

SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA

Deemed to be University u/s 3 of the UGC Act, 1956

Accredited with "A" Grade by NAAC

Enathur, Kanchipuram - 631 561

Tamilnadu, India

CENTRE FOR DISTANCE AND ONLINE EDUCATION

PROGRAMME PROJECT REPORT



B. Com Programme

Under

ODL/OL Mode



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः
**SRI CHANDRASEKHARENDRASARASWATHI
VISWA MAHAVIDYALAYA**

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Enathur, Kanchipuram - 631 561, Tamilnadu, India
www.kanchiuniv.ac.in



Sponsored and run by Sri Kanchi Kamakoti Peetam Charitable Trust

University At a Glance

Sri Chandrasekharendra Saraswathi Viswa Mahavidyalaya (SCSVMV), popularly known as Kanchi University, was established in 1993 in the sacred and historical place of Kancheepuram. The foundation of the University was a part of the centenary celebrations of His Holiness Sri Chandrasekharendra Saraswathi Mahaswamigal, the revered 68th Acharya of the Kanchi Kamakoti Peetam.

The initiative was conceived to revive and sustain Kanchipuram's ancient glory as a seat of holistic learning – blending India's cultural heritage with the demands of modern education. This noble vision was nurtured under the guidance and blessings of Their Holiness Shri Kanchi Kamakoti Peetadhipatis Jagadguru Pujyasri Jayendra Saraswathi Shankaracharya Swamigal and Pujyasri Sankara Vijayendra Saraswathi Shankaracharya Swamigal, fulfilling the Paramacharya's cherished aspiration.

Since inception, the University has remained steadfast in its mission to deliver quality education with a strong value-based orientation, ensuring accessibility through a comparably low fee structure—particularly aimed at benefiting students from economically disadvantaged and middle-income backgrounds.

The University's academic philosophy uniquely combines Vedic, Sanskrit, and traditional Indian knowledge systems with science, technology, commerce, humanities, and professional education. This blend fosters a holistic perspective, preparing students to excel in their careers while remaining deeply rooted in cultural and ethical values.

Department of Commerce

Established in 2014 under the Faculty of Management Studies, HR, and Commerce, the Department of Commerce offers undergraduate, postgraduate and doctoral programs designed to equip students with essential academic and professional skills. Committed to enrich critical thinking, effective communication, and global awareness, the department

integrates tradition with innovation. With a strong faculty and industry-aligned curriculum, it prepares students for future challenges and opportunities, helping them grow both academically and personally.

Department Vision

To create a generation of young minds who are globally aware, culturally sensitive, and academically skilled.

Department Mission

To identify students' potential, encourage creativity, and provide an environment that enables students to think globally and act locally.

Additional Goals

- To develop students' skills and capabilities so they are employable in the job market.
- To nurture a spirit of entrepreneurship in students.
- To prepare students for leadership positions in business at the local, national, and international level.
- To motivate students to pursue higher studies.
- To develop business communication skills in students.

Programme Title

Bachelor of Commerce – B. Com

Proposed number of Seats - 100

Programme Vision

To provide accessible, flexible, and value-based commerce education that develops competent and ethical business professionals through ODL and Online Learning modes.

Programme Mission

1. To make quality commerce education available to learners from all backgrounds through ODL and Online platforms.

2. To build knowledge and skills in accounting, finance, business, and management relevant to today's economic environment.
3. To promote ethical practices, digital literacy, and entrepreneurial thinking among learners.
4. To ensure flexible, learner-friendly, and technology-driven teaching and evaluation methods.

Programme Objectives

The B.Com (ODL & OL) programme aims to:

1. Provide a strong foundation in commerce, accounting, and business principles.
2. Deliver curriculum and pedagogy that emphasize conceptual understanding, practical application, and outcome-based learning relevant to the needs of industry and learners
3. Develop analytical, communication, and problem-solving skills for business decision-making.
4. Prepare learners for employment, entrepreneurship, higher studies and research.
5. Encourage ethical, responsible, and sustainable business behaviour.
6. Offer flexible learning opportunities using digital and open education resources.

