

**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024**

**B. Com. Programme - COURSE STRUCTURE UNDER CBCS**

**(Applicable to the candidates admitted from the academic year 2010 – 2011 onwards)**

SEM	PART	COURSE TITLE	HRS/ WEEK	CRED IT	EXAM HRS	MARKS		TOTAL	
						INT	EXT		
I	I	Language Course – I (LC) – Tamil*/Other Language +#	6	3	3	25	75	100	
	II	English Language Course –I (ELC)	6	3	3	25	75	100	
	III	Core Course I (CC) Principles of Accountancy		6	5	3	25	75	100
		Core Course II (CC) Banking Theory, Law and Practice		6	4	3	25	75	100
		Allied Course I Business Management		6	3	3	25	75	100
	Total			30	18				500
II	I	Language Course –II (LC) – Tamil*/Other Language +#	6	3	3	25	75	100	
	II	English Language Course –II (ELC)	6	3	3	25	75	100	
	III	Core Course III (CC) Business Tools for Decision Making		5	5	3	25	75	100
		Allied Course II Business Economics		5	4	3	25	75	100
		Allied Course III Marketing		4	3	3	25	75	100
	IV	Environmental Studies		2	2	3	25	75	100
	IV	Value Education		2	2	3	25	75	100
	Total			30	22				700

III	I	Language Course –III (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –III (ELC)	6	3	3	25	75	100
	III	Core Course IV Business Accounting	6	5	3	25	75	100
		Core Course V Business Laws	5	4	3	25	75	100
		Allied Course IV Business Communication	5	3	3	25	75	100
	IV	Non-Major Elective – I for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 <sup>th</sup> +2 but opt for other languages in degree programme Stock Market Practices (or) Management Concepts	2	2	3	25	75	100
	Total		30	20				600
IV	I	Language Course –IV (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –IV (ELC)	6	3	3	25	75	100
	III	Core Course VI Cost Accounting	5	5	3	25	75	100
		Allied Course V Company Law and Secretarial Practice	5	4	3	25	75	100
		Allied Course VI Business Environment	4	3	3	25	75	100
	IV	Non-Major Elective – II for those who studied Tamil under Part I a)Basic Tamil for other language students b)Special Tamil for those who studied Tamil upto 10 <sup>th</sup> +2 but opt for other languages in degree programme Mutual Funds (or) Introduction to Accountancy	2	2	3	25	75	100
	IV	Skill Based Elective – I	2	4	3	25	75	100
Total		30	24				700	

V	III	Core Course VII Corporate Accounting	6	5	3	25	75	100
		Core Course VIII Auditing	5	4	3	25	75	100
		Core Course IX Computer Applications to Business (Theory + Practical)	5	4	3	15 +	45 +	100
		Core Course X Management Accounting	5	4	3	25	75	100
		Major Based Elective – I Entrepreneurial Development (or) Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective – II	2	4	3	25	75	100
	IV	Skill Based Elective – III	2	4	3	25	75	100
	Total	30	30				700	
VI	III	Core Course XI Financial Management	6	5	3	25	75	100
		Core Course XII – Income Tax Law & Practice	6	5	3	25	75	100
		Core Course XIII Financial Services	6	5	3	25	75	100
		Major Based Elective – II Services Marketing (or) Labour Laws	5	5	3	25	75	100
		Major Based Elective – III Export Marketing (or) Insurance	6	4	3	25	75	100
	V	Extension Activities Gender Studies	- 1	1 1	- 3	- 25	- 75	- 100
		Total	30	26				600
	Grand Total	180	140		950	2850	3800	

## Core Course I – PRINCIPLES OF ACCOUNTANCY

### Unit I:

Introduction – Accounting concepts and conventions – Double entry – Journal, Ledger, Subsidiary books, Trial Balance – Bank reconciliation statement Rectification of Errors.

### Unit II:

Adjusting entries – final Accounts of sole traders

### Unit III

Accounts of Non-profit organization – bill of exchange – average due date – Account current

### Unit IV

Consignments and Joint Ventures

### Unit V:

Single entry – depreciation, provisions and reserves

(Theory 25%                      Problems 75%)

Text books Recommended:

1. Modern Accountancy by Mukerjee and Haneef – Tata McGraw Hill
2. Advanced Accountancy by Shukla and Grewal – S.Chand & Sons
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers
4. Advanced Accountancy by Arulanandam – Himalaya publications

## Core Course II - **Banking Theory Law and Practice**

### **Unit I:**

Relationship of banker and customer – Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services – safe custody deposit – letters of credit – issue and payment of demand drafts and foreign bills, merchant banking.

