



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः  
**SRI CHANDRASEKHARENDRASARASWATHI  
VISWA MAHAVIDYALAYA**

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Enathur, Kanchipuram - 631 561. Tamilnadu, India  
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**DEPARTMENT OF COMMERCE**

**ACADEMIC CURRICULUM  
UNDERGRADUATE DEGREE PROGRAM**

**B.Com**

**CHOICE BASED CREDIT SYSTEM**

## I Semester

S.No	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
<b>LANGUAGE PAPERS</b>						
1.	LT101/ LS101	PART – I – TAMIL/SANSKRIT	-	3	3	100
2.	LE102	PART – II – ENGLISH-I	-	3	3	100
S.No	Subject Code	CORE PAPERS	Practical	Lecture	Total	Max. Marks
1	BC103	Economic Analysis - I	-	4	4	100
2	BC104	Financial Accounting	-	4	4	100
3	BC105	Business Communication	-	4	4	100

B.COM – LT 101  
PART I –TAMIL

முதல் பருவம்

அலகு - 1

- தமிழ் இலக்கிய வரலாறு
1. நாட்டுப்புற இலக்கிய வரலாறு,  
நாட்டுப்புறப் பாடல்கள், நாட்டுப்புறக் கதைகள்,  
நாட்டுப்புறக் கதைப் பாடல்கள், பழமொழிகள்,  
விடுகதைகள்
  2. உரைநடை இலக்கிய வரலாறு  
சிறுகதைகள் தோற்றமும் வளர்ச்சியும்
  3. கவிதை இலக்கிய வரலாறு  
புதுக் கவிதைகள் தோற்றமும் வளர்ச்சியும்
  4. நாடக இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்  
(சிலப்பதிகாரம் முதல் தற்கால நாடகம் வரை)

அலகு - 2

1. வாய்மொழி இலக்கியம் நாட்டுப்புறப் பாடல்கள்  
நாலாட்டு, காதல், ஒப்பாரி
2. புதுமைப்பித்தன் சிறுகதைகள்  
கடவுளும் கந்தசாமிப் பிள்ளையும் , செல்லம்மா  
துன்பக்கேணி, ஆற்றங்கரைப் பிள்ளையார், பொன்னகரம்

அலகு - 3

1. பாரதியார்  
காணி நிலம் வேண்டும், நல்லதோர் வீணை
2. பாரதிதாசன்  
தமிழ்க் காதல், தமிழ் வளர்ச்சி, எந்நாளோ?
3. கவிமணி தேசிய விநாயகம் பிள்ளை  
குழந்தைக்கவி  
ஆறு தன் வரலாறு கூறுதல்

அலகு - 3

1. ந. பிச்சமூர்த்தி - வழித்துணை
2. சிற்பி - முள்... முள்... முள்...
3. அப்துல் ரகுமான் - குருடர்களின் யானை

அலகு - 5

- மொழிப் பயிற்சி
1. பொருத்திய சொல் தருதல்
  2. மரபுத் தொடர்கள்

**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 भाग: - क**

1. Vowels & Consonants
2. Words begin with vowels
3. Words begin with क to ण
4. Words begin with त to ह

**Unit - II भाग: - ख**

1. Words begin with क to झ with the combination of Vowels.
2. Words begin with ट to न with the combination of Vowels.
3. Words begin with प to ह with the combination of Vowels.
4. Combined Letters.
5. Simple Sentences.

**Unit - III भाग: - ग**

1. Lessons from text book 1-6.

**Unit - IV भाग: - घ**

1. Lessons from text book 7-12.

**Unit - V भाग: - ङ**

**1. शब्दरूपाणि**

- |          |           |             |          |
|----------|-----------|-------------|----------|
| 1. देवः  | 6. छात्रा | 11. वनम्    | 16. इदम् |
| 2. मुनिः | 7. मतिः   | 12. अस्मद्  | 17. किम् |
| 3. गुरुः | 8. गौरी   | 13. युष्मद् |          |
| 4. पितृ  | 9. धेतुः  | 14. तद्     |          |
| 5. गो    | 10. मातृ  | 15. एतद्    |          |

**2. धातुरूपाणि (Present tense, Past tense and Future tense) परस्मैपद-  
आत्मनेपदधातवः**

1. भू धातुः
2. पठ् धातुः
3. गम् धातुः

**Text Books -**

1. Samskrita Siksha - Part I & II  
Published by Department of Sanskrit and Indian culture, SCSVMV University  
(Deemed University), Enathur, Kanchipuram.

**Paper I – English Prose and Usage – I**

**Objectives:**

The purpose is to enable students to be familiar with 20<sup>th</sup> 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:**

1. *At Home with English* (An Anthology of Modern English Prose for Developing Communication Skills) Ed. T.M. Farhathullah. Lessons 7 to 12 (Allied Publishers, Chennai)

## **BC103- Economic Analysis - I**

### **Objective**

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

### **Unit – I**

Definition of Economics - Wealth – Welfare – Definitions – Definition as a science choice of Decision making – Economics – Science or Art – Positive science – Normative science – Scope of Economics – Micro and Macro Economics

### **Unit – II**

Utility – Approaches to Utility Analysis – Law of Diminishing Marginal Utility – Exception to the Law – Consumer Surplus – Consumer Equilibrium – Law of Equi Marginal Utility – Indifference curve – Marginal rate of Substitution – Proportion of indifference curve

### **Unit – III**

Demand – Basics – Theory of Demand – Elasticity of Demand – Exception to the Law of Demand – Supply – Law of Supply – Factors of Production – Production Function – Law of Variable Proportion – Law of Return to Scale

### **Unit – IV**

Types of costs – Short run and Long run Cost behaviour – Revenue concepts – Break Even Analysis – Limitations

### **Unit – V**

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
2. Business Economics - P.N.Reddy and H.R.Appanniah
3. Managerial Economics- R.L.Varasheney and K.L.Maheswari
4. Modern Economic Theory- K.K.Dewett

## **BC104- Financial Accounting**

### **Objective**

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

### **Unit – I**

Meaning and Scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book

### **Unit – II**

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**

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

### **Unit – IV**

Depreciation – Meaning, causes, Types – Straight Line Method – Written Down Value Method, Insurance Policy Method, Sinking Fund Method & Annuity Method, Insurance Claims – Average Clause (Loss of Stock & Loss of Profit)

### **Unit – V**

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

### **Text Books:**

1. Financial Accounting (Fundamentals, Analysis and Reporting) – R. K. Arora, Wiley Publisher, First edition 2017.
2. Financial Accounting – R.L.Gupta and V.K.Gupta – Sultan Chand & Sons, New Delhi.
3. Financial Accounting – S.P.Jain and K.L.Narang – Kalyani Publishers, Ludhiana.

