

# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE (AUTONOMOUS)**

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with “A” Grade by NAAC, Bangalore  
Uthamapalayam - 625 533



## **DEPARTMENT OF COMMERCE BACHELOR OF COMMERCE SYLLABUS Academic Year 2017 – 2018 Onwards**

### **PROGRAMME SPECIFIC OUTCOMES**

- PSO1:** Understand the nature and type of businesses and the procedures managing them.
- PSO2:** Classify the financial transactions and thereby calculating the net result of the transactions by the terms Profits/ Losses and also income tax calculations.
- PSO3:** Knowledge and understanding about Economics, Law, Statistics, Mathematics pertaining to Commerce.
- PSO4:** Ability to provide guidelines in managing the affairs of companies/ undertakings
- PSO5:** Identify the resources required for running the concerns and their effective and optimum utilization.
- PSO6:** Help pursue higher education in Management, Commerce and appearing for the professional courses.

**HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**  
**(AUTONOMOUS)**  
**UTHAMAPALAYAM**  
**Choice Base Credit System**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**

**Course Scheme & Scheme of Examinations**  
*(From the Academic Year 2017– 2018 onwards)*

**QUALIFICATION:**

Passed in H.Sc, or any other Examination accepted by the Syndicate as Equivalent.

**SUBJECTS OF STUDY:**

- I. Part – I- Subject in Lieu of Language (in Tamil)
- Part – II - English
- Part – III - i) Core Subjects  
ii) Allied Subjects  
iii) Elective Subjects
- Part – IV i) Non- major Subjects  
ii) Skill based Subjects  
iii) Environmental Studies  
iv) Value Education
- Part – V Extension Activities

**INTERNAL 25 MARKS WILL BE AS FOLLOWS:**

20 marks for Test (Two Test`s – Average to be taken).

5 marks for Assignment or Seminar or Quiz.

**EXTERNAL 75 MARKS WILL BE AS FOLLOWS:**

Section A -10 x 1 = 10 (Objective type – Multiple choice).

(Two questions from each Unit)

Section B – 5 x 7 = 35 (Either A (or) B ,from all five units.)

Section C – 3 x 10 = 30 (Three out of five questions – one from each unit)

**THERE IS NO INTERNAL PASSING MINIMUM:**

Course	Passing Minimum	Passing Minimum over all
UG	27 marks	40 marks

**HAJEE KARUTHA ROWTHER HOWDIA COLLEGE (AUTONOMOUS)  
BACHELOR OF COMMERCE**

**COURSE CONTENT & SYLLABUS FROM THE ACADEMIC YEAR 2017-18  
ONWARDS**

Course Code	Title of the Course	Hrs. of Instruction	Credits	Max. Marks			
				CIAE	TEE	Total	
<b>SEMESTER I</b>							
<b>Part I</b>							
17UCAL11	வணிக கடிதங்கள்	4	3	25	75	100	
<b>Part II</b>							
17UENL11	English Paper-I	6	3	25	75	100	
<b>Part III</b>							
17UCRC11	Financial Accounting I	5	4	25	75	100	
17UCRC12	Marketing Management	5	4	25	75	100	
17UCRA11	Business Economics	8	4	25	75	100	
<b>Part IV</b>							
17UCRN11	Business Accounting	2	2	25	75	100	
	<b>Total</b>	<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>	
<b>SEMSTER II</b>							
<b>Part I</b>							
17UCAL21	அலுவலக மேலாண்மை	4	3	25	75	100	
<b>Part II</b>							
17UENL21	English paper - II	6	3	25	75	100	
<b>Part III</b>							
17UCRC21	Financial Accounting II	5	4	25	75	100	
17UCRC22	Company Law	5	4	25	75	100	
17UCRA21	Economic Development of India	8	4	25	75	100	
<b>Part IV</b>							
17UCRN21	Retail Marketing	2	2	25	75	100	
	<b>Total</b>	<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>	

<b>SEMESTER III</b>							
<b>Part – III</b>							
<b>17UCRC31</b>	<b>Business Statistics</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC32</b>	<b>Cost Accounting</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC33</b>	<b>Financial Accounting III</b>	<b>5</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC34</b>	<b>Business Law I</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC35</b>	<b>Auditing</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRA31</b>	<b>Banking Management</b>	<b>6</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>Part – IV</b>							
<b>17UCRS31</b>	<b>MS Office Practical</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	
	<b>Total</b>	<b>30</b>	<b>21</b>	<b>175</b>	<b>525</b>	<b>700</b>	
<b>SEMESTER IV</b>							
<b>Part III</b>							
<b>17UCRC41</b>	<b>Business Mathematics</b>	<b>6</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC42</b>	<b>Management Accounting</b>	<b>5</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC43</b>	<b>Partnership Accounts</b>	<b>6</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UCRC44</b>	<b>Business Law II</b>	<b>5</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>17UECA43</b>	<b>Principles and Practice of Insurance</b>	<b>6</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>Part IV</b>							
<b>17UCRS41</b>	<b>Arithmetic Ability</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	
	<b>Extension Activities</b>	<b>-</b>	<b>2</b>			<b>100</b>	
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>150</b>	<b>450</b>	<b>700</b>	

<b>SEMESTER V</b>							
<b>Part III</b>							
17UCRC51	Corporate Accounting I	5	4	25	75	100	
17UCRC52	Income Tax Law and Practice I	5	4	25	75	100	
17UCRC53	Entrepreneurial Development	3	4	25	75	100	
17UCRC54	Investment Management	4	4	25	75	100	
17UCRC55	Operations Research	5	4	25	75	100	
17UCRE51	Principles of Management	4	4	25	75	100	
17UCRE52	Industrial relations						
<b>Part IV</b>							
17UCAS51	Communicative Skills	2	2	25	75	100	
17UEVS51	Environmental Studies	2	2	25	75	100	
	<b>Total</b>	<b>30</b>	<b>28</b>	<b>200</b>	<b>600</b>	<b>800</b>	
<b>SEMESTER VI</b>							
<b>Part III</b>							
17UCRC61	Corporate Accounting II	4	4	25	75	100	
17UCRC62	Financial Management	4	4	25	75	100	
17UCRC63	Income Tax Law and Practice II	4	4	25	75	100	
17UCRC64	Banking Technology	5	3	25	75	100	
17UCRC65	Business Environment	4	4	25	75	100	
17UCRE61	Indirect Taxes	4	4	40	60	100	
17UCRE62	Consumer Rights and Education						
<b>Part IV</b>							
17UCRS61	Elements of Tally	2	2	25	75	100	
17UVED61	Value Education	2	2	25	75	100	
	<b>Total</b>	<b>30</b>	<b>27</b>	<b>215</b>	<b>575</b>	<b>800</b>	
<b>Grand Total</b>			<b>140</b>			<b>4200</b>	

<b>DEPARTMENT OF COMMERCE</b> (2017-18 Batch Onwards)	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRL11</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : Part I</b>	<b>No. of Credits : 3</b>

**வணிக கடிதங்கள்**

**Course Outcome:**

**CO1: Acquire Practical Knowledge in Business letter writing, liaising the correspondence with clients and outsiders. describe the basic concepts and , Office Administration.**

**பகுதி - அ**

வணிக கடிதங்கள் – தேவை மற்றும் முக்கியத்துவம் – நோக்கங்கள் – அடிப்படை கூறுகள் கடித வகைகள் - வணிக கடிதங்கள் - பொது அமைப்பு –படிவங்கள்.

**பகுதி - ஆ**

வியாபாரக் கடிதங்கள் – முனைவு கடிதங்கள் மற்றும் விசாரனைகள் – விலைபுள்ளிகள் – ஆணையுறுகள் – ஆணை உறு நிறைவேற்றத்தல்.

**பகுதி- இ**

வணிகவிசாரனை கடிதங்கள்- வியாபார விசாரனை – வங்கி விசாரனை – புகார்கள் – சரிகட்டல்கள் – நிலுவை தொகை நினையுறுத்தல் - வசூல்செய்தல்.

**பகுதி - ஈ**

சுற்றுக் கடிதங்கள் – விற்பனைக் கடிதங்கள் - அரசுத் துறை சார்ந்த கடிதங்கள்- பொதுத் தேவை அமைப்பு கடிதங்கள்.

**பகுதி - உ**

வணிக கடிதங்கள்- காப்பீடு கடிதங்கள் - வேலை வேண்டும் கடிதம் அனுப்புதல் – விற்பனை குறித்து பத்திரிகை ஆசிரியர்கள் கடிதம் அனுப்புதல்.

**பரிந்துரைக்கப்படும் புத்தகங்கள்:**

1. வணிக தகவல் தொடர்பு- திரு. கதிரேசன் மற்றும் முனைவர் ராதா
2. வணிக தகவல் தொடர்பு- முனைவர் வி.எம். செல்வராஜ்
3. வணிகக் கடிதத் தொடர்பு- திரு எஸ். முத்தையா
4. வணிக கடிதங்கள்- முனைவர் ந . முருகேசன் மற்றும் திரு மனோகர்

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC11</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE I</b>	<b>No. of Credits : 4</b>

### **FINANCIAL ACCOUNTING I**

**Course Outcomes:**

**CO1: Delineate the basic accounting concepts, conventions and golden principles of Accountancy.**

**CO2: Facilitate the understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level.**

**UNIT I**

**Accounting Principles** – concepts and conventions – Double Entry System of Book keeping – Journals, Ledgers – Subsidiary Books – Trial Balance - preparation of Cash Book.

**UNIT II**

**Preparation of Final Accounts** of a sole trading concern with adjustments.

**UNIT III**

**Errors** – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - **Bank Reconciliation Statement** – All models

**UNIT IV**

**Average due date** – Calculation of due date based on holidays intervention- Interest calculation.

**Account Current** – Methods of Calculation of Interest- Product Method - Red Ink Interest Method– Epoque method – Periodic Balance Method.

**UNIT V**

**Consignment Accounts** – Invoicing goods at cost price – Proforma invoice price – Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss. **Joint Venture Accounts** – Recording in individual venture’s books – Recording in separate set of books.

