



**SADAKATHULLAH APPA COLLEGE  
(AUTONOMOUS)**

(Reaccredited by NAAC with 'A' GRADE and ISO 9001: 2008 certified)

**Rahmath Nagar, Tirunelveli – 627 011**

**PG & RESEARCH DEPT. OF COMMERCE**



**B.COM.**

**UNITIZED SYLLABUS (CBCS)**

**FOR**

**(2011 - 2014)**

**(Applicable for students admitted in June 2011 and onwards)**

**(Updated as per the resolutions passed in the  
Academic Council Meeting held on 14-03-2013)**





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**B.COM. COURSE STRUCTURE (CBCS) (2011 - 14)**  
**(Applicable for students admitted in June 2011 and onwards)**

<b>I SEMESTER</b>				<b>II SEMESTER</b>			
<b>P</b>	<b>COURSE</b>	<b>H/W</b>	<b>C</b>	<b>P</b>	<b>COURSE</b>	<b>H/W</b>	<b>C</b>
<b>I</b>	Tamil / Arabic	6	3	<b>I</b>	Tamil / Arabic	6	3
<b>II</b>	English	6	3	<b>II</b>	English	6	3
<b>III</b>	Core - 1	6	5	<b>III</b>	Core - 2	6	5
	Allied - 1	6	5		Allied - 2	6	5
<b>IV</b>	Skill Based Elective - 1	3	2	<b>IV</b>	Skill Based Elective - 2	3	2
	Social Value Education	3	2		Environmental Studies	3	2
<b>TOTAL</b>		<b>30</b>	<b>20</b>	<b>TOTAL</b>		<b>30</b>	<b>20</b>
<b>III SEMESTER</b>				<b>IV SEMESTER</b>			
<b>III</b>	Core - 3	6	4	<b>III</b>	Core - 6	6	4
	Core - 4	6	4		Core - 7	6	4
	Core - 5	6	4		Core - 8	6	4
	Allied - 3	6	5		Allied - 4	6	5
<b>IV</b>	Skill Based Elective - 3	3	2	<b>IV</b>	Skill Based Elective - 4	3	2
	Non Major Elective - 1	3	2		Non Major Elective - 2	3	2
<b>TOTAL</b>		<b>30</b>	<b>21</b>	<b>TOTAL</b>		<b>30</b>	<b>21</b>
<b>V SEMESTER</b>				<b>VI SEMESTER</b>			
<b>III</b>	Core - 9	4	4	<b>III</b>	Core - 14	4	4
	Core - 10	4	4		Core - 15	4	4
	Core - 11	4	4		Core - 16	4	4
	Core - 12	4	5		Core - 17	4	4
	Core - 13	5	5		Project	5	5
	Core Elective - 1	6	5		Core Elective - 2	6	5
<b>IV</b>	Skill Based Elective - 5	3	2	<b>IV</b>	Skill Based Elective - 6	3	2
<b>TOTAL</b>		<b>30</b>	<b>29</b>	<b>TOTAL</b>		<b>30</b>	<b>28</b>

**B.COM. (2011 – 2014)**  
**(Applicable for students admitted in June 2011 and onwards)**

**DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS & MARKS**

<b>PART</b>	<b>COURSE</b>	<b>SEMESTER</b>	<b>HOURS</b>	<b>CREDITS</b>	<b>PAPERS</b>	<b>MARKS</b>
<b>I</b>	Tamil / Arabic	I to II	12	6	2	200
<b>II</b>	English	I to II	12	6	2	200
<b>III</b>	Core	I to VI	85	72	17	1700
	Core Elective + Project	V & VI	17	15	2+1	300
	Allied	I to IV	24	20	4	400
<b>IV</b>	Skilled Based Elective	I to VI	18	12	6	600
	Non Major Elective	III & IV	6	4	2	200
	Social Value Education	I	3	2	1	100
	Environmental Studies	II	3	2	1	100
<b>V</b>	Extension Activities	I to IV	--	1	--	100
<b>TOTAL</b>			<b>180</b>	<b>140</b>	<b>38</b>	<b>3900</b>

**SEMESTER WISE DISTRIBUTION OF HOURS**

<b>PART</b>	<b>I</b>		<b>III</b>				<b>IV</b>			<b>TOTAL</b>
	<b>T/A</b>	<b>ENG</b>	<b>CORE</b>	<b>SBE</b>	<b>NME</b>	<b>SVE/ES</b>	<b>SBE</b>	<b>NME</b>	<b>SVE/ES</b>	
<b>I</b>	6	6	6	3	--	3	3	--	3	<b>30</b>
<b>II</b>	6	6	6	3	--	3	3	--	3	<b>30</b>
<b>III</b>	--	--	18	3	3	--	3	3	--	<b>30</b>
<b>IV</b>	--	--	18	3	3	--	3	3	--	<b>30</b>
<b>V</b>	--	--	21	3	--	--	3	--	--	<b>30</b>
<b>VI</b>	--	--	16	3	--	--	3	--	--	<b>30</b>
<b>TOT</b>	<b>12</b>	<b>12</b>	<b>85</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>180</b>

**B.COM. (2011 – 2014)**  
**(Applicable for students admitted in June 2011 and onwards)**  
**TITLE OF THE PAPERS, CREDITS & MARKS**

<b>I SEMESTER</b>								
<b>P</b>	<b>SUB</b>	<b>TITLE OF THE PAPER</b>	<b>S.CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>I</b>	TA 1	இக்காலத் தமிழ் <b>OR</b>	11ULTA11	6	3	25	75	100
	AR 1	Applied Grammar and Translation - I	11ULAR11					
<b>II</b>	EN 1	Practical Course in Listening and Speaking	11ULEN11A	6	3	40	60	100
<b>III</b>	C 1	Introduction to Financial Accounting	11UCCO11	6	5	25	75	100
	A 1	Business Economics	11UACO11	6	5	25	75	100
<b>IV</b>	SBE1	Principles of Management	11SECO11	3	2	25	75	100
	SVE	Social Value Education	11USVE11	3	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>20</b>	<b>165</b>	<b>435</b>	<b>600</b>
<b>II SEMESTER</b>								
<b>I</b>	TA 2	சமயத் தமிழ்	11ULTA21	6	3	25	75	100
	AR 2	Applied Grammar and Translation - II	11ULAR21					
<b>II</b>	EN 2	Prose, Poetry and Remedial Grammar	11ULEN21A	6	3	25	75	100
<b>III</b>	C 2	Financial Accounting	11UCCO21	6	5	25	75	100
	A 2	Indian Economic Development	11UAC021	6	5	25	75	100
<b>IV</b>	SBE2	Principles of Marketing	11SECO21	3	2	25	75	100
	ES	Environmental Studies	11UENS21	3	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>III SEMESTER</b>								
<b>III</b>	C3	Business Environment	11UCCO31	6	4	25	75	100
	C4	Advanced Accounting	11UCCO32	6	4	25	75	100
	C5	Modern Banking	11UCCO33	6	4	25	75	100
	A 3	Business Mathematics	11UAC031	6	5	25	75	100
<b>IV</b>	SBE3	Entrepreneurial Development	11SECO31	3	2	25	75	100
	NME1	Choose any one from the list	- -	3	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>21</b>	<b>150</b>	<b>450</b>	<b>600</b>

**B.COM. (2011 – 2014)**  
**(Applicable for students admitted in June 2011 and onwards)**  
**TITLE OF THE PAPERS, CREDITS & MARKS**

<b>IV SEMESTER</b>									
<b>P</b>	<b>SUB</b>	<b>TITLE OF THE PAPER</b>	<b>S.CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>			
						<b>I</b>	<b>E</b>	<b>T</b>	
<b>III</b>	C6	Business Organisation	11UCCO41	6	4	25	75	100	
	C7	Computer in Business	11UCCO42	6	4	25	75	100	
	C 8	Business Communication	11UCCO43	6	4	25	75	100	
	A 4	Business Statistics	11UACO41	6	5	25	75	100	
<b>IV</b>	SBE4	Import-Export Procedures	11SECO41	3	2	25	75	100	
	NME2	Choose any one from the list	- -	3	2	25	75	100	
<b>TOTAL</b>				<b>30</b>	<b>21</b>	<b>150</b>	<b>450</b>	<b>600</b>	
<b>V SEMESTER</b>									
<b>III</b>	C 9	Cost Accounting	11UCCO51	4	4	25	75	100	
	C 10	Business Laws	11UCCO52	4	4	25	75	100	
	C 11	Financial Markets	11UCCO53	4	4	25	75	100	
	C 12	Corporate Accounting	11UCCO54	4	5	25	75	100	
	C 13	Insurance	11UCCO55	5	5	25	75	100	
	CE1A	A) Income – tax Law & Practice	11UECO5A	<b>OR</b>	6	5	25	75	100
	CE1B	B) Corporate Finance	11UECO5B						
<b>IV</b>	SBE5	Office Automation	11SECO51	3	2	25	75	100	
<b>TOTAL</b>				<b>30</b>	<b>29</b>	<b>175</b>	<b>525</b>	<b>700</b>	
<b>VI SEMESTER</b>									
<b>III</b>	C 14	Industrial Law	11UCCO61	4	4	25	75	100	
	C 15	Management accounting	11UCCO62	4	4	25	75	100	
	C 16	Auditing	11UCCO63	4	4	25	75	100	
	C 17	Company Law	11UCCO64	4	4	25	75	100	
	CE2A	A) Indirect Taxes	11UECO6A	<b>OR</b>	6	5	25	75	100
	CE2B	B) Co – operation	11UECO6B						
		P	Project	11UPCO61	5	5	- -	100	100
<b>IV</b>	SBE6	Accounting Packages	11SECO61	3	2	25	75	100	
<b>TOTAL</b>				<b>30</b>	<b>28</b>	<b>150</b>	<b>550</b>	<b>700</b>	

