

St. MARY'S COLLEGE (AUTONOMOUS), THOOTHUKUDI
Bachelor of commerce
Course Structure (w.e.f 2015)

Semester – I

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	15ULTA11	Tamil Paper I Cheyyul, Elakkanam, Urainadai, Sirukathai, Elakkia Varalaru	6	3	50	50	100
	French	15ULFB11	Paper I Language and Culture					
II	English	15UGEN11 Stream (A/B/C)	General English	6	3	50	50	100
III	Core – I	15UCOC11	Financial Accounting – I	5	4	50	50	100
	Core – II	15UCOC12	Business organization	5	4	50	50	100
	Allied I	15UCOA11	Business Economics	6	5	50	50	100
IV	Foundation Course	15UFPD11	Personality Development	2	2	50	50	100
				30	21	300	300	600

Semester – II

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	15ULTA21	Cheyyul, Elakkanam, Urainadai, Valkkai Varalaaru, Elakkia Varalaaru Paper – II French Language and Culture	6	3	50	50	100
	French	15ULFB21						
II	English	15UGEN21 Stream (A/B/C)	General English	6	3	50	50	100
III	Core – III Core – IV Allied	15UCOC21	Financial Accounting – II Business Management Information Technology and Business	5	4	50	50	100
		15UCOC22		5	4	50	50	100
		15UCOA21		6	5	50	50	100
IV	Foundation Course	15UFVE21	Value Education	2	2	50	50	100
V	NCC / NSS / Sports				1			
				30	22	300	300	600

Semester – III

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core V	15UCOC31	Advanced Accounting	6	4	50	50	100
	Core VI	15UCOC32	Marketing	6	4	50	50	100
	Core VII	15UCOC33	Banking	6	4	50	50	100
	Allied	15UCOA31	Business Maths	6	5	50	50	100
IV	Skill based subject	15UCOS31	Business communication	2	2	50	50	100
	Non – major Elective	15UCON31	Introduction to Accounting	2	2	50	50	100
	Foundation Course	15UFES31	Environmental Studies	2	2	50	50	100
	Self Study (Optional)	15UCOSS1	Advertising		+1			100
				30	23+1	350	350	700+ 100

Semester – IV

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core VIII	15UCOC41	Corporate Accounting	6	4	50	50	100
	Core IX	15UCOC42	Company Law	6	4	50	50	100
	Major Elective	15UCOE41	Logistics management	6	5	50	50	100
	Allied	15UCOA41	Business Statistics	6	5	50	50	100
	Skill based subject	15UCOS41	Career Skills	2	2	50	50	100
	Non – Major Elective	15UCON41	Introduction to Cost Accounting	2	2	50	50	100
	Foundation Course	15UFYM41	Yoga and Meditation	2	2	50	50	100
	Extn activities		Community Development Programme		1			
	Self Study (Optional)	15UCOSS2	Indirect taxes		+1			100
				30	24+2	350	350	700+100

Semester – V

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core X	15UCOC51	Income tax Law & Practice – I	7	5	50	50	100
	Core XI	15UCOC52	Special Accounts	7	5	50	50	100
	Core XII	15UCOC53	Cost Accounting	7	6	50	50	100
	Core Elective	15UCOE51	Business Law	5	5	50	50	100
IV	Skill Based	15UCOS51	Computer Applications in Business	4	4	50	50	100
	Self Study (Compulsory)	15UCOSS1	Salesmanship		+1			
				30	25+1	250	250	500

Semester – VI

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XIII	15UCOC61	Income Tax Law & Practice - II	6	5	50	50	100
	Core XIV	15UCOC62	Industrial Law	6	5	50	50	100
	Core XV	15UCOC63	Management Accounting	6	5	50	50	100
	Core XVI	15UCOC64	Auditing	6	5	50	50	100
	Core Elective / Project	15UCOE61 15UCOP61		6	5	50	50	100
				30	25	250	250	500

SEMESTER –I			
Part III Core I - Financial Accounting I			
Code:15UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objective:

To enable the students to learn fundamental aspects of financial accounting and to acquire accounting skills.

Unit I – Final Accounts:

Financial Accounting – Definition – Accounting Concepts and Conventions -Limitations of Accounting - Principles of Double entry - Trial Balance - Preparation of final accounts - Trading and profit and loss account - Balance sheet –Adjustment Entries.

Unit II – Bills of exchange:

Bills of exchange – Definition - Types of bills - Promissory note - Difference between bill of exchange and promissory note – Renewal of bills – Retirement of bills - Insolvency – Accommodation bill

Unit III – Bank Reconciliation Statement, Account Current and Average Due Date:

Bank reconciliation statement - Reasons for difference between cash book and passbook balance - Preparation of Bank Reconciliation statement- Account current – Average due date.

Unit IV – Depreciation:

Depreciation – Need – Causes - Methods of providing for depreciation: Straight line method - Diminishing balance method – Annuity method – Insurance policy method – Machine hour rate method.

Unit V – Single Entry System:

Single entry system - Features – Advantages and disadvantages – Single entry vs. double entry – Calculation of profit by comparing capital – Conversion of single entry system into double entry by finding out missing information

Note : Theory 30% Problem 70%

Text book:

1. Nagarajan K.L., Vinayagam M. & Mani P.L. – Principles of accountancy –Eurasia Publishing house (P) ltd, New Delhi

References:

1. Gupta R.L. &Radhaswamy M.- Advanced Accountancy – Sultan Chand & sons, New Delhi.
2. Arulanandam.M&Ramanan K.S. - Advanced accountancy –Himalayan publishing house, Mumbai.
3. Jain S.P. &. Narang K.L - Advanced accountancy- Kalyani publishers, New Delhi.