### **Unit II:**

Operations of Bank Accounts – fixed deposits – Fixed deposit receipts and its implications, savings deposit accounts – current Accounts – recurring deposit Accounts – new deposit savings schemes – introduced by banks – super savings package – cash certificate, annuity deposit – reinvestment plans – perennial premium plan – Non resident (external) accounts scheme.

### **Unit III:**

Types of Customers, account holders – procedure and proactive for opening and conducting and closing of accounts of customers particulars of individuals including minor, illiterate persons – married women – lunatics – drunkards – joint stock companies – Non trading associations – registered and registered clubs – societies, customers' attorney – executive and administration – charitable institutions – trustees – liquidators – receivers – local authorities – steps to be taken on death, lunacy, bankruptcy – winding up in case of Garnishee orders.

### **Unit IV:**

Paying and collecting bankers – rights responsibilities and duties of paying and collecting banker – precautions to be taken in paying and collecting of cheques – protection provided to them – nature of protection and conditions to get protection – meaning of terms – such as payment in due course – recovery of money paid at mistake.

### **Unit V:**

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – loss of cheques in transit – legal effect.

Text Book Recommended:

1. Banking Theory, Law & Practice – Sundaram and Varshney, Sultan Chand Company, New Delhi
2. Banking Theory, Law & Practice – S.M. Sundaram Sri Meenaksi Publications, Karaikudi
3. Banking – Pre.M.Kumar, Srinivasa, 1991, New Central Book Agency
4. Tannan's Banking Law & Practice in India – M.S. Ramasamy, Sultan Chand Company, New Delhi 1974
5. Tammam's Banking Law & Practice in India – M.L. Janan and C.R.D.
6. Banking Theory, Law & Practice, E. Garden and N. Natarajan – Himalaya Publication.

## **First Allied Course I – BUSINESS MANAGEMENT**

### Unit I:

Management - Meaning – Art or Science – Management and Administration Functions – Contributions by F.W. Taylor – Henry Fayal

### Unit II:

Planning – Nature, Characteristics – Steps in Planning – type of planning – components – MBO.

### Unit III:

Organization – principles of organization structure – organization charts – departmentation - authority – responsibility – delegation of authority – centralization and decentralization – line and staff organization – committee form of organization.

### Unit IV:

Motivation – Significance - Theories of Motivation (Maslow's and McGregor's)  
Communication process – Types – Barriers – Elective Communication – Leadership – Significance – Styles of leadership.

### Unit V:

Co-ordination: Co-ordination Vs Control Steps in Control process – significance – Essentials of Effective Control System

### Book Recommended:

1. Business Management – Dinkar Pager
2. Business Management – Y.K. Bhushan
3. Principles of Business Management – S.A. Sherelakar
4. Essential of Management – Koontz & O'Donnel

## **Core Course III – BUSINESS TOOLS FOR DECISION MAKING**

### Unit I:

Introduction – tabulation and classification – diagrams and graphs, measure of central Tendency – arithmetic mean, Median, Mode, Geometric Mean – harmonic mean.

### Unit II:

Measures of Dispersion – range – quartiles – deciles – percentiles – quartile deviation – mean deviation – standard deviation – co-efficient of variation.

### Unit III:

Measurement of Skewness Karl person & Bowley methods – correlation – simple rank – co-efficient of concurrent deviation.

### Unit IV:

Regression analysis – simple regression – equations – x on y – Y on X – Time series analysis – Components – fitting a straight line by method of least square – moving average.

### Unit V:

Index numbers – weighted and unweighted – price Index numbers – types – tests in index numbers – time and factor reversol test - cost of living index number – aggregate method – family budget method.

(Problem 75%            Theory 25%)

### Text Book Recommended:

1. Business Statistics by PA. Navanitham M.Sc., M.Phil. Jai Publications, Tiruchy 2.
2. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company, New Delhi.
3. Statistical Methods by S.P. Gupta – Chand & Sons
4. Business Statistics by Prof. Navaneetham – Anand Publishers
5. Business Statistics by G.V. Shenoy, U.K. Srivastava and S.C. Sharma – Wiley eastern limited (Can be handled by members of commerce Dept. of Statistics Dept, Depending on the availability of staff)

## **First Allied Course II – BUSINESS ECONOMICS**

### Unit I:

Business Economics – Meaning – Definitions – Scope and Nature – concepts applied in Business Economics – Micro and Macro Economics applied to business

### Unit II:

Demand Analysis – Demand schedule – law of demand – demand curves – elasticity of demand - indifference curve analysis – indifference schedule – indifference curve – marginal rate of substitution – consumers' equilibrium.