**TITLE OF THE PAPERS, CREDITS & MARKS**

**PART I & II (2011 - 2014)**

<b>ONE YEAR LANGUAGE COURSES</b> <b>(B.Sc.(CS), B.Sc.(IT), BCA, B.Com., B.Com.(CA), BBA &amp; BBM)</b>							
<b>SEM</b>	<b>TITLE OF THE PAPER</b>	<b>S.CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
					<b>I</b>	<b>E</b>	<b>T</b>
<b>PART I - TAMIL</b>							
<b>I</b>	இக்காலத் தமிழ்	11ULTA11	6	3	25	75	100
<b>II</b>	சமயத் தமிழ்	11ULTA21	6	3	25	75	100
<b>TOTAL</b>			<b>12</b>	<b>6</b>	<b>50</b>	<b>150</b>	<b>200</b>
<b>PART I - ARABIC</b>							
<b>I</b>	Applied Grammar and Translation - I	11ULAR11	6	3	25	75	100
<b>II</b>	Applied Grammar and Translation - II	11ULAR21	6	3	25	75	100
<b>TOTAL</b>			<b>12</b>	<b>6</b>	<b>50</b>	<b>150</b>	<b>200</b>
<b>PART II - ENGLISH</b>							
<b>I</b>	Practical Course in Listening and Speaking	11ULEN11A	6	3	40	60	100
<b>II</b>	Prose, Poetry and Remedial Grammar	11ULEN21A	6	3	25	75	100
<b>TOTAL</b>			<b>12</b>	<b>6</b>	<b>65</b>	<b>135</b>	<b>200</b>



**DEPT. OF COMMERCE**  
**CBCS SYLLABUS – B. COM. (2011 – 2014)**  
**(Applicable for students admitted in June 2011 and onwards)**

<b>PART III – CORE, CORE ELECTIVE &amp; PROJECT FOR B.COM. MAJOR)</b>								
<b>SEM</b>	<b>P</b>	<b>TITLE OF THE PAPER</b>	<b>S.CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>I</b>	C1	Introduction to Financial Accounting	11UCCO11	6	5	25	75	100
<b>II</b>	C2	Financial Accounting	11UCCO21	6	5	25	75	100
<b>III</b>	C3	Business Environment	11UCCO31	6	4	25	75	100
	C4	Advanced accounting	11UCCO32	6	4	25	75	100
	C5	Modern Banking	11UCCO33	6	4	25	75	100
<b>IV</b>	C6	Business Organisation	11UCCO41	6	4	25	75	100
	C7	Computer in Business	11UCCO42	6	4	25	75	100
	C8	Business Communication	11UCCO43	6	4	25	75	100
<b>V</b>	C9	Cost Accounting	11UCCO51	4	4	25	75	100
	C10	Business Law	11UCCO52	4	4	25	75	100
	C11	Financial Markets	11UCCO53	4	4	25	75	100
	C12	Corporate Accounting	11UCCO54	4	5	25	75	100
	C13	Insurance	11UCCO55	5	5	25	75	100
	CE1A	A) Income – tax Law & Practice <b>OR</b>	11UECO5A	6	5	25	75	100
	CE1B	B) Corporate Finance	11UECO5B					
<b>VI</b>	C14	Industrial Law	11UCCO61	4	4	25	75	100
	C15	Management Accounting	11UCCO62	4	4	25	75	100
	C16	Auditing	11UCCO63	4	4	25	75	100
	C17	Company Law	11UCCO64	4	4	25	75	100
	CE2A	A) Indirect Taxes <b>OR</b>	11UECO6A	6	5	25	75	100
	CE2B	B) Co – operation	11UECO6B					
	P	Project	11UPCO61	5	5	–	–	100
<b>TOTAL</b>				<b>102</b>	<b>87</b>	<b>475</b>	<b>1525</b>	<b>2000</b>

<b>DEPT. OF COMMERCE CBCS SYLLABUS (2011 - 2014)</b>								
<b>PART III - ALLIED - ECONOMICS, BUSINESS MATHEMATICS AND BUSINESS STATISTICS (FOR B.COM. MAJOR)</b>								
<b>SEM</b>	<b>P</b>	<b>TITLE OF THE PAPER</b>	<b>S.CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>I</b>	1	Business Economics	11UAC011	6	5	25	75	100
<b>II</b>	2	Indian Economic Development	11UAC021	6	5	25	75	100
<b>III</b>	3	Business Mathematics	11UAC031	6	5	25	75	100
<b>IV</b>	4	Business Statistics	11UAC041	6	5	25	75	100
<b>TOTAL</b>				<b>24</b>	<b>20</b>	<b>100</b>	<b>300</b>	<b>400</b>
<b>PART IV - SKILL BASED ELECTIVE (FOR B. COM. MAJOR)</b>								
<b>I</b>	1	Principles of Management	11SECO11	3	2	25	75	100
<b>II</b>	2	Principles of Marketing	11SECO21	3	2	25	75	100
<b>III</b>	3	Entrepreneurial Development	11SECO31	3	2	25	75	100
<b>IV</b>	4	Import-Export Procedures	11SECO41	3	2	25	75	100
<b>V</b>	5	Office Automation	11SECO51	3	2	25	75	100
<b>VI</b>	6	Accounting Packages	11SECO61	3	2	25	75	100
<b>TOTAL</b>				<b>18</b>	<b>12</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>PART IV - NON MAJOR ELECTIVE (FOR OTHER MAJORS)</b>								
<b>III</b>	1	Basics in Accounting	11NECO31	3	2	25	75	100
<b>IV</b>	2	Human Resource Management	11NECO41	3	2	25	75	100
<b>TOTAL</b>				<b>6</b>	<b>4</b>	<b>50</b>	<b>150</b>	<b>200</b>
<b>PART IV - SVE &amp; ES (FOR ALL MAJORS)</b>								
<b>I</b>	1	Social Value Education	11USVE11	3	2	25	75	100
<b>II</b>	2	Environmental Studies	11UENS21	3	2	25	75	100
<b>TOTAL</b>				<b>6</b>	<b>4</b>	<b>50</b>	<b>150</b>	<b>200</b>
<b>PART - V</b>								
<b>I to IV</b>	Extension Activities			-	<b>1</b>	<b>100</b>	-	<b>100</b>

**CBCS SYLLABUS (2011 – 2014)****B.COM. (CORE, CORE ELECTIVE & PROJECT)****I SEMESTER**

<b>C1</b>	<b>INTRODUCTION TO FINANCIAL ACCOUNTING</b>	<b>11UCCO11</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>
		<b>Credits: 5</b>

**UNIT I**

Introduction to Accounting – meaning – objectives – limitations – Accounting concepts – Accounting conventions – double entry system – Rules for debit and credit – Journal – Ledger – subsidiary books – Balancing of accounts

**UNIT II**

Trial Balance – Rectification of errors – Suspense account – Bank Reconciliation Statement – reasons for difference between Cash book and Pass book

**UNIT III**

Bills of exchange – honour and dishonour of a bill – renewal of a bill – retirement of a bill – insolvency of the acceptor – Accommodation bills

**UNIT IV**

Final Accounts – Trading and Profit and Loss Account – Balance Sheet – adjustment entries – provision for bad and doubtful debts – provision for discount on debtors and creditors

**UNIT V**

Average due date and Account Current – Meaning – Methods – Forward method – Backward Method – Red ink interest

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sulthan Chand and sons
2. Advanced Accountancy – M.A. Arulanandam and K.S. Raman – Himalaya Publishing House