SEMESTER –I			
Part III		Core II - Business Organisation	
Code:15UCOC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objective:

To enable the students to understand the basic concepts of business organization and to help them understand the latest developments in the organization of business.

Unit I - Concept of Business Organisation:

Economic and Non economic activities – Profession and Employment – Meaning of Business – Characteristics of business – Business distinguished from profession and employment – Scope of business – Objectives of business – Functions of business – qualities of a successful businessman.

Unit II - Forms of Business Organisation:

Sole proprietorship – Joint Hindu Family Firm – Partnership – Joint Stock Company – Co-operative Organisation – Public utilities - Public enterprises.

Unit III – Business Ethics and Values

Concept of Ethics – Values – Morals – Ethics : Characteristics – Types – Approaches – Relevance – Business Values : Characteristics – Types – Code of conduct – Meaning – Limitations.

Unit IV – Village and Small Industries:

The VSI Sector – Definition - Importance and advantages – Institutional Support Structure – Marketing and VSI Sector – Women entrepreneurs – Development of VSI under the plans – Promotional measures – Khadi and Village Industries – KVIC and its workings – MSME – Meaning & Objectives.

Unit V - Multinational Corporations:

Definition – Meaning – Organisational models –Dominance of MNCs – MNCs and International trade – Merits and demerits –Globalisation – Meaning – Features – Stages – Pros and cons of globalization – Globalisation of Indian business.

Textbooks:

1. Tulsian P.C., Vishal Pandey., Business Organisation and Management.
- 2.RajendraP.Maheshwari, Mahajan.J.P., Business Organisation. – International Book House Pvt., Ltd.,

References:

- 1.BhushanY.K., Fundamentals of Business Organisation and Management - Sultan Chand & Co., New Delhi.
- 2.Shukla M.C. Business Organisation and Management – S.Chand & Co., New Delhi.
- 3.ReddyP.N. Principles of Business Organisation and Management .

SEMESTER –I			
Part III Allied		Business Economics	
Code:15UCOA11	Hrs/Week: 6	Hrs/Sem:90	Credits : 5

Objective:

To impart the students with the basic principles and concepts of business economics and to provide knowledge on socially relevant business environment.

Unit I - Business Economics:

Meaning and definition of economics – Basic concepts – Importance and limitations of business economics – Goods – Types of goods – wants – Law of diminishing marginal utility – Consumer surplus.

Unit II - Demand Analysis:

Meaning - Kinds of demand – Law of demand – Determinants of demand – Types of demand – Elasticity of demand – Meaning – Price elasticity – Income elasticity – Cross elasticity – Types – Methods of measuring elasticity of demand.

Unit III - Production Analysis:

Meaning of production – Factors of production – Laws of Returns — Returns to scale – Economies and diseconomies of large and small scale production – Cost of production – Optimum firm.

Unit IV - Pricing of the product:

Pricing in perfect competition – Monopoly – Monopolistic competition – Pricing policy – Objectives – Factors influencing pricing policy – Various pricing methods – Pricing of new products.

Unit V - Profit Analysis:

Profit Analysis – Profit – Functions of profit policy – Meaning – Break even analysis – Break even point – Assumptions – Limitations – Uses – Profit forecasting methods.

Text Book:

1.Pazhani, K Business Economics, AnnaiNilayam, Sivakasi.

References:

1. Mithani D.M , Managerial Economics - Himalaya Publishing House, Delhi.
2. Dwivedi, D.N Managerial Economics - Himalaya Publishing house, Delhi.
- 3.. Varshney, R.L., Managerial Economics, - Sultan Chand & Sons, New Delhi.

SEMESTER I			
Foundation Course: Personality Development			
Code: 15UFPD11	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives

- To set a vision for realizing humanness and its inner strength
- To understand and accept one's own personality and to grow in self formation

Unit – I Personality

The Self – Adolescent: Need of the Adolescent – Obstacles to Adolescent – Understanding one self – Psychology of human life . What makes me? Goal in Life-Meaning of Life – Ambition - Individuality Personality Development : Healthy personality – Knowing oneself – Self – Acceptance – Self - Image

Unit – II Interpersonal Relationships

Characteristic and Elements of personality patterns – Dynamics of Inter- Personal relationships – analysis of relations of different ego states – analysis of strokes and life positions – Socialization – Friendship – Infatuation - Peer groups – Harmful – Friendship.

Unit -III Motivation

Introduction – relevance and types of motivation – motivating others

Unit – IV Stress Management

Introduction – causes and impacts of stress – managing stress – conflict management – introduction – causes and management

Unit – V Time Management

Time as a resource – identify important time management wasters – individual time management styles – techniques for better time management

Reference

- Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983
- AIACHE – human Values development Programme, New Delhi
- D.John Antony Self Psychology Counselling, Anugraha Publications
- Lall and Sharma, Personal Growth Training and Development, Excel Books.
- Janakiraman, Training and Development, Biztantra
- Hurlock and Elizabeth B, Personality Development, Tata McGraw Hill, 1st Ed
- Sahu R.K, Training for Development, Excel Books, 1st Ed

SEMESTER –II			
Part III Core III Financial Accounting II			
Code:15UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objective:

To enable the students to gain advanced knowledge in financial accounting.

