

# **VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN**

(Autonomous)  
ELAYAMPALAYAM, TIRUCHENGODE

## **B.COM (COMPUTER APPLICATION) - REGULATIONS**

(Candidates admitted from 2017-2018 onwards)

### **I. SCOPE OF THE COURSE**

**B.COM (COMPUTER APPLICATION)** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other qualities required for an accountant.

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like offered by CA, ICWA, and ACS etc.

### **II. SALIENT FEATURES**

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lectures from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.

- ✓ Enables students to gain a professional knowledge simultaneously during their B.COM (CA)9 (with computer applications) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students.

### **III. OBJECTIVES OF THE COURSE**

1. To impart knowledge in an advanced concepts and applications in various fields of commerce
2. To teach the recent developments in the various areas of commerce.
3. To orient the students in an applied aspect of different advance business practices.
4. To provide the students to learn new avenues introduced in professional courses and computer course.
5. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
6. To inspire the students to apply the knowledge gained for the Development of society in general.

### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.COM (CA)9- Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

### **V.DURATION OF THE COURSE**

- The course shall extend over a period of three academic years consisting of six semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March

- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.

## **VI. CONTINUOUS INTERNALASSESSMENT**

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under:

1. Average of two Tests - 10 Marks
2. Seminar - 5 Marks
3. Assignment - 5 Marks
4. Attendance - 5Marks

**Total = 25 Marks**

## **DISTRIBUTION OF MARKS FOR ATTENDANCE**

<b>Attendance Percentage</b>	<b>Marks</b>
76% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

## **PASSING MINIMUM EXTERNAL**

In the End of Semester, the passing minimum shall be 40 % out of 75 Marks. (30 Marks) & 40% of both Internal & External

## **VII. ELIGIBILITY FOR EXAMINATIONS**

A candidate will be permitted to appear for the End of Semester only on earning 75 % of attendance and only when her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

## **VIII CLASSIFICATION OF SUCCESSFUL CANDIDATES**

Successful candidates passing the examinations of Core Courses (main and allied subjects) and securing marks

75 % and above shall be declared to have passed the examinations in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.

- a) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- b) 50% and above but below 60% shall be declared to have passed the examinations in second class.
- c) All the remaining successful candidates shall be declared to have passed the examinations in third class.

d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of three consecutive academic years from the year of admission only will be eligible for University rank.

#### **IX. ELIGIBILITY FOR AWARD OF THE DEGREE**

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than three academic years comprising of six semesters and passed the examinations prescribed and fulfilled such conditions as have been prescribed therefore.

#### **X. PROCEDURE IN THE EVENT OF FAILURE**

If a candidate fails in a particular subject, she may reappear for the End of Semester in the concerned subject in subsequent semesters and shall pass the examination.

#### **XI. COMMENCEMENT OF THESE REGULATIONS**

These regulations shall take effect from the academic year 2014-15 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2014-15 and thereafter.

#### **XII. TRANSITORY PROVISIONS.**

Candidates who have undergone the UG Course of study before 2014-15 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2017. Thereafter, they will be permitted to appear for the examination only under the regulations then in force.

Supplementary examination will be conducted within a month. In case of failure she has to complete within 5 years.(3+5)

For the deserving candidates, if a student fails in a single subject she can be provided with 15 marks in the examination.

**COURSE PATTERN**  
**B.COM – (COMPUTER APPLICATION)**  
**(WITH EFFECT FROM 2017-18 ONWARDS)**

Subject Code	Course	Subject Title	Weeks	Periods	Theoretical	Practical	Total Marks
<b>SEMESTER – I</b>							
17U1LT01	Languages	Tamil or anyone of the modern or Classical Language – I	6	3	25	75	100
17U1LE01	Languages	English I	6	3	25	75	100
17U1CCC01	Core-1	Financial Accounting - I	5	4	25	75	100
17U1CCC02	Core-2	Business Organization and Management	3	4	25	75	100
17U1CCA01	Allied – 1	Fundamentals of Computer Technology	4	4	25	75	100
17U1CCAP01	Practical - I	Computer Practical – I MS Office	4	3	40	60	100
17U1VE01	Value Based Education	Yoga	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>190</b>	<b>510</b>	<b>700</b>
<b>SEMESTER – II</b>							
17U2LT02	Languages	Tamil or anyone of the modern or Classical Language – II	6	3	25	75	100
17U2LE02	Languages	English II	6	3	25	75	100
17U2CCC03	Core – 3	Financial Accounting – II	5	3	25	75	100
17U2CCC04	Core- 4	Indian Financial System	3	3	25	75	100
17U2CCA02	Allied – 2	Tally	4	4	25	75	100
17U2CCAP02	Practical - II	Computer Practical – II Tally	2	3	40	60	100
17U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>190</b>	<b>510</b>	<b>700</b>

Subject Code	Course	Subject Title	Weeks	Credits	Theory Marks	Practical Marks	Total Marks
<b>SEMESTER - III</b>							
17U3CCC05	Core -5	Corporate Accounting - I	6	4	25	75	100
17U3CCC06	Core - 6	Business Law	6	5	25	75	100
17U3CCC07	Core - 7	E-Commerce	5	4	25	75	100
17U3CCC08	Core - 8	Entrepreneurial Development	4	3	25	75	100
17U3CCC09	Core - 9	Banking & Insurance	3	1	40	60	100
17U3MAA08	Allied - 3	Business Statistics - I	4	4	25	75	100
17U3CCS01	SBEC - I	Soft Skills	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER - IV</b>							
17U4CCC10	Core - 10	Corporate Accounting - II	5	4	25	75	100
17U4CCC11	Core -11	DBMS	5	4	25	75	100
17U4CCC12	Core - 12	Company Law & Secretarial Practice	5	4	25	75	100
17U4CCC13	Core -13	Principles of Marketing	5	3	25	75	100
17U4MAA12	Allied - 4	Business Statistics - II	4	4	25	75	100
17U4CCS02	SBEC-II	Inplant training	4	2	25	75	100
17U4CCAP03	Practical-III	Computer Practical III	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>600</b>

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - V</b>								
V	17U5CCC14	Core –14	Cost Accounting	6	5	25	75	100
	17U5CCC15	Core – 15	Income Tax Law & Practice -I	6	5	25	75	100
	17U5CCC16	Core – 16	E-Banking	6	4	25	75	100
	17U5CCC17	Core – 17	Introduction to Information Technology	4	3	25	75	100
	17U5CCE01	Elective:1	Practical Auditing	4	3	25	75	100
	17U5CCS03	SBEC-III	Women Studies	2	2	25	75	100
	17U5CCN01	NMEC-I	Capital market	2	2	25	75	100
	<b>Total</b>			<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>600</b>
	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
VI	17U6CCC18	Core –18	Management Accounting	6	5	25	75	100
	17U6CCC19	Core – 19	Income Tax Law and Practices-II	6	5	25	75	100
	17U6CCC20	Core – 20	Financial Management	6	5	25	75	100
	17U6CCC21	Core – 21	Human Resource Management	4	3	25	75	100
	17U6CCE02	Elective:2	Insurance Practice	4	3	25	75	100
	17U6CCS01	SBEC-IV	Office Organization	2	2	25	75	100
	17U6CCN02	NMEC-II	Customer Relationship Management	2	2	25	75	100
			Extension Activities		<b>1</b>			
				<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>

