

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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

(Re-Accredited at “A” Grade by NAAC, Bangalore)

UTHAMAPALAYAM – 625533.



DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE

SYLLABUS

(Effect from the Academic Year 2014 – 2015 Onwards)

COMMERCE – 2014 - 15

SEMESTER I

Subject Code	Name of the subject	Hrs P.W	Internal Marks	External Marks	Total Marks	Credit
14UCRL11	Vaniga Kaditham	4	25	75	100	3
	Part II English	6	25	75	100	3
14UCRC11	Financial Accounting	5	25	75	100	5
14UCRC12	Marketing Management	5	25	75	100	4
14UCRA11	Managerial Economics	8	25	75	100	4
14UCRN11	NME - Business Accounting	2	25	75	100	2
Total hours and Credit for the I Semester		30				21

SEMESTER II

14UCRL21	Seyalaga Payirchi	4	25	75	100	3
	Part II English	6	25	75	100	3
14UCRC21	Financial Accounting II	5	25	75	100	5
14UCRC22	Business Organisation and Management	5	25	75	100	4
14UCRA21	Economic Development of India	8	25	75	100	4
14UCRN21	NME –Retail Marketing	2	25	75	100	2
Total hours and Credit for the II Semester		30				21

III SEMESTER

14UCRC31	Business Statistics	6	25	75	100	4
14UCRC32	Cost Accounting	6	25	75	100	4
14UCRC33	Advanced Accounting I	6	25	75	100	4
14UCRC34	Business Communication	5	25	75	100	4
14UCRA31	Banking Management	5	25	75	100	5
14UCRS31	SBS I – MS Office Practical	2	25	75	100	2
Total hours and Credit for the III Semester		30				23

IV SEMESTER

14UCRC41	Business Mathematics	6	25	75	100	4
14UCRC42	Management Accounting	6	25	75	100	4
14UCRC43	Advanced Accounting II	6	25	75	100	4
14UCRC44	Business Law	5	25	75	100	4
14UCRA41	Insurance Management	5	25	75	100	5
14UCRS41	SBS II – Arithmetic Ability	2	25	75	100	2
	Extension Activities		100		100	2
Total hours and Credit for the IV Semester		30				23

V SEMESTER

14UCRC51	Corporate Accounting	6	25	75	100	4
14UCRC52	Income Tax I	5	25	75	100	4
14UCRC53	Auditing	5	25	75	100	4
14UCRC54	Human Resource Management	5	25	75	100	4
14UCRC55	Operations Research	5	25	75	100	5
14UEVS51	Environmental Studies	2	25	75	100	2
14UCRS51	SBS III– Communicative skills	2	25	75	100	2
Total hours and Credit for the V Semester		30				25

VI SEMESTER

14UCRC61	Special Accounts	6	25	75	100	4
14UCRC62	Financial Management	5	25	75	100	4
14UCRC63	Income Tax II	5	25	75	100	5
14UCRC64	Service Marketing	5	25	75	100	4
14UCRC65	Entrepreneurship Development	5	25	75	100	4
14UVED61	Value Education	2	25	75	100	2
14UCRS61	SBS IV – Elements of Tally	2	25	75	100	2
Total hours and Credit for the VI Semester		30				27
Total credit		168				140

SEMESTER I

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRL11
Semester : I	No. of Hrs. allotted : 4
Paper : Part I	No. of Credits : 3

Title of the Paper: VANIKA KADITHAM

அலகு - அ

வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படை கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை - ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு - ஆ

வணிக கடிதப் போக்குவரத்து - கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல்.

அலகு - இ

வணிக விசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் - வசூல் கடிதங்கள்.

வங்கிக் கடிதங்கள் - வகைகள்
முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர்
நியமனக் கடிதம்
காப்பீட்டு கடிதங்கள் - வகைகள்

அலகு - ஈ

பணி தொடர்பான கடிதப் போக்குவரத்து - பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கூட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.