### **Reference Books:**

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai-17.
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.

## **BC105 -Business Communication**

### **Objective**

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

### **Unit –I**

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

### **Unit –II**

Kinds of Business Letters – Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular - Complaints

### **Unit –III**

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

### **Unit –IV**

Report writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular - Notes.

### **Unit –V**

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

### **Text Books:**

1. Business Communication for managers – Payal Mehra, Pearson publisher, second edition 2016.
2. Effective Business English and Correspondence. - PattanChetty and Ramesh, M.S.,
3. Business Communication – N.S.Raghunathan&B.Santhanam, Margham
4. Business Communication – Dr. K. Sundar, Vijay Nicole Publication.

### **Reference Books:**

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



**B.Com-II Semester**

S.No	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
<b>LANGUAGE PAPERS</b>						
1	LT201/ LS201	PART – I – TAMIL-II / SANSKRIT-II	-	3	3	100
2	LE202	PART – II – ENGLISH- II	-	3	3	100
S.No	Subject Code	CORE PAPERS	Practical	Lecture	Total	Max. Marks
1	BC 203	Principles of Management	-	4	4	100
2	BC214	Cost Accounting	-	4	4	100
3	BC 205	Economic Analysis – II	-	4	4	100
4	BC206	Principles of Environmental Science		4	4	100

## B.COM – TAMIL-II - LT 201

BCA14T21-T	Tamil – II	L	T	P	Credits	Total Marks
		2	2	0	3	100

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

இரண்டாம் பருவம்

அலகு – 1

தமிழ் இலக்கிய வரலாறு

1. கிருத்துவ இலக்கிய வரலாறு
2. காப்பிய இலக்கிய வரலாறு

அலகு – 2

1. நந்திக் கலம்பகம்
2. முத்தொள்ளாயிரம்
3. தமிழ் விடு தூது

அலகு – 3

1. திருக்குற்றாலக் குறவஞ்சி (குறத்தி மலைவளம் கூறுதல்)
2. முக்கூடல் பள்ளு (நாட்டு வளம்)
3. இயேசு பிரான் பிள்ளைத் தமிழ் (செங்கீரைப் பருவம் முதல் 5 செய்யுள்கள்)

அலகு – 4

1. நளவேண்பா (கலி நீங்கு காண்டம்)

அலகு – 5

மொழிப் பயிற்சி

1. இலக்கண குறிப்புகள்  
பண்புத்தொகை, வினைத்தொகை,  
உம்மைத் தொகை, அன்மொழித் தொகை,  
இருபெயரொட்டுப் பண்புத்தொகை
2. ஒரு பொருள் குறித்த பல சொற்கள்
3. பல பொருள் குறித்த ஒரு சொல்
4. அகர வரிசைப்படுத்துதல்

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**L-2 Sanskrit**

**Semester II**

**Unit - I भाग: - क**

**Poetry:** सुभाषितमाला I - 1 to 6 Slokas

**Prose:** - Lessons 1 to 3 (From Sanskrit Pravesika)

**Unit - II भाग: - ख**

**Poetry:** सुभाषितमाला II - 1 to 8 Slokas

**Prose:** Lessons 4 to 6 (From Sanskrit Pravesika)

**Unit - III भाग: - ग**

**Grammar:**

1. अक्सन्धिः

2. हल्सन्धिः

**Unit - IV भाग: - घ**

**Essays :**

1. अस्माकं देशः

2. दीपावली महोत्सवः

3. संस्कृतप्रचारस्य आवश्यकता

**Unit - V भाग: - ङ**

**Slokas (Verses) :**

1. Sowndaryalahari (10 Slokas)

**Text books**

1. **Subhashitamala**, Prepared by Dept. of Sanskrit and Indian Culture, SCSVMV University.

2. **Sowndaryalahari**

## **B.Com-English –II – LE202**

### **Paper-II- English Prose and Usage –II**

#### **Objectives:**

The purpose is to enable students to be familiar with 20<sup>th</sup> 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. Relative 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

Book Prescribed: At home with English (An Anthology of Modern English Prose for Developing Communication Skills) Ed. T.M. Farhathullah. Lessons 7 to 12 (Allied Publishers, Chennai)

## **BC203 -Principles of Management**

### **Objective**

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

### **Unit – I**

Definition – Features of Management – Administration Vs Management – Management a Science or Art? – Management Principles and their nature, Universality of Management Principles - The functional approach, levels of Management – Pioneers of Modern Management – F.W.Taylor, Henry Fayol, Elton Mayo, M.P.Follett, Chester Bernard – Douglas McGregor

### **Unit – II**

Planning and Decision Making -Meaning – Characteristics – Planning Process – Types of Plans Objectives – M.B.O. Policies – Procedures – Methods – Rules – Programmes and Schedule Budgets – Forecasting – Elements – Techniques - Decision-Making – Definition – Nature and Types of Decisions – Process

### **Unit – III**

Meaning – Principles of Organisation – Departmentation – Its Methods – Span of Management – Forms of Organizational Structure – Concepts of Authority and responsibility – Delegation and Decentralization of Authorities – Centralization Vs Decentralization – Line and Staff Relations

### **Unit – IV**

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

### **Unit – V**

Definition – Principles and Elements of Directions– Communication – Motivation – Meaning – Theories of Motivation – Maslow, Herzberg, ERG and Path Goal Theories - Leadership – Types of Leaders – Qualities of Good Leaders - Importance of Controlling – Steps in Controlling –Essentials of Control – Control Techniques

### **Text Book:**

1. Principles and practices of management - L.M.Prasad, 6<sup>th</sup> Edition, Sultan Chand and sons.
2. Principles of management – Sanjay Gupta, SBPD Publications, 2018 edition
3. Principles of Management -P C Tripathi, P N Reddy-Mcgraw Higher Ed- 20

## **BC214 -Cost Accounting**

### **Objective**

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

### **UNIT I**

Introduction: Nature and scope of cost accounting: Cost concepts and classification: Methods and techniques: Installation of costing system- cost sheet.