**V SEM-ELECTIVES:**

<b>17U5CCE01</b>	<b>Practical Auditing</b>
<b>17U5CCE02</b>	<b>Strategic Management</b>
<b>17U5CCE03</b>	<b>Security Analysis And Portfolio Management</b>

**VI SEM-ELECTIVES:**

<b>17U6CCE01</b>	<b>Industrial Relationship Management</b>
<b>17U6CCE02</b>	<b>Insurance Practice</b>
<b>17U6CCE03</b>	<b>Accounting Standard.</b>

<b>SUBJECT CODE: 17U1CCC01</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

## FINANCIAL ACCOUNTING - I

### **OBJECTIVES**

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

### ***Learning Outcome***

*Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions*

*Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.*

*Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.*

### **UNIT-I**

**Introduction to Accounting:** Meaning and objectives – Advantages and Limitations – Book Keeping and Accounting – Branches of Accounting – Types of Accounts - Accounting concepts and Conventions: Accounting Rules– Journal – Ledger – Balancing of Ledger Accounts **(12 Hours)**

### **UNIT—II**

**Preparation of Subsidiary Books :-** Types of Subsidiary Books - Preparation of Subsidiary Books – Trail balance – Features and objectives- Bank Reconciliation Statement **(12 Hours)**

### **UNIT - III**

**Final Accounts of Companies:** Capital and Revenue – Classification of Income and Expenditure – Financial Statement of Companies – Trading account – Profit and Loss Account – Balance sheet with Adjustments. **(12 Hours)**

### **UNIT-IV**

**Single Entry System:** Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method. **(12 Hours)**

## **UNIT-V**

**Depreciation Accounting:** Meaning and objectives– Depletion and amortization - Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method. (12 Hours)

**NOTE:** *The question paper shall cover 80%Problem and 20%Theory*

### **Content beyond the Syllabus:**

1. List out various accounting concepts and conventions ( GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

### **TEXT BOOK**

1. Financial Accounting— S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2015.

### **REFERENCE BOOKS**

1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

### **ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

SUBJECT CODE: 17U2CCC02		
SEMESTER - I	CREDIT : 4	HOURS : 60

## BUSINESS ORGANIZATION AND MANAGEMENT

### Objective:

- 1.To gain knowledge of Business Organization, management and its importance.
- 2.Accuire the knowledge about decision making in different situations

### *Learning Outcome*

*Students will be able to know the nature and various forms of business organization.*

*Students will be enhanced with various management functions and thoughts*

### UNIT I

**Introduction to Business:** Meaning – Nature and Characteristics – Objectives and Importance – Classification of Business – Growth of Various forms - Profession – Characteristics – Difference between business and profession – Ethics in Business – Social Responsibility of Business.

**12 Hours**

### UNIT II

**Forms of Business Organization:** Sole Trader – Partnership firm – Joint Hindu Family – Joint Stock Companies – Co-operative societies – Public utilities and Public enterprises – Public sector vs. Private sector

**12 Hours**

### UNIT - III

**Management Concepts and Planning:** Meaning and Definition – Nature and Characteristics – Principles of Management - importance – Functions – Role of Manager – Scientific Management – Contributions by Hendry Fayol and F.W. Taylor – Planning – Nature and Characteristics – Importance – Steps in Planning process.

**12 Hours**

### UNIT IV

**Organizing and Staffing:** Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization – Recruitment – Sources of Recruitment – Selection- Steps in process of Selection

**12Hours**

### UNIT V

**Direction and Control:** Meaning and concept of directing – process – Span of Supervision – Motivation - Theories of Motivation (Maslow's Needs Theory and Herzberg Theory) – Controlling - Principles – controlling process – controlling techniques

**12 Hours**

**Content beyond the Syllabus:**

**Recruitment and selection process**

**TEXT BOOK:**

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2015.

**REFERENCE BOOKS**

1. Principles of Management -Tirupathi Tata McGrew Hill seventh Edition 2015.
2. Principles of Management - Chatterjee S.Chand & Co Ltd , sixth edition 2014.
3. Principles of Management -T.Ramasamy,The Himalayan Publications, Chennai,ThirdEdition 2010.
4. Principles of Management-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2010

**ONLINE SOURCES:**

1. [https://www.university.youth4work.com/Study-Material/B\\_Com,Bachelor-of-Commerce-Lectures](https://www.university.youth4work.com/Study-Material/B_Com,Bachelor-of-Commerce-Lectures)
2. <http://gurukpo.com>
3. <http://www.taxmann.com/bookstore/academic/business-organization-and-management-b.com.-ist-year.aspx>

<b>Subject Title</b>	<b>FUNDAMENTALS OF COMPUTER TECHNOLOGY</b>	<b>Semester</b>	<b>I</b>
<b>Subject Code</b>	<b>17U1CCA01</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Allied-I Theory</b>	<b>L:T:P:C</b>	<b>4:0:0:4</b>

**CREDIT-4**

**HOURS:60**

**COURSE OBJECTIVE**

To learn about the I/O devices, Memory, Various components in system and the principles of computer system.

<b>Unit</b>	<b>Syllabus Content</b>	<b>Number of Sessions</b>
<b>I</b>	Introduction to computers: Introduction – Characteristics of computers – Generation of computers - Classification of Digital computer systems: Introduction – Microcomputers- Minicomputers – Mainframes – Supercomputers – Network computers – Components of computer: Introduction – Parts of computer – Input devices – Output devices – Storage devices.	<b>12</b>
<b>II</b>	Input devices: Keyboard – Mouse – Trackball – Touchscreen – Scanners. Output devices: Monitor – Printer – Plotter – Multimedia Projector. Secondary storage devices: Magnetic Tape – Magnetic disk – Optical disk. Programming Languages, Compilers, and Interpreters.	<b>12</b>
<b>III</b>	Internet : Introduction – Internet Access – Internet Basics –Internet Protocols – URL – WWW – Search engines – E-mail	<b>12</b>
<b>IV</b>	Introduction to MS-Office: About MS Office – Why MS-Office.MS-word: Word basics-Formatting Features-Menus-Toolbars and their Icons-Word Formatting Toolbar-Working with text and formatting-Creating Tables-Mail Merge.	<b>12</b>
<b>V</b>	MS-EXCEL: Excel Basics-Introduction-Menus-Toolbars-Icons-Opening Excel-Cells-Entering and Editing Data-Creation of Chart-Entering Formulas-Functions-Sorting-Filtering-Conditional formatting.	<b>12</b>

### Learning Resources

<b>Text Books</b>	<ol style="list-style-type: none"><li>1. “Computer Applications in Business”, “Alexis Leon, Mathew’s Leon, Vijay Nicole Imprints Pvt Ltd, 2013.</li><li>2. Sanjay Saxena,”MS-OFFICE 2000 for Everyone”, Vikas Pub.House, NewDelhi.</li></ol>
<b>Reference Books</b>	<ol style="list-style-type: none"><li>1. Fundamentals of Information Technology, A and Leon M,Leon,Vikas 2002</li><li>2. A first Course in Computers, Saxena, Sanjay, Vikas Publishing 1998</li><li>3. Fundamentals of Information Technology, Bharioke, Deepak Excel Book, 2000</li></ol>
<b>Web Sites / Links</b>	<ol style="list-style-type: none"><li>1. <a href="http://www.allonlinefree.com/computer-applications-in-business-notes/">www.allonlinefree.com/computer-applications-in-business-notes/</a></li><li>2. <a href="https://www.slideshare.net/adnanabdullah92/computer-application-to-business">https://www.slideshare.net/adnanabdullah92/computer-application-to-business</a></li><li>3. <a href="https://en.wikipedia.org/wiki/Microsoft_Office">https://en.wikipedia.org/wiki/Microsoft_Office</a></li></ol>

**Pedagogy :** Chalk and Talk, PPT .....

<b>Subject Title</b>	<b>MS OFFICE LAB</b>	<b>Semester</b>	<b>I</b>
<b>Subject Code</b>	<b>17U1CCAP01</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>ALLIED LAB – I P – I – Practical</b>	<b>L:T:P:C</b>	<b>0:0:4:3</b>

**CREDIT:3**

**HOURS:4**

### **COURSE OBJECTIVE**

To provide the Computer Knowledge in MS Office software.