**BOOKS RECOMMENDED**

1. Advanced Accountancy – R. L.Gupta & Radheswamy
2. Advanced Accountancy – Maheshwari & Maheshwar
3. Advanced Accountancy – M.A. Arulanandam and K. S. Raman
4. Advanced Accountancy – S.P. Jain and K.L. Narang
5. Advanced Accountancy – T.S. Reddy and A. Murthy

**BOOKS FOR REFERENCE**

1. Advanced Accountancy – M.C. Shukla and T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory**

<b>DEPARTMENT OF COMMERCE</b> <b>(2017-18 Batch Onwards)</b>	
<b>Programme :B.Com</b>	<b>Course Code : 17UCRC12</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE II</b>	<b>No. of Credits : 4</b>

### **MARKETING MANAGEMENT**

**Course Outcome:**

**CO1: Understand the importance of marketing and implementation of the marketing techniques for the growth and development of the business enterprises.**

**UNIT I**

Definition and Meaning of Marketing – Modern Concept of Marketing – Functions of Marketing– Marketing Management – Meaning and Importance – Marketing Mix ( Product –Price – Place –Promotion).

**UNIT II**

Market Segmentation – Meaning – Bases – Products – Classification and Development of New Product – Product Diversification, Modification and Elimination – Product Life Cycle (PLC) - Branding – Brand loyalty – Packaging – Pricing: Meaning and objectives – Factors Affecting Pricing Decisions – Procedure for Price Determination – Kinds of Pricing.

**UNIT III**

Channels of Distribution – Meaning and Importance – Factors Determining Choice of Channel- (Wholesaler and Retailer) Wholesalers– Types of Wholesaler – Functions Retailers - Types of Retailer – Functions - Direct Marketing.

**UNIT IV**

Promotional Mix - Advertising –Meaning and types – Criticism Against Advertising – Public Relation or Publicity – Sales Promotion - Personnel Selling – Objectives And Importance.

**UNIT V**

Service Marketing – Meaning – Characteristics of Services – Managing Service Quality - Categories of Services – Post-Sale Service – Major Trends in Customer Services.

**BOOKS RECOMMENDED**

1. Marketing Management – Dr.Radha – Prasanna Publishers and Districutors – Chennai.

**Books for Reference:**

1. Marketing - Rajan Nair



**DEPARTMENT OF COMMERCE  
(2017-18 Batch Onwards)**

<b>Programme : B.Com</b>	<b>Course Code : 17UCRA11</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 8</b>
<b>Course Category : ALLIED I</b>	<b>No. of Credits : 4</b>

**BUSINESS ECONOMICS**

**Course Outcome:**

**CO1: Familiarize the basic economic concepts and understand the importance of economic factors that affect the business world.**

**Unit - I: Introduction**

Definition, nature and scope of Economics (Adam Smith, Marshall and Robbins) – Basic Concepts (Wants, Utility, Value and Market)- Managerial Economics – Definitions -Economics and Managerial Economics - Role and Responsibilities of a Managerial Economist - Objectives of a Modern Business firm. Fundamentals Decision Making concepts – Incremental – Discounting - Opportunity Cost – Time perspective – Equi-marginal principle

**Unit - II: Demand Analysis**

Law of demand - Demand determinants - Elasticity of Demand - types of Elasticity of demand - Measurement of Elasticity of Demand - Factors Determining Elasticity of Demand - uses of Elasticity of Demand

**Unit - III: Demand or sales forecasting**

Meaning - Factors Involved in Forecasting - Importance - Methods of Forecasting - for an Established Product and a New Product.

**Unit - IV: Price Analysis**

Price Determination under Various Market forms - Perfect Competition, Monopoly and Monopolistic Competition - Oligopoly (Features only ) Pricing policies - Methods of Pricing .

**Unit V: Profit Analysis**

Profit – Meaning - Concept- Nature of Profit - Profit Planning - Break Even Analysis - uses and Limitations - Profit Forecasting.

**Texts:**

1. Managerial Economics - Varshney & Maheswari ( Sultan Chand & Sons )
2. Managerial Economics - Sankaran ( Margham )
3. Managerial Economics - Cauvery, Sudhanayak, Girija, Meenabhai ( S.Chand & Co.,)
4. Managerial Economics - Narayanan Nadar

**References:**

1. Managerial Economics - P.L.Mehta ( Sultan Chand & Sons )
2. Managerial Economics - Dwivedi
3. Managerial Economics - Joel Dean

**DEPARTMENT OF COMMERCE  
(2017-18 Batch Onwards)**

<b>Programme :B.Com</b>	<b>Course Code : 17UCRN11</b>
<b>Semester : I</b>	<b>No. of Hrs. allotted : 2</b>
<b>Course Category : Non Major Elective I</b>	<b>No. of Credits : 2</b>

**BUSINESS ACCOUNTING**

**Course Outcome:**

**CO1: Impart the fundamental concepts of book keeping, accounting; help to prepare Subsidiary books, Journal, Ledgers and Final accounts.**

**UNIT I**

Introduction – Book keeping – Accountancy – Double Entry System – Classification of Accounts – Rules – Scope, Advantages and Limitations of Double Entry System.

**UNIT II**

Books of original entry – Journal – Ruling of Journal book – Compound entry- Advantages of Journal.

**UNIT III**

Sub-division of Journal – Subsidiary Books- Purpose – Purchase, Sales and their return books.

**UNIT IV**

Books of final entry – Ledgers – Purpose – Ruling and balancing of the Ledger accounts – Preparation of Trial Balance from the given balances.

**UNIT V**

Final accounts of sole trading concerns with simple adjustments.

**BOOKS RECOMMENDED**

1. Double Entry Book Keeping – T.S. Crewal
2. Principles and Practice of Accounting – R. Gupta and V.K. Gupta
3. Principles of Accounting – Nagarajan and Vinayagam
4. Fundamentals of Advanced Accounting - R.S.N. Pillai and Bagawathi

**BOOKS FOR REFERENCE**

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Advanced Accountancy – T.S. Reddy and A. Murthy
3. Introduction to Accountancy – T.S. Grewal

Note : The questions should be asked to in the ratio of 60% for problems and 40% for the theory.

<b>DEPARTMENT OF COMMERCE</b> (2017-18 Batch Onwards)	
<b>Programme :B.Com</b>	<b>Course Code : 17UCRL21</b>
<b>Semester : II</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : Part I</b>	<b>No. of Credits : 3</b>

**அலுவலகமேலாண்மை**

**Course Outcome:**

**CO1: Delineate the knowledge in communicative skill required for running the business establishments or offices.**

**பகுதி- அ**

அலுவலக மேலாண்மை இலக்கணம் – நவீன அலுவலகத்தின் அமைப்பு முறைகள். நவீன அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் - அலுவலக முறை மற்றும் நடவடிக்கைகள்- அதிகாரத்தைப் பரவலாக்குதல் – அலுவலக வல்லமை வகைகள் – அலுவலகத்தின் இடவசதி – பணிக்கு ஏற்ப சூழ்நிலை – பணியை எளிதாக்குதல்.

**பகுதி – ஆ**

கடித போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்டபணி – உள் மற்றும் வெளி தொடர்பு வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு – எழுத்து பணிகள் – அலுவலக அறைகள் வடிவைப்பு – தொடர்பு எழுதுப் பொருள்.

**பகுதி – இ**

கோப்பிடுதல் – கூறுகள் – அம்சங்கள் – வகைபடுத்துதல் – வரிசைபடுத்துதல் – முறைகள் – மையக் கோப்பீடு முறை – பரவலாக்கப்பட்ட கோப்பீடு.

**பகுதி – ஈ**

அலுவலக இயந்திரங்களும் சாதனங்களும் – பல்வேறு சாதனங்கள் – அடிப்படை கோட்பாடு - கணிப்பொறி மற்றும் புள்ளிவிபரம்.

**பகுதி – உ**

அலுவலக அறிக்கைகள் – அறிக்கைகள் – வகைகள், அமைப்பு மற்றும் - அலுவலக செயலாக்கம்.

<b>DEPARTMENT OF COMMERCE</b> <b>(2017-18 Batch Onwards)</b>	
<b>Programme :B.Com</b>	<b>Course Code : 17UCRC21</b>
<b>Semester : II</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE III</b>	<b>No. of Credits : 4</b>

### FINANCIAL ACCOUNTING II

**Course Outcome:**

- CO1: Understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level.**
- CO2: Acquire knowledge regarding of assets, liabilities and stakeholders' equity in a concise and clear manner.**

**UNIT I**

**Preparation of Receipts and Payments Account, Income and Expenditure account and Balance Sheet of Non-trading organisations**

**UNIT II**

**Single Entry System Or Accounts From Incomplete Records – Statement of Affairs Methods – Conversion method**

**UNIT III**

**Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor – Methods – Straight Line – Written Down Value – Annuity – Depreciation Fund – Insurance Policy Method – Revaluation Method – Depletion Method**

**UNIT IV**

**Self-balancing system – meaning – procedure – Self Balancing Journal Entries – Self Balancing Ledgers – Transfer From one Ledger to Another.**

**UNIT V**

**Insurance Claims – Loss of stock policy – Loss of profit policy – Application of Average Clause.**

**BOOKS RECOMMENDED**

1. Advanced Accountancy – R. L. Gupta & Radheswamy -
2. Advanced Accountancy – S.P. Jain and K.L. Narang
3. Advanced Accountancy – T.S. Reddy and A. Murthy

**BOOKS FOR REFERENCE**

3. Advanced Accountancy – M.C. Shukla and T.S. Grewal
4. Advanced accountancy – P.C. Tulsian

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory**

**DEPARTMENT OF COMMERCE  
(2017-18 Batch Onwards)**

<b>Programme : B.Com</b>	<b>Course Code : 17UCRC22</b>
<b>Semester : II</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE IV</b>	<b>No. of Credits : 4</b>

**COMPANY LAW**

**Course Outcomes:**

**CO1: Familiarise the basic steps involved in starting a company, understand the legalistic procedures pertinent to formation and running of Corporate bodies.**

**UNIT I**

Company – Definition – Characteristics and Types – Functions of a Company – Incorporation and Commencement of Business – Memorandum of Association – Contents – Alteration – Doctrine of Ultra Vires. Articles of Association – Contents – Alteration. Prospectus – Contents – Liability for mis-statement in prospectus.