**REFERENCE BOOKS:**

1. Advanced Accountancy – S.P. Jain and K.L. Narang – Kalyani Publishers
2. Introduction to Accountancy – T.S. Grewal – S. Chand and Company
3. Advanced Accountancy – Dr. S.N. Maheswari – Vikas Publishing House
4. Advanced Accountancy – M.C. Shukla & T.C. Grewal – S. Chand and Company

<b>II SEMESTER</b>			
<b>C2</b>	<b>FINANCIAL ACCOUNTING</b>		<b>11UCCO21</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I**

Accounts of non-trading concerns – Receipts and payments account – Income and Expenditure account – differences between the two – preparation of the Balance Sheet – capital receipt and revenue receipt – capital expenditure – revenue expenditure – deferred revenue expenditure

**UNIT II**

Accounting for consignment – differences between Consignment and sale – valuation of unsold stock on consignment – invoicing goods higher than cost – accounting for loss of goods – accounting for joint venture – differences between consignment and joint venture – maintenance of separate books – Recording in Existing Books

**UNIT III**

Self balancing system – meaning – journal entries – general ledger sale of goods ledger – transfer from one ledger to another – Accounts from incomplete records – differences between Single entry and Double entry – defects of single entry – Statement of affairs – conversion method

**UNIT IV**

Depreciation – need – causes – methods of providing depreciation – Straight line method – Diminishing balance method – Sinking Fund method – Annuity method

**UNIT V**

Insurance Claim – loss of stock policy – Average Clause – loss of profit or Consequential loss policy

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sulthan and sons
2. Advanced Accountancy – M.A. Arulanandam and K.S. Raman – Himalaya Publishing House

**REFERENCE BOOKS:**

1. Advanced Accountancy – S.P. Jain and K.L. Narang – Kalyani Publishers
2. Introduction to Accountancy – T.S. Grewal – S. Chand and Company
3. Advanced Accountancy – Dr. S.N. Maheswari – Vikas Publishing House
4. Advanced Accountancy – M.C. Shukla & T.C. Grewal – S. Chand and Company

<b>III SEMESTER</b>			
<b>C3</b>	<b>BUSINESS ENVIRONMENT</b>		<b>11UCCO31</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 4</b>

**UNIT I**

Business Environment: Meaning – Definition – Components – Significance of Environment.

**UNIT II**

Socio and Economic Environment: Nature and economy, structure of the economy, economic policies – economic conditions – demographic environment; Population size – falling birth rate and changing age structure – migration and ethnic aspects.

**UNIT III**

Political and legal environment: Functions of state – economic role of Government of India – Government and legal environment.

**UNIT IV**

Technological Environment: Meaning – innovation – technological leadership and fellowship – technology and competitive advantage – source and technological dynamics – Impact of technology on globalization.

**UNIT V**

International Economic Institutions – GATT, WTO, UNCTAD, World Bank and IMF.

**TEXTBOOK**

Francis Cherunilam – Business Environment, Himalaya Publishing

House

**Reference Books:**

1. Sundaram & Black – International Business Environment – Prentice Hall, Delhi
2. Agarwal – Indian Economy – Vikas Publishing House, Delhi
3. Khan Farook – Business and Society – S.Chant & Co., Delhi
4. Dr. N. Premavathy – Business Environment – Sri Vishnu Publications, Chennai

<b>III SEMESTER</b>			
<b>C4</b>	<b>ADVANCED ACCOUNTING</b>		<b>11UCC032</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 4</b>

**UNIT I**

Branch accounting – Debtor’s system – Stock and debtors system – Invoice price method – Departmental accounts – Allocation of common expenses – Departmental transfer at invoice price

**UNIT II**

Hire purchase and Installment system – calculation of interest – calculation of cash price – default and repossession – difference between hire purchase and installment

**UNIT III**

Royalties account – meaning – minimum rent – short working – types of recoupment – strikes – Sublease – Accounting Entries

**UNIT IV**

Partnership accounts – Admission of a partner – New Ratio – Revaluation – Treatment of Goodwill – Retirement – Sacrifice ratio – settlement of Retiring Partner’s loan account – death – Joint Life Policy – settlement of Executor’s Account

**UNIT V**

Dissolution of a firm – Realization account – conversion of a firm into a company – Insolvency of a partner – Garner Vs Murray – Insolvency of all partners – Gradual realization of assets – Piece meal distribution of cash – Maximum loss method

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sulthan and Sons
2. Advanced Accountancy – M.A. Arulanandam and K.S. Raman – Himalaya Publishing House

**REFERENCE BOOKS:**

1. Accountancy – S.P. Jain and K.L. Narang – Kalyani Publishers
2. Introduction to Accountancy – T.S. Grewal – S. Chand and Company
3. Advanced Accountancy – Dr. S.N. Maheswari – Vikas Publishing House
4. Advanced Accountancy – M.C. Shukla & T.C. Grewal – S. Chand and Company

<b>III SEMESTER</b>			
<b>C5</b>	<b>MODERN BANKING</b>		<b>11UCC033</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 4</b>

**UNIT I: Banking concepts**

Origin of bank – Classification of Banks – Commercial Banks – Co – operative Banks – Rural Banks – Industrial Development Banks – Functions of Commercial Banks – Primary Functions – secondary functions – Functions of Modern Commercial Banks – Islamic Banking.

**UNIT II: Central Banking**

Reserve Bank of India – Functions – Methods of credit Control – Traditional and Promotional Functions – Banking Regulation Act, 1949 – Capital requirements – Management – Maintenance of Liquid Assets – Opening of new Branches – New licensing Policy

**UNIT III: Banker and Customer**

Banker – Customer – Relationship between a Banker and Customer – General relationship – Special relationship – Rights and Duties of the Banker – Special types of Customers – Minor – A married Woman – Drunkard – Lunatics – Illiterate persons – Partnership Firm – Joint Stock Company

**UNIT IV: Negotiable Instruments**

Definition – Characteristics – Types – parties to a Negotiable Instrument – cheque – Bill of Exchange – Promissory Note – Distinctions Between them – crossing – Meaning – Types significance of Crossing – Endorsement – Meaning – types – Marking – material alteration – Bank Draft.

**UNIT V: E – Banking Concept**

Meaning – Various forms of E – Banking – Core Banking – Internet Banking – ATM – Plastic Money – Mobile Banking – Dangers in E – Banking – E – Banking in India

**TEXTBOOK:**

Banking Theory Law and Practice – E.Gorden and Dr. K.Natarajan

**REFERENCE BOOKS:**

1. Theory and Practice of Banking – Reddy and Appanaiah – M/S. Himalaya Publishing House, Mumbai
2. Theory and Practice of Banking – Radhaswamy and Vasudevan.
3. Banking Theory Law ad Practice – K.C.Sherlekhar.
4. Banking Law and Practice – S.N.LAL
5. Banking Law and Practice – S.S.Gulshan and Gulshan K.Kapoor
6. Banking Law and Practice – Sundaram and Varshney
7. Banking Theory Law and Practice – Dr.S.Gurusamy, Thomson learning

<b>IV SEMESTER</b>			
<b>C6</b>	<b>BUSINESS ORGANISATION</b>		<b>11UCCO41</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 4</b>

**UNIT I: Concept of Business Organisation:**

Economic and Non economic activities – Profession and Employment – Meaning of business – characteristics of business – business distinguished from Profession and Employment – Scope of business – Objectives of business – Functions of business – Qualities of a successful businessman

**UNIT II: Forms of Business Organisation:**

Forms of business organization – Sole proprietorship – Joint Hindu Family firm – Partnership – Joint stock Company – Public and Private Company – Co – operative organization – Meaning – Definition – Characteristics – Relative merits and demerits – Multinational corporations

**UNIT III: Organisation Structure:**

Principles of organization – organisational structure – different types of organization Structure – Line organization, staff organization – Line and Staff – committee form of organization – Merits and Demerits

**UNIT IV: Delegation, Decentralisation and Combination**

Meaning of combination – causes of combinations – types of combinations – forms of combinations – Rationalization – meaning – causes and stages

**UNIT V: Plant Location and lay out**

Plant layout – plant location – factory planning – types of plant layout – techniques

**TEXTBOOKS:**

1. Business organization and management – M. C. Sukla
2. Organization and Management – C.B.Gupta

**REFERENCE BOOKS:**

1. Fundamentals of Business organization and management – Y.K. Bushan Sultan Chand & Sons, New Delhi
2. Principles of Business organization and management – P.N. Reddy and S.S. Gulshan
3. Organization and Management – Dr. S.C. Saxena



<b>IV SEMESTER</b>			
<b>C7</b>	<b>COMPUTER IN BUSINESS</b>		<b>11UCCO42</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 4</b>