Relevance of the Programme with HEIs' Mission & Goals

SCSVMV is very much focused on providing quality, value-based, and inclusive education to learners from diverse backgrounds while fostering moral, intellectual, and professional excellence. The B. Com (ODL & OL) programme reflects these principles by:

- ❖ Extending opportunities for quality higher education in commerce to learners from rural, remote, and socio-economically diverse backgrounds who cannot participate in regular on-campus programmes.
- ❖ Expanding access to higher education through flexible and technology-driven teaching/delivery modes to achieve Excellence with creativity.
- ❖ Encouraging self-paced, lifelong, and skill-oriented learning

Nature of Prospective Target Group of Learners

The B. Com ODL and OL programme is designed to serve a diverse learner population and ensure equitable access to higher education. The prospective learners for this programme include:

1. Students who have completed 10+2 or equivalent education and seek a flexible, professional undergraduate programme in commerce.
2. Working Professionals who require a flexible mode of learning to upgrade knowledge, acquire professional skills, or pursue career advancement.
3. Adult Learners and Homemakers Adults who could not pursue formal higher education earlier or wish to re-skill themselves for economic participation.
4. Entrepreneurs and Self-Employed Learners Small business owners, start-up aspirants, and freelancers who wish to gain commerce knowledge to improve their business management.
5. Learners from rural, remote, or underprivileged backgrounds to overcome geographical and socio-economic barriers.

Eligibility Criteria for admission to B. Com

The candidate has to fulfil all the prescribed admission requirements of the SCSVMV. Students must have completed their 10+2 or equivalent level of education from a recognized board or institution.

Medium of Teaching and Examination

The medium of instruction and examinations for the course under Language I & II – Tamil/Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

Appropriateness of the Programme to be Conducted in Open and Distance Learning Mode to acquire specific skills and competence

The B. Com programme is highly suitable for delivery in ODL and Online modes, as it is designed to develop specific skills, competencies, and employability.

This programme allows learners to study at their own pace, place, and schedule, accommodating working professionals, homemakers, and students from rural or remote areas and thus facilitates flexible learning environment.

The programme provides skill development and competency-based learning by providing knowledge in practical accounting, financial management and taxation.

Interactive digital content, Learning Management Systems (LMS), and online tutorials will make learning more effective.

Learning Outcomes (LOs)

After completing the programme, students will be able to:

- ❖ Remember key concepts and principles of commerce and business.
- ❖ Understand the functions of accounting, finance, and management.
- ❖ Apply business and financial knowledge to real-life situations.
- ❖ Analyze business problems and suggest suitable solutions.
- ❖ Evaluate business decisions using ethical and sustainable practices.
- ❖ Create new ideas or plans for entrepreneurial and professional growth.

Instructional Design

Curriculum design

The course is designed to build a strong foundation in commerce and business concepts, gradually advancing to specialized topics in accounting, finance, taxation, and management.

Faculty and support staff requirement

The University has appointed an adequate number of qualified faculty members in accordance with the UGC Regulations and Distance Education Bureau (DEB) Guidelines. The Department of Commerce functions under the Faculty of Management Studies, HR & Commerce. Each department is headed by a senior faculty member (Professor/Associate Professor) who oversees academic planning, delivery, and learner support. The department has a minimum of three full-time Assistant Professors for undergraduate programmes. All faculty members are dedicated full-time teachers stationed at the University headquarters. They are actively involved in curriculum design, preparation of Self-Learning Materials (SLM), online content delivery, learner assessment, and academic counselling, under the guidance and supervision of the Head of the School.

Instructional Delivery Mechanism

In order to ensure effective teaching and learning, this program will adopt learner-centric and technology enabled instructional delivery system. The mechanism combines self-paced learning, academic guidance, and continuous learner support.

Each course is supported by well-structured Self-Learning Materials prepared by subject experts following UGC-DEB guidelines. The SLMs are written in simple and learner-friendly language, with clear objectives, learning outcomes, activities, and self-check questions. SLMs are available in print and digital formats through the University's Learning Management System (LMS). Learners have access to e-Learning Resources. The LMS will serve as a single digital platform for all learning activities. Academic counselling sessions will be conducted in online or blended mode to provide academic guidance and clarify learner doubts.