அலகு - உ

அறிக்கை - பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள் பொருளடக்கம் - சட்டப்பூர்வ அறிக்கை - ஆண்டறிக்கை - தணிக்கை அறிக்கை சந்தை அறிக்கை - பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

- | | | |
|---------------------------|---|--|
| 1. வகைத் தகவல் தொடர்பு | - | திரு கதிரேசன் மற்றும் முனைவர் ராஜா |
| 2. வாணிபத் தகவல் தொடர்பு | - | முனைவர் வி.எம். செல்வராஜ் |
| 3. வாணிகக் கடிதத் தொடர்பு | - | திரு எஸ். முத்தையா |
| 4. வணிகக் கடிதங்கள் | - | முனைவர் ந. முருகேசன் மற்றும் திரு மனோகர் |

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC11
Semester : I	No. of Hrs. allotted : 5
Paper : Core Subject I	No. of Credits : 5

Title of the paper - Financial Accounting I

Objectives:

- To facilitate the understanding of Accounting in general
- To facilitate the understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level.
- To know the intermediate concepts for assets, liabilities and stakeholders' equity in a concise and clear manner

UNIT I

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

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

UNIT II

Errors – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement – Overdraft model

UNIT III

Bill of Exchange – Trade and Accommodation bills - Renewals – Dishonour due to insolvency – Retiring the bill

UNIT IV

Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-trading organisations (Simple problems)

UNIT V

Single entry system or Accounts from incomplete records – Statement of Affairs Methods – Conversion 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 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC12
Semester : I	No. of Hrs. allotted : 5
Paper : Core Subject II	No. of Credits : 4

Title of the paper –Marketing Management

Objectives

- To impart the learners the concept and basic principles of Marketing
- To make the learners to understand the importance of branding and packaging
- To make the learners to understand the channels of distribution and Advertising
-

UNIT I

Definition and Meaning of Marketing – Modern Concept of Marketing – Functions of Marketing– Marketing Management – Meaning and Importance – Marketing Mix

UNIT II

Market Segmentation – Bases – products-classification and New Product – Product Diversification, Modification and Elimination – Product Life Cycle (PLC)

UNIT III

Branding – Brand loyalty – Packaging – Pricing: Meaning and objectives – Methods of pricing.

UNIT IV

Channels of distribution – Meaning and importance – Factors determining choice of channel- functions of wholesalers and retailers.

UNIT V

Advertising – Meaning and types – criticism against advertising – personnel selling – objectives and importance.

BOOKS RECOMMENDED

1. Modern Marketing - R. S. N. Pillai
2. Marketing - Rajan Nair
3. Marketing Management - Sherlekar

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRA11
Semester : I	No. of Hrs. allotted : 8
Paper : Allied Subject I	No. of Credits : 4

Title of the paper –Managerial Economics

Objectives

- i. To familiarize the students with the basic concepts and tools in Economics.
- ii. To know the importance of economics in the real world

Unit - I: Introduction

Definition, nature and scope of managerial Economics - Economics and managerial Economics - Role and responsibilities of a managerial Economist - Objectives of a modern business firm

Unit - II: Demand Analysis

Law of demand - Demand determinants - Demand distinctions - 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 - Pricing methods - Skimming pricing, penetration pricing - differential pricing - Product line pricing

Unit V: Profit Analysis

Nature of profit - profit planning - Break even analysis - concepts, 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 (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 17UCRN11
Semester : I	No. of Hrs. allotted : 2
Paper : Non Major Elective I	No. of Credits : 2

Title of the paper –Business Accounting

Objectives

- To impart the learners the knowledge in fundamental concepts of accounting
- To make the learners understand Journal and Ledgers
- To train the learners the preparation of 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. Grewal
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.

SEMESTER II

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRL21
Semester : II	No. of Hrs. allotted : 4
Paper : Part I	No. of Credits : 3

Title of the paper – செயலகப் பயிற்சி (13UCRL21)

அத்தியாயம் - 1

கம்பெனிச் செயலாளர் -செயலாளரின் இலக்கணம் - செயலாளரின் தகுதிகள் - செயலாளரின் அதிகாரங்கள் - செயலாளரின் பணிகள் - செயலாளரின் பொறுப்புகள் - செயலாளர் நியமனம்.

அத்தியாயம் - 2

நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவு செய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமத்தைத் தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.