**UNIT I: Basic concept of computer**

Introduction: Meaning – characteristics – Generations – types; Micro computers – Mini computers – Main frames computers – super computers – Basic Computer Operations: a) Input b) Storage c) Processing d) Output e) Control Functional Units: a) Arithmetic Logical Unit(ALU) b) Control Unit (CU) c) Central Processing Unit(CPU)

**UNIT II: Memory System and Input Output Devices**

Memory of Storage System in a Computer – Primary Memory and Secondary Memory – Input Devices: Keyboard, Mouse and its types, scanner and its types MICR, OMR and OCR, mike – Output Devices: Visual Display Unit, Terminals: Printer, Plotter, Speaker and Other multi media devices

**UNIT III: Computer Languages/Software**

Meaning of Hardware and software – Types of software – Computer Language – Meaning – Programming Languages – Assembly Language – Machine language – High Level programming languages – Meaning of compiler and interpreter and their use

**UNIT IV Operating Systems**

Introduction to MS DOS – Internal and External Commands Introduction to windows – Desk Top – Elements of windows – cascading and tiling of windows – my computer – windows Explorer – creating, deleting, renaming, copying and merging folders

**UNIT V: Computer Network**

Meaning – Classification of Network: Local Area Network (LAN) – Wide Area Network (WAN) – Major Characteristics of LAN and WAN – Uses and limitations of LAN and WAN – Internet – meaning – merits and demerits

**TEXTBOOK:**

1. V.Raja Raman: Fundamentals of computers, EEE Publications

**REFERENCE BOOKS:**

1. Introduction to Computers (4<sup>th</sup> Edition) by Peter Norton, Tata McGraw Hill
2. John Shelly and Roger Hunt, Computer : A first course, PHI;
3. A Atevens, Disk Operating Systems

<b>IV SEMESTER</b>			
<b>C8</b>	<b>BUNISESS COMMUNICATION</b>	<b>11UCCO43</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 4</b>

**UNIT I**

Communication – Introduction – Meaning – Definition – importance – process of communication – functions – media for communication – communication network – types of communication – difference between oral and written communication – principles of communication – Barriers to communication

**UNIT II**

Mechanics of writing – Stages of writing – Preparing notes – How to compose business message – Style and Tone – Punctuations – Writing business letters – Format – Characteristics of a good letter

**UNIT III**

Business letters – Application for situation – Enquires and Replies – offers and Quotations – orders and Execution

**UNIT IV**

Complaints and adjustments – Collection letter – circular letters – sales letters – Status enquiry letters

**UNIT V**

Banking correspondence – Insurance letters – Company correspondence – Agency correspondence – Report writing

**TEXTBOOK:**

1. Effective Business Communication – Asha Kaul – Prentice Hall

**REFERENCE BOOKS:**

1. Advanced Business Communication – Prose, Mesberry, Myers – Thomson South western
2. Business Communication – Marry, Ellen, Guffey – Thomson South Western
3. Business Communication Asha Kaul – Prentice Hall

<b>V SEMESTER</b>			
<b>C9</b>	<b>COST ACCOUNTING</b>		<b>11UCC051</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 4</b>

**UNIT I: Concepts**

Costing – Importance – Advantages – Limitations – Installation – scope – functions – Financial Accounting Vs Cost Accounting – Concepts – Classification – Cost Sheet preparation

**UNIT II: Material**

Meaning – need for material control – importance – purchase procedure – store keeper – various stock levels – EOQ – bin card – stores ledger – Issue procedure – methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price – Simple problems only.

**UNIT III: Labour**

Meaning – importance of labour cost – Net Wages calculation – Methods Of Wage Payment – Time Rate System – Piece Rate System – Taylor’s differential piece rate system – Merricks’ system – Halsey – Halsey weir – Rowan – Computation of labour cost – Labour turn over – causes – calculation of LTO

**UNIT IV: Overheads**

Meaning of overheads – Classification – Allocation – Apportionment – Reapportionment

**UNIT V: Process Costing**

Meaning of process costing – features – process loss – normal loss – Abnormal loss – abnormal gain – Preparation of process cost account

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

1. Cost Accounting – S.P.Jain & Narang ; M/s Kalyani Publishers

**REFERENCE BOOKS:**

1. Cost Accounting – R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting – M.L. Agarwal , Sahitya Bhavan publications
3. Cost accounting – an introduction – B.M.Lal Nigam, I.C. Jain – Prentice Hall
4. Cost accounting – Jawahar Lal, Tata McGraw – Hill Edition
5. Cost Accounting – S.P. Iyengar; M/s Sultan chand & Sons, New Delhi
6. Cost Accounting – M. Wilson Himalaya Publishing House, Mumbai

<b>V SEMESTER</b>			
<b>C10</b>	<b>BUSINESS LAW</b>		<b>11UCCO52</b>
<b>Hrs / Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit : 15</b>	<b>Credits: 4</b>

**UNIT I: The Indian contract Act 1872:**

Essential elements of a valid contract – Classification of contracts – Legal rules as to offer, acceptance, Revocation – Communication of offer and acceptance – Legal rules as to consideration – without consideration is void – exception.

Legality of Contract – Capacity to contract with reference to minor, unsound mind, legally disqualified person – free consent – coercion, undue influence, mistake of law and fact, misrepresentation, fraud – Legality of object – unlawful, illegal agreement, agreement opposed to public policy – void agreement, contingent and wagering agreement.

**UNIT – II: Performance of Contract:**

Contracts which need not be performed – appropriation of payment, assignment of contract – mode of discharged of contract – Remedies for breach of contract – kinds of quasi contract.

**UNIT III: Special Contracts:**

Contract of indemnity – contract of guarantee – Extent of surety's liability – kinds of guarantee – Rights of surety – Discharge of surety – Bailment, types of bailment – Rights and Duties of bailer and bailee – Lien – Finder of last goods – pledge, Rights and duties of pawnor and pawnee – pledge by non owner – types of agents, creation of agency, personal liabilities of agent – Termination of agency, irrevocable agency, rights and duties of agent.

**UNIT IV: Sale of Goods Act 1930:**

Contract of sale – Agreement to sell – Goods – Types of goods – delivery with its kinds – condition and warranties – Caveat Emptor – Rights and duties of buyer – Rights of an unpaid seller – auction sale.

**UNIT V: Indian Partnership Act 1932:**

Indian Partnership Act, 1932: Kinds of partners – creation of partnership or firm – Difference between Firm and Joint Hindu Family, Company, Co-ownership, Club – Rights and duties of partners – Dissolution of firm – Test of partnership

**REFERENCE BOOKS:**

1. Elements of mercantile Law – N.D.Kapoor, Sultan Chand & Sons
2. Law of Contract – Dr.Subba Rao
3. Law of Contract – Avtar Singh.

<b>V SEMESTER</b>			
<b>C11</b>	<b>FINANCIAL MARKETS</b>		<b>11UCC053</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 4</b>

**UNIT I**

Financial markets – definition – features – importance – significance – functions – segments – money market – components – features – growth – instruments – defects in the Money market – measures taken for improvement

**UNIT II**

Capital market – structure – characteristics – primary and secondary markets – instruments – difference between capital market and money market – defects in the capital market – measures taken for improvement

**UNIT III**

New issue market – meaning – Stock Exchange – Relationship between New issue market and Stock Exchange – functions of New issue market – right issue – instruments of issue – recent trends – Mutual Funds – features – growth – merits and demerits

**UNIT IV**

SEBI – Controller of capital issues – Malpractice in security market – Deficiencies – SEBI – Objectives – Function – Organisation – Power – SEBI and Central Government – Guidelines on primary market and public issue

**UNIT V**

Secondary Market: meaning – features – need for control – Stock Exchanges and Listing of securities – criteria – Listing obligations – advantages – methods of trading in a Stock Exchange – Speculation – types of Speculators – Defects of Indian Stock Markets

**TEXTBOOKS:**

1. Financial markets and Services – E.Gorden & Natarajan
2. Financial markets and Institutions – Dr. S.Gurusamy – Thomson Publications

**REFERENCE BOOKS:**

1. Indian Financial System – P.N.Varshini & K.K.Mital – Sultan Chand & Sons.
2. Business Environment Text and Cases – Francis cherunilam – Himalaya Publishing House – New Delhi.
3. Investments – Francis and W. Taylor, Schaum's Outlines, Tata McGraw – Hill Edition.
4. Financial Services and Systems – Dr. S.Gurusamy – Thomson Publications

<b>V SEMESTER</b>			
<b>C12</b>	<b>CORPORATE ACCOUNTING</b>		<b>11UCC054</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 5</b>

**UNIT I**

Issue of shares – issue at par, premium and discount – calls in arrears – calls in advance – Forfeiture and reissue of shares – Pro rata allotment – Redemption of Preference Shares – issue of Bonus shares

**UNIT II**

Issue of Debentures – Redemption of Debentures – Sinking fund – Own debentures – Ex – interest and cum interest – Underwriting

**UNIT III**

Profit prior to incorporation – Final accounts – simple problems (except calculation of Managerial Remuneration) – Valuation of Shares – Valuation of Goodwill

**UNIT IV**

Amalgamation – Absorption – External reconstruction – Purchase consideration – calculation of purchase consideration – accounting treatment in the books of both the parties.