### **UNIT II**

Accounting for Material: Material purchase- Inventory Levels – EOQ – Reorder Level - Maximum Level – Minimum Level – Average Stock Level – Emergency Level - Bin Card- Pricing of material issues: FIFO – LIFO – HIFO - SAM – WAM – Standard Price Method – Inflated Price Method – Base Stock Method – Specific Price Method - Treatment of material losses.

### **UNIT III**

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**

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**

Cost Ascertainment: Unit costing: Job, batch and contract costing: Operating costing: Process costing [excluding inter-process profits, and joint and by products].

### **Text Book**

1. Arora M.N: Cost Accounting-Principles and practice: Vikas New Delhi.
2. Jain S.P. and Narang K.L. Cost Accounting: Kalyani New Delhi.
3. Cost accounting Text and Problems 12 edition - M C Shukla, T S Grewal and M PGupta, S chand Publication.

### **Reference Books:**

1. Anthony Robert, Reece, et al: Principles of Cost and Management Accounting Richard D.IrwinInc, Illionis.
2. Homgren, Charles, Foster and Datar: Cost accounting-A Managerial Emphasis; Prentice-Hall of India, New Delhi.

## **BC205 Economic Analysis – II**

### **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**

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**

Growing Population- Demographic trends in India-Theory of Demographic Transition- Absolute and Relative Poverty- measurement of Below Poverty Line- Causes of Poverty- Poverty Alleviation Programme- Types of an employment- Causes of Unemployment – Demographic Dividend

### **Unit III**

Inflation and Deflation- Types of Inflation-Measuring Inflation- causes of Inflation in India- Concept of National Income- Measurement of National Income

### **Unit IV**

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

### **Unit V**

Economic reforms- Liberalisation- Privatisation- Disinvestment- Globalisation

### **Reference Books:**

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

## **BC206- Principles of Environmental Science**

### **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**

Introduction to environment – components – nature of environment - need of awareness – water crisis - climatic change - fossil fuels– pollution – loss of biodiversity – deforestation – their impacts - reasons for environmental problems – anthropocentric and eco centric views.Environmental studies - multidisciplinary nature – scope and aim – sustainable development principles – RRR concept- extension – response of world community – Indian environmental movements – environmental calendar.

### **Unit – 2: Ecosystem and Biodiversity**

Ecosystem – structure – functions – simplified ecosystem models (food chain and food webs and their types) - forest – grassland – pond – desert- estuary ecosystems – ecological succession - ecological pyramids – Bio-geochemical cycles of water – oxygen-carbon-phosphorous and sulphur. Biodiversity – definition – types – species – genetic and ecosystem diversities- values of biodiversity – threats to biodiversity – conservation of biodiversity – endemism – biodiversity hotspots – Indian biodiversity – soils of India – floristic regions – endemic species of India – IUCN lists -red-green and blue data books.

### **Unit – 3: Natural resources**

Natural resources – definition – types – forest resources – uses –deforestation- reasons - effects – water resources – distribution of water in the globe – other reasons for problems – conservation of water – dams – effects of dams - food resources – modern agriculture– ill effects -energy resources- types – hydel –nuclear – solar –wind and biomass energy - world scenario – Indian scenarioPopulation and environment – reasons for over exploitation of resources – population – demography – population curves – population explosion – effects – consumerism – effects – urbanization – reasons and effects- role of an individual.

### **Unit – 4: Environmental Pollution**

Pollution – definition – types – air pollution – causes and effects – effects of CO<sub>2</sub> – CO – NO<sub>x</sub> – SO<sub>x</sub> – particulates – control of air pollution – water pollution – causes – effects – remedies – soil pollution – solid waste management – e waste – ill effects of e-waste – proper recycling- Noise pollution – reasons – effects – control – nuclear pollution – cases – effects and control – marine and thermal pollution causes – effects and remedies-Legal provisions for protecting environment – article 48 A – 51 A (g) – Environment act 1986 – Air act 1981 – Water act 1974 – wild life protection act – Forest act 1980- salient features and inadequacies - problems in implementation – reasons.



### **Unit – 5: Social issues and environmental ethics**

Present environmental scenario – green house effect – climate change – The Kyoto Protocol – ozone layer depletion-The Montreal Protocol - acid rain – causes – effects - disparity among the nations – The Copenhagen UNFCCC summit – carbon currency- virtual water- genetically modified organisms.Environmental ethics – introduction – people getting affected - resettlement and rehabilitation – issues involved — SardharSarovar project – TawaMatsya sang - Melting icebergs of Arctic.

### **Text Book**

Environmental Science– Anubhakaushik and CP kaushik, New age international publishers, 4<sup>th</sup> edition, 2014.

### **Reference books**

1. Environmental Studies, N. Nandini, N. Sunitha and SucharitaTandon,Sapna Book House, 2007.
2. Text book of Environmental Science, RagavanNambiar, Scitech Publications, 2009.
3. Text book of Environmental Chemistry and Pollution Control, S.S.Dara, S.Chand and Co., 2002.
4. Environmental Chemistry, Colin Baird, W.H.Freeman and company, New York,1999.
5. Environmental Chemistry, Gary W. VanLoon and Stephen J.Duffy, Oxford University Press, 2000.
6. New Trends in Green Chemistry, V.K. Ahluwalia and M. Kidwai, Anamaya Publishers, 2006.