அத்தியாயம் - 3

நிறுமக் கூட்டங்கள் - வகைகள் - கூட்ட அமைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத் தலைவர் - நிகழ்ச்சி நிரல் - குறைவேண் - பதிலாள் - தீர்மானங்கள்.

அத்தியாயம் - 4

இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும், பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவி நீக்கம் - நிர்வாக இயக்குநர் - உரிமைகள் , அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்ட ஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - செயலரின் கடமைகள்.

அத்தியாயம் - 5

நியமக் கலைப்பு – பொருள் - நியமக் கலைப்பு முறைகள் - நியமக் கலைப்பு முறையின் படி நிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும் - செயலரின் கடமைகள்.

பரிந்துரைக்கப்படும் புத்தகங்கள்

ஹு.ச. பீர் முகம்மது	-	செயலர் பணிமுறை
ஹு.ச. ஏ. ராதா	-	செயலர் பணிமுறை
ஞ.ஆ. சுந்தரம்	-	செயலர் பணிமுறை

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC21
Semester : II	No. of Hrs. allotted : 5
Paper : Core Subject III	No. of Credits : 5

Title of the paper – Financial Accounting II

Paper Objectives:

- To facilitate the understanding of Accounting in general
- To cover the understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level.
- To know the intermediate concepts for assets, liabilities and stakeholders' equity in a concise and clear manner
- To develop skill related problem solving and critical thinking

UNIT I

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 II

Consignment Accounts – Invoicing goods at cost price – Proforma invoice price – Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss

UNIT III

Joint Venture Accounts – Recording in individual venture's books - Recording in separate set of books.

UNIT IV

Depreciation accounting – meaning, causes. Types: Straight line method – Written down Value method – Annuity method – Depreciation Fund method.

UNIT V

Self-balancing system – meaning – procedure –self balancing journal entries – self balancing ledgers – transfer from one ledger to another.

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

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 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC22
Semester : II	No. of Hrs. allotted : 5
Paper : Core Subject IV	No. of Credits : 4

Title of the paper – Business Organisation and Management

Course Objectives:

- To introduce basic principles of business
- To inform the students of basic steps involved in starting an enterprise
- To make the students aware of basic managerial functions of an enterprise

UNIT I

Forms of Organisation – sole trader – partnership – co-operative – Joint stock Company – factors influencing the selection of a suitable organisation – selection of location – primary and secondary factors – selection of site and plant layout – optimum firms.

UNIT II

Principles of organisation - Delegation of Authority and Decentralisation – organising process – Departmentation – level of management – organisation chart.

UNIT III

Direction – meaning, principles and techniques – supervision – meaning and requisite of Effective supervision.

UNIT IV

Motivation – meaning and importance – Maslow's theory of Motivation – Leadership – meaning and functions – styles of leadership.

UNIT V

Communication – principles – process – forms of communication. Co-ordination – meaning, importance and techniques.

BOOKS RECOMMENDED

1. C. B. Gupta – Business Organisations & Management, Sultan Chand & Sons.
2. Y.K. Bhushan – Business Organisation -, Sultan Chand & Sons.
3. P.N. Reddy & S.S. Gulshan – Principles of Business Organisation & Management,

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRA21
Semester : II	No. of Hrs. allotted : 8
Paper : Allied Subject II	No. of Credits : 4

Title of the paper –Economic Development of India

OBJECTIVES

- i. To familiarize the students with the basic concepts and tools in Economics.
- ii. To know 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.

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

Public Sector Undertakings – Objectives – Performance of Public Sector Undertakings – Privatisation.

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 Its 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)

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRN21
Semester : II	No. of Hrs. allotted : 2
Paper : Non Major Elective II	No. of Credits : 2

Title of the paper – Retail Marketing

Objectives

- To make learners understand the basic concepts of retail marketing
- To enable the learners understand the functions of retailers
- To help learners understand consumerism

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

SEMESTER III

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC31
Semester : III	No. of Hrs. allotted : 6
Paper : Core Subject V	No. of Credits : 5

Title of the Paper – Business Statistics

Objectives

- To enable the learners understand the basic concepts in Statistics
- To develop skills of the learners in data collection, sampling, classification and tabulation
- To train the learners in applying Statistical tools such as Correlation, Regression and Time Series

UNIT I

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

UNIT II

Arithmetic Mean – Combined Mean – Median – Mode – Geometric Mean – Harmonic Mean.

