unmarked applications – Pure underwriting – Determination of liability of underwriters – Firm underwriting

Unit IV (10 Periods)

Unit V (10 Periods)
Final Accounts of Joint Stock Companies: Contents of final statement – Balance sheet – Profit and Loss account – Calculation of managerial remuneration.

Text Book

Reference Books
1. Advanced Accountancy - R.L. Gupta & M. Radaswamy
<table>
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Objective

To expose the students to the techniques of cost computation and control

Unit- I


Unit- II


Unit- III

Make or buy decision: Concept of relevant cost: Difference between relevant and irrelevant cost – differential cost introduction – meaning and characteristics – practical application – accept or reject – make or buy decision

Unit- IV


Unit- V


Text Book

2. Cost Accounting Dr.A.Murthi- Margam Publication- 2016

Reference Books

Objective

To train the students in the basic principles and procedures of auditing.

Unit-I (12 Periods)


Unit-II (12 Periods)


Unit-III (12 Periods)

Vouching: Definition & Meaning – Voucher: Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

Unit-IV (12 Periods)

Verification and Valuation of Assets and Liabilities: Verification of assets-Cash in hand, Cash at bank, Bills receivable and Stock-Verification of liabilities-Capital reserve fund, Trade creditors, Debentures and Bills payable. Assured Auditing Standards (AAS)-Importance- Applications

Unit-V (12 Periods)


Text Book

3. Auditing - Principles and Practice 3rd Edition Ravinder Kumar, Virender Sharma- PHI Learning- 201

Reference Books

BC613 - Income Tax Law and Practice

(60 Periods)

Objective

To expose students to the provisions of the Income Tax Act 1961 and to enable them to learn about assessment procedure and filing of returns

Unit- I

Introduction: Basic concepts of income under income tax law - Income from salaries: Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of Income from salary. (Basic Problems)

Unit- II


Unit- III

Income from Business and Profession – Allowable and not Allowable Expenses –General Deductions- Provisions relating to depreciation- deemed business Profit. (Basic Problems)

Unit-IV

Income under capital gains – short term, long term capital gain - Cost of acquisition – Cost of Improvement. (Basic Problems)

Unit-V

Income from Other Sources - Chargeability – Interest on Securities – Basis Deductions – Computation of Income from other sources of charge- Grossing up. (Basic Problems)

Text Book

1. Income Tax Law & Accounts – Dr.H.C.Mehrotra, Revised Edition (as per latest assessment year) Sahityahawan Publications, Hospital Road, Agra – 282 003

Reference Books


2. Income Tax Law & Practice – BhagawatiPrasad,NishulaPrakashan,Revised edition (as per latest assessment year) 35, Annapoorna Complex, South End Road, Basavangudi
Objective

To expose the students to the financial markets and financial products and service

Unit I (12 Periods)


Unit II (12 Periods)


Unit III (12 Periods)

Stock Exchanges in India: The secondary market – Organisation of stock exchanges in India – SEBI – Functions and powers of SEBI

Unit IV (12 Periods)

Merchant Banking: Definition – Origin – Merchant Banking in India – Services rendered by merchant banks – Qualities required of Merchant Bankers – General obligations and responsibilities of Merchant Bankers

Unit-V (12 Periods) Mutual Funds: Meaning – Fund unit Vs shares – Types and Classification of funds – Importance of mutual funds – Risks – Organisation of the Fund – Operation of the fund – Facilities available to investors – Private Mutual Funds

Text Book


Reference Books


BC615 - Corporate Accounting - II

(60 Periods)

Objective
To train the students in preparing the accounts of special types of corporate business entities

Unit - I
(12 Periods)
Accounts of Banking Companies: Preparation of profit and loss account and balance sheet – Legal form – Bills for collection – Acceptances and endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted, provision for taxation and depreciation (Simple Problems)

Unit - II
(14 Periods)

Unit - III
(12 Periods)
Acquisition of Business: Acquisition of business – Accounting treatment when new set of books are opened – Purchase consideration – Treatment in the books of vendor – Treatment in books of purchaser when Debtors and Creditors are taken over on behalf of vendor- Accounting treatment when same set of books are continued – Treatment of Debtors and creditors when not taken over. Profit Prior to Incorporation - Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre-incorporation and post – incorporation profits(Simple Problems)

Unit - IV
(10 Periods)
Amalgamation, Absorption and Reconstruction: Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction(Simple Problems)

Unit - V
(12 Periods)
Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company – Preparation of consolidated balance sheet– Minority interest – Cost of control or capital reserve – Pre-acquisition losses – Treatment of contingent liabilities and unrealized profits(Simple Problems)

Text Book

Reference Books
Objective
To provide practical exposure to the students from the bases of their learning in theoretical sessions

Procedure
The students should undertake a project work in their interested area for 30 periods (minimum 15 days to maximum 20 days). The project work can be done at institutional/company and organizational level. During the time of project, the students will be allotted with one guide at institutional level. They have to get mentorship and guidance under the allotted guide. The end of project work, the students have to submit a project report (minimum 50 pages to maximum 80 pages).

Pattern of Evaluation
The submitted final draft of the project will be evaluated by the respective guide along with another faculty (internal valuator) in the Department. The separate evaluation done by the respective guide and internal valuator for the maximum marks of 50 will be taken as average from the two valuations. The pattern of valuation covers the aspects of content of the project, methodology, method of drafting and format of report.

Passing Minimum
The student who submitted the project should have to obtain minimum of 20 marks out of 50 (40 percent) from both valuation. The students who fail to secure the minimum of 20 marks again to have resubmit the project and the award of degree may be considered only by passing in the project internship (internal)

Permitted Areas of Project Work

Management and Administration
Mathematics and Statistics
Accounting and Finance
Computer Applications
Industrial Psychology and Social Science
Marketing
Business Laws
Income Tax and Taxation