<b>List of Programs</b>	
1	<p><b>Type a Bio – Data and do the following</b></p> <ul style="list-style-type: none"> <li>a. Heading should be in heading 1 style.</li> <li>b. The content in the page should be 12 in size and book man as font style.</li> <li>c. Set the position of the tab as 0.5 for each paragraph.</li> <li>d. Insert a header and type your Name and insert Date and Time.</li> <li>e. Insert footer with page number.</li> <li>f. Education qualification should be given in table format.</li> </ul>
2	<p><b>Prepare an advertisement to a company requiring software professionals with the following specifications.</b></p> <ul style="list-style-type: none"> <li>a) Give Attractive page border.</li> <li>b) Divide the page into two columns.</li> <li>c) One side of the column side contain company details in brief (use bullets if necessary).and other side vacancy position.</li> <li>d) Insert the name of the company in the header using different font style.</li> <li>e) Use at least one gallery.</li> <li>f) Mention number of vacancies in each category ( Software Engineers, Data Operators, System Administrators, Managers etc., arranging the order appropriately), qualifications required etc.</li> </ul>
3	<p><b>Prepare a Time table of your class and do the following</b></p>

	<p>a) Heading should be provided and it should be 14 in size, bold and underlined.</p> <p>b) Insert a table which contains 9 rows and 6 columns.</p> <p>c) Within the table, cell should contain merging of cells and splitting of cells be done.</p> <p>d) Each subject should be differentiated using the background color or font color.</p> <p>e) Border should contain 1.00pt.</p> <p>f) Content with in the table should be centered.</p>
4	Create an <b>Interview call letter</b> as the main document and create 5 records for 5 persons using MS-Word. Use Mail merge to create letters for 3 selected persons among 5.
5	<p><b>Presentation and Visualization – graphs, charts, 2D, 3D</b></p> <p>a) Graphs and Charts in 2D, 3D using open source tools.</p> <p>b) Students mark list analysis using formula in Ms-Excel</p> <p>c) Calculation of salary in Ms-Excel</p>
6	<b>Create text and images with effects.</b>
7	<b>Create animation and sound effects.</b>

**Pedagogy :** Talk ,Demo.....

SUBJECT CODE: 17U2CCC03		
SEMESTER - II	CREDIT : 3	HOURS : 45

## FINANCIAL ACCOUNTING – II

### Objective:

- 1.To gain a knowledge of accounting in general
- 2.T o know the rules and regulations of partnership account

### **Learning Outcome**

*Students will be able to pass journal entries for maintaining branch and departmental accounts.*

*Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.*

*Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.*

### UNIT-I

**Branch Accounts:** Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts. **(9 Hours)**

### UNIT—II

**Departmental Accounts:** – Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Inter departmental transfers at cost and selling price – Preparation of Departmental Final Account **(9 Hours)**

### UNIT - III

**Hire purchase system:** – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only). **(9 Hours)**

### UNIT-IV

**Partnership Accounting I:** Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill **(9 Hours)**

## **UNIT-V**

**Partnership Accounts – II:** Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency. (9 Hours)

### **NOTE:**

**The question paper shall cover 80%Problem and 20%Theory**

### **Content beyond the Syllabus:**

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

### **TEXT BOOK**

1. . Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

### **REFERENCE BOOKS**

1. 1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

### **ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

<b>SUBJECT CODE: 17U2CCA02</b>		
<b>SEMESTER - II</b>	<b>CREDIT : 3</b>	<b>HOURS : 45</b>

## **INDIAN FINANCIAL SYSTEM**

### **Objectives:**

1. To familiarize students with the Structure of Indian financial system
2. To identify the functions of Merchant Banking and Mutual Funds
3. To make awareness about the Financial Institutions

### ***Learning Outcome***

*Students will be able to understand the Structure of Indian financial system*

*Students will understand functions of Merchant Banking and Mutual Funds*

*Students will gain knowledge about the financial institutions.*

### **UNIT-I**

Structure of Indian financial system – its significance. Money market and capital market. New Financial Instruments – Commercial Paper, Treasury Bills, Certificate of Deposit, Inter – Bank Participation and Global Depository Receipt. **(9 Hours)**

### **UNIT-II**

Introduction to Financial Services. Meaning of Merchant Banking – Objectives – Functions. Organisation – Latest Developments – Merchant Banking in India – Role of SEBI in Regulation of Merchant Banking. **(9 Hours)**

### **UNIT-III**

Mutual fund – Meaning - Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines. Lease Financing – Definition – Types – merits and demerits – hire purchase and lease financing – leasing in India. **(9 Hours)**

### **UNIT-IV**

Securitisation – definition – benefits – Securitisation Vs. factoring – concepts of factoring – types – factoring mechanism – factoring Vs. leasing – role of Indian banks in factoring. Meaning of venture capital – advantages – venture capital funds in India. **(9 Hours)**

## **UNIT – V**

Reforms in secondary market and investor's protection – New financial institutions – OTCEI – NSE – DFHI. Meaning of credit rating – functions and benefits - credit rating agencies in India: CRISIL – objectives – operations – ICRA – operations – other services – limitations of rating – future of credit rating in India. **(9 Hours)**

### **Content beyond the Syllabus**

1. Recent SEBI guidelines and Stock Exchanges in India
2. Export and Import Documentation
3. Factoring services in India

### **TEXT BOOK :**

- 1) Emerging Scenario of Financial Services, - E.Gordon & K. Natarajan, Himalaya Publishing House, Mumbai – 4.
- 2) Banking and Financial System - K.Nirmala Prasad & J.Chandradoss, , Himalaya Publishing House, Mumbai – 4.

### **REFERENCE BOOKS:**

- 1.The Indian Financial System – Pearson Education (India) Ltd., 4<sup>th</sup> Edition,2016.
2. Financial System & Economic Reforms- Deep & Deep Publication Pvt Ltd. New-Delhi, 2016.

### **ONLINE SOURCES:**

1. <http://www.bbamantra.com/indian-financial-system-introduction/>
2. <http://www.bankexamstoday.com/2017/04/overview-of-indian-financial-system.html>
3. <http://www.yourarticlelibrary.com/finance/structure-and-function-of-of-indian-financial-system/23478/>

<b>Subject Title</b>	<b>TALLY</b>	<b>Semester</b>	<b>II</b>
<b>Subject Code</b>	<b>17U2CCA02</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Allied-I Theory</b>	<b>L:T:P:C</b>	<b>4:0:0:4</b>

### **COURSE OBJECTIVE**

To learn about the company creation, Accounting and Inventory features.