**UNIT V**

Alteration of share capital and Internal Reconstruction – accounting entries – Liquidator's final statement of accounts

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sulthan and sons
2. Advanced Accountancy – M.A. Arulanandam and K.S. Raman – Himalaya Publishing House

**REFERENCE BOOKS:**

1. Advanced Accountancy – S.P. Jain and K.L. Narang – Kalyani Publishers
2. Introduction to Accountancy – T.S. Grewal – S. Chand and Company
3. Advanced Accountancy – Dr. S.N. Maheswari – Vikas Publishing House
4. Advanced Accountancy – M.C. Shukla & T.C. Grewal – S. Chand and Company

<b>V SEMESTER</b>			
<b>C13</b>	<b>INSURANCE</b>		<b>11UCC055</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 5</b>

**UNIT I**

Insurance – meaning – nature – significance – essential requirements and principles of risk insurance – reinsurance – privatization of insurance business in India – recent developments in the insurance sector – IRDA

**UNIT II**

Life insurance – meaning – law relating to life insurance – general principles of life insurance – life insurance contract – proposal and policy – assignment and nomination – title and claims – concept of trust in life policy – LIC – functions – Achievements – problems – role in life insurance

**UNIT III**

General insurance – meaning – law relating to general insurance – types of general insurance – General insurance Vs Life insurance – nature of fire insurance – various types of fire insurance policy – subrogation – double insurance – contribution – proximate cause – claims and recovery

**UNIT IV**

Accident and motor insurance – nature – disclosure – terms and conditions – claims and recovery – third party insurance – compulsory motor vehicle insurance – accident insurance

**UNIT V**

Marine insurance – meaning – scope – nature – law relating to Marine Insurance – types of marine insurance policy – insurable interest – disclosure and representation – insured merits – proximate cause – Voyage – warranties – measurement – Subrogation – Contribution – under Insurance

**TEXTBOOKS:**

1. Insurance Principles and Practice – M.N.Misra
2. Principles and Practice of Insurance – Kothari and Bhal

**REFERENCE BOOKS:**

1. Principles and Practice of Insurance – G.S.Panda
2. Elements of Business Law – N.T.Kapoor
3. Insurance – R.Sharma
4. Risk Management and Insurance – Harrington and Niehaus – Tata Mcgraw – Hill Edition

<b>V SEMESTER</b>			
<b>CE1A</b>	<b>INCOME – TAX LAW AND PRACTICE</b>		<b>11UECO5A</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I**

Definitions – Exempted Incomes – residential status of individual and firm – incidence of taxation and residential status – problems from residential status

**UNIT II**

Salaries – Allowances – Perquisites – Forms of Salary – Gross Salary – Deductions – Computation

**UNIT III**

Income from house property – Gross annual Value – Deduction – Computation

**UNIT IV**

Income from business and profession – Methods of Accounting – Deduction expressly allowed – Computation

**UNIT V**

Capital gains – Short term and long term – Computation – Exempted capital gains – Income from other sources

**[Theory 40% and problems 60% (Simple problems)]**

**TEXTBOOK:**

1. Income – tax Law & Practice – H.C. Mehrothra

**REFERENCE BOOKS :**

1. Income – tax Law & Practice – Gour & Narang
2. Students guide to Income – tax – Vinod K. Singhanian



<b>V SEMESTER</b>			
<b>CE1B</b>	<b>CORPORATE FINANCE</b>		<b>11UECO5B</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I**

Corporate Finance – Meaning – functions – financial forecasting – profit planning – importance – demand forecasting

**UNIT II**

Sources of finance – types of funds required – sources of fixed capital – sources of working capital – other methods of raising finance and the merits and demerits of each method

**UNIT III**

Capitalisation – meaning – over capitalization – causes – remedies – under capitalization – causes – remedies – capital structure – theories – factors determining the capital structure

**UNIT IV**

Investment decision – Capital budgeting process – basic principles of capital expenditure proposals – capital rationing

**UNIT V**

Project appraisal – basic aspects – technical – financial – economic appraisal – project identification

**TEXTBOOK:**

S.C. Kuchaal, Corporation Finance, principles and problems

**REFERENCE BOOKS:**

1. Financial management – Reddy and Appanaiah. Himalaya Publishing House
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)

<b>VI SEMESTER</b>			
<b>C14</b>	<b>INDUSTRIAL LAW</b>		<b>11UCC061</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 4</b>

**UNIT I: The Industrial Disputes Act 1947:**

Object – industrial dispute – Prevention and Settlement – Award and Settlement – Strike, lockout – illegal strike and lockout, Retrenchment, Lay off, closing down – Conciliation and adjudication machineries – unfair labour practice.

**UNIT II: Factories Act 1948:**

Factory, manufacturing process – Power of inspector – Hazardous proven – Health, Safety and welfare – working hours Leave with wages – Employment nature of women and young person – certifying surgeon – Certificate of fitness.

**UNIT – III: The workmen’s Compensation Act 1923:**

Rules regarding determination of compensation – Liabilities of employer, Defenses available to employer – Distribution of compensation – Notice and claim.

**UNIT IV: the Trade Unions Acts 1926:**

Registration – Rights and Privileges of registered trade union – Amalgamation, check off system of membership, Devolution of trade union the Employees State Insurance Act 1948 – Benefits – Administration of ESI Schemes – ESI Court – Coverage – Contribution – The Employees Provident Funds and miscellaneous provisions Act 1952 – Coverages, Administration of EPF – Schemes Various benefits, contribution – EPF appellate tribunal – Inspection.

**UNIT V: The Payment of gratuity Act 1972:**

Payment and forfeiture of gratuity, Determination to claim gratuity – Time of payment of gratuity – The payment of wages Act 1936 – Time and mode of payment of wage, various deductions to be made and not to be made – The Minimum Wages Act 1948 – Wages content – Fixation and Revision of minimum wage – Schedule employment, Cost of living price index number – The payment of Bonus Act 1965 – Eligibility, disqualification of bonus – Determination of bonus – minimum and maximum bonus – Principle of set – on and set – off – Forfeiture of bonus – Time of payment of bonus.

**TEXTBOOK:**

Elements of mercantile Law – N.D.Kapoor, Sultan Chand & Sons

**REFERENCE BOOKS:**

1. Industrial Law – S.K.Puri
2. Labour Law – Mishna

<b>VI SEMESTER</b>			
<b>C15</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>11UCC062</b>	
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 4</b>

**UNIT I**

Management Accounting – definition – objectives – nature – scope – functions – Management Accounting Vs financial Accounting – Management Accounting Vs cost Accounting – advantages – limitations of Management Accounting –

**UNIT II**

Ratio analysis meaning – nature – uses – significance – limitation – classification – solvency ratios – profitability ratios – activity ratios

**UNIT III**

Fund Flow analysis – Meaning – Funds – statement of changes of Working Capital – Preparation of Fund flow Statement

**UNIT IV**

Cash Flow Analysis – meaning of Cash Flow – cash from operations – preparation of cash flow statement. Fund flow statement Vs cash flow statement

**UNIT V**

Marginal Costing – meaning features – assumptions – Contribution – PV ratio – CVP analysis – Break Even Analysis – assumptions – advantages – limitations – Margin of safety – make or buy decisions – sales mix decisions

**[(Theory 40% and problems 60% (simple problems)]**

**TEXTBOOKS:**

1. Management Accounting – S.N. Maheswari
2. Management Accounting Principles and Practice – R.K. Sharma and Shashi.K.Gupta. Kalyani Publishers
3. Management Accounting – M.Y.Khan and P.K. Jain Tata McGraw – Hill Edition

**REFERENCE BOOKS:**

1. Principles of Management Accounting – Manmohan and Goyal. Sahitya Bhavan Publications
2. Management Accounting – S.P. Gupta.
3. Management Accounts and Financial Management – S.P. Gupta
4. Managerial Accounting – Jae.K.Shim and Joel. G. Singel, Schaum's Outlines, Tata McGraw – Hill Edition
5. Management Accounting – R.S.N. Pillai, and Bhagavathi, S.Chand and co.