**UNIT II**

Shares – Types - Provisions. Issues of Shares – Allotment, Calls, Forfeiture – Borrowing powers of a Company- Debentures – Meaning and Types.

**UNIT III**

Directors - Qualifications and Appointment – Powers, Duties and Liabilities of Directors. Prevention of Oppression and Mis-Management. Meetings– Essentials of a valid Meeting – Types: Statutory Meeting, Annual General Meeting, Extra-ordinary General Meeting – Resolution and its Types.

**UNIT IV**

Winding Up of a Company – Compulsory Winding Up – Voluntary Winding Up – Winding Up under the Supervision of the Court.

**UNIT V**

Supremacy of Majority and Protection of Minority- Prevention of Oppression and Mis-Management.

**BOOKS RECOMMENDED**

1. N.D.Kapoor – Elements of company Law – Sultan Chand & Sons.
2. B. K. Gosh and V. Balachandran – Company law and Practice, Sultan Chand & Sons.
3. P.P.S. Gongna – A Text Book Of Company Law – S.Chand& Company Pvt.Ltd.
4. M.C. Shukla – Company Law.
5. Ashok K.Bagriyal – Company Law.

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme :B.Com</b>	<b>Course Code : 17UCRA21</b>
<b>Semester : II</b>	<b>No. of Hrs. allotted : 8</b>
<b>Course Category : Allied II</b>	<b>No. of Credits : 4</b>

### **ECONOMIC DEVELOPMENT OF INDIA**

#### **Course Outcomes:**

**CO1: Familiarize the basic concepts and tools in Economics. Focus on the importance of economics in the real world.**

#### **Unit-I: Features of Indian Economy**

Characteristics – Under Developed or Developing Economy – India as a Mixed Economy – Population in India – Causes, Consequences and Control. Capital Formation in India – Causes for Low rate of Capital Formation – Importance of Foreign Capital (FDI)

#### **Unit-II: Agricultural Sector**

Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity, Green Revolution – Nature and Effects – Food Security – Agricultural Price Policy.

#### **Unit-III: Industrial Sector**

Industrial Policy – Industrial Policy of 1991 – Micro, Small and Medium Enterprises – Role of Small Scale and Cottage Industries in Indian Economy – Problems – Government Measures – Industrial Finance – IFC, SFC, IDBI, ICICI

#### **Unit-IV: Banking Sector**

Commercial Banks and Economic Development – RBI and Economic Development – India's Foreign Trade – Composition – Pattern and Direction of India's Exports and Imports – Export Promotion Measures – EXIM Bank and It's Role.

#### **Unit-V: Planning**

India's Five Year Plans – Objectives – Achievements and Failures – Anti-Poverty Measures – Employment Generation Schemes – Trends in the Growth of National Income.

#### **Text Books:-**

1. Indian Economy – Dutt and Sundharam (S. Chand & Co.,)
2. Indian Economic Problems – Misra and Puri (Himalaya Publishing House)
3. The Indian Economy – Dhingra (Sultan Chand)

#### **References:-**

1. Indian Economy – Dutt and Sundharam (S. Chand & Co.,)
2. Indian Economic Problems – Misra and Puri (Himalaya Publishing House)

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com/B.Com (CA)</b>	<b>Course Code : 17UCRN21</b>
<b>Semester : II</b>	<b>No. of Hrs. allotted : 2</b>
<b>Course Category : Non Major Elective II</b>	<b>No. of Credits : 2</b>

### **RETAIL MARKETING**

**Course Outcomes:**

**CO1: Enable to orient on the working of retail enterprises in acquaint with matters that deal with the managing modern retail process.**

**UNIT I**

Introduction – Retailing as an activity – Retail Marketing – Consumer behaviour and retail operations.

**UNIT II**

Management of service and quality in retailing – - Retail marketing mix and product – Merchandise Management.

**UNIT III**

Retail pricing – Retail promotion – Retail logistics and distribution.

**UNIT IV**

Methods and approaches to retail marketing planning – retail location strategies and decisions – Management of a retail brand and its applications

**UNIT V**

Consumerism and ethics in retailing – International retailing – Future of retailing.

**BOOKS RECOMMENDED**

1. Retail Marketing Management – David Golbert
2. Retailing an Introduction – Rover Cox

**BOOKS FOR REFERENCE**

1. Retail Management: A Strategic Approach – Barry Berman, Joel R. Evans
2. Merchandising and Match for Retailing – Cynthia R

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC31</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 3</b>
<b>Course Category : CORE V</b>	<b>No. of Credits : 5</b>

### **BUSINESS STATISTICS**

**Course Outcomes:**

**CO1: Enable to understand the basic concepts in Statistics, develop skills required for data collection, sampling, classification and tabulation.**

**CO2: Help apply the statistical tools such as Correlation, Regression and Time Series for solving complex business problems.**

**UNIT I**

Statistics – Meaning – Functions – Importance – Limitations – Data collection – Sources – Primary – Secondary – Techniques – Census – Sampling – Classification – Tabulation – Presentation: Diagrammatic and Graphic.

**UNIT II**

Arithmetic Mean – Combined Mean – Geometric Mean – Harmonic Mean. Median – Mode. Range – Quartile deviation – Mean deviation – Standard Deviation – Combined standard deviation – Coefficient of variation. Skewness – Methods of studying skewness – Karl Pearson’s coefficient of skewness – Bowley’s co-efficient of skewness.

**UNIT III**

Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson’s co-efficient of correlation, Rank Correlation – Concurrent Deviation method.

Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

**UNIT IV**

Analysis of Time series – components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square – Seasonal Variations – method of simple average only.

**UNIT V**

Index Numbers – Types – Tests – Consumer Price Index Number.

**BOOKS RECOMMENDED**

1. Statistics – R.S.N. Pillai and Bhagawathi – Statistics
2. Statistical Methods – S.P. Gupta



<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC32</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE VI</b>	<b>No. of Credits : 3</b>

### **COST ACCOUNTING**

**Course Outcome:**

**CO1: Impart the learners the knowledge of cost accounting principles, enable to ascertain and control material, labour and overhead costs, familiarise the various costing method.**

**CO2: Determine the cost and selling price of the products produced and services rendered by various concerns.**

**UNIT I**

Cost Accounting – Meaning – Objectives – Importance – Advantages – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Classification and elements of Cost –Preparation of Cost Sheet.

**UNIT II**

Materials – Purchase of material – Purchase Procedure – Store keeping – Different levels of stock – EOQ – Material Issue procedure - FIFO – LIFO – Simple, Weighed average method – Labour – Control of Labour Cost – Methods of Remunerating Labour – Incentive Wage Plans and Bonus Plans – Chargeable expenses – Meaning and examples.

**UNIT III**

Overheads – Meaning – Classification – Allocation and Apportionment – Absorption of Overheads - Machine Hour Rate – Administration Overheads – Selling and Distribution Overheads.

**UNIT IV**

Methods of Costing – Job Costing – Batch Costing – Service Costing (Operating Costing) – Contract Costing.

**UNIT V**

Process Costing – Normal loss and Abnormal loss - Reconciliation of Cost and Financial Accounting – Reasons – Procedure for Reconciliation.

**BOOKS RECOMMENDED**

1. R.S.N.Pillai & V.Bagavathi - Cost Accounting, S. Chand & Company Ltd., New Delhi.
2. S.P. Jain &K.L. Narang - Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.- Reconciliation of cost and Financial books.
3. S. N. Maheswari - Cost Accounting — Sultan Chand & Sons, New Delhi.

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory**

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC33</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : Core VII</b>	<b>No. of Credits : 4</b>

### Financial Accounting III

#### Course Outcome:

**CO1: Acquaint the knowledge about Fire Insurance Claims, Royalty accounts, Insolvency accounts, impart the knowledge of Branch and Hire purchase Accounting and develop skill related problem solving and critical thinking.**

#### UNIT I

**Royalty Accounts** – Accounting treatment in the books of lessor and lessee – Investment Accounting – Accounting For Packages or Containers – Voyage Account.

#### UNIT II

**Insolvency Accounts** – Individual and firm – Statement of Affairs – Deficiency/Surplus Account (List H)

#### UNIT III

**Branch Accounts**- Types of Branches – Branch not keeping full system of accounting ( Debtors System And Branch Profit and loss account system) – Branch keeping full system of accounting (excluding foreign branches) Stock and Debtors system only) **Departmental Accounts** – basis of allocation of expenses – Inter-Departmental transfer at cost or selling price.

#### UNIT IV

**Hire purchase accounting** – Calculation of interest – Cash price – Accounting treatment in the books of Hire Purchaser and Hire Vendor – Default and repossession (Excluding Hire Purchase Trading Account).

#### UNIT V

**Lease Accounting** – features – Leasing Vs Hire Purchase – Types – Accounting for Lease – Finance Lease – Operating Lease – Accounting Treatment – Books of lessor – lessee

#### BOOKS RECOMMENDED

1. Advanced Accountancy – R. L.Gupta & Radheswamy -
2. Advanced Accountancy –Maheshwari & Maheshwar
3. Advanced Accountancy – M.A. Arulanandam and K. S. Raman
4. Advanced Accountancy – S.P. Jain and K.L. Narang
5. Advanced Accountancy – T.S. Reddy and A. Murthy

#### BOOKS FOR REFERENCE

1. Advanced Accountancy – M.C. Shukla and T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory**

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com/B.Com Banking/ B.Com CA/ BBA</b>	<b>Course Code : 17UCRC34</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE VIII</b>	<b>No. of Credits : 3</b>

### **BUSINESS LAW - I**

#### **Course Outcome:**

**CO1: Acquire knowledge regarding the laws that govern business transactions to have a clear understanding of laws that deals with promotion and management of business enterprises.**

#### **UNIT I**

Business Law – Definition –Importance- Sources of Business Law – Contracts -Definition – Essentials of Valid Contract – Classification of Contract – Difference Between Valid, Void, Voidable and Illegal Contract - Offer and Acceptance- Definition, Kind, Essentials of Valid Contract

#### **UNIT II**

Consideration - Definition, Legal Rules- Principles of Equity – Capacity of Parties- Capacity to Contract – Reason for Incapacity - Law Relating to Contract by Minor – Free Consent – Definition, Mistake – Kinds - Coercion -Undue Influence – Essential- Misrepresentation , Fraud - Differences.