Unit I –Non-Trading Concerns:

Capital and revenue – Deferred revenue expenditure – Accounts of non trading concerns and professionals – Receipts and payments account – Income and expenditure account – Difference between income and expenditure a/c and Receipts and Payments a/c – Preparation of balance sheet.

Unit II – Consignment and Joint Venture:

Consignment account – Valuation of closing stock – Normal and abnormal loss – Goods sent at invoice price

Joint venture – Difference between consignment and joint venture – Accounting entries: in the books of the co-venturers – In separate set of books.

Unit III – Self Balancing and Sectional Balancing:

Self balancing system – Total debtors account – Total creditors – Various adjustments accounts – Uses of self balancing system – Sectional balancing.

Unit IV – Insurance Claims :

Insurance claims – Average clause – Loss of stock – Loss of profit policies.

Unit V – Royalties:

Royalties account - Meaning – Minimum rent- Short workings- Types of recoupment - Strike-Sublease.

Note : Theory 30% Problem70%

Text books:

- 1.Dr.M.Wilson, Advanced Accountancy Volume I, SCITECH Publications (India) Pvt.Ltd, Chennai
- 2.Reddy .T.S. and Murthy.A.Advanced Accountancy- Vol-I—Margham Publications Chennai-17

References:

- 1.Nagarajan, K.L. .VinayagamM and Mani P.L Principles of accountancy –Eurasia Publishing house (p) ltd, New Delhi.
2. Pillai.R.S.N.-Advanced Accounting-Vol-I-S.Chand &Co Ltd.New Delhi-55.
3. ArulrajPonnudurai-Accountancy-Vol-II- Sathya Publications Tirunelveli-5.

SEMESTER –II			
Part III Core IV Business Management			
Code:15UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objective:

To enable the students to have a thorough knowledge about the principles of management.

Unit I – Nature of the Management:

Concept of Management – Nature – Meaning and functions of management – Principles – Functions of a manager – Role and responsibilities of a manager.

Unit II – Planning and Decision Making:

Planning : Meaning – Objectives – Characteristics – Nature – Importance – Limitations – Methods – Types.

Decision making – Meaning – Characteristics – Elements – Process – Principles - Types – Importance – Problems of decision making.

Unit III – Organisation:

Organisation – Definition – Principles of organization – Forms of organisation – Functional - Line and staff - Committee–Delegation of authority-Centralisation and Decentralisation

Unit IV – Motivation:

Motivation – Concept – Importance – Theories of motivation: Maslow – McGregor – Herzberg – Mc Clelland – Methods of Motivation.

Unit V – Controlling and Co-ordination:

Controlling – Definition – Importance – Steps in controlling techniques - Co-ordination – Importance – Types of Co-ordination – Techniques of Co-ordination

Text Book

1.Ramasamy T, Principles of Management – Himalaya Publishing House, New Delhi.

References:

1.Tripathi P.C., Principles of management – Tata MC Graw Hill Publishing Co, New Delhi.

2.PrasadL.M. and Gulshan S.S., Management: Principles & practices – Sultan Chand & sons, Educational Publishers, New Delhi.

SEMESTER –II			
Allied Information Technology And Business			
Code:15UCOA21	Hrs/Week: 6	Hrs/Sem : 90	Credits : 5

Objective:

To provide knowledge on the use and application of computers in accounting and to enable the students to know about the emerging trends in computer technology.

Unit I – Introduction to Computer System:

Introduction to computers – Characteristics- Advantages. Classification of digital computer system – Number system – Anatomy of digital computer – Application of Information Technology in business and industry.

Unit II –Computer Architecture:

Word processor – Spreadsheets –Compilers-Interpreters. Memory units –RAM-ROM-PROM-EEPROM-EEPROM. Storage devices – Mass and auxiliary . Input devices - Keyboards-Mouse etc.Output devices- Monitor-Printer etc.

Unit III – Computer Software:

Introduction to Computer software– System software-Application software.Operating system – Functions-Classification. Programming languages – Low level-High level languages.

Unit IV –Database Management Systems:

Data processing – Data versus Information-Quality of good information. File processing – Sequential and Direct access processing. Introduction to data base management system – Characteristics of data in a data base –Types of DBMS. Data base design-Data normalization.

Unit V –Internet and Intranet:

Internet and world wide web – Internet access-Dial up and direct connection. Internet protocols-Advantages and disadvantages.Electronic mail – Need- Importance- Advantages and disadvantages.Intranets-

Text Book:

Fundamentals of Information Technology – Alexis Leon and Mathew’s Leon – Vikas Publishing House.Chennai.

References:

1. Efraim Turban, Introduction to Information Technology - Wiley India Pvt. Ltd.
2. Alexis Leon, Introduction to computers - Vikas Publishing House.Chennai.

SEMESTER II			
Foundation Course: Value Education			
Code: 15UFVE21	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives

To help students to imbibe the best cherished behaviour pattern as individuals, citizens and members of the community

To develop high ethic standards and moral values

Unit I

Me-Myself-College-Life and Values-on protests and demonstration – on beliefs – ethical matters – Values – internalization of values – transformation of self.

Unit II

Life Enrichment skills; Purpose for life – sensitization towards gender equality, physically challenged, intellectually challenged. Respect to age, experience, maturity, family members, neighbours, Co-Workers.

Unit III

Forgiveness, Integrity, Humility, Truthfulness, Sacrifice, Sincerity, Self Control, Altruism, Scientific vision.