### Unit III:

Production function – Isoquant curves – scale of production – economics of large scale production and limitations thereof.

### Unit IV:

Supply – supply schedule – law of supply - supply curve – elasticity of supply – cost and revenue – Break Even Analysis – fixed cost – variable cost – total cost – marginal and average cost – long run and short run curves - average and marginal revenue.

### Unit V:

Market structure – equilibrium of firm and industry – optimum firm – pricing under Perfect competition and monopoly – price discrimination – pricing under monopolistic competition – pricing in public utilities.

### Books for Reference :

BUSINESS ECONOMICS: Dr.S. Sankaran, Margam Publications, Chennai

BUSINESS ECONOMICS: Misra and Puri, Himalaya Publications, Mumbai

BUSINESS ECONOMICS: Mithani D.M., Himalaya Publications, Mumbai

BUSINESS ECONOMICS: K.P.M. Sundharam and Sundharam, Sultan Chand & Co., New Delhi

BUSINESS ECONOMICS: P. Ravilochanan, Ess Pee Kay Publishing House

BUSINESS ECONOMICS: P.N.Reddy and Appannaiah, S. Chand & Co., Chennai.



## **First Allied Course III – MARKETING**

### Unit I:

Definition and meaning of marketing – Modern concept of Marketing – Marketing and selling – Marketing functions – buying transportation – warehousing – standardization – Grading – Packaging

### Unit II:

Buyer's behaviour – Buying motive – Market segmentation – Marketing strategies – product development -, introduction of new product – branding – packaging brand loyalty – product life cycle.

### Unit III:

Pricing methods and strategies – physical Distribution – wholesaler and retailer – Services rendered by them.

### Unit IV:

Promotional methods – Advertising – Publicity – Personal selling – Sales Promotion

### Unit V:

Marketing Research – importance in Marketing decisions – Interactive marketing – Use of Internet – Online auction – Recent.

### Text Book Recommended:

1. Marketing by Rajan Nair – Sultan Chand Company (or)
2. Marketing management by Sherlekar

**SEMESTER – III**  
**CORE COURSE – IV – BUSINESS ACCOUNTING**

**UNIT – I**

Branch accounts (excluding foreign branches) – Departmental accounts

**UNIT – II**

Hire Purchase accounts – Royalty accounts.

**UNIT – III**

Admission and Retirement of a partner, Death of a partner.

**UNIT – IV**

Dissolution of firm – piecemeal distribution.

**UNIT – V**

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs – insolvency of individual only.

**Theory 25%                  Problem: 75%**

**Text Books Recommended:**

1. Advanced Accountancy by Shukla and Grewal
2. Advanced Accountancy by R.L. Gupta and Radhaswamy
3. Advanced Accountancy by Jain and Narang.
4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.

**SEMESTER – III**  
**CORE COURSE – V – BUSINESS LAWS**

**UNIT – I**

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties – free consent – legality of object and of consideration, Void Agreements – contingent contracts

**UNIT – II**

Performance of contracts – Discharge of contracts – remedies for breach including specific performance – Quasi contracts.

**UNIT – III**

Indemnity and Guarantee – Bailment and pledge – Agency.

**UNIT – IV**

Laws of sale of Goods

**UNIT – V**

Law of Negotiable Instruments.

**Text Books Recommended:**

1. Mercantile law by M.C. Shukla – S. Chand & Company.
2. Commercial law by Chawla and Garg – Kalyani Publishers
3. Business law by N.D.Kapoor – S. Chand & Sons.
4. Mercantile law by Batra and Kalra – Tata McGraw Hill Co.
5. Mercantile law by M.C. Kuchhal – Vikas Publishing House.
6. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

**SEMESTER – III**  
**ALLIED COURSE – IV – BUSINESS COMMUNICATION**

**UNIT – I**

Nature and scope of Business English – meaning, need and importance of Commercial correspondence – effective business letters – layout – Kinds of Business letters – language of a business letter – commercial terms and abbreviations.

**UNIT – II**

Letters of Enquiry – replies, offers and quotations – orders – execution – cancellation.

**UNIT – III**

Claims, complaints and adjustments – circular letters – status enquiries – collection letters.

**UNIT – IV**

Letters relating to Agency – Application for jobs – bank Correspondence relating to exports and imports.

**UNIT – V**

Drafting of Business reports – Press reports – market reports – speech writing.