#### **UNIT III**

Performance of Contract – Tender – Kinds of Tender - Rules Regarding Time and Place of Contract - Reciprocal promises- Rules - Assignment of Contracts - Place of a Contract – Methods of Discharges - Contracts by Impossibility of Performance – Anticipatory Breach of Contract - Frustration of Contract - Remedies for Breach of Contract Quasi Contract - Definition, Nature, Kind and Type.

#### **UNIT IV**

Contract of Indemnity & Guarantee – Definition, Features – Indemnity - Definition, Rights of Indemnity Holder- Contract of Guarantee – Definition Essential- Differences Between Indemnity and Guarantee Contract - Continuing Guarantee - Revocation - Surety - Liability Right against The Principal Debtor & Creditor and Co-Sureties - Surety Discharged From Liability – Revocation- Bailment- Definition – Characteristics, Kinds, Difference Between Sale and Bailment- Duties of Liabilities of a Bailor, Bailee - Bailee’s Right in Respect of Lien - Conditions- Difference Between General Lien and Particular Lien - Pledge – Definition – Essentials, Difference Between Pledge and Bailment- Right of Pawnee, Pawnor – Right and Obligations of a Finder of Goods.

#### **UNIT V**

Contract of Agency - Definitions of Agent, Principal, Methods of Creating Agency- Ratification- Essentials – Sub-Agent and Substituted Agent, Right and Duties of an Agent – Exception For Liable to Third Parties.

#### **BOOKS FOR STUDY:**

1. Elements of Mercantile Law – D.Kapoor
2. Business Law – R.S.N. Pillai & Bagawathi
3. Mercantile Law – M.C.Kuchal

#### **BOOKS FOR REFERENCE:**

1. **Hand Book of Mercantile Law – E.Venkatesan**
2. **Business law – Shukla & Saxena**
3. **Business law – N.D.Kapoor**
4. **Business and Industrial law – M.C. Kucha**

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC35</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE IX</b>	<b>No. of Credits : 3</b>

### AUDITING

#### Course Outcome

**CO1: Understand the concepts and the significance of auditing. Synthesis the procedures involved in auditing a business concern.**

#### UNIT I

Audit – Definition - Objectives – Types – Advantages – Auditing Vs Investigation – Auditing Vs Accountancy - Qualification - Appointment – Rights And Duties And Removal of company auditor.

#### UNIT II

Audit Report - Audit Programme – Audit Notes – Audit Files – Working Papers – Procedure For Audit.

#### UNIT III

Internal Control – Internal Check – Auditor’s Duty as Regards Internal Check. Vouching - Meaning – Definition – Importance - Vouching of Cash Transactions and Trading Transactions.

#### UNIT IV

Verification and Valuation of Assets and Liabilities – Auditor’s Duty

#### UNIT V

Liabilities of Auditor – liabilities for Negligence – Liabilities for Misfeasance Criminal Liability – Liability to Third Party. Legal Positions – Auditor’s Duty as to Dividend.

**Note :questions should be asked in the ratio of 80% for problems and 20% for theory.**

#### BOOKS RECOMMENDED

1. A Hand Book of Practical Auditing – B. N. Tandon., Dr. S. Sudharsanam., S. Sundarabahu by S Chand Publications.
2. Practical Auditing – Sharma
3. Auditing – Dinker Pagare Sultan Chand & Sons Publication.
4. Auditing -

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRA31</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 6</b>
<b>Course Category : ALLIED III</b>	<b>No. of Credits : 3</b>

### **BANKING MANAGEMENT**

#### **Course Outcome**

**CO1: Enable to acquaint with the banking functions, help understand day-to day operations of banking business and learn the modern trends in banking.**

#### **UNIT I**

Commercial Banking Functions – Banker - Customer – Meaning and Definitions - Relationship between Banker and Customer: General Relationship – Special Relationship  
Obligation to honour cheques, secrecy maintenance, Bankers Lien, Right to set off.

#### **UNIT II**

Operations of Bank Accounts – Savings Deposit Account – Current Account – Recurring Deposit Account – Fixed Deposit Account – Fixed Deposit Receipt – Joint Account – Credit Card – Debit Card – Deposit Savings Scheme - Types of Customers: Procedure for Opening and Closing of Accounts – Individuals: Minor, Married Women, Lunatics, Drunkard and Illiterate.

#### **UNIT III**

Institutions: Joint Stock Company - Non-Trading Concerns: Societies, Trust and Clubs – Officials: Executor, Administrator, Attorney, Liquidators and Receivers – Steps to be taken on Death, Lunacy and Bankruptcy – Cheques – features & types of crossing – Significance – Endorsement – Types.

#### **UNIT IV**

Paying Banker –Collecting Banker – Duties – Conversion – Negligence – Legal Protection: Duties and Protection of Paying Banker and Collecting Banker

#### **UNIT V**

Loans and Advances: Principles of Lending – Secured and Unsecured Loans – Modes of Creating Security: Lien, Hypothecation and Mortgages – Advances against Securities – Stocks, Shares and Debentures – Land and Building – Plant and Machinery – Life Policies – Fixed Deposits – Documents of Title to Goods – Book Debts.

#### **BOOKS RECOMMENDED**

1. Gordon. E & Natarajan. K. - Banking Theory, Law and Practice
2. Sundaram. K. P. M., and Varshney. P. N- Banking Theory, Law and Practice
3. S. S. Gulshan and K. Kapoor - Banking Theory, Law and Practice
4. M. Radhaswamy - Practical Banking

**DEPARTMENT OF COMMERCE  
(2017-18 Onwards)**

<b>Programme : B.Com</b>	<b>Course Code : 17UCRS31</b>
<b>Semester : III</b>	<b>No. of Hrs. allotted : 2</b>
<b>Course Category : SBS I</b>	<b>No. of Credits : 2</b>

**MS OFFICE PRACTICAL**

**Course Outcome:**

**CO1: Make learners computer literates, train the learners in preparation of documents using MS Word, Ms Excel, MS Power Point and MS Access.**

**Practicals**

1. Introduction to computers
2. By Using word document
  - Prepare Resume
  - Create and delete Table
  - Insert pictures
  - Prepare and Insert Charts
  - Create Mail merge
3. By Using Excel
  - Prepare an Excel sheet for Tax calculation
  - Prepare an Excel sheet for Sales analysis
  - Prepare an Excel sheet for Mark Statements
  - Prepare an Excel sheet for Salary Bill
4. By Using Power Point
  - Prepare slides for presentation of a seminar
  - Prepare slides for presentation of an advertisement
  - Prepare slides for presentation of sales data
5. By Using MS Access
  - Create a table
  - Create a report

**DEPARTMENT OF COMMERCE  
(2017-18 Batch Onwards)**

<b>Programme : B.Com</b>	<b>Course Code : 17UCRC41</b>
<b>Semester : IV</b>	<b>No. of Hrs. allotted : 6</b>
<b>Course Category: CORE X</b>	<b>No. of Credits : 4</b>

**BUSINESS MATHEMATICS**

**Course Outcome:**

**CO1: Understand the application of mathematics in business, comprehend Set theory, Indices and Logarithms, enable the learners to develop skills in Commercial arithmetic, calculus, integration and matrices**

**UNIT I**

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets- Union and Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn Diagram – De- Morgan’s law.

**UNIT II**

Indices – Positive – Fractional – Operation with power function. Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base Formula – Common logarithms and Natural logarithms – Characteristics and mantissa – Rules to write – Practical problems.

**UNIT III**

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present Value – Discounting of Bills – Face value of Bills - Banker’s Discount – Banker’s Gain – Normal Due Date – Legal Due Date – Calculation of period for Banker’s Discount and True Discount.

**UNIT IV**

Differential Calculus (excluding Trigonometric Functions) – Rules – Sum Rule – Product Rule – Quotient Rule, Function of a Function Rule (Simple Problems only) – Maxima and Minima (Single Variable Cases)- Methods of Integral Calculus – Rules (Excluding Integration by Parts of Fractions) – Simple Problems only.

**UNIT V**

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a System of Equation using Matrix Inversion – Rank of Matrix – Testing Consistency of Equations.

**BOOKS RECOMMENDED**

1. Business Mathematics – D.C. Sancheti and V.K. Kapoor
2. Business Mathematics – M.Manoharan & C.Elango
3. Business Mathematics – P.R. Vittal
4. Business Mathematics – B.M. Aggarwal

**BOOKS FOR REFERENCE**

1. Business Mathematics – V.K. Kapoor
2. Business Mathematics – Jeyaseelan and Sundeesan
3. Business Mathematics – G.K. Ranganath

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC42</b>
<b>Semester : IV</b>	<b>No. of Hrs. allotted : 6</b>
<b>Course Category : CORE XI</b>	<b>No. of Credits : 4</b>

### **MANAGEMENT ACCOUNTING**

**Course Outcome:**

**CO1: Gain traction with various methods of management accounting in order to aid the management in the process of effective decision making.**

**UNIT I**

**Management Accounting** – Meaning – Concept , Function, Role– Scope – Objectives & Limitations –Management Accounting Vs Financial Accounting –Management accounting Vs Cost Accounting \_ Tools and Techniques of Management accounting – The emerging pattern – Management Information System.

**UNIT II**

**Analysis and Interpretation of Financial Statements** – Concept, Nature, Importance and Limitations of Financial Statements – Types of Financial Analysis – Methods and Device used in analysing financial statements – Comparative Financial statement – Common Size Statement – Trend Analysis.

**Ratio Analysis** – Meaning - Nature, interpretation and classification of ratios – Computation of Ratios – Liquidity, Solvency and Profitability.

**UNIT – III**

Funds Flow Statement – Cash Flow Statement as per AS3 (simple problems only).

**UNIT - IV**

Marginal Costing and Break Even Analysis – Profit Planning – Cost Volume Profit Analysis (excluding Income determination under Absorption costing, and Application of marginal costing for managerial decision)

**UNIT V**

**Budget and Budgetary Control** – Meaning – Concept, Objectives, Advantages and Limitation of Budgets and Budgetary controls – Classification and Preparation of Budgets –Sales Budget, Production Budget, Raw Materials and Raw Materials Procurement Budget - Cash Budget and Flexible Budget.