<b>Unit</b>	<b>Syllabus Content</b>	<b>Number of Sessions</b>
<b>I</b>	Introduction to Tally: Features and advanced features of tally. Components of Tally: Understanding Horizontal and vertical button bar- Tally Menu.	<b>15</b>
<b>II</b>	Company Creation in tally: Company information creation- Alter – Display. Groups-Sub groups: Alter- Display-Multiple Groups-Alter-Display.	<b>15</b>
<b>III</b>	Accounts information: Ledger Creation – Alter-Display.Voucher Creation- Alter-Display.Voucher Entry. – Multi Currency – Interest calculation – Bill Wise Details-Day Book.	<b>15</b>
<b>IV</b>	Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures- Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.	<b>15</b>
<b>V</b>	Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Backup and Restore.	<b>15</b>

## Learning Resources

<b>Text Books</b>	1. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited , 2010
<b>Reference Books</b>	1. Tally 9.0 – in simple steps- Kogent solutions Inc.
<b>Web Sites / Links</b>	4. <a href="https://tallysolutions.com/">https://tallysolutions.com/</a> 5. <a href="https://www.google.com/search?q=tally+erp+9+website">https://www.google.com/search?q=tally+erp+9+website</a> .

**Pedagogy :** Chalk and Talk, PPT .....

<b>Subject Title</b>	<b>TALLY LAB</b>	<b>Semester</b>	<b>II</b>
<b>Subject Code</b>	<b>17U2CCAP02</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>ALLIED LAB – II P – II – Practical</b>	<b>L:T:P:C</b>	<b>0:0:4:3</b>

**CREDIT:4**

**HOURS:75**

**COURSE OBJECTIVE**

To provide the Computer Knowledge in Tally software

<b>List of Programs</b>	
1	<p><b>Company Information</b></p> <p>a. Company creation b. Select Company c. Shut Company d. Alter Company    e. Split Company Data    f. Backup and Restore</p>
2	<p><b>Gateway of Tally</b></p> <p>a. Accounts info (Groups, Ledgers, Voucher Types) b. Inventory info (Stock Group, Stock Category, Stock item, Unit of Measures) c. Accounting Vouchers d. Inventory Vouchers</p>
3	<p><b>Statutory and Taxation</b></p> <p>a. Value Added Tax (VAT) b. Tax Deducted at Source (TDS) c. Tax Collected at Source (TCS) d. Service Tax</p>
4	<p><b>Display</b></p> <p>a. Trial Balance b. Day Book c. Accounts Book d. Statement of Accounts e. Inventory Books f. Statement of Inventory    g. Statutory Info    h. Statutory Reports,    i) Cash flow and Fund flow Statements</p>

<b>SUBJECT CODE: 17U3CCC05</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### **CORPORATE ACCOUNTING – I**

**Objective:**

1. To gain comprehensive understanding of all aspects relating to corporate accounting
2. To give an insight into the basics of Accounting Concepts.

**Learning Outcomes:**

1. Recognize and understand ethical issues related to the accounting profession.
2. Employ critical thinking skills to analyze financial data

**UNIT -I**

Shares – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment (simple problems) - par, premium and discount – Forfeiture and Re- issue of shares- par and discount. *(12 Hours)*

**UNIT –II**

Preference shares- Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares- redemption by capitalization of undistributed profit/reserves . *(12Hours)*

**UNIT – III**

Debentures - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share - Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion. . *( 12 Hours)*

**UNIT -IV**

Underwriting of Shares – Valuation of Goodwill: Average profit – super profit- capitalization of super profit- Annuity- Factors Effecting the Valuation – Methods - Capital Reserve *( 12 Hours)*

**UNIT-V**

Acquisition of Business - Profits prior to Incorporation – Preparation of final accounts of companies Act 2013-Limited Liabilities Provisions-Difference between Partnership firm and LLP- Dissolution VS Winding up. *( 12 Hours)*

**CONTENT BEYOND THE SYLLABUS**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

**NOTE: The question paper shall cover 80% Problem and 20% Theory  
TEXT BOOK:**

1. Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications.,  
Fifth Edition 2012.

**REFERENCE BOOKS**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.  
Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal. S.Chand Publications,  
Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,  
Margam Publications, Chennai – 17, Fifth Edition 2012.

<b>SUBJECT CODE: 17U3CCC06</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 5</b>	<b>HOURS : 75</b>

**BUSINESS LAW**

**Objective**

- The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Learning Outcomes**

- To enlighten the Students Knowledge on legal aspects of doing business

**Unit I**

The Indian Contract Act, 1872: Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract - - Intention to create Legal Relations –Legal Consideration – Capacity to Contract **(15 Hours)**

**Unit II**

Misrepresentation -Free Consent – Coercion and undue Influence -Mistake — Fraud — Legality of Object – Agreement not declared Void – Legal Formalities- Contingent Contracts – Performance of Contract – Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract **(15 Hours)**

**Unit III**

The Sale of Goods Act, 1930: Contract of sale Meaning and Difference between Sale and Agreement to Sale - Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications. **(15 Hours)**

**Unit IV**

Contract of Indemnity and Guarantee -Contract of Bailment- Contract of Agency – introduction, Agent and Agency- kinds of Agencies – Classification of agent – duties and rights of agent- termination of agency **(15 Hours)**

## **Unit V**

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course - Negotiation - Types of Endorsements- Crossing of Cheque  
Bouncing of Cheque **(15 Hours)**

### **Suggested Readings**

#### **Text Book:**

1. Kapoor N.D.(2006), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

#### **Reference Books:**

1. Kuchhal, M.C. & Vivek Kuchhal (2013), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2011), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2005), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2000), *Business Law*, McGraw Hill Education
6. Sharma, J.P. & Sunaina Kanojia (2011), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,

<b>Subject Title</b>	<b>E – COMMERCE</b>	<b>Semester</b>	<b>III</b>
<b>Subject Code</b>	<b>17U3CCC07</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Theory</b>	<b>L:T:P:C</b>	<b>5:0:0:4</b>

**CREDIT:4**

**HOURS:60**

**COURSE OBJECTIVE**

To learn about the business over internet, and to promote and encourage use of computers.

<b>Unit</b>	<b>Syllabus Content</b>	<b>Number of Sessions</b>
<b>I</b>	History of E-commerce: Emergence of the internet: Commercial use of internet –Growth of the Internet-Origins of the web-Advantages of E-commerce-Disadvantages of E-commerce-the information Technology ACT 2000. Business models for E-commerce: B2B, B2C, C2C, C2B E-business model: Brokerage model: characteristics –Advantages of the Brokerage model-price discovery mechanisms	<b>12</b>
<b>II</b>	Enabling Technologies of the World Wide Web: Internet client server Applications: Telnet –FTP-Chat on the web-IRC-ICQ-MIME. Networks and internet: Internet protocol suite-IP address system-Domain Name-URLs-Defining URLs-IPVs-TCP. Internet service Provider (ISP): Architecture of public access provide-NAPs and ISPs – terms related to ISPs-Broadband Technologies-Types of Broadband Technologies.	<b>12</b>
<b>III</b>	E-marketing: Traditional Marketing-Identifying Web presence Goals-Achieving web presence Goals-uniqueness of the web-site adhesion: Content, Format and Access-Maintaining a website-metrics defining internet units of measurement. E-advertising: Means of Advertising –Conductions Online Market research-market segmentation- Data mining &market research.	<b>12</b>
<b>IV</b>	E-security: Security on the internet-Network and security risks-How are sites hacked?-Security incidents on the internet –Security and E-mail- Network and web based security. Business risk management issues: The firewall concept-Firewall Components–Benefits of an Internet Firewall-Secure physical Infrastructure. E-Payment System: Classification of new payment system-Digital signature.	<b>12</b>
<b>V</b>	Information system for mobile commerce: Mobile Commerce-Wireless Applications –Wireless Spectrum-Technologies for mobile Commerce-Wireless Technologies.Legal and Ethical Issues: Computer as targets for crime-privacy is at risk in the internet age-cookies and privacy-Phishing – copyright-internet Gambling-Threats to children.	<b>12</b>

**Text Books**

E-commerce An Indian Perspective P.T. Joseph, S.J., PHI, 4th Edition.