**Text Books Recommended:**

1. Effective Business English and Correspondence by M.S. Ramesh and Pattenshetty – R.Chand & Company
2. Business Correspondence and report writing by Sharma and Krishna Mohan – TMH.
3. Business Communication by Rajinder Pal and Korla Halli – Sultan Chand & Sons.

**SEMESTER – III**  
**NON MAJOR ELECTIVE – I – STOCK MARKET PRACTICES**

**UNIT – I**

Capital Market – Need and importance – Structure – Primary and Secondary market

**UNIT – II**

New Issue Market – Functions – Methods of Issue.

**UNIT – III**

Stock Market – Functions of Stock Exchanges.

**UNIT – IV**

OTCEI – NSE – Listing of Securities – Procedures, Advantages of Listing – Screen Based Trading – Demat Accounts – Mechanics of Trading in Stock Exchanges.

**UNIT – V**

Registration of Stock Brokers – Role of Merchant bankers – Kinds of Brokers, Speculation.

**Text Books Recommended:**

1. V.A. Avadhani: Indian Capital Market, Himalaya Publishing House
2. E. Gordon and K.Natarajan: Financial Market and Institutions – Himalaya Publishing House
3. P.N.Varshney: Indian Financial System.
4. Preeti Singh: Investment Management, Himalaya Publishing House.
5. Punidhavadhi Pandiyan: Security Analysis and Portfolio Management.

**SEMESTER – III**  
**NON MAJOR ELECTIVE – I – MANAGEMENT CONCEPTS**

**UNIT – I**

Definition of Management – Functions of management - Contributions of Taylor, Henri Fayol, Elton Mayo, Gilbreth, Maslow and Peter Drucker

**UNIT – II**

Planning – Nature and Purpose – Objectives – Types – Steps in planning – Limitations.

**UNIT – III**

Organising – Meaning – Departmentation - Delegation of authority

**UNIT – IV**

Communication: Meaning - Characteristics – Process – Types – Barriers to Communication – Effective Communication.

**UNIT – V**

Leadership: Meaning - Characteristics – Types - Theories of leadership.

Motivation: Meaning - Theories of motivation: maslow, McGregor X and Y theories.

**Text Books Recommended:**

1. Principles of management – L.M.Prasad
2. Principles of management – Sherlekar
3. Business management – Dinkar and Pegare
4. Principles of management – Tripathi & Reddy
5. Essentials of management – Koontz and “O” Donnel (TMH)
6. Business Organization – Dr. S.C.Saxena.

**SEMESTER – IV**  
**CORE COURSE – VI – COST ACCOUNTING**

**UNIT – I**

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centers – cost sheets.

**UNIT – II**

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

**UNIT – III**

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover types – causes and remedies.

**UNIT – IV**

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

**UNIT – V**

Methods – job costing, contract costing, process costing (Normal loss, Abnormal loss and gains only) – operating costing.

**Theory: 25%                  Problem: 75%**

**Text Books Recommended:**

1. Cost Accounting by Jawaharal – TMH
2. Cost Accounting by Jain and Narang – Kalyani Publishers
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons.
4. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons.
5. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons.
6. Cost Accounting by M.N. Arora.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan.

## **SEMESTER – IV**

### **ALLIED COURSE – V – COMPANY LAW & SECRETARIAL PRACTICE**

#### **UNIT – I**

Company – Definition – kinds – Incorporation – duties of Secretary regarding registration – memorandum of association – Ultravires – alteration of memorandum.

#### **UNIT – II**

Types of secretaries – Functions – Company Secretary's appointment – Legal position – rights and liabilities – qualities and qualifications.

#### **UNIT – III**

Articles of association – contents – Alteration – Doctrine of Constructive notice – Indoor management – prospectus.

#### **UNIT – IV**

Shares – kinds – redemption of preference shares – premium and discount – allotment – irregular allotment – minimum subscription – forfeiture of shares – secretarial duties regarding the above – share warrants, stocks.

#### **UNIT – V**

Membership of companies – Transfer and Transmission of shares – Blank transfer – forged transfer – management of companies – Board of directors – managing director – meetings of companies – Notice, Proxy, minutes, resolution etc., legal provisions.

#### **Text Books Recommended:**

1. Company Secretarial Practices – Shukla & Gulsan S.Chand & Co.
2. Company Secretarial Practices – Tandon
3. Company Secretarial Practices – P.K. Ghosh – S.Chand & Sons.



**SEMESTER – IV**  
**ALLIED COURSE – VI – BUSINESS ENVIRONMENT**

**UNIT – I**

Indian business environment: concept – components - importance

**UNIT – II**

Economic trends (overview): income - savings and investment – industry - trade and balance of payments – money – finance - prices.