<b>VI SEMESTER</b>			
<b>C16</b>	<b>AUDITING</b>		<b>11UCC063</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 4</b>

**UNIT I**

Introduction – Meaning – Objectives – Differences between accountancy and auditing – Advantages – Limitations – Audit programme – Auditing working papers – Preliminaries before audit – Test Checking and routine checking

**UNIT II**

Internal check – meaning – Objectives – Differences between internal control and internal audit – advantages and disadvantages – Internal check regarding cash, wages, purchases and purchases returns, sales and sales returns – Vouching – meaning – objects – importance of Vouchers – precautions to be taken by auditor while examining vouchers – vouching of transactions

**UNIT III**

Verification and Valuation of assets and liabilities – meaning – classification of assets – verification of different types of assets – verification of liabilities

**UNIT IV**

Company auditor – Appointment – Qualification and disqualifications – Removal of an auditor – Status – Rights, duties and liabilities – Auditor's report – contents – kinds of auditor's reports

**UNIT V**

Investigation – Meaning – Differences between investigation and auditing – Essentials – Classification – Investigation on behalf of a person to buy a business – admission of a new partner – investigation of behalf of a bank to lend money – Investigation as against fraud

**TEXTBOOK:**

1. Auditing – B.N. Tandon – S. Chand & Co., Delhi

**REFERENCE BOOKS:**

1. TEXTBOOK on Auditing – Saxana, Reddy & Appannaiah – M/s. Himalaya Publishing House, Mumbai
2. Principles & Practice of Auditing – Dinkar Pagra – Sultan Chand & Sons, New Delhi.
3. Fundamentals of Auditing – Kamal Gupta – Tata Mc Graw – Hill Edition
4. Auditing – Dr. T.R. Sharma – Sahitya Publications, Agra

<b>VI SEMESTER</b>			
<b>C17</b>	<b>COMPANY LAW</b>		<b>11UCC064</b>
<b>Hrs/Week:4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit : 12</b>	<b>Credits: 4</b>

**UNIT I**

Company – Meaning and Characteristics – Types of Companies – Private Company Vs Public Company – features – Advantage of Joint Stock Companies

**UNIT II**

**Formation Of Company** – Certificate of Incorporation – Certificate of Commencement of Business – Promoter – role of promoters – Memorandum of Association – contents, alteration of memorandum – Articles of Association – contents – Alteration of Articles – articles vs. memorandum prospectus – Definition, contents of prospectus; Misrepresentation in prospectus and penalties there for – Statement in lieu of prospectus

**UNIT III**

**Company Management** – Director – Managing Director – Directors – Number of directors – qualifications – Disqualifications of a director – Power – Duties and liabilities of directors

**UNIT IV**

**Company Meetings** – General Meetings of the share holders – statutory meeting – Annual general meeting – Extra – ordinary meeting and class meeting – Requisites of a valid meeting – Notice – Agenda – Quorum – Minutes – resolutions

**UNIT V**

**Winding up** – Meaning – Modes of Winding up – winding up by the court, Voluntary winding up – types of voluntary winding up – Members and Creditors Voluntary winding up – winding up subject to supervision of court

**TEXTBOOK:**

1. Company Law – N.D. Kapoor

**REFERENCE BOOKS:**

1. B.K. Sen Gupta – Company Law – Eastern Law Book House
2. S.M. Shah – Lectures of Company Law, N.M. Tripalhi Pvt. Ltd.

<b>VI SEMESTER</b>			
<b>CE 2A</b>	<b>INDIRECT TAXES</b>		<b>11UECO6A</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I**

Indirect Taxes – Meaning – Special features – merits – demerits – major reforms in indirect taxation in India

**UNIT II**

Central Excise Act 1944 – basic conditions for excise liability – taxable event – types of excise duty – excisable goods – related buyer – manufacture – processes amounting to manufacture – classification of goods – rules for classification – transaction value – inclusions and exclusions – rules for valuation – simple problems on computation of customs value

**UNIT III**

Customs Act 1962 – nature of customs duty – taxable event – territorial waters of India – Indian customs waters – types of customs duty – customs value – inclusions and exclusions – simple problems on computation of customs value

**UNIT IV**

Value Added Tax (VAT) – meaning – special features – need – mechanism

**UNIT V**

Service tax – introduction – need – persons to whom service – tax is charged – classification of services

**TEXTBOOK:**

1. Indirect taxation – Dr V. Balachandran, Sulthan Chand and Sons

**REFERENCE BOOKS:**

1. Central Excise for small scale Industries – Gopinath Sarangi
2. Job Work for Service Tax – B.N. Gururaj
3. A Hand Book of Service Tax – C. parthasarathy & Sanjeev Agarwal
4. Customs Law Manual – R.K. Jain
5. Customs Tariff of India – R.K. Jain
6. Central Excise – V.S. Datey Tax Mann Publication
7. Indirect Taxes – V.S. Datey Tax Mann Publication

<b>VI SEMESTER</b>			
<b>CE 2B</b>	<b>CO-OPERATION</b>		<b>11UECO6B</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

### **UNIT I: Introduction to Co – Operation**

The concept of co – operation – Evolution of co – operative movement – Principles – Characteristics of a co – operative enterprise – Types of co – operatives – Economic and social benefits of Co – operation – Co – operation and Capitalism – Co – operation and Socialism

### **UNIT II: Co – Operation in India**

Origin and Growth – Organisational structure – Role in economic development – Special features and problems of co – operative movement in India

### **UNIT III: Management in Co – operative Societies**

The management structure – Functions and powers of General Body – Constitution – Annual and special general meetings – Management committee – Secretary – Supervision and inspection – Inquiry – Audit – Co – operative Audit Vs Company Audit

### **UNIT IV: Financial Management in Co – operative Societies**

Meaning and importance of financial management – objective of financial management in Co – operatives – Sources of finance for fixed and working capital – management of working capital – Account keeping – Creation of Reserves – Distribution of Net profit

### **UNIT V: Co – operative Law**

Tamil Nadu Co – operative Societies Act 1983 – Provisions regarding: Registration of Co – operatives – By – law – membership (eligibility, type and admission) – Duties and responsibilities of members – Withdrawal and termination – Settlement of Disputes – Supervision and Audit – Liquidation

### **TEXT – BOOK:**

1. Co – operation in India – Dr.B.S. Mathur

<b>VI SEMESTER</b>		
<b>PROJECT</b>		<b>11UPCO61</b>
<b>Hrs/Week:5</b>	<b>Hrs / Sem: 75</b>	<b>Credits: 5</b>

- In case of group project, the number of students in the group shall not exceed five.
- The students who are interested to do individual projects are allowed.
- The **Project Report should be in English**
- The project report shall contain a minimum of 50 pages including the questionnaire if any.
- A viva voce examination will be conducted by the external examiners. Marks for the project report will be 100 divided as **80% for the presentation of project and 20% for viva – voce.**





<b>PART III – ALLIED – ECONOMICS AND ENVIRONMENT OF BUSINESS (FOR B.COM – 2011 – 2014)</b>
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<b>I SEMESTER</b>
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<b>A1</b>	<b>BUSINESS ECONOMICS</b>	<b>11UACO11</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>
		<b>Credits: 5</b>

**UNIT I: Introduction:**

Definition – Meaning and Subject matter of Business Economics  
 – Basic concepts – Importance and limitations of Business Economics  
 – Law of Diminishing Marginal utility – Consumer's Surplus.

**UNIT II: Demand Analysis:**

Meaning – Kinds – Determinants – Law of Demand; Elasticity of demand – Meaning – Price Elasticity of Demand – Income Elasticity of Demand – Cross Elasticity – Methods of measuring Elasticity of Demand; Demand Forecasting – Meaning – Objectives – Types – Methods.

**UNIT III: Production Analysis:**

Meaning of Production – Factors of Production – Production function – Isoquants – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies – Cost of Production – short – run and long – run cost curves – optimum firm; Objectives of Firm.

**UNIT IV: Human resource and economic development:**

Population Growth – Trends Causes – Effects – Measures – Theories: Malthusian Theory – Theory of Demographic transition – Theory of Optimum Population – Urbanisation and economic development; Concept of Human Development Index and Gender Development Index; Brain Drain.

**UNIT V: Profit Analysis:**

Meaning – Types – Functions of Profit; Profit Policy – Break Even Analysis – Assumptions – Uses – Limitations – Profit Forecasting – Concepts – Methods.

**TEXTBOOK:**

Managerial Economics by R.L.Varshney & K.L.Maheswari – Sultan Chand & Sons, New Delhi

**REFERENCE BOOKS:**

1. Economic Analysis By KPM.Sundharam & E.N.Sundharam – Sultan Chand & Sons, New Delhi
2. Business Economics By Bani Mazumdar & V.G.Mankar–Himalaya Publishing House, Bombay
3. Business Economics – A.R.Arya Sri, V.V.Ramamoorthy, Tata McGraw Hill Companies
4. Indian Economy–K.P.K Sundaram

<b>II SEMESTER</b>			
<b>A2</b>	<b>INDIAN ECONOMIC DEVELOPMENT</b>	<b>11UACO21</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I: Introduction:**

Features of Indian Economy – Factors productivity and inhibiting economic development – Planning – Types – Objectives – Achievements and Failures – Criteria of Eleventh Plan – New economic reforms in India.