Unit IV

Constitutional or national values – democracy, socialism, secularism, equality, justice, liberty, freedom, fraternity. Social values, self control universal brotherhood. Religions-Path to God, Religions – Expressions of God Experience- Religious Tolerance. Art: The Meaning of the term – Nature and Function of Art-Art Appreciation-Art for a fuller living – Modern Art – Art and Morality.

Unit V

Control of mind through

- a. Simplified physical exercise
- b. Meditation – objectives, types, effect on body, mind & soul
- c. Activities
 - i) Moralization of desires
 - ii) Neutralization of anger
 - iii) Eradication of worries
 - iv) Benefits of blessing

Reference Books:

AIACHE – human Values development Programme, New Delhi
 Thomas Anchukandam, Grow Free Live Free, Krisu Jyoti Publications, Salesians, Bangalore, 1998
 D. John Antony Self Psychology Counselling, Anugraha Publications
 Prof. N.S. Raghunathan, Value Education, Margham publications, Chennai 2015
 Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983

SEMESTER –III			
Part III Core V Advanced Accounting			
Code:15UCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To expose the students to advanced accounting issues.

Unit I – Branch and Departmental Accounts:

Branch accounting – Debtors system – Invoice price method (excluding independent branches and foreign branches) – Departmental accounts – Allocation of common expenses – Departmental transfer at invoice price.

Unit II – Hire Purchase and Installment System:

Hire purchase and Instalment system – Calculation of interest – Calculation of cash price – Default and repossession – Difference between hire purchase and instalment.

Unit III – Introduction to Partnership Accounts and Admission:

Partnership accounts – Definition – Legal requirements – Partner’s capital account. Admission of a partner – New Ratio –Sacrifice ratio- Revaluation – Treatment of Good will

Unit IV - Partnership Accounts- Retirement and Death:

Retirement – Gaining ratio- Settlement of Retiring partner’sloana/c– Death– Settlement of Executors

Unit VPartnership – Dissolution:

Dissolution of a firm – Realisation account –Insolvency of one partner –Insolvency of all partners – Rule in Garner vs Murray- Piece meal distribution of cash.

Theory :30% Problem:70%

Text Book:

- 1.Reddy .T.S. and Murthy.A.Advanced Accountancy- Vol-I—Margham Publications, Chennai-17

References:

- 1.Gupta and Radhasamy (2010) , Advanced Accounts-Volume II - Sultan Chand &Sons, New Delhi.
- 2.S.P.Jain & Narang (2010),Practical problems in Advanced Accountancy – Kalyani Publishers, New Delhi.
- 3.S.N. Maheswari, Advanced Accounting – Vikas Publishing House, New Delhi.
4. ArulrajPonnudurai-Accountancy-Vol-III- Sathya Publications Tirunelveli-5.

SEMESTER –III			
Part III Core-VI Marketing			
Code:15UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To give basic knowledge of the concepts of marketing and to create awareness on the social issues in marketing.

Unit I - Market and Marketing:

Introduction – Evolution – Meaning of market – Definition of market – Classification of markets – Marketing – Features of marketing – Importance of marketing – Is marketing Science or Art? – Approaches to the study of marketing – Modern marketing.

Unit II - Marketing system, marketing mix, marketing functions:

Marketing mix – Meaning - Definition – Elements – Problems - Marketing system – Meaning – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification.

Unit III - Product planning and development:

Product planning and development meaning and importance – Steps involved in the development of a new product - Product line – Modification Trading up and trading down – Product life cycle.

Unit IV - Branding, packaging and pricing:

Branding, meaning – Uses – Registration – Essentials of a good brand – Kinds – Packaging & packing – Need - Requisites of a good package – Kinds – Merits – Pricing – Methods – Objectives – Kinds.

Unit V – Promotion and Distribution

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship- Importance - Qualities of salesmen -Kinds of Customers -Advertising –Functions- Advantages – Criticism of advertising –Advertising Media .

Text Book

Pillai R.S.N. &Bagavathi, Marketing - S.Chand & sons, New Delhi

Reference Books:

1. Rajan Nair, Marketing - S. Chand & Sons, New Del
2. Philip Kotler, Marketing - Printice Hall of India Pvt Ltd., Delhi
- 3 .Memoria & Joshi, Principles of Marketing –MC Graw Hill International.

SEMESTER –III			
Part III Core-VII Banking			
Code:15UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To enable the students to have basic knowledge on banking theory and to help the learner make career choices.

Unit I –Banker and Customer

Definitions – Banker – Customer relationship – Special Relationship – Rights and duties – Special types of customers – Minor and Married Women – Drunkard, Lunatics illiterate persons – Partnership firm - Joint stock company.

Unit II – Credit Instruments:

Credit Instruments – Negotiable Instruments – Meaning – Promissory notes, Bills of exchange, cheque – Features – Material alteration – Crossing – Endorsements – Marking – Bank Draft.

Unit III - Reserve Bank of India:

Reserve Bank of India - Constitution- Management- Functions of RBI

Unit IV – Paying Banker and Collecting Banker:

Paying Banker and Collecting Banker – Meaning – Duties and responsibilities – Precautions – Reasons for dishonouring cheques – Holder in-due course – Payment in-due course – Negligence of collecting banker.

Unit V – Banking System:

Indigenous bankers-Commercial banks and its functions- Co-operative banks-Regional Rural banks- NABARD - Industrial development banks- IFC-IDBI-ICICI-Modernised banking –Traditional banking vs. E-banking- Advantages of E-banking-Constraints in E banking.