**UNIT – III**

Problems of growth - unemployment – poverty - regional imbalances - social injustice – inflation - parallel economy - industrial economy - industrial sickness – Industrial pollution.

**UNIT – IV**

Role of government: monetary and fiscal policy - industrial policy - industrial licensing – privatization – devaluation - export-import policy - regulation of foreign investment - collaborations in the light of recent changes.

**UNIT – V**

The current five-year plan: major policies, resource allocation.

**Text Books Recommended:**

1. Sundaram and Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and society; S.Chand, Delhi

**SEMESTER – IV**  
**NON-MAJOR ELECTIVE – II – MUTUAL FUNDS**

**UNIT – I**

Concepts of mutual fund – Evaluation of mutual funds – Role of mutual funds – Types of mutual funds.

**UNIT – II**

Legal structure of mutual fund – Rights and responsibilities of market constituents – Fund mergers and Scheme takeovers.

**UNIT – III**

Role of regulators in India – RBI, SEBI – Rights and Obligations of the investors.

**UNIT – IV**

Accounting of mutual funds – NAV computation – Pricing of units – Valuation of mutual funds.

**UNIT – V**

Distribution channels – Direct marketing – Broker – Mutual fund schemes in India.

**Text Books Recommended:**

1. Financial Instruments and Services – Nalini Prava Tripathy, Prentice Hall of India.
2. Financial Services and Markets – Dr.S. Gurusamy, Vijay Nicole Imprints (P) Ltd.
3. Financial Services – M.Y. Khan, Tata McGraw Hill Publishing Company Ltd.
4. Financial Services – Dr. D.Joseph Anbarasu and others, Sultan Chand & Sons.
5. Mutual Funds in India- H.Sadbak.
6. Mutual Funds in India- Nalini Prava Tripathy, Excel books.
7. Indian Mutual Funds, Hand Book – Vision Books- Sundar Sankaran

**SEMESTER – IV**  
**NON-MAJOR ELECTIVE – II – INTRODUCTION TO ACCOUNTANCY**

**UNIT – I**

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

**UNIT – II**

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

**UNIT – III**

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trail Balance.

**UNIT – IV**

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement.  
(simple problems only)

**UNIT – V**

Financial Accounts of Sole Trader (with Simple Adjustments).

**Theory: 25%                  Problem: 75%**

**Text Books Recommended:**

1. Advanced Accountancy – Arulanandam, Himalaya Publications
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand & Sons.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.

**SEMESTER – V**  
**CORE COURSE – VII – CORPORATE ACCOUNTING**

**UNIT – I**

Company accounts – introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue, premium and discount – accounting entries.

**UNIT – II**

Issue and redemption of debentures and preference shares

**UNIT – III**

Amalgamation, Absorption, nature of purchase – nature of merger, external and internal reconstruction of companies.

**UNIT – IV**

Holding companies account – Consolidation of balance sheet (excluding inter company Owings, cross holdings, chain holding).

**UNIT – V**

Final accounts of banking companies(new format) and Insurance companies(new format).

**Theory: 25%            Problem: 75%**

**Text Books Recommended:**

1. Advanced Accountancy by M.C.Shukla and T.S.Grewal – S.Chand & Co.,
2. Advanced Accountancy by R.L. Gupta and radhaswamy – Sultan Chand & Sons.
3. Advanced Accountancy by Jain and Narang – kalyani Publishers
4. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers.
5. Corporate Accounting by Dr.P.C.Tulsian – S.Chand & Co.,
6. Advanced Accountancy by R.S.N.Pillai, Bhagavathi and S.Uma – S.Chand & Co.,

**SEMESTER – V**  
**CORE COURSE – VIII –AUDITING**

**UNIT – I**

Introduction – definition of audit – objects of audit – classification of audit – internal audit – periodical audit – continuous audit – interim audit – balance sheet audit – internal check – internal control – procedure of audit – audit programme – test check.

**UNIT – II**

Vouching of cash transactions, trading transactions personal and impersonal ledgers – valuation and verification of assets and liabilities.

**UNIT – III**

Depreciation - Meaning – Causes – Methods – Auditors duties regarding depreciation – Reserves – Classification of reserves – Secret reserves – Auditors duties regarding secret reserves.

**UNIT – IV**

Audit of limited companies – share capital audit – share transfer audit – appointment, qualification rights and liabilities of company auditors – audit reports.