**Reference Books**

“E-Commerce Strategy, Technologies and Applications” David Whiteley Tata Mc-Graw-Hill

**Web Sites / Links**

1. [https://www.google.com/ E-Commerce+Strategy](https://www.google.com/E-Commerce+Strategy).
2. <https://www.google.com/search/E-Commerce>

<b>SUBJECT CODE: 17U3CCC08</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

## **ENTREPRENEURIAL DEVELOPMENT**

### **Objectives:**

- To know how to start the business
- To know how to maintain the business

### **. Learning Outcomes**

- To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively

### **UNIT I : ENTREPRENEURSHIP**

Entrepreneur – Types of Entrepreneurs – Difference between Entrepreneur and Entrepreneurship in Economic Growth, Factors Affecting Entrepreneurial Growth. The start-up process, Project identification – selection of the project – project formulation evaluation – feasibility analysis, Project Report

**(12 Hours)**

### **UNIT II: MOTIVATION**

Major Motives Influencing an Entrepreneur – Achievement Motivation Training, Self Rating, Business Games, Thematic Apperception Test – Stress Management, Entrepreneurship Development Programs – Need, Objectives.

**(12 Hours)**

**UNIT III : Institutional service to entrepreneur** – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

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

**(12 Hours)**

### **UNIT IV: SUPPORT TO ENTREPRENEURS**

Sickness in small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry – Expansion, Diversification, Joint Venture, Merger and Sub Contracting.

**(12 Hours)**

### **UNIT V:**

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

**(12 Hours)**

**TEXTBOOKS :**

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publications
2. Entrepreneurial Development by C.B. Gupta and N.P. Srinivasan
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood
4. Entrepreneurial Development by S.S. Khanka – S.Chand & Co.,
5. Entrepreneurial Development by Dr. P. Saravanel, Learntech Press Trichy.
6. Entrepreneurial Development by S.G. Bhanushali
7. Entrepreneurial Development by Dr. N. Ramu.

**REFERENCES :**

- Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2013.
- Mathew J Manimala, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2005.
- Rajeev Roy, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2011.

EDII “Faulty and External Experts – A Hand Book for New Entrepreneurs Publishers: Entrepreneurship Development”, Institute of India, Ahmadabad, 1986.

<b>SUBJECT CODE: 17U3CCC09</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 1</b>	<b>HOURS : 15</b>

### **BANKING & INSURANCE**

#### **OBJECTIVES:**

- To gain comprehensive understanding of basic aspects relating to Banking & Insurance.
- To gain knowledge about principles and procedures of Banking & Insurance, and their application to different practical situations.

#### **COURSE OUTCOME:**

Gain Knowledge about banking & Insurance

#### **UNIT - I**

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks. (6 Hours)

#### **UNIT—II**

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness. (6 Hours)

#### **UNIT – III**

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and cooperative banks in rural India - Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development. (6 Hours)

#### **UNIT-IV**

Fundamental/Principles of life Insurance- Fundamental/Principles of Marine Insurance - Fundamental/Principles of Fire Insurance - Fundamental/Principles of Medical Insurance- Fundamental/Principles of General Insurance. (6 Hours)

#### **UNIT-V**

Procedures for Becoming an Insurance Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. (6 Hours)

## **CONTENT BEYOND THE SYLLABUS**

1. Banking Regulation Act.
2. Online Banking.
3. Insurance Regulatory & Authority of India (IRDA).

## **TEXT BOOK**

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta.
2. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.

## **REFERENCE BOOKS**

1. Sayers R.S: Modern Banking; Oxford University Press.
2. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman
3. Insurance Regulatory Development Act 1999

## **ONLINE SOURCES**

1. [www.lpude.in/academics/online\\_study\\_material\\_for\\_commerce.php](http://www.lpude.in/academics/online_study_material_for_commerce.php)
2. [profprakashcommerce.blogspot.com/2018/.../ii-b-com-hons-principles-of-insurance.h...](http://profprakashcommerce.blogspot.com/2018/.../ii-b-com-hons-principles-of-insurance.h...)

<b>SUBJECT CODE: 17U3CCS01</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

**SOFT SKILLS**

**Objectives**

To create the communication and presenting

**Course outcome:**

To enable students to achieve excellence in both personal and professional life

**Unit I**

Introduction to Soft skills-Self discovery- Developing positive attitude-Improving - perceptions-Forming values – difference between soft skills and hard skills- leadership – team spirit – critical thinking – analytical abilities **(6 Hours)**

**Unit II**

Interpersonal Skills/ Understanding Others-Developing interpersonal relationship- Team building-group dynamics-Net working- Improved work relationship- conflict – characteristics – advantages and disadvantages – functional strategies **(6 Hours)**

**Unit III**

Communication Skills- important factors in communication- overcoming the tentative barriers – telephonic conversation - Communication with others Art of listening-Art of reading-Art of speaking-Art of writing-Art of writing e-mails-email etiquette. **(6 Hours)**

**Unit IV**

Corporate Skills / Working with Others - Developing body language-Practicing etiquette and mannerism-Time management – importance – identifying prioritizing priorities -multitasking -Stress management **(6 Hours)**

**Unit V**

Selling self / Job Hunting -Writing resume/cv-interview skills-Group discussion- Mock interview-Mock GD – Goal setting - Career planning- problem solving- methods. **(6 Hours)**

**TEXT BOOKS:**

1. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success), P.R. Publishers & Distributors, No, B-20 & 21, V.M.M. Complex, Chatiram Bus Stand, Tiruchirappalli- 620 002.