Range – Quartile deviation – Mean deviation - Standard Deviation – Combined standard deviation - Coefficient of variation. Skewness – Methods of studying skewness – Karl Pearson's co-efficient 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

BOOKS RECOMMENDED

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

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC32
Semester : III	No. of Hrs. allotted : 6
Paper : Core Subject V	No. of Credits : 5

Title of the Paper -- Cost Accounting

Objectives

- To impart the learners the knowledge of cost accounting principles
- To enable the learners to ascertain and control material, labour and overhead costs
- To enable the learners to be familiar with the process costing method

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 – Material Issue procedure – Labour – Control of Labour Cost – Methods of Remunerating Labour – Incentive Wage Plans – Chargeable expenses – Meaning and examples.

UNIT III

Overheads – Meaning – Classification – Allocation – Apportionment – Absorption – (Simple Problems only)

UNIT IV

Methods of Costing – Job Costing – Contract Costing – Process Costing – abnormal loss – Process Accounts (Simple Problems only).

UNIT V

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.
4. S. P. Iyengar - Cost Accounting – Sultan Chand & Sons, New Delhi

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC33
Semester : III	No. of Hrs. allotted : 6
Paper : Core Subject VII	No. of Credits : 5

Title of the paper – Advanced Accounting I

Paper Objectives:

- To acquaint the learners with the knowledge about Fire Insurance Claims, Royalty accounts, Insolvency accounts
- To impart the learners to the knowledge of Branch and Hire purchase Accounting
- To develop skill related problem solving and critical thinking

UNIT I

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

UNIT II

Royalty Accounts – Accounting treatment in the books of lessor and lessee.

UNIT III

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

UNIT IV

Branch Accounts- Types of Branches – Branch not keeping full system of accounting. Debtors system only – Branch keeping full system of accounting (excluding foreign branches). Departmental Accounts – basis of allocation of expenses – Inter-Departmental transfer at cost or selling price.

UNIT V

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).

Instalment Purchase System (Theory only)

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 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC34
Semester : III	No. of Hrs. allotted : 5
Paper : Core Subject VIII	No. of Credits : 4

Title of the paper - Business Communication

Objectives

- To develop oral and communication skills of the learners
- To ensure the learners familiar with the practices of Business letter writing
- To impart the learners with the knowledge of preparing curriculum vitae and to face the interviews effectively

UNIT I

Business Communication – Meaning, need and importance – Effective Business letters –Layout of a Business Letter.

UNIT II

Letters of Enquiry – replies- orders –cancellation – status enquiry.

UNIT III

Claims and Adjustments – Circular letters– Collection letters.

UNIT IV

Letters relating to Agency – Application for jobs- Drafting Curriculum Vitae – Banking correspondence.

UNIT V

Drafting Business reports – Press reports – E-Mail Correspondence.

BOOKS RECOMMENDED

1. M.S.Ramesh and Pattenshetty - Effective Business English and Correspondence
2. Rajendra Paul &J.S. Korlahalli - Business Communication, Sulthan Chand & Sons
3. Sharma and Krishna Mothan - Business Correspondence and Report Writing

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRA31
Semester : III	No. of Hrs. allotted : 5
Paper : Allied III	No. of Credits : 4

Title of the paper –Banking Management

Objectives

- To enable learners to be acquainted with the functions of banking
- To help learners understand day-to-day operations of banking business
- To 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 (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRS31
Semester : III	No. of Hrs. allotted : 2
Paper : Skill Based Subject I	No. of Credits : 2

Title of the paper – MS Office Practical

Objectives

- To make the learners computer literates
- To 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

SEMESTER IV

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC41
Semester : IV	No. of Hrs. allotted : 6
Paper : Core Subject IX	No. of Credits : 5

Title of the paper – Business Mathematics

Objectives

- To make learners understand the application of mathematics in business
- To make the learners understand Set theory, Indices and Logarithms
- To 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. Mathematics for competitive examinations- time and work, time and distance and time and speed-clock problems- finding the day.