**UNIT – V**

Divisible profits and Dividends – Investigations – Audit of computerised Accounting.

**Text Books Recommended:**

1. Practical Auditing by Spicer and Pegler.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S.Chand & Co.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalayani Publishers.
5. Auditing by Dinker pagare – Sultan Chand & Sons.

**SEMESTER – V**  
**CORE COURSE – IX – COMPUTER APPLICATIONS TO BUSINESS**

**UNIT – I**

Computer – Operating System – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – savings, opening and closing documents – mail merge.

**UNIT – II**

Introduction to spread sheets – spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and formatting work sheets – creating and formatting different types of charts -application of financial and statistical function – creating, analyzing and organizing data using – Automatic sum total saving, opening and closing work books. Introduction to Pivot tables.

**UNIT – III**

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of tally – Features of tally 7.2, 9.1 versus – Configuration of tally – Tally screens and menus – Creation of company – Creating of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

**UNIT – IV**

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item – Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centres – Editing and deleting cost centers & categories – Usage of cost category and cost – centres in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

**UNIT – V**

Day books – Balance sheets – Trial balance – Profit and Loss account – Ratio analysis, Cash flow statement – Fund flow statement – Cost center report – Inventory report - Bank reconciliation statement.

**Theory: 60 Marks**

**Practical: 40 Marks**

**Text Books Recommended:**

1. Computer Applications in Business – Dr. S.V. Srinivasa Vallabhan – Sultan Chand Publication.
2. Introduction to computer Application – Dr. S.V. Srinivasa Vallabhan – Sultan Chand Publication.
3. Microsoft office for windows 95 Bible Author Ed. Jones Derek Sultan Publications Comdex Computer Publication.

4. TIAL Smart Accountant Book SMW Deva Publication, AVC Deva Publication.
5. Computerized Accounting under Tally Publication, Deva Publication.
6. Implementing Tally 5.4, 6.3, 7.2 versus. Author K.K. Nandhani Publication, BPB Publication.
7. Computer Application in Business – R.Parasuraman – S.Chand & Co.,
8. Computer Application in Accounting software: P.Kasivairavan – Friends Publications – Tirupathur.
9. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press, Trichy.

### **Computer application in business accounting exercise for practical & MS (Unit I)**

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the spilt and merge options

### **MS-Excel (Unit II)**

1. Creating a work sheet like marksheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Autofilter custom filters using comparison operations
5. Creating Pivot tables

### **Accounting Package (Unit III,IV and V)**

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments

**SEMESTER-V**  
**CORE COURSE –X – MANAGEMENT ACCOUNTING**

**UNIT I:**

Definition – nature – scope – objectives – merits – limitations – differences between management accounting and financial accounting – financial statement analysis – comparative statements – common size statements – trend percentages.

**UNIT II:**

Fund flow statement – Cash flow statement as per Accounting Standard 3 – forecasting of working capital requirements.

**UNIT III:**

Marginal costing – CVP analysis – break even analysis – managerial applications. Ratio analysis – types – calculations of various ratios – construction of balance sheet.

**UNIT IV:**

Budget and Budgetary control – production, production cost, raw material cost, sales, cash, flexible budgets, standard costing – material and labour variance only.

**UNIT V:**

Capital Budgeting – importance – payback – discounted cash flow – net present value – profitability index – accounting rate of return.

**Theory: 25%            Problem: 75%**

**TEXT BOOKS RECOMMENDED:**

1. Management accounting by Dr.R.Ramachandran and Dr.R.Srinivasan – sriram publication
2. Management accounting by S.N.Maheswari – Sultan Chand & sons.
3. Management Accounting by R.S.N.Pillai & V.Baghavathi – S.Chand & Co.
4. Theory and Problems of management accounting by Khan & Jain – TMH.
5. Management accounting by Hingorani & Ramanathan – S.Chand & Co.



## **SEMESTER – V**

### **MAJOR BASED ELECTIVE – I – ENTREPRENEURIAL DEVELOPMENT**

#### **UNIT – I**

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship function and type of entrepreneurship phases of EDP, Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

#### **UNIT – II**

The start-up process, Project identification – selection of the project – project formulation evaluation – feasibility analysis, Project Report.

#### **UNIT – III**

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

#### **UNIT – IV**

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

#### **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.

#### **Text Books Recommended:**

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.

## **SEMESTER-V**

### **[OR] MAJOR BASED ELECTIVE – I – HUMAN RESOURCE MANAGEMENT**

#### **UNIT I:**

Introduction: meaning and definition of Human resources – objectives, scope and significations of human resource management – principles - functions of HRD.