2.Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

<b>SUBJECT CODE: 17U4CCC10</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

## CORPORATE ACCOUNTING - II

### Objectives:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

### Course outcomes:

1. Prepare financial statements in accordance with Generally Accepted Accounting Principles.
2. Describe the role of accounting information system

### UNIT -I

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 **(12 Hours)**

### UNIT -II

Alteration of share capital – Internal Reconstruction – capital reduction account - Liquidator's Final Statement of accounts- liquidator's remuneration **(12 Hours)**

### UNIT - III

Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). **(12 Hours)**

### UNIT -IV

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). **(12 Hours)**

### UNIT-V

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) . **(12 Hours)**

**NOTE: The question paper shall cover 80% Problem and 20% Theory**

### CONTENT BEYOND THE SYLLABUS

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

**TEXT BOOK:**

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

**REFERENCE BOOKS:**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.  
Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,  
Fifth Edition 2012
3. Advanced Accountancy- R.L.Gupta & Radhaswamy,  
Margam Publications, Chennai – 17, Fifth Edition 2012

SUBJECT CODE: 17U4CCC11		
SEMESTER - IV	CREDIT : 4	HOURS : 60

## DATABASE MANAGEMENT SYSTEM

### COURSE OBJECTIVE

1. Learn the difference between data and information.
2. How relationships between entities are defined, and how such relationships are incorporated into the database design process.
3. To learn the basic commands and functions of SQL

Unit	Syllabus Content	Number of Sessions
I	Introduction: Database System Purpose –View of Data-Data models - Database Languages-Transaction Management – Storage management – Database Administrators- Database Users- System Architecture.	15
II	E-R Model: Basic Concepts – Mapping constraints-E-R diagram- Weak Entity sets.Relational Model: Structure of relational database – Relational Algebra: Fundamentals operations-select operations-project operations-union operations-set difference operations-Rename operations.	15
III	SQL: Basic structure-set operations-Aggregate function-null values-nested sub queries-views-Modification of database-Joined relations-Data Definition Language. Integrity Constraints: Assertions-Triggers.	15
IV	Transactions: Transactions Concept- Transactions state-Concurrent Execution- Serializability-Recoverability. Concurrency Control: Lock based protocols-Graph Based protocols.	15
V	Database System Architectures: Centralized Systems-Client-Server Systems-Distributed Systems-Network Types-Local area networks-Wide Area Networks.	15

### Learning Resources

<b>Text Books</b>	A.Silbescatz, N.F.Korth, S.Sudharshan,"Database System Concepts", 5th Edition-McGraw Hill Higher Education, International Edition 2002.
<b>Reference Books</b>	1.Raghu Ramakrishna and Johannes gehrke, "Database management System", Mcgraw Hill, 2000. 2. Alexis Leon,Mathews Leon,"Essentials of Database management Systems", Vijay Nicoleimprints PVT LTD,2006.
<b>Web Sites / Links</b>	1. <a href="https://www.google.com/database%20system">https://www.google.com/ database system.</a> 2. <a href="https://www.google.com/search/relational%20database%20system">https://www.google.com/search/relational database system.</a>

**SUBJECT CODE: 17U4CCC12**

**SEMESTER - IV**

**CREDIT : 4**

**HOURS : 60**

**COMPANY LAW AND SECRETARIAL PRACTICE**

**Objective:**

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

**Course outcomes:**

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

**UNIT I**

**Introduction:** Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(12 Hours)**

**UNIT II**

**Formation of a company:** Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business. **(12 Hours)**

**UNIT III**

**Prospectus:** Contents of Prospectus - Statement in lieu of prospectus-Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(12 Hours)**

**UNIT IV**

**Members of a Company:** Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions. **(12 Hours)**

**UNIT V**

**Winding up:** Concept and modes of Winding up of company-Types of Winding up-Consequences of Winding up. Whistle blowing: Concept and Mechanism **(12 Hours)**

### **Content: beyond the Syllabus**

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

### **TEXT BOOK**

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2015.

### **REFERENCE BOOKS**

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi, New Delhi, 2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

### **ONLINE SOURCES:**

1. <http://www.taxmann.com/bookstore/academic/company-law -b.com.-2nd-year.aspx>
2. <https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

<b>SUBJECT CODE: 17U4CCC13</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

## PRINCIPLES OF MARKETING

### Objectives:

- To facilitate understanding the conceptual framework of marketing.
- To create the marketing knowledge and applications in decision making under various environmental constraints.

### Learning Outcomes

- To make confident of the students towards competency of the international selling the goods and services

### UNIT-I

Marketing management – Meaning – Definition- Nature and scope of marketing-Role of marketing in modern organization-Marketing process- Marketing functions- Marketing Mix- Market planning-organizing-environment-government policies **(12 Hours)**

### UNIT-II

Product planning and policy-Product Mix-New product development process-Product life cycle-Grading-standardizing-packaging-Brand equity-Branding Strategies and positioning **(12 Hours)**

### UNIT-III

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshallian model-Psychological theory-Pschoanalytic theories-social Psychological theories-Tools to study Buyer behavior-Buying decision process-Market segmentation-Need-types-group of segmentation-Marketing Research and Information process **(12 Hours)**

### UNIT-IV

Pricing decision-Factors affecting price determination-pricing policy and strategies-Nature-functions-channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries **(12 Hours)**

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process. **(12 Hours)**

**Text books:**

- 1.R.S.Pillai&Baghuvathi-Modern Marketing-S.Chand and Sons 2012.
- 2.C.B.Guptha &Rajan Nair-Marketing Management-Sulthan Chand&Sons,New Delhi.2007.

**References:**

- 1.Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2012
- 2.Sherlekar-Marketing Management-Himalaya Publishing House Pvt Ltd.2013
- 3.Rajan Saxena-Marketing Management,MC,Graw Hill,Noida,U.P.2014
- 4.MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2012.

<b>Subject Title</b>	<b>Practical – Oracle Lab</b>	<b>Semester</b>	<b>IV</b>
<b>Subject Code</b>	<b>17U4CCAP03</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Practical - III</b>	<b>L:T:P:C</b>	<b>4:0:0:3</b>

### List of Programs

1	<p><b>Table Creation</b></p> <p>i) Create the table with the following attribute  Table Name: Employee  Attributes: Eno (PK), Ename, Dept, Design, Salary, Phone_Number</p> <p>ii) Alter the table employee, add the column age, community.</p>
2	<p><b>Data Manipulation</b></p> <p>i) Insert the values to the above table  ii) Display the employee names who is working as “Lecturer”  iii) Display the table in ascending order  iv) Update the table employee; add 20% Bonus to each employee.</p> <p><b>QUERIES</b></p> <p>v) Select ename from employee table such that salary greater than 8000.  vi) Select Eno, Ename from employee whose salary between 6000 and 15000.</p>
3	Simple queries using built in functions
4	Simple queries using set operations
5	Report creation using Simple queries

**Subject code: 17U5CCC15**

**Semester: V**

**Credit: 5**

**Hours: 90**

**B.COM (CA)**

**COST ACCOUNTING**

**Objectives:**

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

**UNIT - I**

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Elements of cost - Preparation of Cost sheet – Reconciliation Statement of Cost and Financial Statement.

**(18 Hours)**

**UNIT – II**

Material Management - Material Cost – Purchase Procedure – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives

**(18 Hours)**

**UNIT – III**

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

**(18 Hours)**

**UNIT – IV**

Overheads – Classification – Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate

**(18 Hours)**

**UNIT – V**

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

**(18 Hours)**

**CONTENT BEYOND THE SYLLABUS**

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

**Note:** Distribution of marks – Problem 70% and Theory 30%

**TEXT BOOK**

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

**REFERENCE BOOKS**

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

**Subject code: 17U5CCC16**

**Semester: V**

**Credit: 5**

**Hours: 90**

**B.COM (CA)**

**INCOME TAX LAW & PRACTICE -1**

**Objectives:**

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

**UNIT-I**

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year -Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.

**(18 Hours)**

**UNIT-II**

Basis of Charges: Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.

**(18 Hours)**

**UNIT-III**

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity –Pension - Leave encashment – Deduction u/s 16(i) (ii).

**(18 Hours)**

**UNIT-IV**

Income from House property – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24.