**UNIT II: Demographic Profile (Population, Poverty, Unemployment):**

Population: Demographic Profile of India – Population Growth – Causes – Effects – Remedial Measures Population Policy, Poverty: Meaning – Poverty line – causes – Effects – Measures, Unemployment: Meaning – Types – Causes – Remedial measures – Inequalities: Meaning – causes – Effects – Measures.

**UNIT III: Agriculture:**

Agricultural productivity – Concept – Causes of Low Productivity, Green Revolution : Features – Consequences, Agricultural Finance: Needs – Sources(Co-operative Land Development Bank, RRB, NABARD) Agricultural Marketing: Concept – Objectives – Significance – Problems.

**UNIT: IV: Industries:**

Role of Industries in Economic Development – Large Scale Industries (Cotton and Textile, Sugar, Coal, Iron & Steel) – Importance – Problems – Small Scale industries – Importance – Problems, Industrial Finance Services (IFCI, ICICI, IDBI) – Industrial Policy 1948, 1956 and New Industrial Policy.

**UNIT: V: Infrastructure and External Environment of India:**

Transport – Railways– Roadways – Waterways – Airways – Foreign trade, composition, directions, BOP, Foreign debt, FDI, FII.

**TEXTBOOK:**

S.Sankaran : Indian Economy

**REFERENCE BOOKS:**

1. I.C. Dhingra : Indian Economy
2. Ruddar Dutt & KPM Sundaram : Indian Economy

<b>III SEMESTER</b>			
<b>A3</b>	<b>BUSINESS MATHEMATICS</b>		<b>11UACO31</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I: Number System and Equations:**

Counting techniques – Natural – Whole – Rational – Irrational – Real Numbers – Algebraic Expression – Factorization – Equations – Linear equations with two or three unknowns – Solutions of Quadratic equations – Permutations – Combinations.

**UNIT II: Theory of Indices:**

Indices – Fractional Indices – Logarithms; Properties – laws of Logarithms – Common Logarithms – Arithmetic progression –  $n^{\text{th}}$  term – sum of  $n$  terms.

**UNIT III: Analytical Geometry:**

Distance between two points in a plane slope of a Straight line – equation of straight line – point of intersection of two lines – applications (1) Demand and Supply (2) Cost Output (3) Break – Even Analysis.

**UNIT IV: Matrices**

Basic concepts – matrix Addition – Scalar multiplication – Multiplication of Matrix – Inverses of a Matrix – solution of a system of linear equations – matrix method.

**UNIT V: Commercial Arithmetics:**

Percentages – Ratio and Proportions – Simple Interest – Compound Interest – Annuities – Depreciation – Discount – Banker's discount – True discount.

**(Theory 40% and problems 60%)**

**TEXTBOOK:**

Business Mathematics – Dr. M. Wilson – Woodland Publishing Company – Kulasekharam

**REFERENCE BOOKS:**

1. Business Mathematics – D.C.Sancheti and V.K.Kapoor Publisher: Sultan Chand & Sons, New Delhi
2. A TEXTBOOK of Business Mathematics by G.K.Ranganath – Himalaya Publishing House, Delhi

<b>IV SEMESTER</b>			
<b>A4</b>	<b>BUSINES STATISTICS</b>		<b>11UACO41</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**UNIT I – Introduction:**

Meaning – Definition and Collection of Data – Classification and Tabulation of Data – Presentation – Diagrams and Graphs – Sampling – Principles – Types – Methods – Advantages and Limitations.

**UNIT II – Frequency Distribution:**

Construction of Frequency Distribution – Concepts of Central Tendency and Dispersion and their Measures – Measures of Skewness, Moment and Kurtosis.

**UNIT III – Correlation and Regression:**

Correlation – Meaning – Types – Karlpearson’s Co-efficient of correlation – Rank correlation – Concurrent Deviation method; Regression – Uses – Methods – Regression lines.

**UNIT IV – Index Numbers and Time Series:**

Index numbers – Meaning – Uses – Construction problems – Types – Chain base – Fixed base– Test of Consistency – Cost of living index – Analysis of time series – Meaning – Components–Trend analysis.

**UNIT V – Probability:**

Theory of probability – Probability as a concept – The three approaches to defining probability – Additions and Multiplication – Laws of probability – Conditional probability.

**(Theory 40% and problems 60%)**

**TEXTBOOK:**

Statistical methods – Dr.S.P.Gupta Sultan chand & sons, New Delhi

**REFERENCE BOOKS:**

1. Statistics, Theory and Practice – R.S.N.Pillai & Baghavathy – S.Chand & Company Ltd. New Delhi
2. Business Statistics – G.C.Beri TataMcgraw–Hill Edition
3. Statistical Methods Sanchetti Kapoor
4. Business Statistics – M.Wilson, Himalaya Publishing House, Mumbai

<b>PART IV – SKILL BASED ELECTIVE</b>			
<b>I SEMESTER</b>			
<b>SBE1</b>	<b>PRINCIPLES OF MANAGEMENT</b>		<b>11SECO11</b>
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

**UNIT I: Management**

Meaning – Definition – Nature – Importance and features of Management – Important Principles – Management, Science or Art – Management as Profession – Functions of Management – Management and Administration

**UNIT II: Planning and Decision Making**

Planning – Meaning – Definition – Features – Importance – Steps – Types of planning – Decision Making – Types of Decisions

**UNIT III: Organization**

Meaning – Definition – Nature and characteristics of Organizing – Principles of organizing – different forms of organization – Organization Chart and Manuals

**UNIT IV: Direction and Motivation**

Direction – Meaning – Definition – Nature and scope of direction – Motivation – Definition – Nature – importance – Barriers of motivation

**UNIT V: Co-ordination and Control**

Coordination – meaning – definition – scope – importance – requirements of effective coordination; Control – meaning – definitions – nature – types of controlling – elements of control.

**TEXTBOOKS:**

1. Business Administration and Management – S.C. Saksena, Sahitya Bhawan
2. Principles of Management – Kumkum Mukherjee, Tata McGraw Hill Education Private Limited, New Delhi

**REFERENCE BOOKS:**

1. Principles of Management – T.Ramasamy
2. Principles of Management – Dr. K. Natarajan & K.P. Ganesan
3. Business Management by Dinakar Pagare
4. Business Management – Amitha Bha Roy Mc Graw – Hill Edition.
5. Principles and Practice of Management – R.S. Gupta, B.D. Sharma, N.S. Bhalla – Kalyani Publishers
6. Principles and Practice of Management – L.M. Prasad
7. Principles of Management – P.C. Tripathy & P.N. Reddy

<b>II SEMESTER</b>			
<b>SBE2</b>	<b>PRINCIPLES OF MARKETING</b>	<b>11SECO21</b>	
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

**UNIT I**

Definition – market and Marketing – Features of Modern Marketing – marketing and the Social Science

**UNIT II**

Functions of Marketing – Functions of Exchange – Functions of Physical supply – Concept of Marketing mix

**UNIT III**

Meaning and Definition of Product and Product Planning – Product line – Product mix – Expansion, Contraction, Alteration of existing Products – Trading up and Trading Down

**UNIT IV**

Advertising – Definition – Functions – Merits and Demerits of Advertisement – Personal selling – Definition – Importance Qualities of a Salesman

**UNIT V**

Channels of Distribution: Producer – Consumer; producer – Retailer – Consumer; Producer – Wholesaler – Retailer – Consumer, Producer – Agent middlemen – Wholesaler – Retailer – Consumer; other channels – Role of Middlemen – Services of Wholesaler and Retailer

**TEXTBOOK:**

1. C.B. Memoria and Joshi – Principles and Practice of Marketing

**REFERENCE BOOKS:**

1. R.S.N. Pillai & Bagawathi – Marketing – S. Chand & Co., Delhi
2. Philip Kotler – Marketing management Practice – Hall of India Private Limited – New Delhi
3. William J. Stanton Etal – Fundamentals of marketing McGraw – Hill International Editions
4. Marketing – Zikmund, Thomson Learning
5. Marketing – Limb Hair Mac Daniel – Thomson Asia

<b>III SEMESTER</b>			
<b>SBE3</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>11SECO31</b>	
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