#### **UNIT II:**

Human Resource planning: Definition and meaning – importance – objectives – components and the process of human resource planning – factors affecting human resource planning.

#### **UNIT III:**

Recruitment and Selection: Sources of man power supply, methods and techniques of recruitment. The selection and placement processes – job analysis, job description, job evaluation – Interviews and tests.

#### **UNIT IV:**

Human resource development and performance appraisal: Definition and significance of training and development – training policy, principles and methods – the nature, significance and methods of performance appraisal.

#### **UNIT V:**

Stress Management for performance improvement: Concept – causes – effects – coping strategies – Individual and organizational.

#### **TEXT BOOKS RECOMMENDED:**

1. Personal management by Tirpathi – Sultan Chand & Sons.
2. Human resources management by A.M.Sheikhy – S.Chand & Co.
3. Personal Management by R.S.Dwivedi Oxford publishing.
4. Human resource management – L.M.Prasad – Sultan Chand & Sons.

**SEMESTER-VI**  
**CORE COURSE – XI – FINANCIAL MANAGEMENT**

**UNIT I:**

Financial Management: Meaning and scope – objectives – functions – approaches - types financial decisions – time value of money – cost of capital – cost of debt – cost of equity – cost of retained earnings – weighted average cost of capital.

**UNIT II:**

Financial planning – meaning and scope – capital structure – Net income approach – net operating income approach – MM approach – arbitrage process – traditional approach – capital structure planning.

**UNIT III:**

Leverage – meaning and types – significance – operating leverages, financial leverage – combined leverage – Dividend policy – Determinants of dividend policy, types of dividend – theories – bonus issue – stock splits.

**UNIT IV:**

Working capital management – determinants of working capital – forecasting of working capital requirements. Cash management – cash budget – concentration banking and lock box system

**UNIT V:**

Receivable management – objectives – factors influencing size of receivables – credit policies – Incremental analysis. Inventory management – meaning – objectives – techniques – purpose of holding inventory – levels of stock – EOQ – inventory turnover ratio – ABC analysis – VED analysis.

**Theory: 25%            Problem: 75%**

**TEXT BOOKS RECOMMENDED:**

1. Financial Management by Dr.R.Ramachandran & Dr.R.Srinivasan – Sriram publication.
2. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons.
3. Theory and Problems of Financial management by Khan & Jain.
4. Financial Management by R.K.Sharma – Kalyani publishers.

## **SEMESTER-VI**

### **CORE COURSE – XII – INCOME TAX – LAW & PRACTICE**

#### **UNIT I:**

Basic concepts – Definition – agricultural income – person, income, total income, casual, capital and revenue residential status, incomes exempt from income tax – types of assessment – assessment procedure.

#### **UNIT II:**

Computation of income under the head “Salaries” – Basis of charge – different forms of salary, allowance perquisites and their valuation – deduction from salary – provident funds, superannuation funds.

#### **UNIT III:**

Computation of income under the head income from house property – basis of charge – determination of annual value – income from let-out property – self occupied property – deductions allowed from income from house property.

#### **UNIT IV:**

Computation of income from profits and gains of business and profession – basis of charge – methods of accounting – deductions – valuation of stock.

#### **UNIT V:**

Income from capital gains – basis of charge – short and long term capital gains – computation – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – interest on securities, etc., - income from other sources – deduction under Sec 80C – Introduction to direct taxes code.

**Theory: 25%            Problem: 75%**

#### **TEXT BOOKS RECOMMENDED:**

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur & Narang, Kalyani publishers
3. Income tax – Law & Practice by Dinakar Pagare – Sultan Chand & Sons
4. Income tax by Bhagwati Prasad – Vishnu Prakasham publication

**SEMESTER-VI**  
**CORE COURSE – XIII – FINANCIAL SERVICES**

**UNIT I:**

Introduction to financial services – merchant banking, meaning – scope – functions – management of new issue – Indian experience – SEBI Guidelines.

**UNIT II:**

Mutual funds: meaning – types – functions – advantages – institutions involved – UTI, LIC, Commercial banks – entry of private sector – performance – growth of mutual funds in India- SEBI Guidelines - AMC.

**UNIT III:**

Lease financing: The concept – merits and demerits of leasing – types – the Indian leasing scenario.

**UNIT IV:**

Hire purchase: meaning – RBI guidelines – Hire purchase and transport industry – lease vs hire purchases – problems and prospects of hire purchase in India.

**UNIT V:**

Factoring: Concepts – significance – types – factoring mechanism – factoring vs leasing – factoring in India – forfeitures – Kalyanasundaram committee recommendations..