**(18 Hours)**

**UNIT-V**

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income

**(18 Hours)**

**Content beyond the Syllabus**

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

**Note: Distribution of marks - Problems 70% and Theory 30%**

**TEXT BOOK:**

1. Income tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

**REFERENCE BOOKS**

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

**Subject code: 17U5CCC17**

**Semester: V  
B.COM (CA)  
E-BANKING**

**Credit: 5**

**Hours: 90**

**Objective:**

To provide the students with the latest development in the field of Banking and Financial System.

**UNIT-I**

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market. . **(18 Hours)**

**UNIT-II**

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI – Green Banking. **(18 Hours)**

**UNIT-III**

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges. **(18 Hours)**

**UNIT-IV**

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime. **(18 Hours)**

**UNIT-V**

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. **(18 Hours)**

**Content beyond the Syllabus**

1. Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

**TEXT BOOK :**

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

**REFERENCE BOOKS:**

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

Subject Code : 17U5CCC18

Semester : V

Credit : 3

Hours : 60

**B.COM (CA)**

**INTRODUCTION TO INFORMATION TECHNOLOGY**

<b>Unit</b>	<b>Syllabus Content</b>	<b>Number of Sessions</b>
<b>I</b>	<b>DATA AND INFORMATION</b> Introduction - Types of Data – A simple model of a Computer – Data processing using a Computer – Desktop Computer – Internal representation of Numeric Data – Representation of Characters in Computers.	<b>12</b>
<b>II</b>	<b>DATA STORAGE</b> Introduction – Memory Cell – Random Access Memory: SRAM and DRAM – Read Only Memory: Flash Memory – Secondary Memory: Magnetic Disk Drive – Disk Interface.	<b>12</b>
<b>III</b>	<b>COMPUTER NETWORKS</b> Introduction – Local Area Network - Wide Area Network – Metropolitan Area Network – The OSI Reference Model.	<b>12</b>
<b>IV</b>	<b>INTERNET AND INTRANET</b> Introduction to Internet – Advantages and Disadvantages – Intranet and Applications – E-Mail – World Wide Web – Internet Protocols: TCP/IP - FTP – TFTP – SMTP.	<b>12</b>
<b>V</b>	<b>BUSINESS INFORMATION SYSTEMS</b> Introduction – Types of Information needed by Organizations – Why should we use Computers in Business? – Management Structure and their Information needs – Design of an Operational Information System – System Life Cycle – Computer System for Transaction Processing.	<b>12</b>

**Learning Resources**

<b>Text Books</b>	V.Rajaraman, "Introduction to Information Technology", PHI Learning Private Ltd, New Delhi, Second Edition, 2018.
<b>Reference Books</b>	Andrew S.Tanenbaum, "Computer Networks", Prentice Hall of India Private Ltd, New Delhi, Fifth Edition, 2010.

**Subject code: 17U5CCE01**

**Semester: V**

**Credit: 3**

**Hours: 60**

**B.COM (CA)**

**ELECTIVE:PRACTICAL AUDITING**

**Objectives:**

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

**UNIT-I**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards.

**(12Hours)**

**UNIT-II**

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit – External Audit

**(12Hours)**

**UNIT-III**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

**(12 Hours)**

**UNIT-IV**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

**(12 Hours)**

**UNIT-V**

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents – E-Auditing.

**(12 Hours)**

**Content beyond the Syllabus**

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing
- 4.

**TEXT BOOK :**

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

**REFERENCE BOOKS:**

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

**Subject code: 17U5CCS01**

**Semester: V**

**Credit:2**

**Hours: 30**

**B.COM (CA)**

**SBEC : WOMEN STUDIES**

**Objectives:**

1. To know more about the rights of the women in the modern world
2. To know about the problems of women's in society
3. To evaluate the women's contribution to our society

**UNIT-I**

Genesis and growth of Women's studies - Nature and Scope of Women's Studies in India – Women's Movement in India - Pre-Independent and Post-Independent Periods. **(6 Hours)**

**UNIT-II**

Definition of Feminism – Theories of Feminism – Liberal Feminism – Marxist Feminism – Radical Feminism – Social Feminism **(6 Hours)**

**UNIT-III**

Women and Society – Social construction of gender – Patriarchy and Matriliney. Women in Indian Society – Early, Medieval and Modern periods. Women related social problems and legal remedies

1. Female infanticide
2. Child Marriage
3. Dowry
4. Divorce
5. Widowhood
6. Sati
7. Kidnap, Rape and Prostitution
8. Unwed Mothers/ Single women
9. Problems of working women on Organized and Unorganized sectors
10. Role conflict or dual role

**(6 Hours)**

**UNIT-IV**

Role of women in freedom Movement. Contribution of women to Social, Economic, Education, Culture and Political Arenas – Women Social reformers, Women Politicians, Women Entrepreneurs and Executives. **(6 Hours)**

**UNIT-V**

Developmental Programmes for Women in Present day India – National and State Policies on Women's development. Women's Education through Plans – Health, Population and Employment Programmes – Portrayal of Women in Mass Media – Print Media, T.V. and Radio – Use and Abuse of Development programmes for Rural Women. **(6 Hours)**

**REFERENCE BOOKS**

1. Thara Bai, L. -Women's Studies in India.
2. Latika Menon - Female Exploitation and Women.
3. Roy- Development of Women–An Assessment.
4. Mohini Giri, V-Emancipation and Empowerment of Women

**Subject Code: 17U5CCN02**

**Semester: V**

**Credit: 2**

**Hours: 30**

**B.COM (CA)**

**NMEC: CAPITAL MARKET**

**Objectives:**

- To enlighten the students the role of capital markets in India
- To create awareness about the stock market among the students.

**UNIT – I**

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(6 Hours)**

**UNIT - II**

Investors protection- The role of SEBI- Investors investment attitude. **(6 Hours)**

**UNIT - III**

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS . **(6 Hours)**

**UNIT - IV**

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories. **(6 Hours)**

**UNIT - V**

Stock price movement and Indian economy system- Inflation and GDP. **(6 Hours)**

**TEXT BOOK:**

1. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

**BOOKS FOR REFERENCE:**

1. Capital Market in India – Reforms and Regulations, Deepak Rathe.
2. Capital Market and Securities market - Sangeeth Kedia.
3. Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
4. Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

**Subject Code: 17U6CCC19**

**Semester: VI**

**Credit: 6**

**Hours: 90**

**B.COM (CA)  
MANAGEMENT ACCOUNTING**

**Objectives:**

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

**UNIT - I**

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting **(18 Hours)**

**UNIT – II**

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations. **(18 Hours)**

**UNIT – III**

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement. **(18 Hours)**

**UNIT – IV**

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – Capital Budgeting. **(18 Hours)**

**UNIT – V**

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance –Salient features of Marginal Costing and its Limitations – P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning - Absorption Costing. **(18 Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%**

**Content beyond the Syllabus**

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

**TEXT BOOKS:**

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

**REFERENCE BOOK:**

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting - Sharma &Shashi K.Gupta, Kalyani Publishers, NewDelhi.

**Subject code: 17U6CCC20**

**Semester: VI**

**Credit: 5**

**Hours: 90**

**B.COM (CA)  
INCOME TAX LAW AND PRACTICE – II**

**Objectives:**

1. Income Tax law and practice - DinkarPagare, Sultan Chand & Sons, New Delhi.  
To enable the students to gain knowledge in the application of accounting to Management.
1. To access the financial status of the organization.
2. To learn about budgeting tactics and implementation.