Text book:

1. Gordon and Natarajan. Banking theory Law and practice, Himalaya Publishing House, Delhi..

References:

- 1.Sundaram S.M, Banking Theory Law and Practice – Sree Meenakshi Publications, Karaikudi.
- 2.Gurusamy S., Banking Theory Law & Practice – Vijay Nicole Imprints Private Ltd, Chennai.
- 3.Maheshwari S. N. and.Maheshwari, S.k Banking Theory Law and Practice – Kalyani Publishers, Ludhiana.

SEMESTER –III			
Part III Allied Business Mathematics			
Code:15UCOA31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To enable the students to apply the basic principles and techniques of mathematics in solving problems in the field of commerce.

Unit I - Equations:

Equation linear & quadratic equations – Simultaneous linear equations with 2 or 3 unknown variables – Solution of quadratic equations – Nature of the roots – Forming quadratic equation.

Unit II - Theory of Indices, Logarithms & Progression:

Indices – Laws – Positive, zero, negative, fractional indices. Logarithms – Laws – Common logarithms - Arithmetic Progression – n^{th} term – sum to n terms.

Unit III - Analytical Geometry:

Distance between 2 points – Slope of a straight line – Equation of straight line – Point of intersection of 2 lines – Point of concurrence – Applications – DD & Supply – Cost & output – Break even analysis.

Unit IV - Matrices:

Matrices – Types – Matrix addition – Scalar multiplication – Multiplication of a matrix – Inverse of a matrix – Solution of linear equations using matrix method.

Unit V - Commercial Arithmetic:

Percentages – Simple & compound interest – Annuities – Trade and cash discount – Bankers and true discount.

Text Book:

1. Wilson, Business mathematics - Himalaya publishing House New Delhi.

References:

1. Sancheti D.C & V. Kapoor, Business Mathematics- Sultan chand & Sons, New Delhi.
2. Ranganath G.K. ,A text book of Business Mathematics – Himalaya Publishing House, New Delhi.

SEMESTER –III			
Part IV Skill Based Business Communication			
Code:15UCOS31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objective:

To impart to the students the basic concepts of business communication and to help them understand the techniques of business correspondence.

Unit I Introduction to Business Communication:

Definition –Importance - Types - Principles of effective communication- Layout of a business letter- Barriers to communication.

Unit II Business Letters I

Enquiries and replies – Offers and Quotation – Orders and execution .

Unit III Business Letters II

Collection letters – Sales letters.

Unit IV Business Letters III

Bank correspondence – Insurance correspondence (life & fire insurance –claim only)

Unit V Business Letters IV

Public Grievance letters - Letter to the Editor - Letters through e-mail.

Text Book :

1.Rajendra Pal and Korlahalli, - Essentials of Business Communication – Sultan Chand & Sons, New Delhi.

References:

- 1.Urmila Rai & S.M.Rai, Business Communication - Himalaya Publishing House, Delhi.
- 2.Balasubramanyan, Business communication - Vikas Publication, Delhi.
- 3.R.S.N.Pillai & Mrs.Bagavathi, Modern Commercial Correspondence –S.Chand & Co, Delhi.
- 4.R.C.Sharma and Krishna Mohan, Business Correspondence and Report writing-Tata MC Graw Hill, Delhi.

SEMESTER –III			
Foundation Course: Environmental Studies			
Code: 12UEVS11	Hrs/week:2	Hrs/sem:30	Credits: 2

Objectives

To make the students environment conscious.

To sensitize the students about the environmental crisis and environmental protection.

To create an awareness among the students about sustainable utilization and conservation of natural resources.

Unit I Environment – Natural Resources

Environment – Definition, Components, need for public Awareness, Natural

Resources – Renewable and non-renewable. Forest Resources – Uses, Over exploitation, Deforestation, Water Resources – Uses and Conservation, rain water harvesting. Energy Resources – Renewable and Nonrenewable. Solar, Wind and Biomass energy. Role of Individuals in conservation of natural resources.

Unit II Ecosystem

Ecosystem – Concepts, components – Abiotic and Biotic components (Producer, Consumer and Decomposer), Energy Flow – Food chain, food web and Ecological Pyramids, Structure and Function of Grass Land (Terrestrial) and Pond (Aquatic) Ecosystem.

Unit III Environmental Pollution

Definition, causes, effects and control measures of Air Pollution, Water Pollution and Soil Pollution, Nuclear Hazards, Solid Waste Management. Disaster Management – Flood, Earth quake, Tsunami. Role of individuals in the prevention of pollution.

Unit IV Biodiversity and Conservation

Definition and Levels of Biodiversity (Genetical, Ecological and Species Diversity) Values of Biodiversity. Threats and Loss of Biodiversity – Causes. Hot Spots of Biodiversity (with special reference to India). Conservation of Biodiversity – *In situ* and *Ex situ* Conservation.

Unit V Social Issues and Environment

Sustainable Development, Consumerism and Waste Products, Climate Change – Global Warming, Ozone Layer depletion. Waste Land Reclamation. Population Explosion – Family Welfare Programme, HIV / AIDS, The Environment (Protection) Act – 1986. International Union for Conservation of Nature and Natural Resources (IUCN), World Wild Life Fund (WWF), Man and Biosphere Programme (MAB).