**TEXT BOOKS RECOMMENDED:**

1. Emerging scenario of financial services by E.Gordon and K.Natarajan – Himalaya publishing house
2. Financial services by E.Dharmaraj – S.Chand & Co.
3. Financial management by Kuchhal S.C.- Vikas publishing
4. Financial decisions making by Srivastava R.M – Sultan Chand & Sons.
5. Development Banking – Issues and options by Vasant Desai – Himalaya
6. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.



## **SEMESTER –VI**

### **MAJOR BASED ELECTIVE – II – SERVICES MARKETING**

#### **UNIT – I:**

Concept of service in marketing – Growth of service markets – classification of services – consumer services and industrial services – significance of services in buyers market and sellers market.

#### **UNIT – II:**

Marketing of Banking services – Consumer Services – efficiency Vs. Productivity – Programming the marketing effort to suit consumer needs – professional approach and promotion strategies.

#### **UNIT – III:**

Marketing of financial services – Investment and merchant banking services – challenges before financial institutions customer choice and culture – Need for diversification.

#### **UNIT – IV:**

Marketing of Entertainment services – catering and Tourism Role of transport services – Need for better public relations – Importance of service positioning.

#### **UNIT – V:**

Marketing of professional services – Insurance services entrepreneurial services and Health Care Services – Role of Agencies involved – need for demand oriented approach – awareness – A deciding factor of success.

#### **Text Books Recommended:**

1. Principles and Practice of Marketing in India by C.B. Memoria
2. Marketing Management by S.A. Sherlekar
3. Services Marketing by Vasanti Venugopal and Raghu V.N. – Himalaya Publishing House
4. Services Marketing by Christopher Lovelock – Pearson Education.
5. Managing Services Marketing by E.G. Bateson – Text & Readings, Dryden Press, Hinsdale.
6. The Essence of Services Marketing Professional Services by Payne – Prentice Hall.
7. Services Marketing and management by B.Balaji – S.Chand & Co.,

## **SEMESTER-VI**

### **[OR] MAJOR BASED ELECTIVE – II – LABOUR LAWS**

#### **UNIT I:**

Trade Union Act 1926 – Payment of Bonus Act

#### **UNIT II:**

The Minimum Wages Act.

#### **UNIT III:**

The Industrial Disputes Act – 1947.

#### **UNIT IV:**

Employees State Insurance Act – 1948.

#### **UNIT V:**

The Factories Act – 1948.

#### **TEXT BOOKS RECOMMENDED:**

1. Mercantile Law with Industrial Law by S.P.Iyengar & BK Goyal – R.chand & Co.,
2. Mercantile Law with Industrial Law by N.D.Kapoor
3. Industrial Law – Taxmann's Publication.

## **SEMESTER-VI**

### **MAJOR BASED ELECTIVE – III – EXPORT MARKETING**

#### **UNIT I:**

Nature and characteristics of export marketing – forms of international business – international trade – exports and imports – FDI – economics theories.

#### **UNIT II:**

Export business environment – globalization of business – economics, political and cultural environment of international business – FEMA.

#### **UNIT III:**

Multinational corporations – features – classification – role of MNCs in developing countries – threats faced by exporters.

#### **UNIT IV:**

International financial market – EXIM bank – exchange rate mechanism – export credit guarantee corporation (ECGC) – export pricing.



**UNIT V:**

Export procedure and documentation – steps in export procedure – documents – pre-shipment document – documents related to goods – certificate related to shipments – documents related to payment, inspections, excisable goods.

**TEXT BOOKS RECOMMENDED:**

1. Export marketing and international business by Francis Cherunilam – Prentice Hall
2. International Business by K.Aswhappa – Tata McGraw Hill
3. Export Marketing by Balagopal – Himalaya
4. Export Marketing by Rathur – Himalaya

**SEMESTER-VI****[OR] MAJOR BASED ELECTIVE – III – INSURANCE****UNIT I:**

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

**UNIT II:**

Procedure for becoming an 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.

**UNIT III:**

Fundamentals of agency law: definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

**UNIT IV:**

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.

**UNIT V:**

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest. – actuarial science.

**TEXT BOOKS RECOMMENDED:**

1. Insurance by Dr.P.Periyasamy – Tata McGraw Hill
2. Insurance in India by P.S.Palande, R.S.Shah.
3. Insurance principles and practices by Mishra M.N – S.Chand & Co.
4. Insurance Regulatory Development Act 1999.
5. Life Insurance Corporation Act 1956.

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