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

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC42
Semester : IV	No. of Hrs. allotted : 6
Paper : Core Subject X	No. of Credits : 5

Title of the paper –Management Accounting

Objectives

- To impart the learners the basic knowledge of Management Accounting
- To enable the learners to acquire skills analyzing and interpreting financial statements
- To impart the learners the knowledge on the tools used in Management Accounting

UNIT I

Management Accounting – Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between Management Accounting and Financial Accounting – Differences between management accounting and Cost Accounting.

UNIT II

Ratio Analysis – Meaning – Advantages – Limitations – Classification of Ratios – Computation of Profitability Ratios – Turnover Ratios – Solvency Ratios.

UNIT III

Fund Flow Statement – Importance –Limitations – Preparation of Schedule of changes in working capital – Calculation of funds from operations –Fund Flow Statements (Simple Problems only).

Cash Flow Statements – Meaning – Importance – Difference between Fund Flow Statement and Cash Flow Statement – Advantages –Limitations – Computation of Cash from operations – Cash Flow Statements (Simple Problems only).

UNIT IV

Cost-Volume –Profit Analysis – Marginal Cost and Break-Even Analysis (Excluding the application of Marginal Costing for Managerial Decisions).

UNIT V

Budget and Budgetary Control – Meaning –Objectives – Advantages – Limitation –Essentials of Successful Budgetary Control – Classification of Budgets – Preparation of Sales Budget, Production Budget, Cash Budget and Flexible Budget.

BOOKS RECOMMENDED

1. S.N.Maheswari – Management Accounting , Sulthan Chand & Company.
2. Hingomi & Ramanathan –Management Accountancy, S.Chand & Sons.
3. Khan & Jain – Theory and problems of management Accounting-TMH.

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC43
Semester : IV	No. of Hrs. allotted : 6
Paper : Core Subject XI	No. of Credits : 5

Title of the paper — Advanced Accounting II

Objectives

- To train the learners in preparing accounts during admission, retirement and death of partners
- To develop the skill of the learners in preparing Partnership Accounts
- To 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 – Piecemeal distribution – 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 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC44
Semester : IV	No. of Hrs. allotted : 5
Paper : Core Subject XII	No. of Credits : 4

Title of the paper –Business Law

Paper objective:

- To introduce the learners the basic laws of business
- To introduce the learners the general laws relating to contract
- To make the learners understand the legal aspects of sale

Unit I

Law of Contracts: Definition – Elements of Valid contract – Classification of contracts – Offer and Acceptance – Communication & revocation of offer and Acceptance – consideration – capacity of Parties – free consent

Unit II

Performance of Contract: Modes of discharge of a contract – Breach of contract – Remedies for the Breach – Quasi Contracts.

Unit III

Contract of Indemnity & Guarantee: Features - Rights & Liabilities of Surety – Contract of Bailment.

Unit IV

Contract of Agency: Meaning – Creation – Termination – Various modes – Types of agents – Rights & duties of Agent & Principal.

Unit V

Sale of Goods Act, 1930 – Contract of sale of goods – Essential of contract of sale – conditions & warranties – Transfer of property – performance of contract of sale – Rights & duties of buyer & seller – Remedial measures – Rights and duties of unpaid seller.

BOOKS FOR STUDY:

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

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. Kuchal.

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRA41
Semester : IV	No. of Hrs. allotted : 5
Paper : Allied Subject IV	No. of Credits : 4

Title of the paper – Insurance Management

Objectives

- To impart the learners the knowledge in principles and practices of Insurance
- To make the learners understand the Life and General Insurance
- To enable the learners understand the procedures for taking insurance policies

UNIT I

Insurance – Definition – Nature – Functions – Importance – Fundamental Principles of Insurance – Types of Insurance.

UNIT II

Life Insurance – Definition – Advantages – Difference between Life insurance and General Insurance – Kinds of Life Insurance Policies.

UNIT III

Fire Insurance – Definition – Features – Principles of Fire Insurance –Kinds of Insurance Policy.

UNIT IV

Marine Insurance – Definition – Essentials of Marine Insurance – Kinds of Marine Insurance Policies – Clauses of Marine Insurance Policy.

UNIT V

Personal Accident Insurance – Kinds of Policies – Procedure of taking policy – Fidelity Guarantee Insurance.