Reference Books:

1. Kaushik, A. and Kaushik, C.P.K., Perspectives in Environmental Studies – New Age, International Pvt. Ltd., New Delhi, 2004.
2. Odum, E.P., Fundamentals of Ecology, Natraj Publishers, New Delhi, 1996.
3. Saha, T.K. Ecology and Environmental Biology, Arunabha Sen Books & Allied Pvt. Ltd., Kolkata, 2007
4. Sharma, Environmental Biology, Rastogi Publications, Meerut, 2006.
5. Miller, Tyller g., Environmental Science, Thompeson Brooke / Cole, Singapore, 2004.

Vijayalakshmi, G.S. Murugesan A.G. and Sukumaran, N., Basic Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli, 2006.

SEMESTER –IV			
Part III Core VIII - Corporate Accounting			
Code:15UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To expose the students to the practice of maintenance of company accounts as per the revised Indian accounting Standards.

Unit I - Issue of Shares:

Issue of shares – at par, premium and discount – Forfeiture of shares – Redemption of preference shares.

Unit II - Issue of Debentures:

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

Unit III - Profit Prior to Incorporation and Final Accounts:

Profit prior to incorporation – Final accounts simple problems (Excluding calculation of managerial remuneration)

Unit IV - Amalgamation Absorption and External reconstruction:

Amalgamation – Absorption – External reconstruction – Purchase consideration – Calculation of purchase consideration-Accounting entries.

Unit V –Internal Reconstruction and Liquidator’s Final Statement of Accounts

Alteration of share capital and internal reconstruction – Liquidator’s final statement of account.

Theory:30% Problem:70%

Text Book:

1.Reddy .T.S. and Murthy.A.Corporate Accounting—Margham Publications, Chennai-17

References:

- 1.S.P. Jain & K.L. Narang, Advanced Accountancy – Kalyani Publishers, New Delhi.
2. R.L. Gupta and M. Radhaswamy 2003, Advanced Accountancy – Volume-II,Sultan Chand & Sons, New Delhi.
3. Dr.M.A.Arulandam& K.S. Raman, Corporate Accounting- Himalaya Publishing house,Mumbai.

SEMESTER –IV			
Part III		Core IX– Company Law	
Code:15UCOC42	Hrs/Week: 6	Hrs/Sem:90	Credits : 4

Objective:

To enable the students to know about the formation and functioning of companies.

Unit – I Introduction

Definition of company – Characteristics of a company – Company distinguished from partnership – Kinds of companies – Private company – Public company – Distinction between public company & private company – special privileges of a private company.

Unit – II Formation of company

Incorporation – documents to be filed with the Registrar – Certificate of incorporation – Promoter – Memorandum of association – Contents – Alteration of memorandum – Articles of Association – Contents – Alteration of Articles -Prospectus – Registration of prospectus – Contents of prospectus.

Unit – III Shares and Share capital

Definition-Nature of share-Stock and shares-Types of shares-Provisions relating to application and allotment of shares-Calls on shares- Share certificate-Share warrant- Provisions relating to Transfer and transmission of shares-Blank transfer-Lien on shares-Surrender of shares-Forfeiture of shares. Distinction between shares and debentures.

Unit – IV Meetings and proceedings

Meetings of company – Statutory Meeting – Annual general meeting – Extraordinary general meeting – Class meetings – Requisites of a valid meeting – Proper authority – Notice – Quorum – Chairman of meeting – Minutes of meeting – Proxies- Voting – Resolutions – Ordinary – Special – Resolution requiring special notice.

Unit – V Winding up

Meaning of winding up – Modes of winding up – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up -Creditors voluntary winding up – Winding up by the court – Consequences of winding up.

Text Book:

Kapoor. N.D., Elements of company Law, Sultan Chand & Sons. New Delhi.

References:

- 1.Ashok Bagrial. Company Law, Vikas Publishing House New Delhi.
2. Shukla. L Company Law S. Chand & Sons New Delhi

SEMESTER –IV			
Part III Major Elective Logistics Management			
Code:15UCOE41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To enable students to gain advanced knowledge of business practices and operations in emerging sector of Logistics and Supply chain Management.

To gain, better insight and understanding, of career opportunities available in the Shipping Sector.

Unit – I Logistics and Supply Chain Management

Logistical Concepts – Objects of business logistics – Elements of logistical system – Importance of logistics – Relevance of logistics to export management- Principles of Logistics Excellence. Difference between Logistics Management & Supply Chain Management.

Unit – II General Structure of Shipping Industry

Shipping Company –Organization of shipping Company. Chartering- Kinds of Charter- Charter party- Conference System- Shipping routes – Types of ships-Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels-Container Ships.

Unit – III Indian Shipping

Ports in India – Major and Minor ports in India – Intermediate Ports- Satellite Ports – Major problems at Indian ports-Remedies- Indian Shipping at a glance- Import and Export procedure.

Unit – IV Intermediaries

Role of Intermediaries – Functions and Services of Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders – Liner Agents – Surveyors.

Unit – V Containerization and Multimodal Transport

Containerization- Types of containers- Multimodal Transport- Advantages- Leasing of Containers-Benefits and Constraints in Containerization - Inland Container Depot and Container Freight Stations.

Text Book

1. Krishnaveni Muthiah – “Logistics Management and Sea borne trade” – Himalaya publishing House

References:

1. Agarwal. D.K. Text books of logistics and supply Chain Management – Mac Millan India Ltd.
2. Export – Import policy – Ministry of commerce, Government of India
3. Martin Christopher – “Logistics and supply Chain Management” – Pearson Education. New Delhi

SEMESTER –IV			
Part III Allied Business Statistics			
Code:15UCOA41	Hrs/Week: 6	Hrs/Sem:90	Credits : 5

Objective:

To enable the students to learn the basic concepts of statistics and statistical tools.