**Standard Costing** – Meaning, Concept and Essentials for an effective system of Standard Costing – Variance Analysis – Classification of Variances - Material and Labour Variances only (Simple Problems only)

**BOOKS RECOMMENDED**

1. S.N.Maheswari – Management Accounting , Sultan Chand & Company.
2. Management Accounting - Shashi K. Gupta, R.K. Sharma, Anuj Gupta, Kalyani Publishers, 2014.
3. RSN Pillai and Bhagavathi – Management Accounting – S. Chand.



<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC43</b>
<b>Semester : IV</b>	<b>No. of Hrs. allotted : 6</b>
<b>Course Category : CORE XII</b>	<b>No. of Credits : 4</b>

### **PARTNERSHIP ACCOUNTING**

**Course Outcome:**

**CO1: Delineate the preparation accounts during admission, retirement and death of partners, develop the skill of the learners in preparing Partnership Accounts and make the learners acquaint with knowledge of accounting during dissolution amalgamation of firms.**

**UNIT I**

Partnership Accounts – Partnership –Definition – Provision relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Floating – Appropriation of profits – Past adjustments and guarantee.

**UNIT II**

Admission of partner – Calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capitals of partners after admission of a partner.

**UNIT III**

Retirement of Partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

**UNIT IV**

Amalgamation of firms – Sale to a Company

**UNIT V**

Dissolution of Partnership – Accounting treatment – Insolvency of a Partner or partners – Decision in Garner vs. Murray case – Insolvency of all partners – Gradual Realisation of Assets and Piecemeal distribution of Cash – Proportionate capital method – Maximum loss method

**BOOKS RECOMMENDED**

1. Advanced Accountancy – R. L.Gupta & Radheswamy –
2. Advanced Accountancy –Maheshwari & Maheshwar
3. Advanced Accountancy – M.A. Arulanandam and K. S. Raman
4. Advanced Accountancy – S.P. Jain and K.L. Narang
5. Advanced Accountancy – T.S. Reddy and A. Murthy

**BOOKS FOR REFERENCE**

1. Advanced Accountancy – M.C. Shukla and T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC44</b>
<b>Semester : IV</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE XIII</b>	<b>No. of Credits : 4</b>

### **BUSINESS LAW – II**

#### **Course Outcome:**

**CO1: Acquire knowledge regarding Business laws that govern the promotion and management of business undertakings. Comprehend the laws relating to carriage of goods and enable the students understand the provisions regarding Factories Act and Payment of Wages, Gratuity and Bonus Act.**

#### **UNIT I**

The Law of Sale of Goods-Definitions, Difference between Sale and Agreement to Sale- Conditions and Warranty - Difference Between Conditions and Warranties - Implied Conditions and Warranties laid down by The Indian Sale of Goods Act – Doctrine of Caveat Emptor – Delivery – Meaning, Modes, Rules Regarding Delivery of Goods – Provisions Regarding Passing of Property - Rules in Regard to Passing of Property - General Rule Regarding Passing of Title Subject to Exceptions - Unpaid seller Rights – Auction Sales - Meaning, Kinds, Implied Conditions and Warranties on Auction Sale – Remedies Against the Seller for Breach of Contract.

#### **UNIT II**

Law of Carriage of Goods – Carriage of Goods by Land – Carrier – Meaning – Types – Common Carrier – Duties – Rights and Liabilities - Private Carrier – Differences between Common Carrier and Private Carrier - Roadways and Railways - Carriage of Goods by Sea – Charter Party – Different types – Bill of Lading - Carriage of Goods by Air – Domestic and International - Law of Affreightment - Charter Party Vs Bill of Lading.

#### **UNIT III**

**Essential Commodities Act, 1955** - Scope – Objectives - **Consumer Protection Act, 1986** – Objectives – Definition's – Consumer protection Council – Consumer Disputes Redressal Agencies – Consumer Complaint – Remedial Action.

#### **UNIT IV**

**The Factories Act, 1948** – Objectives – Scope – Definitions – Approval, Licensing and Registration of Factories – Inspection – Health – Safety – Provisions Relating to Hazardous Processes – Welfare – Employment of Women and Young Persons - wages during leave period

#### **UNIT V**

**Payment of wages Act, 1936** - **The payment of Gratuity Act 1972** - **Payment of Bonus Act, 1965** – object of the Act - Extent and Application of Act – Definitions – Payment of Bonus – Determination of Bonus – Inspectors – Penalties – Offences.

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UECA43</b>
<b>Semester : IV</b>	<b>No. of Hrs. allotted : 6</b>
<b>Course Category : ALLIED IV</b>	<b>No. of Credits : 4</b>

### **PRINCIPLES AND PRACTICE OF INSURANCE**

**Course Outcome:**

**CO1: Impart the learners the knowledge in principles and practices of Insurance, make the learners understand the provisions relating to Life and General Insurance and enable the learners understand the procedures for taking insurance policies.**

**UNIT I**

**Insurance** – Definition - Nature – Evolution of Insurance – Principles of Insurance - Role and Importance of Insurance – Insurance Contract – Types – IRDA Act.

**UNIT II**

**Life Insurance Act, 1956** – Life Insurance - Nature, Definition, Advantages – Life Insurance Vs General Insurance – Classification of Life Insurance Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium – Surrender value.

**UNIT III**

**Fire Insurance Contract** – Definition – Features – Principles of Fire Insurance – Kinds of Insurance Policy – Condition for Procuring Policy – Rate Fixation in Insurance – Estimation and Payment of Claims – Reinsurance.

**UNIT IV**

**Marine Insurance Act, 1963** - Marine Insurance – Definition – Nature - Marine Insurance Policies – Condition for Procuring Policy – Premium Calculation - Marine Losses – Payment of Claims.

**UNIT V**

**General Insurance Act, 1972** - Motor Insurance - Burglary - Personal Accident Insurance – Bancassurance.

**BOOKS RECOMMENDED**

1. Insurance Principles and Practice – M.N. Mishra & S.B. Mishra.

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRS41</b>
<b>Semester : IV</b>	<b>No. of Hrs. allotted : 2</b>
<b>Course Category : SBS II</b>	<b>No. of Credits : 2</b>

### ARITHMETIC ABILITY

**Course Outcome:**

**CO1: Helps to acquire the mathematical knowledge needed for attending competitive examinations.**

**UNIT I**

Numbers – H.C.F & LCM of Numbers – Decimal Fractions – Simplification

**UNIT II**

Square Roots & Cube Roots – Average - Problems on Numbers

**UNIT III**

Ratio and Proportion, Blending Problems

**UNIT IV**

Time and Distance, Time and Work, Time and Speed, Problems on Trains

**UNIT V**

Permutation and Combination, Shares and Stocks

**TEXT BOOK**

“Quantitative Aptitude for Competitive Examination” by R.S. Agarwal, revised and enlarged edition, S.Chand Publications, New Delhi, Reprint 2007.

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme :B.Com</b>	<b>Course Code : 17UCRC51</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE XIV</b>	<b>No. of Credits : 4</b>

### **CORPORATE ACCOUNTING I**

**Course Outcome:**

**CO1: Acquaint with the necessary skills required to float and manage financial instrument, prepare mandatory financial statements of various corporate and statutory companies as per the companies act 2013.**

**UNIT I**

Issue of shares: Introduction- Accounting procedures for Issue of Equity Shares and Preference Shares at Par, at Discount and at Premium. Forfeiture and Re-issue of shares. Redemption of Redeemable Preference shares.

Debenture - Issue of Debentures – Accounting procedures for issue of Debentures – Debentures issued as Collateral Security – Redemption of Debentures – Methods – Installment – Lottery – Sinking Fund – Purchase of Own Debentures as Investment – Cancellation of own Debentures.

**UNIT II**

Underwriting of Shares and Debentures – Marked and Unmarked application – Firm Underwriting – Acquisition of Business (Accounting treatment relating to Purchasing Company only) – Profit and Loss Prior to Incorporation- Final Accounts of Joint Stock Company.

**UNIT III**

Valuation of Goodwill – methods – simple profit method – super profit method – Capitalisation method. Valuation of shares – methods – Intrinsic Value – Yield value – Fair Value.

**UNIT IV**

Amalgamation, Absorption and Reconstruction (External) of joint stock companies – Alteration of share capital.

**UNIT V**

Liquidation – Statement of Affairs – Liquidator’s Final Statement of Account.

**BOOKS RECOMMENDED**

1. M Advanced Accountancy – R. L.Gupta & Radheswamy -
2. Advanced Accountancy –Maheshwari & Maheshwar
3. Advanced Accountancy – M.A. Arulanandam and K. S. Raman
4. Advanced Accountancy – S.P. Jain and K.L. Narang
5. Advanced Accountancy – T.S. Reddy and A. Murthy

**BOOKS FOR REFERENCE**

1. Advanced Accountancy – M.C. Shukla and T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory**

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC52</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE XV</b>	<b>No. of Credits : 4</b>

### **INCOME TAX LAW AND PRACTICE I**

**Course Outcome:**

**CO1: Familiarise the various terminologies of in Income Tax Act, develop the skill of the learners in the computation of taxable income from Salary, House Property, Profits from Business or Profession, train the learners in the computation of Capital gains and income from other sources.**

**UNIT I**

Income Tax Act 1961 –Definitions --Assessment year – Previous year- person – Assessee – Resident – Resident but not ordinarily resident – Non-resident – Deemed Resident –Residential Status and Incidence of Tax - Income – Gross Total Income – Total Income - Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

**UNIT II**

Exempted Incomes u/s 10 - Exempted income on free trade zones u/s 10A. Special economic zones u/s 10AA- Export oriented zones u/s 10B- Charitable trust u/s 11- 12 and 13- Political parties u/s 13A.

**UNIT III**

Computation of Taxable Income – Income from Salary – Income from House Property.

**UNIT IV**

Profits and Gains of Business or Profession – Depreciation and other Deductions. Capital Gains – Income from other sources.

**UNIT V**

Classes of Income Tax Authorities – Appointment and Control of Income Tax Authorities – Central Board of Direct Taxes (CBDT) – Jurisdiction – Powers.