**B.Com-III Semester**

S.No	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
<b>LANGUAGE PAPERS</b>						
1	LE302	English – III	-	3	3	100
S.No	Subject Code	CORE PAPERS	Practical	Lecture	Total	
1	BC312	Advanced Accountancy- I	-	4	4	100
2	BC303	Business Statistics	-	4	4	100
3	BC304	Environment of Business	-	4	4	100
4	BC315	Business Laws		4	4	100
5	BC316	MS-Office	-	4	4	100

## English – III – LE302

### 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:

1. Am I Blue? – Alice Walker.
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.

## **BC312- Advanced Accountancy I**

### **Objective**

To train the students in preparing the Royal Account and Hirepurchase and Instalment Purchase systems and Branch and Department Accounts

### **Unit – I**

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

### **Unit – II**

Royalty Accounts: Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lessor and lessee – Sub lease.

### **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**

Insurance Claims: Claims for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss of profits – Steps in the preparation of claim under loss of profits policy. Investment Accounts– Meaning – Cum-dividend/Cum- interest – Ex-dividend/Ex-interest - Investment accounts in columnar form.

### **Text Book**

1. Advanced Accountancy - VOL-I - T.S.Reddy, A.Murthy Revised Edition,2017 ,Margham publications, 24, Rameshwaram Road, T.Nagar, Chennai -17
2. Financial Accounting - - T.S.Reddy, A.Murthy Revised Edition,2016 ,Margham publications, 24, Rameshwaram Road, T.Nagar, Chennai -17

### **Reference Books**

1. Advanced Accountancy - Vol-I - R.L.Gupta& M. Radaswamy, Revised edition – 2016 S.Chand& Company Ltd, Ram Nagar, New Delhi-110 055
2. Financial Accounting - S.P.Jain& J.L. Narang, Revised Edition 2007, Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana

## **BC303- Business Statistics**

### **Objective**

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

### **Unit – I**

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**

Measures of Dispersion: Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Skewness– Meaning – Variation versus Skewness – Measures of Skewness

### **Unit - III**

Correlation Analysis: Definition – Types of Correlation – Methods of Studying Correlation – Spearman’s Rank Correlation Co-efficient

### **Unit – IV**

Regression Analysis: Definition – Correlation Vs Regression – Regression lines and Regression Equations – Computation of correlation co-efficient from regression co-efficient.

### **Unit – V**

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:**

1. Business Statistics: S.P. Gupta & M.P. Gupta Revised Edition - 2007. S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. Business statistics -Published by S. Chand & Company Ltd (2014)

### **Reference Books:**

Business Statistics – J.K. Sharma, Vikas Publishing House Pvt Ltd, 2018 forth Edition  
Business Statistics – R.S.N. Pillai and Bagavathi Revised edition 2008. S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.  
Business Statistics - K.Alagar New Edition - May 2009, Tata McGraw hill publications 7, West Patel Nagar, New Delhi -8.

## **BC304- Environment of Business**

### **Objective**

To familiarize the students with the dimensions of business environment and their implications on business.

### **Unit - I**

Business Environment – Definition- Importance- Dimension of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological Environment

### **Unit - II**

Political and Economic Environment - Economic systems – Capitalism – Socialism – Mixed economy - Features, Merits & limitations of each – Role of Government in business : regulatory role promotional role , entrepreneurial role and planning role – Constitution of India – The preamble – The fundamental rights – The Directive Principles

### **Unit- III**

Industrial policy Resolutions in India - Meaning – Need & Importance of Industrial policy - Industrial policy resolutions 1948 & 1956 – The New Industrial policy 1991 – Features – Meaning of Liberalization, Privatization and Globalization

### **Unit- IV**

Global Environment - Meaning – Merits and Demerits of Globalization – GATT (General Agreement on trade and tariff) – Meaning, Objectives – WTO and its functions - MNCs (Multinational Companies) – Benefits and limitations of MNCs.

### **Unit- V**

Social Responsibility of Business - Concept – Responsibility to shareholders , Employees, Consumers and community –Overview of CSR Business ethics- meaning and importance.

### **Text Book**

1. Business Environment - Francis Cherunilam, Himalaya Publishing House-2011, Mumbai-400 004.
2. Business Environment-Sahitya Bhawan Publications- Revised Edition 2017,

### **Reference Books**

1. Business Environment - Dr.K.Chidambaram&Dr.V.Alagappan, Vikas Publishing House Pvt Ltd-2007 New Delhi.
2. Essentials Of Business Environment - K.Aswathappa, Himalaya Publishing House.-2005 Ramdoot”, Dr.Bhalerao Marg, Gurgaon, Delhi

## **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**

Contract Act 1872: Contracts - Nature and kinds – Essentials of a valid contract – Offer and Acceptance – Legal Rules - Capacity to contract – Minor – Persons of unsound mind – Free consent – Coercion – Fraud – Mistake – Misrepresentation

### **Unit – II**

Bailment and Pledge: Essentials – Rights and Duties of Bailor and Bailee – Termination of Bailment – Finder of lost goods – Lien – Pledge – Rights and Duties of Pawnor and Pawnee –Pledge Vs Bailmen

### **Unit – III**

Sale of Goods Act 1930: Formation of contract – Sale & Agreement to sell – Condition and Warranties –Express and Implied condition and warranties – Doctrine of Caveat Emptor - Rights and Duties of buyer and seller.Agency: Definition – Creation – Types of Agency – Termination of Agency

### **Unit- IV**

Consumer Protection Act 1986: Definition – Consumer Protection Council Redressal forum – District, State and National – Manner of complaining and procedure – Jurisdiction (Original and Appellate) – Time or Limitation for Original application and for appellate forum

### **Unit – V**

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
2. Business Law - N.D. Kapoor, Reprint 2010, Sultan Chand & Sons, Educational Publishers, New Delhi
3. Business Law - Dr.M.R.Sreenivasan Reprint 2012 , Margam Publication Chennai

### **Reference Books**

1. Elements Of Mercantile Law - N.D. Kapoor, Revised Edition – 2009, Sultan Chand and Sons, 23, Dharyaganj, New Delhi –2.
2. Business Law K.R. Bulchandani Revised Edition – 2008, Himalaya Publishing House, “Ramdoot”, Dr.Bhalerao Marg, Girgaon, Mumbai-400 004.