Unit I – Introduction:

Definition, Features, Importance, Limitations. Planning and Design of survey– Primary and secondary data – Questionnaire and Schedules– Sampling-types samples-Merits and demerits- Diagrams - Bar and Pie diagrams.

Unit II – Measures of central tendency and dispersion

Measures of central tendency – Measures of dispersion and their coefficients – Coefficient of variation – Measure of skewness.

Unit III – Correlation and Regression Analysis:

Correlation – Types of correlation- scatter diagram – Methods for calculating correlation coefficient – Karl Pearson’s, Spearman’s, Concurrent Deviation method. Regression – Regression coefficients– regression lines (only two variables)

Unit IV - Index Numbers and Analysis of time series:

Index Numbers – Meaning – construction of index numbers – Chain base – Fixed base – Tests of consistency – Cost of living index.
Analysis of time series – Components – Measurement of trend only.

Unit V – Probability

Meaning – Usefulness – dependent events and independent events - Mutually exclusive events – simple and compound events – Addition Theorem and multiplication theorem (simple problems only) Baye’s theorem- Mathematical Expectation.

Note: 30 % Theory 70% Problem

Text Book:

1. Pillai R.S.N & Bagavathi V Statistics - S. Chand & Co. Delhi

References:

1. Wilson H. Business Statistics Himalaya Publishing House, New Delhi
2. Gupta S.P Statistical Methods – Sultan Chand & Sons.

SEMESTER –IV			
Part IV Skill Based Subject - Career Skills			
Code:15UCOS41	Hrs/Week: 2	Hrs/Sem:30	Credits : 2

Objective:

To prepare the students to face the competitive exams and improve their soft skills which would enable them to choose their career with confidence.

Unit I - Job application

Content of application letter – Model application letter – Resume building – Content of resume – Model resume.

Unit II - Speaking skills:

Essentials of a good speech – Contents of a speech – Qualities of a good speaker - Self introduction - Giving speech on a general topic (classroom practice).

Unit III - Group discussion:

Meaning – Features of Group discussion - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader .

Unit IV – Report Writing

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

Unit V – Interview:

Meaning – Types - Significance – Interview technique - Preparation before an interview.

Text Book:

V.M.Selvaraj , Career Planning – Bavani Publications

References:

1. C.B. Gupta, Business Communication and Customer relations – Sultan Chand and sons, New Delhi.
2. Rajendra Pal and Korlahalli, - Essentials of Business Communication – Sultan Chand & Sons, New Delhi.
3. Urmila Rai & S.M.Rai, Business Communication - Himalaya Publishing House, Delhi.
4. R.S.N.Pillai & Mrs.Bagavathi, Modern Commercial Correspondence –S.Chand & CoDelhi.
5. R.C.Sharma and Krishna Mohan, Business Correspondence and Report writing-Tata MC Graw Hill, Delhi.

SEMESTER IV			
Foundation Course: Yoga and Meditation			
Code: 15UFYM31	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives

To enable students to have good health
 To impart value for mental hygiene and possess emotional stability
 To integrate moral values in order to live a purpose driven life.

Unit-I. Physical Character and Functions

Yoga – Brief introduction – importance of Yoga Life – Simple methods for adopting Yoga in Daily Life Nature Cure: Brief history and principles – Health and Disease – Techniques of Healthy Living Rules & Regulations – asanas, Pranayama, mudra, bandha

Unit- II. Exploring the traditions of Yoga:

The Secret of Change – The Mind: Agent of Change – The Twelve steps of Spiritual Recovery – Raja yoga – Hatha Yoga – Jnana Yoga – Karma Yoga – Bhakthi Yoga – Mantra Yoga – Tantra Yoga – Surya Namaskar

Unit- III. Greatness of Life Force

Philosophy of kayakalpa-physical body- bio magnetism, mind-Kayakalpa practical - sex and spirituality-value of sexual vital fluid, married life-chastity- jeeva Samadhi -intensifying bio magnetism through exercise- lamp gazing-rules-benefits - mirror gazing-rules-benefits, passes for healing.

Unit - IV. Self Discipline

Self-Discipline, Diet: You are what you eat – Yogic and Naturopathic treatment for Common Ailments: Common Cold, Cough, Headache, Constipation, Gastric trouble, Menstrual Disorders – Obesity – And General Steps for being healthy.

Unit- V Special Meditation

Pranayama – Physiological value of Pranayama – Practice of Pranayama – Nature Meditations

Reference Books

Mind – Vethathiri Maharashi
 Karma Yoga - Vethathiri Maharashi
 Sound health through Yoga – Dr. K. Chandrasekar
 Yoga for Modern Age – Vethathiri Publications

Department .of AYUSH, Yogic and Naturopathic treatment for Common Ailments Edi IV, Ministry of Health and Family Welfare, Gove. Of India, 2010

Georg Feuerstein & Benda Feuerstein, Yoga: A beginners Guide, Rashmi Graphics, #3, Amrutwel CHS.Ltd Mumbai, 2014

SEMESTER –V			
Part III		Core X - Income Tax Law & Practice I	
Code:15UCOC51	Hrs/Week: 7	Hrs/Sem:105	Credits : 5

Objective:

To help students understand and apply basic concepts and provisions of Income tax act 1961 and to help students compute different heads of income

Unit I: Introduction:

Basic concepts and definition – Agricultural income — Residential status – Tax Incidence – Problems.