**UNIT I: Concept of Entrepreneurship:**

Entrepreneurship – Meaning – Definition – Need – Functions of Entrepreneurs – types of Entrepreneur – Intrapreneur – role of Entrepreneurship in economic development – Qualities of a good Entrepreneur – Factors affecting entrepreneur

**UNIT II: Women Entrepreneurship:**

Concept of women Entrepreneurship – functions and problems of women Entrepreneurs – rural Entrepreneurship – need – problems – how to develop rural Entrepreneurship? – SHG – meaning – role

**UNIT III: Financial Service Organisation:**

Agencies dealing with entrepreneurs – SISI – ITCOT – DIC – Financial Institutions dealing with entrepreneurs – Bank – SFC

**UNIT IV: Small Scale Industries:**

Small industries – characteristics – objectives – scope – role of small industries in economic development – problems of small industries

**UNIT V: Project Report:**

Meaning of project – Project identification – selection – significance – report – contents of project report – Project Appraisal

**TEXTBOOK:**

- 1) Entrepreneurial Development – S.S. Khanka – S.Chand & CO

**REFERENCE BOOKS:**

- 1) Entrepreneurship – Donald. F. Kuratko, Thomas Learning, Sixth Edition
- 2) Entrepreneurship Development – P.Saravana Vel – Himalaya Publishing House
- 3) Small Scale Industries and Entrepreneurship – Vasanth Desai – Himalaya Publishing House
- 4) Entrepreneurship Development – Josepaul, Ajit Kumar – Himalaya Publishing house
- 5) Dynamics of Entrepreneurial Development – Vasanth Desai – Himalaya Publishing house
- 6) Entrepreneurship Development – N.P.Srinivasan – Sultan Chand & Sons
- 7) Entrepreneurship – Robert DE Hisrich Tata McGraw Hill Companies

<b>IV SEMESTER</b>			
<b>SBE4</b>	<b>IMPORT – EXPORT PROCEDURES</b>		<b>11SECO41</b>
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

**UNIT I**

Internal and International Trade – differences between Internal and International Trade – features of International Trade – advantages and disadvantages of International Trade

**UNIT II**

Balance of trade – meaning – Balance of trade Vs Balance of payments – components of Balance of payments – equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium

**UNIT III**

Export procedure – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment

**UNIT IV**

Import procedure – import of capital goods – EPCG scheme – import under duty exemption scheme

**UNIT V**

Procedure for customs clearance – levy of customs duty – kinds of customs duties

**TEXTBOOK:**

International Trade and export management – by Francis Cherunilam – Himalaya Publishing House, New Delhi

**REFERENCE BOOKS:**

1. Money, Banking, International Trade and Public Finance – by D.M.Mithani – Himalaya Publishing House, New Delhi
2. Export Management – by P.K.Khurana – Galgotia Publishing Company, New Delhi



<b>V SEMESTER</b>			
<b>SBE5</b>	<b>OFFICE AUTOMATION</b>		<b>11SECO51</b>
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

**UNIT I**

**Introduction to Office 2007:** Exploring common features in Office. Working with files – Editing in Office 2007 – Selecting, moving and Copying – Fonts and font styles. Mastering the basics of Word – Creating Word documents – Editing document Texts – applying Text enhancements. Aligning and Formatting, adding Lists, Numbers, Symbols, Date and time, Replacing and checking text, getting into print

**UNIT II**

**Word:** Applying advanced formatting techniques – Formatting pages. Working with Columns, Constructing high quality tables, Creating outlines in Word.

**UNIT III**

**Managing data with Word:** creating customized Merge Documents, Publishing online forms, adding reference to documents, working together on documents.

**UNIT IV**

**Excel:** Creating Excel Worksheet – Entering and editing Cell entries, Working with numbers, changing worksheet layout, other formatting options, Printing in Excel, using functions and references, naming ranges.

**UNIT V**

**Application of Excel:** Creating and inserting charts, using custom and special effects, using financial and statistical functions. Tracking and analyzing data with Excel.

**(Practical 1 Hour)**

**TEXTBOOK:**

Microsoft Office 2007 Fundamentals, Laura Story and Dawna Walls, Thomson Course Technology, Boston (USA)

**REFERENCE BOOKS:**

1. Microsoft Office 2007 All in One, Greg Perry, SAMS Publishing, Indiana (USA)
2. Step by Step – Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press
3. Microsoft Office 2007 Illustrated Introductory on Windows XP By David Beskeen, Jennifer Duffy, Lisa Friedrichsen, Carol Cram, Elizabeth Eisner Reding, Thomson Course Technology, Boston (USA)
4. Microsoft Office Word 2007 By S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer and Katherine T. Pinard, SAMS Publishing, Indiana (USA)

<b>VI SEMESTER</b>			
<b>SBE6</b>	<b>ACCOUNTING PACKAGES</b>		<b>11SECO61</b>
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

**UNIT I**

Introduction to Tally, Company and Accounting Information Menu Tally Features – Technological advantages of tally accounting software – Tally Screen components – Gateway of Tally – Company information menu – Creating a company – Accounting information menu – Managing of cost centers and cost categories – Concepts of Groups in Tally – Managing and Operating groups – Managing and operating Ledgers – F11 Features – F12 Configuration

**UNIT II**

Managing and Operating Vouchers – Meaning of Voucher – Predefined vouchers in Tally, Accounting Vouchers – Inventory Vouchers and Unconventional Vouchers – Entering Transaction in Vouchers

**UNIT III**

Managing and Operating Inventory Information Menu – Stock items – Units of measure; Stock groups, Stock categories, Godown, Price list, inventory vouchers

**UNIT IV**

Tally Reports – Reports which can be accessed from gateway of Tally under “Reports”, Reports which can be accessed through the menu “Display” under report – Export and import of data – Printing reports – Tally ODBC

**UNIT V**

Tally Advanced Financial Management and Control – Preparation of Bank Reconciliation statement, Fund Flow Statement, Branch Accounting, Flexible period accounting, Budgeting and Control, Variance Analysis and Ratio Analysis

**(Theory Only)**

**REFERENCE BOOKS:**

1. Tally User Manual, Tally Solutions (P) Limited
2. Tally – Nadani
3. Tally – Namrata Agarwal



**PART IV – NON-MAJOR ELECTIVE OFFERED BY COMMERCE  
DEPARTMENT (FOR OTHER MAJOR STUDENTS)  
(2011 – 2014)**

**III SEMESTER**

<b>NME1</b>	<b>BASICS IN ACCOUNTING*</b>	<b>11NECO31/ 11NECC31</b>
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>
		<b>Credits: 2</b>

\* Common to both B.Com. and B.Com. (C.A.)

**UNIT I**

Introduction to Accounting – meaning – objectives – limitations – Accounting concepts – Accounting conventions – double entry system – Rules for debit and credit

**UNIT II**

Journal – Ledger – subsidiary books – Cash Book – Purchase book, purchase return book, sales book and sales return book – Balancing of accounts.

**UNIT III**

Rectification of errors – suspense account – Bank Reconciliation Statement – reasons for difference between Cash book and Pass book

**UNIT IV**

Trial Balance – Rectification of mistakes in Trial Balance

**UNIT V**

Financial Accounts – Trading and Profit and Loss Account – Balance Sheet – adjustment entries (Simple adjustments only)

**(Theory 40% and problems 60%)**

**TEXTBOOK:**

1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sulthan and sons

**REFERENCE BOOKS:**

1. Advanced Accountancy – S.P. Jain and K.L. Narang – Kalyani Publishers
2. Advanced Accountancy – M.A. Arulanandam and K.S. Raman – Himalaya Publishing House

<b>IV SEMESTER</b>			
<b>NME2</b>	<b>HUMAN RESOURCE MANAGEMENT*</b>	<b>11NECO41/ 11NECC41</b>	
<b>Hrs/Week:3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit : 9</b>	<b>Credits: 2</b>

\* Common to both B.Com. and B.Com. (C.A.)

### **UNIT I: Concepts**

Meaning – nature of HRM – role – scope – importance – functions of HRM

### **UNIT II: Human Resource Development**

Manpower planning – recruitment and selection – uses of tests – types

### **UNIT III: Training**

Training – importance – methods

### **UNIT IV: Compensation**

Meaning – wages and salary administration – factors – wage policy – time rate – piece rate – bonus – profit sharing

### **UNIT V: Performance Appraisal**

Performance appraisal – need – methods

### **TEXTBOOKS:**

1. Human Resource Management – Dr.C.B. Gupta, Sultan Chand and Sons
2. Human Resource Management – L.M.Prasad – Sultan Chand and Sons

### **REFERENCE BOOKS:**

1. Personnel Management – C.B.Memoria – Himalaya Publishing House – Mumbai
2. Human Resource Development – Randi. L. Decimone, Thomson Learning Third Edition