BOOKS RECOMMENDED

1. R.Sharma – Insurance
2. Julia Holioake & William Weipers – Insurance
3. P.S.Palande, R.S.Shah & M.L.Lunawat – Insurance in India

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRS41
Semester : IV	No. of Hrs. allotted : 2
Paper : Skill Based Subject II	No. of Credits : 2

Title of the paper – Arithmetic Ability

Objectives

- To make the learners able to do arithmetical operations
- To train the learners

UNIT I

Problems on numbers

UNIT II

Problems on age, finding the day, clock problems

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, VAT, 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.

SEMESTER V

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC51
Semester : V	No. of Hrs. allotted : 6
Paper : Core Subject XIII	No. of Credits : 5

Title of the paper – Corporate Accounting

Objectives

- To enable the learners to get the knowledge on issue of shares, debentures and preference shares
- To develop the skill of learners in preparing Joint Stock Company accounts and during Amalgamation, Absorption and Reconstruction of companies

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 reissue of shares.

Rights issue, Bonus issue and Buy Back of shares (Theory only). Redemption of Redeemable Preference shares.

UNIT II

Issue of debentures – Accounting procedures for issue of Debentures – Debentures issued as collateral security – Redemption of debentures – Methods – Instalment – Lottery – Sinking fund – Purchase of own debentures as investment – cancellation of own debentures.

UNIT III

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 IV

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

UNIT V

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

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 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC52
Semester : V	No. of Hrs. allotted : 5
Paper : Core Subject XIV	No. of Credits : 5

Title of the paper – Income Tax I

Objectives

- To enable the learners to be familiar with the various terminologies of in Income Tax Act
- To develop the skill of the learners in the computation of taxable income from Salary, House Property, Profits from Business or Profession
- To train the learners in the computation of Capital gains and income from other sources

UNIT I

Income Tax Act 1961 –Definitions – Income – Assessment -Assessment year – Previous year- person – Assessee – Resident – Resident but not ordinarily resident – Non-resident – Deemed Resident – 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

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC53
Semester : V	No. of Hrs. allotted : 5
Paper : Core Subject XV	No. of Credits : 4

Title of the paper – Auditing

Objectives:

- To impart the learners knowledge on basics in auditing
- To enable the learners understand the concept such as audit programme, internal check
- To enhance the knowledge of learners about vouching of transactions and verification of assets and liabilities

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.

BOOKS RECOMMENDED

1. Auditing – S. N. Tandon
2. Practical Auditing – Sharma
3. Auditing – Dinker Pagare

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC54
Semester : V	No. of Hrs. allotted : 5
Paper : Core Subject XVI	No. of Credits : 4

Title of the paper –Human Resource Management

Objectives

- To introduce the concept of HRM to learners
- To impart the learners the knowledge of recruitment, selection, training and development of Human Resource
- To enable the learners understand the latest developments in field of HRM

UNIT I

Introduction to HRM – Meaning – Objectives – Significance – Functions – Evolution and Development of HRM – Human Resource Planning – HRP at Different levels – Process of Human Resource Planning.

UNIT II

Recruitment – Sources and Techniques of Recruitment – Selection Procedure – Tests – Interviews – Placement – Induction – Training , Methods and Principles of Training.

UNIT III

Performance Analysis – Methods – Essentials of effective appraisal system.

UNIT IV

Management of Grievances – Redressal Mechanism, Meaning and Nature of Stress – Stress bursting techniques – Work Life Balance (WLB).

UNIT V

Recent Development in HRM – Challenges and tasks of HR Manager.

BOOKS RECOMMENDED

1. K.K. Ahuja – Personnel Management- Kalyani Publishers- New Delhi- 1998
2. Dressler – Human Resource Management- 8th Ed. Pearson Education- 2002
3. De Cenzo & Robbins- Personnel/ Human Resource Management- Prentice Hall of India 1998
4. Aswathappa–Human Resource & Personnel Management- Tata McGraw Hill- New Delhi- 2002
5. L. M. Prasad - Human Resource Management- Sultan Chand & Sons- New Delhi 2005

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC55
Semester : V	No. of Hrs. allotted : 5
Paper : Core Subject XVII	No. of Credits : 5

Title of the paper - Operations Research

Objectives

- To introduce the field of Operations Research to learners
- To enable the learners understand various models of Operations Research
- To help learners to use operations research in decision making

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/M/1 – FCFS/ infinite Model only. Inventory Management – EOQ – Inventory models.