## **BC316- MS Office**

### **Objective**

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

### **Unit – I**

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

### **Unit – II**

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

### **Unit – III**

Microsoft Word: Working with word documents – Moving, Correcting and Inserting Text – Editing, Selecting, Moving, Copying and Printing a Document – Using Undo and Redo features – Using Spell Check – Formatting Text – Inserting Page Numbers, Headers and Footers – Using Tables and Graphs

### **Unit- IV**

Microsoft Power Point: Start up dialog box – Design template – Blank presentation – Opening an Existing presentation – Power point views – Creating and Saving a presentation using Auto-content wizard – Setting slide transitions – Slide show view – Printing slides, Notes and Handouts.

### **Unit- V**

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**

1. Ms-Office - Nellaikannan, C., Revised Edition - 2014Nels Publications, Thirunelveli, Tamil Nadu
2. Microsoft office 2010-Bittu Kumar.

### **Reference Books**

1. MS Office 97 Professional - EEEQUE e&t, ESSENTIALS Revised Edition 2009 Prentice Hall of India (P) Ltd.. New Delhi-110 001.
2. A Beginner's Guide to - Alexis Leon & Mathews Leon MS OFFICE 13<sup>th</sup> Edition 2010 , Vikas Publishing House Pvt.Ltd., New Delhi.



**B.Com-IV Semester**

S.No	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
<b>LANGUAGE PAPERS</b>						
1	LE402	English – IV	-	3	3	100
S.No	Subject code	CORE PAPERS	Practical	Lecture	Total	
1	BC413	Advanced Accountancy- II	-	4	4	100
2	BC404	Business Mathematics	-	4	4	100
3	BC415	Banking theory, Law and Practice	-	4	4	100
4	BC416	Company Law		4	4	100
5	BC407	Marketing Management	-	4	4	100

## LE402- English -IV

### Paper IV - Communicative English

#### Objectives:

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

**Unit-1:** 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.

## **BC413- Advanced Accountancy – II**

### **Objective**

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

### **Unit – I**

Partnership Accounts: Introduction – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding past adjustments and Guarantees). Admission of a partner: New profit sharing ratio – sacrificing ratio – revaluation of assets and liabilities – memorandum revaluation account– methods of valuation of goodwill – treatment of goodwill- adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

### **Unit – II**

Retirement of a partner: Retirement – treatment of goodwill –gaining ratio – settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – balance sheet of the new firm- Death of a partner – Settlement of deceased partner's account – executors account- Joint life policy

### **Unit- III**

Dissolution Accounting: Simple dissolution - settlement of accounts on dissolution – firms' debts Vs private debts – entries on dissolution – insolvency of a partner – Garner Vs Murray rule – fixed and fluctuating capital – insolvency of all partners. Piece-meal Distribution: Proportionate capital method and Maximum loss method.

### **Unit –IV**

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**

Consignment Accounts: Meaning – Consignment Vs Sale – Journal and Ledger in the books of consignor and the consignee – Treatment of Normal loss and abnormal loss - Valuation of Closing stock - Invoice price method. Joint venture: Meaning – Joint venture Vs Partnership – Consignment Vs Joint Venture – Accounting for joint ventures – separate set of books – no separate set of books – memorandum joint venture method

### **Text Book**

1. Advanced Accountancy - T.S.Reddy& A. Murthy Revised Edition - 2017, Margham Publications, 24, Rameshwaram Road, T.Nagar, Chennai - 17.

### **Reference Books**

1. Advanced Accountancy – R.L.Gupta& M. Radaswamy, Revised Edition– 2008 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

## **BC404- Business Mathematics**

### **Objective**

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

### **Unit- I**

Sets: Basic Concepts – Set Operation – Union of Sets - Intersection of Sets – Difference of Sets - Venn diagram – Laws of Sets.

### **Unit- II**

Matrices : Basic Concepts – Addition and Subtraction of Matrices – Multiplication of two matrices – Inverse of a matrix - Solving equations through matrix Inverse Method – Testing Consistency of Equation – Rank of a Matrix.

### **Unit- III**

Differential Calculus: [Excluding Trigonometric functions] - Introduction – Differential coefficient – Rules of Differentiation – Higher Order Derivatives – Maxima and Minima – Simple problems involving non-trigonometric functions

### **Unit-IV**

Integration: [Excluding Trigonometric functions] - Meaning – Rules of Integration – Definite Integral – Integration by Substitution – Standard Forms – Applications of Integration – Simple problems involving non- trigonometric functions

### **Unit-V**

Commercial Arithmetic: Ratio, Proportions and Percentages – Simple and Compound Interest – Discount on Bills - Logarithms – Laws of logarithms — Antilogarithms – Simple problems.

### **Text Book**

1. Business Mathematics - P.R. Vital Revised Edition 2012, Margham Publications, 24, Rameswaran Road, T.Nagar, Chennai – 600 017.
2. Business Mathematics 1st Edition – PEARSON- 2010

### **Reference Books**

1. An Introduction to Business Mathematics - V. Sundaresan& S.D. Jeyaseelan, 6<sup>th</sup> Edition 2008,S. Chand & Company Ltd, Ram Nagar, New Delhi - 110 055.
2. Business Mathematics -Kashyap Trivedi & Chirag Trivedi New Edition 2011,Dorling Kindersley (I) P Ltd 11, Community Centre Panchasheel Park New Delhi – 11 017.