Requirement of the laboratory and library resources

- ❖ Learners will have access to the computer lab for practising spreadsheet operations, and communication skills.
- ❖ The University Library has a good collection of books, journals, and reference materials related to commerce, accounting, economics, and management.
- ❖ Students can also use online resources and e-books through the University's Learning Management System (LMS).

Learner Support Service Systems

Having realised the importance of learners' support services, our university has provided adequate human and physical resources and ensures smooth learner management right from admission up to completion of the programme. Learners can access the University through a dedicated online portal available on the official website. This portal serves as a single point of contact for all academic and administrative information, such as notifications, course materials, communication with faculty, and progress tracking. A dedicated Learner Support Unit functions under the Office of the Registrar, headed by a faculty member and supported by trained administrative staff.

Procedure for Admissions, Curriculum transaction and Evaluation

Admission Procedure

Admissions will be carried out as per the UGC-DEB guidelines and the University's admission policy. Eligibility, duration, and fee details will be notified on the University website. Learners can apply online through the admission portal, upload the required documents, and pay the prescribed fee. The admission process is transparent and merit-based. After verification, learners receive confirmation of admission and login credentials to access the Learning Management System (LMS).

Programme Fee

The fee for the programme is Rs. 15,000 per semester for the ODL and OL mode (excluding Registration fee payable at the time of admission and University Examination Fee payable at the time of applying for examination).

Curriculum Transaction / Programme Delivery

- ❖ The curriculum is delivered through a blend of self-learning materials, e-content, online sessions, recorded lectures, and interactive assignments.
- ❖ Self-Learning Materials (SLMs) are developed by subject experts following UGC-DEB standards.
- ❖ Learners access study materials and video lectures through the University LMS.
- ❖ Academic counselling sessions (online/offline) are organized to clarify concepts and guide learners.
- ❖ Learning Support Centres (LSCs) assist in personal contact programmes, assignment submission, and academic interaction.

CURRICULUM AND SYLLABUS

SEMESTER I

S.No.	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
LANGUAGE PAPERS						
1.	LT101/ LS101	PART – I – TAMIL – I /SANSKRIT - I	-	3	3	100
2.	ODLLE102	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
		Total			18	

SEMESTER II

S.No.	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
LANGUAGE PAPERS						
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
		Total			22	

SEMESTER III

S.No.	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
LANGUAGE PAPERS						
1	LT301/ LS301	PART – I – TAMIL-III / SANSKRIT-III	-	3	3	100
2	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
		Total			18	

SEMESTER IV

S.No.	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
LANGUAGE PAPERS						
		PART – I – TAMIL-IV / SANSKRIT-IV	-	3	3	100
	LE402	English – IV	-	3	3	100

S.No.	Subject code	CORE PAPERS	Practical	Lecture	Total	
1	BC413	Advanced Accountancy- II	-	4	4	100
4	BC315	Business Laws		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
		Total			26	

SEMESTER V

S.No.	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
CORE PAPERS						
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
		Total			24	

SEMESTER VI

S.No.	Subject Code	Title	Credits			Max. Marks
			Practical	Lecture	Total	
CORE PAPERS						
1	BC611	Techniques of Costing	-	4	4	100
2	BC602	Principles and Practice of Auditing	-	4	4	100
3	BC614	Financial Services and Market		4	4	100
4	BC615	Corporate Accounting - II	-	4	4	100
5	BC606	Project Internship	2	-	2	50
		Total			18	
Total Credits 126						

Duration of the Program

B. Com is a 3 years program having 6 semesters.

Medium of Teaching and Examination

The medium of instruction and examinations for the course under Language I & II – Tamil/ Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

Scheme of Examination

Evaluation process follows a comprehensive and transparent assessment system that measures both conceptual understanding and application of knowledge. The evaluation of students' performance is having two components viz., Internal Assessment and External Evaluation. The maximum marks being awarded will be 100 which will be derived as 30 marks from continuous internal assessment and 70 marks from external evaluation.

Internal assessment

Internal marks (30) will be awarded to candidates after assessing them in online tests/home assignments, and Attendance.

External Evaluation

External examinations will be for 100 marks. What the students score will be converted to 70 and this will be combined with their score in Internal Examinations.