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

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UEVS51
Semester : V	No. of Hrs. allotted : 2
Paper :	No. of Credits : 2

Title of the paper – Environmental Studies

UNIT – I - EARTH AND ITS ENVIRONMENT

Earth – Formation and Evolution of Earth overtime – Structure of Earth and its components – Atmosphere, Lithosphere, Hydrosphere and Biosphere Resources – Renewable and Non-renewable resources.

UNIT – II – ECOLOGY AND ECO - SYSTEM CONCEPTS

Ecology – Definition – Eco-system: Definition, Structure and Function – Energy flow- food chain and food web – one example for an eco system Bio-geo chemical cycles – Nitrogen, Carbon, Phosphorous and Water.

UNIT – III – BIO-DIVERSITY OF INDIA

Introduction – Definition – Values of Bio-diversity – Threat to bio-diversity conservation of bio-diversity Bio-diversity of India – as a mega diversity nation – bio-geographical distribution hotspots of bio-diversity – national bio-diversity conservation board and its function.

UNIT – IV – POLLUTION AND GLOBAL ISSUES

Definition, Causes, Effects and Control Measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear Pollution Global Issues – global warming and ozone layer depletion.

UNIT – V – DEVELOPMENT AND DISASTER MANAGEMENT

Sustainable Development – Sustainable Agriculture – Organic Farming – Irrigation Water Harvesting and Waste recycling – cyber waste and management Disaster Management – Flood and Draught – Earthquake and tsunami – landslides and avalanche cyclones and hurricanes – precautions, warnings, rescue and rehabilitation.

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRS51
Semester : V	No. of Hrs. allotted : 2
Paper : Skill Based Subject III	No. of Credits : 2

Title of the paper – Communicative Skills

Objectives

- To enable the learners communicate effectively and grammatically
- To enable 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. 'High school Grammar & Composition' –Wren and Martin S.Chand & Company
(or any other standard book on English Grammar)
2. 'Business Communication'- J.P.Parik, Anshu Surve, Swarnbharati, Asma Bahrainwala-
(Orient Black Swan)
3. Nilanjana Gupta, 'Communicative with Confidence', Anthem Press
4. V.Shyamala, 'Effective English Communication for you', Emerald Publisher
5. Krishna Mohan and Meera Banerji, 'Developing Communication Skills'.
6. R.K.Madhukar, 'Business Communication', Vikas Publishing House Pvt.Ltd

SEMESTER VI

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC61
Semester : VI	No. of Hrs. allotted : 6
Paper : Core Subject XVIII	No. of Credits : 5

Title of the paper – Special Accounts

Objectives:

- To enable the learners to get the knowledge on holding company, banking company and insurance company accounts
- To introduce the learners 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

Contract Accounts – Types – Ascertainment of Profit – Complete and incomplete contracts – Valuation of Work-in progress – Escalation Clause.

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 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC62
Semester : VI	No. of Hrs. allotted : 5
Paper : Core Subject XIX	No. of Credits : 5

Title of the paper – Financial Management

Objectives:

- To provide the learners with basic knowledge of Financial Management
- To enable the learners to acquire skills in analysing capital structure, leverages, working capital management
- To impart the learners the knowledge on the dividend and dividend policy

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.

Analysis of Risk and Uncertainty – Definition – Sensitivity analysis – Risk Evaluation Approach – Risk Adjusted Discount Approach – Probability Distribution Approach – Decision Tree Approach.

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 management – Permanent and temporary working capital- changes in working capital - Determinants of Working Capital – Computation of working capital.

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. S.N.Maheswari – Financial Management
2. Prasanna Chandra – Fundamentals of Financial Management
3. S.C.Kuchal— Financial Management
4. James C.Van Horne – Financial Management
5. I. M. Pandey - Financial Management

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC63
Semester : VI	No. of Hrs. allotted : 5
Paper : Core Subject XX	No. of Credits : 5

Title of the paper– Income Tax II

Objectives

- To enable the learners to know about set off and carry forwards of losses
- To develop the skill of the learner to assess income of individuals and other types of assesses
- To introduce the learners 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.