**BOOKS RECOMMENDED**

1. Taxmann - Income Tax Law and Practice - Vinod Sinhania
2. Income Tax Law and Practice - V.P.Gaur & Narang
3. Income Tax Law and Practice - Dinger Pagre

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC65</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 3</b>
<b>Course Category : Core XVI</b>	<b>No. of Credits : 4</b>

### **ENTREPRENEURIAL DEVELOPMENT**

**Course Outcome:**

**CO1: Highlight the significance of becoming self-employed job providers.**

**CO2: Inculcate the traits required for an aspiring entrepreneur and also the knowledge and skills that are essential for promoting a business.**

**UNIT I**

Entrepreneurship - Meaning - Importance – Entrepreneur – Types – Qualities of Entrepreneurs – Role of Entrepreneurs in Economic Development.

**UNIT II**

Factors Affecting Entrepreneurial Growth – Economic - Social - Cultural – Personality – Psychological and Sociological Factors – Theory of Need Achievement.

**UNIT III**

Institutional Support to Entrepreneurs – EDIT – NAYE – NIESBUD – NISIET – KVIC – DIC – Industrial Estate – SEZ.

**UNIT IV**

Starting of a new Venture – Search for a Business Idea – Sources of Business Idea – Idea Processing and Selection.

**UNIT V**

Project Report – Meaning – Contents – Preparation of Project Report Project Feasibility- Economic – Marketing – Technical - Financial – Social - Viability

**BOOKS RECOMMENDED**

- |  |   |
|--|---|
| 1. Fundamentals of Entrepreneurship and Small Business | – Renu Arora & S.K. Sood                            |
| 2. Entrepreneurship Development                        | -- Jose Oaykm Ajithkumar & Paul.T. Paul.T. Mampilly |
| 3. Entrepreneurship Development                        | -- Jayshree Suresh                                  |
| 4. Entrepreneurship Development                        | -- E. Gordon, K. Natarajan                          |
| 5. Entrepreneurship Development                        | -- L. Rengarajan                                    |

**BOOKS FOR REFERENCE**

- |  |                      |
|--|----------------------|
| 1. Entrepreneurship Development          | -- P. Saravanavel    |
| 2. Entrepreneurship Development in India | -- Gupta, Srinivasan |

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC54</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE XVII</b>	<b>No. of Credits : 4</b>

### **INVESTMENT MANAGEMENT**

#### **Course Outcome:**

**CO1: Delineate the Principles and Practice of Investment Management, Familiarise with the functioning of Indian Financial System and Market and enable the students understand the Valuation of Securities and Portfolio Management.**

#### **UNIT I**

Nature and Scope of Investment Management- Meaning, Definition and Nature of Management- Investment Vs Speculation – Investment Vs Gambling- Objectives, Characteristics of investment – Investment Process – Classification of Investments – Mode of Investment- Features of an Ideal Investment Programme - Indian Capital Market- Constituents of Indian Financial System- Functions- Structure of Indian Market

#### **UNIT II**

Primary Market- Intermediaries-Marketing of securities- Classification of Security Buyers- Methods of Marketing Securities- Secondary Market- Stock Exchanges – Stock Indexes- On-line Trading- Mutual Funds- Inside Trading- Buy Back of Shares – Electronic Data Information Filing And Retrieval System- Role of SEBI- Origin- Objective- Functions – Powers.

#### **UNIT III**

Fundamental Analysis- Industry Analysis –Concept, Growth Cycle- Investment Classification of Industries – Company Analysis – Marketing- Accounting Policies- Profitability- Dividend Policy- Capital Structure– Financial Analysis – Operating Efficiency- Security Analysis – Technical Analysis – Meaning, Definition and Concept – Basic Technical Assumption – Technical Vs Fundamental Analysis – Various Theories of Technical Analysis - Dow Theory – Elliot Wave Theory – Chaos Theory – Technical Indicators – An Evaluation, The Future of Technical Analysis.

#### **UNIT IV**

Security Valuation – Equity Valuation and Analysis- Meaning, Definition and Concept-Equity Valuation Models – Present Value Estimation – Basic Models – Zero Growth Model- Constant Growth Model – Variable Growth Model- Models based on Price Earnings Ratio – Valuation of Expected Returns - Intrinsic Value- Capital Asset Pricing Model.

#### **UNIT V**

Port-folio Analysis and Management – Portfolio Analysis – Tradition Vs Modern – Rationally of Diversification – Markowitz Theory- Effect of combining two securities – Measurement of Expected Return of Portfolio – Portfolio risk (including simple Problems) – Portfolio Management – Measurement of Interactive Risk through Covariance – Correlation Coefficient between Securities – Reduction of Portfolio Risk through diversification (with two securities only) – Portfolio Selection – Efficient set of Portfolios – Optimal Portfolio (Including Simple Problems).

#### **BOOKS RECOMMENDED**

1. Investment Management – V.K. Bhalla., S Chand Publications.
2. Security Analysis and Portfolio Management – Shashi K. Gupta & Rosy Joshi- Kalyani Publisher.
3. Investment Management – M. Sulochana by Kalyani Publishers.

**Note: The questions should be asked in the ratio of 40% for problems and 60% for theory.**



<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC55</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE XVIII</b>	<b>No. of Credits : 4</b>

### **OPERATIONS RESEARCH**

**Course Outcome:**

**CO1: Focuses on the optimum utilization of the resources in undertakings for profit maximization or cost minimization.**

**UNIT I**

Operations Research – Meaning, Characteristics, Scope, modeling, limitations. Linear Programming - Mathematical formulation – Graphical method – standard form only - Simplex method (excluding degeneracy) – Optimal solutions – Limitations of Linear Programming Technique.

**UNIT II**

Transportation – Assignment – Unbalanced – Degeneracy – Maximization of profits – Transportation Vs Assignment.

**UNIT III**

Network analysis – PERT – CPM – objectives – advantages – limitations – Similarities and Dissimilarities (Excluding crash cost method)

**UNIT IV**

Queuing theory – Meaning – Elements – Single channel model – M/MI – FCFS/ infinite Model.

**UNIT V**

Game Theory – Characteristics of Games, two-persons zero sum game, Maxmin and Minimax criteria, rule of dominance, graphical theory.

**BOOKS RECOMMENDED**

1. Operations Research – V.K. Kapoor
2. Operations Research – P.R. Vittal & V. Malini
3. Operations Research – Kanti Swarup, P.K. Gupta and Manmohan
4. Operations Research – P.K. Gupta and D.S. Hira
5. Operations Research – Natarajan

**BOOKS FOR REFERENCE**

1. Operations Research – H.M. Wagner
2. Operations Research- J.K. Sharma
3. Operations Research- S.D. Sharma
4. Operations Research- H.A. Taha

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRE51</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : ELECTIVE I</b>	<b>No. of Credits : 4</b>

### **PRINCIPLES OF MANAGEMENT**

#### **Course Outcome:**

**CO1: Conceptualise the principles related to the managing the affairs of a business in a systematic manner and also the ways and means to handle the complex business issues successfully.**

#### **UNIT I**

**Overview of Management** – Meaning and Definition, Nature, Scope, Function, Evolution of Management Thought – Scientific Management of F.W. Taylor – Administrative Management of Henri Fayol.

**Planning** –Meaning and Definition – Nature, Objectives, Importance, Advantages and limitations of planning- Planning Process – Types of Plans – **Decision - Making** Management BY Objective Strategies- Steps, Advantages and Limitations of MBO .

#### **UNIT II**

**Organising** – Meaning and Definition, nature and purpose of organising – Process and Importance of organising – Organizational structures – significance – types , formal and Informal – Line and Staff authority – **Departmentation** - Span of control – Centralisation and Decentralisation – Delegation of Authority.

#### **UNIT III**

**Staffing** – Recruitment – Factors Affecting Recruitment – Sources of Recruitment – Recruitment Process – Selection – Definition – Methods – Process of Selection – Placement – Induction – Training Meaning, Definition, Need and Importance of Training – Steps in Training Programme.

#### **UNIT IV**

**Directing** – Meaning, Nature, scope – Creativity and innovation – **Morale and Motivation** – Concept, nature, Importance- Motivation process – Types of Motivation – Motivational theories(Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory & McClelland's Theory of Needs)- Motivational Techniques – **Leadership** - Meaning and Definition, nature, Importance – Leadership qualities – Leadership styles – **Communication** - Meaning , Importance, Need, Process and flow of communication – Communication Network – Methods of Communication – Barriers to Communication

#### **UNIT V**

**Controlling** – Importance, Principles, Characteristics – Steps in control –Types of Control – Requirements for effective control – Management By Exception - Techniques of Control – MBE – Limitations of Controlling

#### **BOOKS FOR STUDY:**

1. Principles and practice of Management – R. S Gupta , B. D Sharma, N.S Bhalla (Kalyani Publishers, 2012)
2. Principles of Management – G.K VijayaRaghavan and M. Siva kumar Lakshmi Publications, Chennai 2011
3. Principles and practice of Management – R.S.N. Pillai & S.Kala , S.Chand Publication.
4. Business Management - Dinkar Pagare – Sultan Chand & Sons

**DEPARTMENT OF COMMERCE  
(2017-18 Batch Onwards)**

<b>Programme : B.Com</b>	<b>Course Code : 17UCRE52</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 6</b>
<b>Course Category : Elective – II</b>	<b>No. of Credits : 4</b>

**INDUSTRIAL RELATIONS**

**Course Outcome:**

**Co1:** To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.

**UNIT I**

Labour problems and labour market, Indian labour market -Employers organisations definition, types, role and functions, origin, growth and pattern of employers organisations in India. Issues relating to employers organisations in India.

**UNIT II**

Trade Unionism: Definition, approaches to trade unions, types of unions, functions and role, history of trade unions in India, problems and future.

**UNIT III**

Industrial disputes, forms, causes prevention and settlement -legislative measures others. Analysis of disputes, Industrial relations machinery in India.

**UNIT IV**

Management and personnel administration ~ managing, working and living in a changing world. Managers and their personnel concepts. Personnel administration and the line organisation. Organisation structure and management development.

**UNIT V**

Diagnosing organisational health situational thinking; A systematic approach -Interviewing - Indicators of organisational health -personnel research turnover and internal mobility, complaints and grievances, occupational safety and health trends.