Question Paper Pattern

Part A will contain 10 short answer type questions and candidate has to answer all. Each question will carry 2 marks and thus twenty marks will be given to part A. [10 X 2=20]

Part B will contain 8 essay type questions out of which any five questions can be answered and each will carry 10 marks. [5 X 10= 50].

Part C will contain 4 analytical questions out of which any two questions can be answered and each will carry fifteen marks. [2 X 15= 30].

Minimum marks for a pass

A Candidate has to secure 40% comprising Internal Assessment and External Examinations. The minimum score for a pass is 12/30 in Internal Examinations and 40/100 (28/70) in the External Examinations. In case of failure in any paper, the candidate has to reappear for that paper only.

Requirement of the Library Resources

Our university has an international library available to all the students under ODL mode and the working time is 8 AM to 8 PM.

Cost estimate of the Programme and the Provisions

S. No.	Particulars	Amount [Rs.]
1	Programme Development Fee (Expenditure)	1,75,000
2	Programme Delivery Fee (Expenditure)	70,000
3	Programme Maintenance Fee (Expenditure)	35,000
4	Programme fee per student for 1 semester	15,000

Quality Assurance Mechanism

- ❖ The Centre for Internal Quality Assurance (CIQA) will continuously monitor and evaluate the effectiveness and efficiency of the programme.
- ❖ The syllabus and learning materials will be reviewed and updated regularly to maintain relevance with academic and industry requirements.
- ❖ A structured learner feedback system will be implemented to gather inputs on Self-Learning Materials (SLM), counselling sessions, and assessment methods for continuous improvement.
- ❖ Academic audits will be conducted periodically to ensure adherence to quality standards and regulatory norms.
- ❖ A Grievance Redressal Cell will function to address learner issues promptly and transparently.
- ❖ The University will ensure regular upgradation of infrastructure and digital facilities to support effective teaching, learning, and learner engagement.

Programme Outcomes

On completion of the programme, the student will:

- ❖ Gain thorough grounding on the foundations of commerce.outcome
- ❖ Acquire practical exposure which would equip the student to face the modern challenges in solving skills in commerce and business.
- ❖ Ability to communicate, comprehend and write effective reports and design documentation and effectively respond to clear instruction.
- ❖ Develop ability to work effectively as a member and leader in teams in multi-disciplinary setting and develop as a successful entrepreneur.
- ❖ All-inclusive outlook of the program offers a number of values based and job-oriented course, and ensures that students are trained into up-to-date with ethics.
- ❖ Prove proficiency with ability to engage in higher education and to pursue professional courses, post graduate programs and develop passion towards entrepreneurship.

Course syllabus

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. Sankaran, S. (2021). Managerial economics. Chennai: Margham Publications.
2. Ahuja H.L (2016) Principles of Microeconomics, New Delhi: S.Chand Publishers

Reference Books

1. Micro Economics theory and Applications – Maddala Ellen Miller
2. Business Economics - P. N. Reddy and H.R. Appanniah
3. 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. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.

Reference Books

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai-17.
2. Grewal, T. S. (2023). Financial accounting. New Delhi: S. Chand Publishing.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.

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. – Pattan Chetty and Ramesh, M.S.,
3. Business Communication – N. S. Raghunathan & B. Santhanam, Margham

Reference Books

1. Commercial Correspondence – R. S. N. Pillai and Bagavathi.
2. Business Communication – Rajendra Paul and Korla Halli
3. Business Communication – Dr. K. Sundar, Vijay Nicole Publication.

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, 6th Edition, Sultan Chand and sons.
2. Gupta, C. B. (2018). Business Management. New Delhi: Sultan Chand & Sons.
3. Principles of Management -P C Tripathi, P N Reddy-Mc Graw Higher Ed- 20

Reference Book

1. Sharma, R. K., Gupta, S. K., & Sharma, R. (2011). Business Management. New Delhi: Kalyani Publishers.
2. Chhabra, T. N. (2023). Business Organisation and Management (6th ed.). New Delhi: Sun India Publications.
3. Pagare, D. (2020.). Principles of Management. New Delhi: Sultan Chand & Sons.

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 P Gupta, S Chand Publication.