## **BC415- Banking Theory, Law and Practice**

### **Objective**

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

### **UNIT I**

Banking Regulation Act, 1949 – Salient features-[Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection] – Reserve Bank of India- functions-credit control mechanism.

### **UNIT II**

Types of banks - Unit Banking – Branch Banking – Indian Commercial Banks, Nationalization of Major Commercial Banks – Functions of commercial banks – Accepting Deposits – Lending of Funds - E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – credit creation.

### **UNIT III**

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**

Principles of lending – Types of Borrowings – Precautions to be taken by a banker

### **UNIT V**

Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker.

### **Text Book:**

1. Banking Theory, Law & Practice – B.Santhanam, Margham Publications
2. Banking Theory, Law & Practice- K.P.M.Sundharam&P.N.Varshney-Sultan Chand & Son- 2015

### **Reference Books:**

1. Banking and Financial Dr.K.Nirmala Prasad, J.Chandradoss, System in India – Himalaya Publishing House
2. KPM.Sundaram&Varshney - Banking Theory, Sultan Chand
3. M.Radhasamy&S.Vasudevan - Text of Banking Gomez - Banking & Finance
4. Desai Vasanth - Indian Banking, Nature & Problem

## **BC416- Company Law**

### **Objective**

To impart the fundamentals of new amendment 2013 Company laws

### **Unit – I**

Company – Definition – Kinds of Companies – Floating of Company – Incorporation – Memorandum of Association – Articles of Association– Un-incorporation, Registration of the company: New amendment 2013

### **Unit- II**

Share Capital – Kinds of Share Capital – Alteration of Capital – Reduction of Capital – Prospectus – Registration – Contents of Prospectus – Issue of Debentures – Borrowing Powers – Allotment of Shares – Transfer of Shares – Reissue of shares.

### **Unit- III**

Company Management – Appointment of Directors – Managerial Remuneration – Meetings– General Meetings – Statutory Meeting – Requisites – Notice – Quorum – Chairman

### **Unit-IV**

Minutes of Meetings – Voting and Poll – Resolutions – Ordinary Resolutions – Special Resolutions – Accounts and Auditors – Investigations – Prevention of Mismanagement.

### **Unit-V**

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**

1. Elements of Company law -N.D.Kapoor, 27<sup>th</sup> Edition,20015, Sulthanchand& Sons, New Delhi
2. Company Law- EBC Publication-AvtarSingh-2018
3. Companies Act, 2013 - Simplified : Learn, Unlearn, Relearn 2nd Edition- Bharat Law House Pvt. Ltd.- 2nd, 2014

### **Reference Books**

1. A Text Book of Company Law - . P.P.S.Gogna, 5<sup>th</sup> Edition, 2004, S.Chand& Company Ltd, New Delhi.
2. Personnel Management and Industrial Relations - Dr.PC.Tripathi, 18<sup>th</sup> Edition, 2005, Sulthan Chand and sons Ltd, New Delhi

## **BC407- Marketing Management**

### **Objective**

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

### **Unit- I**

Introduction – definition, significance and objectives of marketing. Marketing concepts and approaches to the study of marketing. Marketing mix, marketing organization and functions of marketing executives – Market segmentation and buyer behaviour – importance and basis of market segmentation. Buyer behaviour: - buying motives.

### **Unit-II**

The product - meaning – Importance of product management – Innovation – Development of new products. Causes for the new products success or failure; product mix and product line. Concept of product life cycle. Branding and Packaging, Labelling, Trademark and Warranties

### **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**

1. Marketing Management Pearson Publication-6<sup>th</sup> Edition 2016-Kevin Keller
2. Marketing Management - Philip kotler, 9<sup>th</sup> Edition (2000), Prentice-hall of India Ltd, New Delhi

### **Reference Books**

1. Marketing management - Dr.N.Rajannair, 7<sup>th</sup> Edition (2005), Sultan chand& sons Ltd, New Delhi.
2. Marketing management - Ramaswamy&Namakumari, 3<sup>rd</sup> Edition (2005), Macmillan India Ltd. New Delhi

**B.Com-V Semester**

S.No	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
<b>CORE PAPERS</b>						
1	BC501	Entrepreneurship and Small Business Management	-	4	4	100
2	BC512	Management Accounting	-	4	4	100
3	BC513	Labour Law	-	4	4	100
4	BC514	Financial Management		4	4	100
5	BC505	International Trade and Export Management	-	4	4	100
6	BC516	Corporate Accounting - I	-	4	4	100



## **BC501- Entrepreneurship and Small Business Management**

### **Objective**

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

### **Unit- I**

Entrepreneurship: Meaning – Importance – Types of Entrepreneurs – Qualities of successful entrepreneurs – Entrepreneurship and small scale industry – Role of entrepreneurship in economic development Women entrepreneurs in India- Growth of women entrepreneurs – Problems of women entrepreneurs

### **Unit- II**

Promotion of a Venture - Opportunity analysis – External environment analysis – Economic, social, technological and competitive factors – legal requirements for establishment of a new unit and raising of funds – Venture capital – Sources.

### **Unit- III**

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**

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**

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
2. Fundamentals Of Entrepreneurship and Small Business - Renu Arora & S.K. Sood, First Edition 2003, Kalyani Publishers, B-I/1292, RajinderNagar, Ludhiana.
3. Entrepreneurial Development- Dr. Jayshree Suresh- Margam Publication

### **Reference Books**

Entrepreneurial Development - S.S. Khanka 3<sup>rd</sup> Edition 2004. S. Chand & Company Ltd. Ram Nagar, New Delhi – 110055.