**References**

- 1 Pigou and Myers, Personnel Administration: A point of view and a method, 9th edition, Mc Graw Hill, Inc.
- 2 C.B. Memoria, Industrial labour and labour relation in India, Kitab Mahal,
- 3 N .K. Singh, Dimensions of Personnel Management, Vani Educational Books, New Delhi, 1986.
- 4 N.G.Nair and Latha Nair, Personnel Management and Industrial relations, S. Chand (1999).
- 5 S C. Srivastava, Industrial Relations and Labour Laws, Vikas, 2002.
  
- 6 Mike Salamon, Industrial Relations 4th Ed, Pearson Education, 2001

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRS51</b>
<b>Semester : V</b>	<b>No. of Hrs. allotted : 2</b>
<b>Course Category : SBS III</b>	<b>No. of Credits : 2</b>

### COMMUNICATIVE SKILLS

**Course Outcome:**

**CO1: Enable the learners communicate effectively and grammatically and also facilitate the learners develop oral and written communicative skills.**

**UNIT I: Introductory Grammar-** Parts of Sentences/Speech- Noun, Adjective, Pronoun, Verb, Adverb, Preposition, Conjunction, Interjection- Active Voice and Passive Voice

**UNIT II: Introductory Grammar** -Tenses and its kinds, Degrees of Comparison, Direct and Indirect speech

**UNIT III: Communication-** Characteristics, limitations, barriers- listening skills, Presentation skills and e-Communication.

**UNIT IV: Writing Skills-** Preparation of CVs (Application for jobs)- Official letters- Circular, Agenda, Notice, preparation of reports

**UNIT V: Business Communication-** Letter to vendors, offers, quotation, status enquiry, orders, cancellation of orders, complaints and adjustments.

**Books Recommended**

1. 'Emerald English Grammar & Composition' – G.Radhakrishna Pillai – Emerald Publishers – Chennai.(Units 1,2)
2. 'Essentials of Business Communication'- K.Sundar A.Kumara Raj Vijay Nicole, Pvt Ltd, Chennai.(Unit 3,4 and 5)

<b>DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)</b>	
<b>Year : III</b>	<b>Course Code: 17UEVS51</b>
<b>Semester: V</b>	<b>Hours: 2</b>
<b>Course Category: PART -IV</b>	<b>Credits: 2</b>

### **ENVIRONMENTAL STUDIES**

#### **COURSE OUTCOMES:**

**CO1: Demonstrate basic knowledge about Ecology, Living Organisms and its allied problems.**

**CO2: Acquire skills to help individuals in identifying and solving problems related to pollution.**

**CO3: Motivate public to understand the values of Conservation of Biodiversity.**

#### **UNIT – I: Earth and its Environment**

**a) Earth- formation and Evolution of Earth over time - structure of Earth and its components – Atmosphere, Lithosphere, Hydrosphere and Biosphere.**

**b) Resources – renewable and non renewable resources**

#### **UNIT – II: Ecology and ecosystem concepts**

**a) Ecology – definition - Ecosystem : Definition – structure and function – energy flow – food chain and Food web – one example for an ecosystem**

**b) Biogeochemical cycles – Nitrogen, carbon, Phosphorous and Water**

#### **UNIT – III: Biodiversity of India**

**a) Introduction – definition – Values of Biodiversity \_ Threat to Biodiversity –Conservation of Biodiversity**

**b) Biodiversity of India – as a megadiversity nation – bio-geographical distribution – Hot spots of biodiversity – National Biodiversity conservation Board and its function**

#### **UNIT – IV: Pollution and Global issues**

**a) Definition, causes, effects and control measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear pollution**

**b) Global issues: Global Warming and Ozone layer Depletion**

#### **UNIT – V: Development and Disaster Management**

**a) Sustainable Development – Sustainable Agriculture – Organic farming, Irrigation – Water harvesting and Waste recycling – Cyber waste and management**

**b) Disaster Management – Flood and Drought – Earthquake and Tsunami – Landslides and Avalanches – Cyclones and Hurricanes –Precautions, Warnings, Rescue and Rehabilitation.**

#### **TEXT:**

**1.Environmental studies – Published by Madurai Kamaraj University.**

#### **REFERENCES:**

**1.Environmental Studies by Dr.N.Arumugam&Prof.V.Kumarasan, Saras Publication-2009.**

**2.Environmental Studies by Bharathiar University, Coimbatore – 2004.**

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC61</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE XIX</b>	<b>No. of Credits : 4</b>

## **CORPORATE ACCOUNTS II**

### **Course Outcome:**

**CO1: Outlines the significance of holding company, banking company and insurance company accounts, understand the Double Accounts system and develop the skill of the learners in preparing accounts for the service sector like hospital and hotel.**

### **UNIT I**

Accounting of Holding Companies: Definition – Holding company – subsidiary company- calculation – of pre-acquisition and post –acquisition profits- Cost of control or capital reserve – minority interest – revaluation of assets – treatment of unrealized inter-company profits – preparation of consolidated balance sheet – simple problems only.

### **UNIT II**

Accounts of Banking companies: meaning – classification of bank advances – provisions required – preparations of various schedules for preparing of Profit and Loss Account and Balance sheet (Forms A to Third schedule) as per the revised guidelines of Reserve Bank of India.

### **UNIT III**

Accounts of Insurance Companies: Meaning – Types of insurance – Life- General – Accounts of life and general insurance business – preparation of various schedules for preparing of Revenue account, Profit and Loss account and balance sheet of Life Insurance and General Insurance Business – Ascertainment of profit under life insurance business.

### **UNIT IV**

Double Accounts system including Accounts of Electricity Companies: Meaning – special features- difference between single account system and double account system- preparation of Revenue account, Net Revenue account, Capital account and General balance sheet – replacement of an asset.

### **UNIT V**

Accounting for Price level Changes – Accounting Treatment – Current Purchasing Power (CPP) Method – Current Cost Accounting (CCA) Method.

### **BOOKS RECOMMENDED**

1. Advanced Accountancy – R. L.Gupta & Radheswamy -
2. Advanced Accountancy –Maheshwari & Maheshwar
3. Advanced Accountancy – M.A. Arulanandam and K. S. Raman
4. Advanced Accountancy – S.P. Jain and K.L. Narang
5. Advanced Accountancy – T.S. Reddy and A. Murthy

### **BOOKS FOR REFERENCE**

1. Advanced Accountancy – M.C. Shukla and T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory**

**DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)**

<b>Programme : B.Com</b>	<b>Course Code : 17UCRC62</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE XX</b>	<b>No. of Credits : 4</b>

**FINANCIAL MANAGEMENT**

**Course Outcome:**

**CO1: Cognise the sources of procurement and management of finance. Familiarise the methods of payout to the stake holder of the companies. Optimise the usage of the available financial resource of companies.**

**UNIT I**

Financial Management – Definition and functions – Scope – Objectives – Key activities of Financial Management - Organisation of finance section – Role and Functions of financial manager.

**UNIT II**

Capital Budgeting – Principles and Techniques – Ranking of investments – Traditional method – Pay back method – Average rate of return method – Discounted Cash Flow (DCF) Method – Techniques – Net Present Value (NPV) method – Internal Rate of Return (IRR) method – Technical Value method – Profitability Index method.

**UNIT III**

Capital Structure – Theories - Planning – NI Approach - NOI Approach – MM approach – Traditional Approach – EPS Analysis – Indifference point.

Analysis of Leverages – Types of Leverages – Financial leverage and Operating leverage - Cost of capital – Definition – Importance - assumptions – Explicit and implicit cost – cost of debt – cost of preference shares - cost of equity – cost of retained earnings – computation of overall cost of capital.

**UNIT IV**

Working capital, cash and receivables management – working capital management – meaning, Concept, classification of working capital – factors determining working capital requirements - Computation of working capital under operating cycle method

**UNIT V**

Dividend and Dividend policy – meaning – classification and sources of dividend – factors influencing dividend policies - Theories of dividend decision – Irrelevance and Relevance Theories.

**BOOKS RECOMMENDED**

1. Shashi K Gupta and R.K Sharma– Financial Management (Kalayani Publishers)
2. Prasanna Chandra – Fundamentals of Financial Management
3. I. M. Pandey - Financial Management (Vikas Publication)
4. Khan and Jain - Financial Management (Tata McGraw-Hill)

<b>DEPARTMENT OF COMMERCE (2017-18 Batch Onwards)</b>	
<b>Programme : B.Com</b>	<b>Course Code : 17UCRC63</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE XXI</b>	<b>No. of Credits : 4</b>

### **INCOME TAX LAW AND PRACTICE II**

**Course Outcome:**

**CO1: Enable the learners to know about set off and carry forwards of losses, develop the skill of the learner to assess income of individuals and other types of assesses, understand the concepts such as advance payment of tax, TDS and the like.**

**UNIT I**

Clubbing of Income – Set-off and carry forward of losses – Deductions from gross total income u/s 80C to 80 U.

**UNIT II**

Assessment of individual and Hindu Undivided Family. Computation of Taxable Income and Tax Liability.

**UNIT III**

Assessment of Partnership Firm, Association of Persons and Joint Stock Companies. Computation of Taxable Income and Tax Liability.

**UNIT IV**

Return of Income – Submission of return of income – Return of Loss – Belated Return – Revised return – Procedure for assessment – Self assessment – Reassessment – Best judgement assessment – Ex- Party assessment – Rectification of mistakes – Reopening of assessment.

**UNIT V**

Collection of Tax – Introduction - Deduction of Tax at Source from Income under Five Heads – Advance of Payment of Tax – Advance payment – Tax refunds – Income Payable under ‘Net of Tax’ – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate – Penalties – Procedure, Time Limit, Offences and Prosecution.

**BOOKS RECOMMENDED**

1. Vinod Sinhania – Taxmann - Income Tax Law and Practice
2. V.P.Gaur & Narang - Income Tax Law and Practice
3. Dinger Pagre - Income Tax Law and Practice



**DEPARTMENT OF COMMERCE  
(2017-18 Onwards)**

<b>Programme : III B.Com</b>	<b>Course Code : 17UCRC64</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 5</b>
<b>Course Category : CORE</b>	<b>No. of Credits : 3</b>

**BANKING TECHNOLOGY**

**Course Outcome:**

**CO1: Enable to acquaint with the banking Technology, help understand day-to day operations of banking business and learn the modern trends in banking like core banking, SWIFT, RTGS NEFT etc.,**

**UNIT I**

Banking Technology – Introduction to banking technology – Evolution of Banking Technology – Concepts – Existing Technology frame work in banking sector .