**UNIT- I**

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45).

**(18 Hours)**

**UNIT- II**

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources. **(18Hours)**

**UNIT -III**

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses. **(18 Hours)**

**UNIT- IV**

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms. **(18 Hours)**

**UNIT –V**

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions. **(18 Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%**

**Content beyond the Syllabus**

1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

**TEXT BOOK:**

2. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
3. IncomeTax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

**REFERENCE BOOKS**

1. Income Tax Law and Practice – Vinoth K Sinhanian, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhanian& Monica Singhanian, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

**Subject Code: 17U6CCC21**

**Semester: VI**

**Credit: 5**

**Hours: 90**

**B.COM (CA)  
FINANCIAL MANAGEMENT**

**Objectives:**

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints. The purpose of this course to prepare managers to handle Business finances, Balance Sheet preparation and analysis, investment management & break even point analysis, Risk Analysis and Foreign Exchange Management. It also enhances the understanding of the capital market involving investors, institutions and instruments.

**UNIT-1**

Financial Management – Meaning – Scope - Need and Importance – Objectives & functions of Financial Management -Financial decisions- Approaches. **(18 Hours)**

**UNIT-II**

Time Value of Money - Valuation of securities- Risk & Trade off-Techniques - Compounding and Discounting (Problems) **(18 Hours)**

**UNIT-III**

Cost of Capital – Meaning – Definition- Importance- Classification of Cost- Factors Determining Cost of capital-. Capital Structure- Meaning –Theories of capital structure- Approaches.**(18 Hours)**

**UNIT-IV**

Capital Budgeting - Importance- Factors determining Decision making process- Methods of Capital Budgeting - Factors influencing Capital Expenditure Decision. **(18 Hours)**

**UNIT-V**

Working Capital Management -Concept – Types – Advantages- Disadvantages – Factors Determining Working Capital – Estimation of working capital requirements-Sources of Working Capital. **(18 Hours)**

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

**TEXT BOOK:**

1. Fundamentals of Financial Management -Dr.S.N.Maheswari,Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. Basics of Financial Management - V.K.Saxena,C.D.Vashist, Sultan Chand & Sons, New Delhi.
2. Financial Management - Sharma & Gupta, Kalyani Publications. New Delhi.
3. Financial Management - Dr.R.Ramachandran and Dr.R.Srinivasan,SriRam Publications,Trichy.

**Subject code: 17U6CCC22**

**Semester: VI**

**Credit: 3**

**Hours: 60**

**B.COM (CA)  
HUMAN RESOURCE MANAGEMENT**

**Objectives:**

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.

**Course outcomes:**

1. To bring the attention of the students subject to the latest trends in managing human resources in an organization.

**UNIT-I**

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Difference between Personnel Management and HRM - Qualities of a good HR Manager – Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager **(12 Hours)**

**UNIT-II**

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation **(12 Hours)**

**UNIT-III**

Recruitment & Selection: Meaning of Recruitment– Objectives of Recruitment – Sources of Recruitment – Recruitment Process- selection process – Induction programme –Computer Applications in Human Resource Management-Human Resource Accounting and auditing **(12 Hours)**

**UNIT IV**

Training & Development – purpose –benefits - assessment of training needs – training methods – evaluating the effectiveness of training programmes-employee relationship-self development- carrier planning and carrier anchors **(12 Hours)**

**UNIT V**

Performance Appraisal: process – methods of performance appraisal – appraisal counseling – Reward System –Motivation:-theories-process of motivation– managing grievances and discipline-retention of employees. **(12 Hours)**

**Content beyond the Syllabus**

1. Loyalty management
2. Employment law

**TEXT BOOK**

1. Personnel Management - Tripathi , Sultan Chand & Sons, New Delhi, 2000
2. Human Resource Management - L M Prasad , Sultan Chand & Sons, New Delhi, 2005

**REFERENCE BOOKS**

1. Human Resource Management - Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

**Subject Code: 17U6CCE02**

**Semester: VI**

**Credit: 3**

**Hours: 60**

**B.COM (CA)  
ELECTIVE: INSURANCE PRACTICE**

**Objectives:**

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India

**UNIT-I**

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance. **(12 Hours)**

**UNIT-II**

General Principles and Concepts of Insurance Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure - Moral Hazards **(12 Hours)**

**UNIT-III**

Life Insurance – Principles and practice of life assurance. Life assurance contracts, their nature and characteristics, Parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality Table, Present structure & growth of Life insurance in India. **(12 Hours)**

**UNIT-IV**

Fire Insurance - The basic principles of Fire Insurance contracts. Fire Policy, conditions, Assignment of Policy, Claims. Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy' warranties' the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance. **(12 Hours)**

**UNIT-V**

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license; Duration of license; Cancellation of license. Revocation of suspension/ termination of agent. **(12 Hours)**

### **Content Beyond the Syllabus**

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.
- 4.

### **TEXT BOOK:**

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014
2. M.N.Srinivasan – Principles of Insurance Law, Wadhwa Publication, Maharashtra, Third Edition 2012

### **REFERENCE BOOKS:**

1. Dr.Avatar Singh – Law of Insurance , Universal Publication Pvt. Limited, First Edition 2013
2. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

**Subject Code: 17U6CCS01**

**Semester: VI**

**Credit: 2**

**Hours:30**

**B.COM (CA)  
SBEC:OFFICE ORGANISATION**

**UNIT: I**

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office **(6 Hours)**

**UNIT: II**

Office Organisation – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs Decentralization – Office Reports- Types of Reports – Essentials of a good report . **(6 Hours)**

**UNIT: III**

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence **(6 Hours)**

**UNIT: IV**

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing – Meaning , Importance and kinds **(6 Hours)**

**UNIT: V**

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection **(6 Hours)**

**Text book**

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

**Reference Books:**

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

**Subject code: 17U6CCN02**

**Semester: VI**

**Credit:2**

**Hours: 30**

**B. COM (CA)**

## **NMEC: CUSTOMER RELATIONSHIP MANAGEMENT**

### **Objective:**

To provide a thorough understanding of customer – retailer relationship and the ways to manage it.

### **UNIT – I**

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention **(6 Hours)**

### **UNIT- II**

CRM – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM. **(6 Hours)**

### **UNIT – III**

Planning CRM Project – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward. **(6 Hours)**

### **UNIT – IV**

Sales Force Automation (SFA) – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process. **(6 Hours)**

### **UNIT – V**

CRM Marketing Initiatives – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM CRM: Opportunities, Challenges and Ways to avoid Pitfalls. **(6 Hours)**

### **TEXT BOOK:**

Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2010 Edition.

### **REFERENCE BOOKS:**

1. S. Shajahan – Relationship Marketing, McGraw Hill, 1997, 2. Paul Green Berg – RCC, Tata Mc Graw Hill, 2002.

**QUESTION PAPER PATTERN**  
**(For Theory & Problem oriented subjects)**

**Time: 3 Hours**

**Max. Marks: 75**

**PART – A (20 x1 = 20 Marks)**  
**Answer All the Questions**  
**(From each unit two questions)**

**PART – B (5 x 5 = 25 Marks)**  
**Answer All Questions (Either or Type)**  
**(From each unit one question)**

**PART – C (3 x 10 = 30 Marks)**  
**Answer Any Three out of Five Questions**  
**(From each unit one question)**