UNIT II

Assessment of individual and Hindu Undivided Family.

UNIT III

Assessment of Partnership Firm, Association of Persons and Joint Stock Companies.

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

Deduction and Collection of tax at source – Advance payment – Tax refunds – Income Payable under ‘Net of Tax’ – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate – Value Added Tax (VAT) Justification and its background (Theory Part only)

BOOKS RECOMMENDED

1. Vinod Sinhanian – Taxmann - Income Tax Law and Practice
2. V.P.Gaur & Narang - Income Tax Law and Practice
3. Dinger Pagre - Income Tax Law and Practice
4. B.B.Lal – Income Tax Law and Practice
5. Bhagavathi Prasad – Income Tax Law and Practice

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC64
Semester : VI	No. of Hrs. allotted : 5
Paper : Core Subject XXI	No. of Credits : 4

Title of the paper – Service Marketing

Objectives

- To introduce the learners the concept of service marketing
- To impart the knowledge about service marketing mix, marketing of financial services
- To enable the learners to know about marketing of services of bank, tourism, hospital and airline

UNIT I

Nature and Characteristics of Services – Classification of Services – Services Marketing Management

UNIT II

Services Marketing Mix – Service Product – Strategic Planning.

UNIT III

Pricing in Services – Service Promotion – Place in Service

UNIT IV

Marketing of financial services – Nature – Types – Marketing of Insurance – Mutual fund

UNIT V

Bank Marketing – Tourism Marketing – Hospital Marketing – Airline Marketing

BOOKS RECOMMENDED

1. Vasanti Venugopal & Raghu V.N.— Services Marketing- Himalaya Publishing House- Mumbai 2005.
2. Christopher Lovelock – Services Marketing- 4th Ed- Pearson Education- 2002
3. E. G. Bateson – Managing Services Marketing – Text & Readings- Dryden Press- Hinsdale III- 1989
4. Philip Kotler & Paul N. Bloom- Marketing Professional Services- Prentice Hall- New Jersey 1984.
5. Payne- The Essence of Services Marketing- New Delhi- Prentice Hall- 1994.
6. Helen Wood Ruffe – Services Marketing- Macmillan India- New Delhi- 2002
7. Mary Ann Pezzallo- Marketing Financial Services- Macmillan- 2002\
8. Jha- Services Marketing.

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRC65
Semester : VI	No. of Hrs. allotted : 5
Paper : Core Subject XXI	No. of Credits : 4

Title of the paper – Entrepreneurship Development

Objectives:

- To introduce the field of entrepreneurship
- To make the learners aware of Government support to entrepreneurs
- To motivate learners to become entrepreneurs

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.

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 |

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UVED61
Semester : VI	No. of Hrs. allotted : 2
Paper : Part IV	No. of Credits : 2

VALUE EDUCATION

Unit –I

Values and the Individual

Meaning, Significance, Classification, Need for Value Education, Values and Individual, Empathy, Sympathy, Honesty, Courage.

Unit – II

Religions and Values

Introduction to Religious Values: Karma Yoga in Hinduism, Love and Justice in Christianity, Brotherhood in Islam, Compassion in Buddhism, Ahimsa in Jainism, Courage in Sikhism, Need for Religious Harmony.

Unit- III

Values and Society

Definition, Democracy, Secularism, Socialism, Gender Justice, Human Rights Awareness, Social Integration, Social Justice.

Unit- IV

Professional Values

Ethics in Profession, Accountability, Willingness to Learn, Team Spirit, Competence Development, Honesty, Integrity and Commitment.

Unit- V

Role of Social Institutions in Value Formation

Social Institutions, Role of Family, Educational Institutions, Society, Mass Media and Role Models.

DEPARTMENT OF COMMERCE (2014-15 Batch Onwards)	
Course : B.Com	Subject Code : 14UCRS61
Semester : VI	No. of Hrs. allotted : 2
Paper : Skill Based Subject IV	No. of Credits : 2

Title of the paper- Elements of Tally

Objectives:

- To introduce the learners about the accounting software for all types of businesses
- To 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. Rajkumar - Computer Applications in Business