## **BC512- Management Accounting**

### **Objective**

To expose students to management accounting principles and their applications

### **UNIT I**

Management Accounting: Meaning - Definition – Nature and scope – Functions – Limitations of Financial statements- Objectives of Management Accounting – Financial Accounting Vs Management Accounting – Cost Accounting Vs Management Accounting – Utility of Management Accounting

### **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. Horngren, Sunderu Stratton, Introduction to Management Accounting - Pearson Education.
4. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Maegham Publication. Reprint 2017

## **BC513- Labour Law**

### **Objective**

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

### **Unit- I**

The Factories Act, 1948: Definition – Inspecting Staff – Health, Safety, Welfare measures – Provisions regarding holidays and leave - Annual leave with wages – Employment of women, young person and Child Labour

### **Unit- II**

The Minimum Wages Act, 1948: Object – Definition – Interpretation of wages – Minimum wage, Fair wage, Living wages – Procedure for fixing and Revising minimum wages - Wage in kind

### **Unit- III**

The Workmen's Compensation Act , 1923: Object and scope - Definitions – compensations to workmen – Employer's Liability – Personal injury – Occupational disease – Disablement – Notice and claim. The Employees Provident Fund Act, 1952: Object – Definition - Contributions to EPF.

### **Unit-IV**

The Industrial Disputes Act, 1947: Object – Definition – Authorities under the Act – Reference of disputes, strike and lock out – Lay off and Retrenchment – Transfer of undertakings and closing down of undertakings.

### **Unit-V**

The Employees State Insurance Act, 1948: Definitions, ESI Corporations – Contribution Powers and Duties, Standing committee – Medical Benefit council – Constitution and Duties of ESI Fund – Contributions, Benefits, Disputes and Claims.

### **Text Book**

1. Labour & Industrial Laws- Publisher: Central Law Publications- Edition: 28th Ed. 2016
2. Elements of Mercantile Law - N.D.Kapoor, Revised edition – 2010, Sultan Chand & Sons, Educational Publishers, New Delhi.
3. The Universal ,Labour And Industrial Law 2 Volume Set ( 9th Edition ) By H.L Kumar- Universal Law Publishing- 9th Edition : 2015

### **Reference Books**

1. Business Law -K.R. Bulchandani ,Revised Edition – 2008,Himalaya Publishing House, “Ramdoot”, Dr.Bhalerao Marg, Girgaon, Mumbai-400 004.
2. Industrial & Labour Laws -K.C. Mandot. Premier Book Co (2010), 23, Daryaganj, New Delhi-110 002.

## **BC514- Financial Management**

### **Objective**

To gain the knowledge in financial management concepts and its applications

### **Unit- I**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

### **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**

Cost of Capital: Concept – Importance of cost of capital –Determination of Specific Cost of Capital: cost of debt, cost of Preference capital, cost of equity capital, cost of retained earnings, weighted average cost of capital (simple problems only.) Dividend Policy: Determinants of Dividend Policy – Relevance and irrelevance concept of dividend – Dividend Models: MM approach, Gordon & Walter models (simple problems only.)

### **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

## **BC505- International Trade and Export Management**

### **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**

International Trade: Meaning – Significance – Domestic Trade Vs International Trade– Motives of International Trade – Stages in internationalization of business.

### **Unit- II**

International Trading Environment: Trade barriers – objectives of Trade barriers -Tariffs – Non-Tariff barriers – Quotas. GATT– Objectives and principles of GATT – Salient Features of UR Agreement – Trade Related Intellectual Property Rights (TRIPS) – Trade Related Investment Measures (TRIMs) – World Trade Organisation (WTO) – Functions of WTO- Concept of Balance of Trade and Balance of Payment

### **Unit- III**

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 EOUs.

### **Unit- IV**

Export Finance – Institutional finance for export – Pre shipment credit – Post shipment credit-different forms of Post shipment credit. EXIM Bank – Objectives and functions – Letter of credit – Kinds of letter of credit – Export Risk Insurance – ECGC – Insurance covers issued by ECGC

### **Unit-VI**

Export procedure and Documentation – Stages in the export of goods – Preliminaries – Production / Procurement of goods – Shipping space – Packing and marking – Pre shipment Inspection – Customs formalities – Exchange control formalities– Shipping of goods - Negotiation of Documents – realization of Export incentives – Export Documents – Documents related to goods– Certificates related to shipment – Documents related to payment –Documents related to inspection– Documents related to excisable goods – Documents related to foreign exchange regulation

### **Text Book**

1. International Trade and Export Management - Himalaya Publishing House- 2015
2. International Trade And Export Management - Francis Cherunilam,16<sup>th</sup> Edition 2008.Himalaya Publishing House, “Ramdoot”, Dr.Bhalerao Marg, Girgaon, Mumbai-400 004.
3. International Trade and Export Management- Himalaya Publishing House- Edition: 19, 2015
4. Principles of International Trade (Import-Export): The First Step Toward Globalization (English, B, Dr. Chase Rhee)-2015

## **BC516- Corporate Accounting - I**

### **Objective**

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

### **Unit- I**

Shares: Shares – Definition – Classes of shares – Issue of shares for cash – Calls in advance and Calls- in – arrears – Issues of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares–Re issue of forfeited shares.

### **Unit- II**

Debentures– Definition – Types of debentures – Issue of debentures – Redemption of debentures through sinking fund and purchase of own debentures -Underwriting of shares and debentures – Underwriting – Marked and Unmarked

### **Unit- III**

Applications – Pure underwriting – Determination of liability of underwriters – Firm underwriting

### **Unit-IV**

Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share. Liquidation- Meaning – Legal provisions – Order of Payment – Preferential payments – Preparation of liquidator’s final statement of account

### **Unit-V**

Final Accounts of Joint Stock Companies: Contents of final statement – Balance sheet – Profit and Loss account – Calculation of managerial remuneration.

### **Text Book**

1. Corporate Accounting - T.S.Reddy&A.Murthy Reprint 2017, Margham publications,24, Rameshwaram Road, T.Nagar, Chennai -17.
2. Advanced Accountancy Volume - I Eleventh Edition -Suneel K Maheshwari, Sharad K Maheshwari, S N Maheshwari)2018

### **Reference Books**

1. Advanced Accountancy -R.L. Gupta &M.Radaswamy Revised Edition – 2008 Sultan Chand & Sons, New Delhi-2.
2. Corporate Accounting - S.Kr. Paul, Revised Edition – 2009.