Reference Books

1. Anthony Robert, Reece, et al: Principles of Cost and Management Accounting
Richard D. Irwin Inc, Illionis.
2. Hongren, Charles, Foster and Datar: Cost accounting-A Managerial Emphasis;
Prentice-Hall of India, New Delhi.
3. Dr. N. Gurusamy, Cost Accounting , Vijay Nicole Publications.

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 un 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

Text Book

1. Ahuja H.L (2019) Macroeconomics: Theory and Policy, New Delhi: S. Chand Publishers
2. Sankaran, S. (2021). Managerial economics. Chennai: Margham Publications.

Reference Books

1. Datt G & Mahajan A (2021) Indian Economy, New Delhi: S. Chand & Co. Ltd.
2. Dewett K.K & Navalur M.H Modern Economic Theory, New Delhi: Chand & Co. Ltd.
3. M. B. Shukla Indian Economy, Taxmann's Publications [Latest Publication]

BC312- Advanced Accountancy I

Objective

To train the students in preparing the Royal Account and Hire purchase and Instalment 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

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. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.

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
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.

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

1. Business Statistics – J.K. Sharma, Vikas Publishing House Pvt Ltd, 2018 forth Edition
2. Business Statistics – R.S.N. Pillai and Bagavathi Revised edition 2008. S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
3. 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

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.
2. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.

Reference Books

1. Advanced Accountancy – R. L. Gupta & M. Radaswamy, Revised Edition– 2008 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
3. Grewal, T. S. (2023). Financial accounting. New Delhi: S. Chand Publishing.

Reference Books

1. Pillai, R. S. N. & Chand, S, Business Law, S Chand & Co, Delhi
2. Tulsian, P. C. (2021). Business law (4th ed.). New Delhi: McGraw Hill Education.
3. Gogna, P. P. S. (2020). A textbook of business and industrial law. New Delhi: S. Chand Publishing.

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. Sundaram & P. N. Varshney-Sultan Chand & Son- 2015

Reference Books

1. Banking and Financial Dr. K. Nirmala Prasad, J. Chandra doss, System in India – Himalaya Publishing House
2. K P M. 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. Kapoor, N. D. (2020). Elements of Company Law. Sultan Chand & Sons.
2. Gogna, P. P. S. (2022). A Textbook of Company Law. S. Chand Publishing.
3. Kuchhal, M. C., & Kuchhal, V. (2020). Company Law (6th ed.). Vikas Publishing House.

Reference Books

1. Sharma, J. P. (2021). Corporate Laws. Ane Books Pvt. Ltd.
2. Majumdar, A. K., & Kapoor, G. K. (2021). Company Law and Practice (28th ed.). Taxmann Publications.

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. Kotler, P., & Keller, K. L. (2019). Marketing Management (15th ed.). Pearson Education.
2. Ramaswamy, V. S., & Namakumari, S. (2018). Marketing Management: Global Perspective Indian Context (6th ed.). McGraw Hill Education.

Reference Books

1. Marketing management - Dr. N. Rajan Nair, 7th Edition (2005), Sultan Chand & Sons Ltd, New Delhi.
2. Saxena, R. (2020). Marketing Management (6th ed.). Tata McGraw-Hill.
3. Panda, T. K. (2022). Marketing Management. Excel Books.

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. Khanka, S. S. (2022). Entrepreneurial development. S. Chand & Company Ltd.
2. Desai, V. (2021). Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House.
3. Entrepreneurial Development- Dr. Jayshree Suresh- Margam Publication

Reference Books

1. Bansal, R. (2023). Entrepreneurship and Innovation. Taxmann Publications.
2. Drucker, P. F. (2015). Innovation and Entrepreneurship. Harper Business.
3. Arora, R., & Sood, S. K. (2023). Entrepreneurship development. Kalyani Publishers.

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]

Text Books

1. S N Maheswari, Management Accounting - Sultan Chand & Sons.
2. R S N Pillai & Bhagavathi, Management Accounting - S Chand & Co Ltd - New Delhi.
3. T. S. Reddy and Hari Prasad Reddy. Management Accounting, Margham Publication. Reprint 2017

Reference Books

1. Horngren Sunderu Stratton, Introduction to Management Accounting - Pearson Education.

2. Khan, M. Y., & Jain, P. K. (2010). Management Accounting. Tata McGraw Hill.
3. Tulsian, P. C. (2016). Financial Accounting for B.Com. (Hons.). S. Chand Publishing.