**UNIT II**

Computerized banking – Core banking – anywhere banking – anytime – Banking – Home banking – Internet Banking – Online Enquiry and Update Facilities – ATM And Debit card operation - smart card – Credit Card operation.

**UNIT III**

Electronic fund transfer – Electronic payment system – Electronic Clearing system – E-Cash – SWIFT – RTGS – Debit and Credit Clearing – RBI – Net Data – Net Bank Wire.

**UNIT IV**

Information Technology – Bank net, RBI net, and Date net, Nie –net, I-net, internet and E-mail – impact of technology – Technology Up gradation – Global Development in Banking Technology

**UNIT V**

Data management and privacy – protecting – Confidentiality and secrecy of Data – Cyber laws and its Implementations- Cyber issues in Online transaction.

**TEXT BOOKS:**

1. Dr.A.Rama A.Aruna Devi. Banking Technology New Century Book House Private Limited, Ambattur Chennai - 98

**BOOKS FOR STUDY:**

1. Electronic Banking and Information Technology –II B
2. Naidu. C.A.S - Information Technology in Indian Commercial Banking, NIBM Pune
3. Revell J.R.S – Technology and Banks, NIBN, Pune.  
Andrew. S Company Network, Prentice Hall Publication – Tanenbaum

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<b>Programme : B.Com</b>	<b>Course Code : 17UCRC64</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : CORE XXIII</b>	<b>No. of Credits : 4</b>

### **BUSINESS ENVIRONMENT**

**Course Outcome:**

**CO1: Comprehend the importance of the environment that affecting the business undertaking, understand the industrial development, problems of industrial development, industrial sickness, Small scale sector's growth and problems faced by them. Understand the consumer protection act, etc.,**

**Unit – I**

Meaning and Importance of the Study of business Environment – External Factor Affecting Business – Economic, Political, Legal, Social, Competitive, Ecological and Technological Factors, SWOT Analysis.

**Unit II**

Industry – Introduction – Industrial Development under the Plans – Importance of Industries in Economic Development of India – Trends in Industrial Production in India – Present Status of Industrial Production – Problems of Industrial Development in India.

**UNIT III**

Industrial Sickness – Definition – Causes - Sick Industrial Companies ( Special Provisions) Act. 1985 – BIFR – Reference to BIFR – Inquiries and Schemes.

**UNIT IV**

Small Scale Sector – Definition – Problems of Small Scale Industries -Incentives to Small Scale Sector – Industrial Sickness in Small Scale Sector.

**UNIT V**

Consumer Protection Act, 1986 – Consumer Rights – Social Responsibility of business – Dimensions of Social Responsibility Arguments for and Against Social Responsibility of Business – Social Audit.

**Books for Study:**

1. Business Environment – Francis Cherunilam
2. Business Environment – Rosy Joshi/ Sangam Kapoor
3. Business Environment – V.Alagappan & K. Chidambaram.
4. Business Environment – S. Sankaran
5. Business Environment – K. Aswathappa.
6. Business Environment – Shaikh Saleem.

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<b>Programme : B.Com</b>	<b>Course Code : 17UCRE61</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 4</b>
<b>Course Category : ELECTIVE III</b>	<b>No. of Credits : 4</b>

### **INDIRECT TAXES**

#### **Course Outcome:**

**CO1: Part of the direct taxes that deals with rules and regulations in tax computations.**

#### **UNIT I**

Overview of Indirect Tax Law – Meaning, Concept, Features – Direct Taxes Vs Indirect Taxes – Advantages – Disadvantages – Constitutional Validity – Administration and relevant Procedures.

#### **UNIT II**

Central Excise Laws – Meaning – Background – Definitions – Concepts – Excise Duty Vs Custom Duty – Excise Duty Vs Sales Tax – Goods – Meaning - Concept – Manufacture – Manufacturer – Classification – Valuation – Levy and Collection of Excise Duty – Registration and Excise Control Code- Procedures in Central Excise Code – Procedures in Central Excise.

#### **UNIT III**

GST – Meaning – Historical Background – Definition – Concepts- Meaning and Scope of Supply – Time and Taxable Value of Supply – Input Tax Credit – Registration – Tax Invoice – Credit and Debit Notes – Returns – Furnishing details Outward and Inward Supply- Return – First Return – Annual Return- Final Return.

#### **UNIT IV**

Payment of Tax – Payment of Tax, Interest, Penalty – Interest on Delayed Payment of Tax – Transfer of Input Tax Credit – Refunds – Refunds of Tax – Consumer Welfare Fund – Utilisation of the Fund – Special Procedure for removal of goods for certain Purposes

#### **UNIT V**

Assessment – Self and Provisional Assessment – Scrutiny of Accounts – Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Demands and Recovery of Tax- Inspection, Search, Seizure – Offences – Penalties, Prosecution – Appeals.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

#### **BOOKS FOR REFERENCE AND STUDY**

1. Dr. Sanjeev Kumar – Systematic Approach to Indirect Taxes, Bharat Law House Pvt, Ltd, New Delhi
2. V.S Datey – Indirect Taxes Law and Practice, Taxmann Publications Pvt. Ltd, New Delhi
3. Dr. V. Balachandran – Indirect Taxation, Sultan Chand & Sons, New Delhi

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(2017-18 Batch Onwards)**

<b>Course : B.Com</b>	<b>Subject Code : 17UCRE62</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 6</b>
<b>Paper : Elective – IV</b>	<b>No. of Credits : 4</b>

**CONSUMER RIGHTS AND EDUCATION**

**Course Outcome:**

1. Consumer education offers more than knowledge and skills; it promotes critical thinking, problem solving and action.
2. Help students to gain knowledge to act as informed, educated and responsible consumer.

**Unit I**

Consumer Movement in India Profile of Indian Consumer –Problems of Indian Consumers –Consumerism-ill effects of consumerism/Limitation of ‘Buyer Beware’ concept.

**Unit II**

Right of Consumers- Responsibilities of Consumers –Consumer Education & awareness building –unfair trade practices –Caveat emptor

**Unit III**

Consumer Protection Act- Main Provisions –Redressal forums –District Level –State Level and National Level –Powers & Functions –Filing of Complaints Procedure Regulatory Authorities & OMBUDSMAN.

**Unit IV**

Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils- Remedy & Redressal of Grievances –Legal and non-legal.

**Unit V**

Consumer satisfaction and social Responsibility of Business – Consumer Communication – ethics in advertisement- Consumer care mechanism in Private and Public Sector.

**References**

1. Indian consumer protection Act – 1986
2. Law of consumer protection – Avatar singh – Eastern Book Company
3. Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butter worth publishing
4. Commentary on the Consumer protection- Universal Law Publication

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<b>Year : III</b>	<b>Course Code: 17UVED61</b>
<b>Semester: VI</b>	<b>Hours: 2</b>
<b>Course Category: PART -IV</b>	<b>Credits: 2</b>

### VALUE EDUCATION

#### **COURSE OUTCOMES:**

**CO1: Develop the overall personality including physical, mental, emotional and spiritual aspects**

**CO2: Demonstrate good manners and cooperative citizenship**

**CO3: Develop respect for the dignity of individual and society**

#### **UNIT – I: Values and the Individual**

Values meaning – The Significance of Values – Classification of Values – Need of Value Education – Values and the individual: Self Discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty and Courage.

#### **UNIT – II: Values and Religion**

Karmayoga in Hinduism – Love and Justice in Christianity – Brotherhood in Islam – Compassion in Buddhism – Ahimsa in Jainism – and Courage in Sikhism – Need for Religious Harmony.

#### **UNIT – III: Values and Society**

Definition of Society – Democracy – Secularism – Socialism – Gender Justice – Human Rights – Socio-Political Awareness – Social Integration – Social Justice.

#### **UNIT – IV: Professional Values**

Definition – Accountability – Willingness to learn – Team Spirit – Competence Development – Honesty – Transparency – Respecting Others – Democratic Functioning – Integrity and Commitment.

#### **UNIT- V: Role of Social Institutions in Value Formation**

Role of Family – Peer Group – Society – Educational Institutions – Role Models, and Mass Media in value formation.

#### **Text Book:**

Value Education, Madurai Kamaraj University Publications

#### **REFERENCE BOOKS:**

- Subramanyam, .K , values in Education. Madurai; Ramana Publications, 1995.
- Doss. A. G. Indian Social Institutions, Delhi: Forward Publishing Company, 2000.
- Joseph.K.P, e.d., Peace and Value Education : A Creative Response to Consumerism and Communalism, Hyderabad: National Institute of Peace and Value Education. 2003.
- BediKiran, What Went Wrong....and Continues, Delhi: UBS Publishers and Distributors Pvt.Ltd., 2005.
- Sekar, Vincent, Quest for Harmony: An Anthology of Religions in Dialogue, Bangalore: Claretian Publications, 2001.

**METHODOLOGY:** The each above mentioned values may be taught through parables, new analysis, role play, group discussions, debates, case studies and field work.

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<b>Programme : B.Com</b>	<b>Course Code : 17UCRS61</b>
<b>Semester : VI</b>	<b>No. of Hrs. allotted : 2</b>
<b>Course Category : SBS IV</b>	<b>No. of Credits : 2</b>

### **ACCOUNTING PACKAGE**

**Course Outcome:**

**CO1: Enable the learners about the accounting software for all types of businesses, train the learners about comprehensive accounting, inventory and invoicing by use of this package.**

**UNIT I**

Fundamentals of Computerized Accounting – Manual Accounting Vs Computerized Accounting – Architecture and Customization of Tally – Features of Tally.

**UNIT II**

Configuration of Tally – Tally screens and menus – Creation of Company – Creation of Groups – Editing and deleting groups.

**UNIT III**

Creation of Ledgers – Editing, Altering and deleting ledgers. Single Ledger and Multiple Ledgers.

**UNIT IV**

Introduction to Vouchers – Voucher entry – Payment voucher – Receipt voucher.

**UNIT V**

Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

**BOOK RECOMMENDED**

1. Raj Kumar - Computer Applications in Business