**B.Com-VI Semester**

S.No	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
<b>CORE PAPERS</b>						
1	BC611	Techniques of Costing	-	4	4	100
2	BC602	Principles and Practice of Auditing	-	4	4	100
3	BC613	Income Tax Law and Practice	-	4	4	100
4	BC614	Financial Services and Market		4	4	100
5	BC615	Corporate Accounting - II	-	4	4	100
6	BC606	Project Internship (Internal)	2	-	2	50

## **BC611- Techniques of Costing**

### **Objective**

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

### **Unit- I**

Introduction to Cost Accounting Standard – Standard Costing: Standard cost and Estimated costs – Analysis of variances – Material variances – Labour variances –Overhead variances – Advantages and limitations of standard costing

### **Unit- II**

Budgetary Control: Meaning and need for Budget – Budget Vs Forecast – Standard costing Vs. Budgetary control– Functional Budget: Production budget , Production cost budget, Sales budget and Cash budget – Master budget- Flexible budget– Advantages and limitations of budgetary control -- Meaning of Zero base budgeting.

### **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**

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement – Procedure of Reconciliation. Activity Based Costing – Meaning- Cost Drivers.

### **Unit-V**

Cost Audit: Meaning and Definition of Cost Audit – Types – Objectives – Advantages – Cost Audit Programme – Functions of a cost auditor – Cost audit Vs Financial audit – Eligibility for appointment – Disqualification of a cost auditor – Rights, duties and responsibilities of a cost auditor.

### **Text Book**

1. Cost Accounting - S.P. Jain & K.L. Narang, Revised Edition – 2008, Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana
2. Cost Accounting Dr.A.Murthi- Margam Publication- 2016

### **Reference Books**

1. Advanced Cost Accounting – V.K. Saxena& C.D. Vashist, Sultan Chand and Sons(2009) 23, Dharyaganj, New Delhi –2.
2. Cost Accounting - R.S.N. Pillai & V. Bagavathi, S.Chand& Company Ltd(2009), Ram Nagar, New Delhi-110 055.



## **BC 602- Principles and Practice of Auditing**

### **Objective**

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

### **Unit- I**

Basic Principles of Auditing : Definition of Audit – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Main object – Secondary objects – Detection and prevention of errors, frauds – Qualities of an Auditor – Types of Audit – Continuous Audit – Partial Audit –Interim Audit and Balance Sheet Audit.

### **Unit- II**

Audit Procedure and Internal Control: Audit procedure – Audit Programme – Audit Note Book – Audit Working Papers – Audit Files - Steps to be followed in the commencement of a new audit. Internal Control : Meaning and Importance – Internal check – Meaning – Definition – Internal Audit – Difference between Internal Audit and Statutory Audit.

### **Unit- III**

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**

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**

Audit of limited companies: Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of Auditor - Liabilities of the Auditor -Civil and Criminal liabilities – Audit report – essentials of effective reporting.

### **Text Book**

1. Auditing - Principles and Practice 3rd Edition - Publisher: PHI Learning- Edition: 3rd Edition, 2015
2. Auditing – B.N. Tandon, Revised Edition-2009,Sultan Chand and Sons, 23, Dharyaganj, New Delhi
3. Auditing - Principles and Practice 3rd Edition Ravinder Kumar, Virender Sharma- PHI Learning- 2015

## **BC613 - Income Tax Law and Practice**

### **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**

Income from House property: Basis of charge – Exempted House property y incomes – Computation of Income from let out House property – Gross Annual value- Deductions u/ s 24 - Treatment of loss from House property – Income from self occupied House property – Computation of total Income from House property (Basic Problems)

### **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**

1. Income Tax Theory- Law & Practice - N .Hariharan, New Edition (as per latest assessment year) Tata McGraw Hill Education, Newdelhi.
2. Income Tax Law & Practice – BhagawatiPrasad,NishulaPrakashan,Revised edition (as per latest assessment year) 35, Annapoorna Complex, South End Road, Basavangudi,

## **BC614 - Financial Services and Markets**

### **Objective**

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

### **Unit- I**

The Financial System in India: Functions of the financial system – Financial Assets – Financial intermediaries – Financial markets – Capital market – Money market – Indian Money Market – Different components – Backwardness of the Indian Money Market – Role of Commercial Banks in the Indian Money Market Financial instruments

### **Unit – II**

Market for securities: The new issue market – Functions of new issue market – Players in the new issues market – Methods of Primary issue of shares.

### **Unit – III**

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

### **Unit-IV**

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** 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**

1. Financial Markets and Services - E. Gordon & K. Natarajan, Revised Edition -2010  
Himalaya Publication, Mumbai.

### **Reference Books**

1. Financial Services – M.Y. Khan, Revised Edition 2000, Tata MC Graw Hill, New Delhi.  
2. Indian Financial System – H.R. Machiraju, revised edition 2010, Vikas Publishing House , New Delhi.

## **BC615 - Corporate Accounting - II**

### **Objective**

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

### **Unit- I**

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**

Accounts of Insurance Companies: Accounts of Life Insurance Business –types of policies-Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts -Revenue account – Valuation balance sheet - Balance sheet– Accounts of General Insurance Business – Fire and Marine Insurance – Profit and Loss account – Balance sheet(Simple Problems)

### **Unit- III**

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**

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**

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**

1. Corporate Accounting - T.S.Reddy&A.Murthy, Reprint 2017 ,Margham publications, 24, Rameshwaram Road, T.Nagar, Chennai -17.

### **Reference Books**

1. Advanced Accountancy VOL - II -S.P.Jain& K.L. Narang, Revised Edition – 20 07, Kalyani Publishers,] B-/1292, Rajinder Nagar, Ludhiana.
2. Advanced Accountancy -VOL - II - R.L. Gupta &M.Radaswamy Edition – 2008,Sult an Chand & Sons, New Delhi-2.

## **BC 606- Project Internship (Internal)**

### **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**