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 by S.N. Mishra, Central Law Publication, 30th Edition, 2024.
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. Industrial Relations and Labour Laws by P. C. Tripathi, C. B. Gupta and N.D. Kapoor, Sultan Chand Publications, 2020
2. Industrial & Labour Laws -K.C. Mandat. Premier Book Co (2010), 23, Darya Ganj, New Delhi-110 002.
3. Sarma, A. M. (2016). Aspects of Labour Welfare and Social Security (11th ed.). Himalaya Publishing House.

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.)

Text Book

1. Khan, M. Y., & Jain, P. K. (2020). Financial Management (8th ed.). McGraw-Hill Education.
2. Pandey, I. M. (2021). Financial Management (11th ed.). Vikas Publishing House.
3. Chandra, P. (2022). Financial Management: Theory and Practice (10th ed.). McGraw-Hill Education.

Reference Books

1. Rustagi, R. P. (2020). Financial Management: Theory, Concepts and Problems. Taxmann Publications.
2. Bhalla, V. K. (2019). Financial Management and Policy (10th ed.). Anmol Publications
3. Damodaran, A. (2010). Applied Corporate Finance (3rd ed.). Wiley India.

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-V

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. Paul, J. (2010). *Export-Import Management*. Prentice-Hall India.
2. International Trade and Export Management - Francis Cherunilam,16th Edition 2008.Himalaya Publishing House, “Ramdoot”, Dr. Bhalerao Marg, Gurgaon, Mumbai- 400 004.
3. Gupta, P. (2016). *Export Import Management*. McGraw-Hill Education India.

Reference Books

1. Kumar, A. (2017). *Export and Import Management*. McGraw-Hill Education India.
2. Kapoor, D. C. (2002). *Export Management*. Vikas Publishing House.
3. Cook, T. A., Alston, R., & Raia, K. (2012). *Mastering Import & Export Management* (2nd ed.). American Management Association.

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
3. Kumar, A., & Kumar, R. (2020). Corporate Accounting I. Himalaya Publishing House.

Reference Books

1. Advanced Accountancy -R.L. Gupta & M. Ramaswamy Revised Edition – 2008 Sultan Chand & Sons, New Delhi-2.
2. Corporate Accounting - S.Kr. Paul, Revised Edition – 2009.
3. Corporate Accounting (6th ed.). -S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Vikas Publishing.

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 Audits – 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. A Handbook of Practical Auditing (16th ed.). Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2020). S. Chand & Company.
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

Reference Books

1. Contemporary Auditing (11th ed.) Gupta, K. (2021). McGraw-Hill Education.
2. Auditing: Principles and Techniques. Basu, S. K. (2020). Pearson Education.
3. Auditing and Corporate Governance. Mehta, M. (2021). Pearson Education.

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.
2. Financial Markets and Institutions (4th ed.). Gurusamy, S. (2020). Tata McGraw-Hill Education.
3. Financial Institutions and Markets: Structure, Growth, And Innovations (6th Ed.). Bhole, L. M., & Mahakud, J. (2019). Mc Graw Hill Education.

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.
3. The Indian Financial System: Markets, Institutions and Services (4th Ed.). Pathak, B. V. (2014). Pearson Education.

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.
2. Advanced Accountancy Volume - I Eleventh Edition -Suneel K Maheshwari, Sharad K Maheshwari, S N Maheshwari)2018
3. Kumar, A., & Kumar, R. (2020). Corporate Accounting I. Himalaya Publishing House.

Reference Books

1. Advanced Accountancy -R.L. Gupta & M. Ramaswamy Revised Edition – 2008 Sultan Chand & Sons, New Delhi-2.
2. Corporate Accounting - S.Kr. Paul, Revised Edition – 2009.
3. Corporate Accounting (6th ed.). -S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Vikas Publishing.

BC 606- Project Internship

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 minimum 15 days to maximum 20 days. At 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 a faculty internal valuator in the Department. Viva will be conducted for assessing project and marks will be awarded based on the submission of his report and presentation.

Passing Minimum

The student who submitted the project should have to obtain minimum of 20 marks out of 50. 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).