Unit II: Salaries:

Income under the head salary - Different forms – Allowance – Perquisites - Computation Problems

Unit III: House Property:

Income under the head House Property – Deductions – Computation -

Problems Unit IV: Profits and gains:

Income under the head profits and gains from business or profession – Deduction Expressly allowed – General deductions – computation – Problems

Unit V: Capital gains and Income from other sources:

Income under the head capital gains – Types – Exemption – Computation – Problems – Other Sources – Simple problems only.

Note: Theory - 40% Problem - 60%

Text Book :

1.Mehrotra H.C. and.S.P. Goyal , Income tax law & accounts – Sahitya Bhawan Publication, Agra.

References:

1.Bagavathi Prasad – Income Tax Law and Practice – Wishwa Prakashan, New Delhi. 2.Lal B.B., Direct taxes – Konark Publishers Pvt Ltd, Delhi.

SEMESTER –V			
Part III Core XI- Special Accounts			
Code: 15UCOC52	Hrs/Week: 7	Hrs/Sem: 105	Credits : 5

Objective

To help the students to gain advance knowledge in corporate accounting .

Unit I: Investment Accounts-Accounting treatment of investments-Fixed interest Securities –Variable income securities.

Unit II: Voyage Account- Provisions for incomplete voyage.

Unit III: Accounts of Banking Companies- Rebate on bills discounted- Final Accounts.

Unit IV:Accounts of Insurance Companies- Life Insurance- General Insurance.

Unit V:Holding Companies-Calculation of cost of control– Minority interest- Preacquisition or capital profit-Intercompany company balances-Unrealised inter company profits, revaluation of assets and liabilities, elimination of common transaction- Preparation of consolidated Balance sheet (Simple problems only)

Note: Theory: 30% Problem: 70%

Text Book: -

1. Gupta R.L and M. Radhaswamy ,Company Accounts-Sultan Chand & Sons New Delhi

References:

1. Pillai R.S.N ,Bagavathi , S.Uma , Fundamentals of Advanced Accounting-Vol-11 S,Chand & Company Ltd. New Delhi.

2. Raman B.S, Corporate Accounting –United Publishers Mangalore.

SEMESTER –V			
Part III Core XII - Cost Accounting			
Code:15UCOC53	Hrs/Week: 7	Hrs/Sem:105	Credits : 6

Objective:

To enable the students to understand the basic principles of Cost Accounting and to develop skills in the preparation of Cost Accounts.

Unit I Introduction to Cost Accounting and Material control:

Definition of Cost Accounting - Objectives - Difference between Financial Accounting and Cost Accounting - Elements of cost - Cost unit - Cost Centre - Classification of cost.

Material control: Purchasing - Centralised and Decentralised purchasing. Store Keeping - Setting of levels of stock - Economic Ordering Quantity - ABC analysis - VED Analysis. Purchase price computation - Methods of valuing material issues: FIFO - LIFO - Simple Average - Weighted Average. Treatment of Wastage, Scrap, Defectives and Spoilage .

Unit II Labour Cost – Computation and Control:

Labour costs - Control over labour costs: Labour Turnover: Meaning - Methods of LTO - Causes, Effects and Prevention of LTO. Idle time: Meaning - Causes - Treatment. Overtime: Meaning - Causes - Treatment. Systems of wage payment: Methods of Time wage system - Methods of Piece wage system: Straight - Differential Piece rate: Taylor’s Differential Piece rate - Merrick’s Multiple Piece rate. Premium and Bonus plans: Halsey - Rowan. Group Bonus Schemes.

Unit III Accounting for Overheads:

Meaning of Allocation and Apportionment of Overheads - Bases of Apportionment - Meaning of Reapportionment of overheads - Methods of Reapportionment - Meaning of Absorption of Overheads - Methods of Absorption of overheads - Activity Based Costing.

Unit IV Cost sheet:

Format of Cost sheet - Preparation of Cost sheet, Tender or Quotation in Unit costing, Job costing and Batch costing.

Reconciliation of profits as per cost and financial accounts.

Unit V Methods of costing:

Contract costing: Features - Treatment of Profit in incomplete contracts.

Process costing: Features - Treatment of Normal loss, Abnormal loss and Abnormal gain in process accounts.

Service costing: Transport costing only.

Note: Theory – 30% Problems – 70%

Text Book:

1. Jain, S.P. and Narang, K.L., *Cost Accounting- Principles and Practice*, Kalyani publishers, Chennai, 2013.

References:

1. Reddy, T.S. and Hari Prasad Reddy, Y., *Cost Accounting*, Margham Publications, Chennai, 2014.
2. Murthy and GuruSamy, S., *Cost Accounting*, Tata Mc Graw Hill, New Delhi, 2012.
3. Pillai, R.S.N. and Bhagavathi, V., *Cost Accounting*, S.Chand & Co, Ltd., New Delhi, 2013.
4. Maheswari, S.N., *Cost and Management accounting*, Sultan Chand & Sons, New Delhi, 2013.

SEMESTER – V			
Part III Core Elective – Business Law			
Code: 15UCOE51	Hrs/Week : 5	Hrs/Sem : 75	Credits: 5

Objectives:

To enable the students to have an adequate knowledge on rules and regulations of commercial laws.

Unit I

The Indian Contract Act - Definition - Essential Elements of Contract -Classification of Contracts – Offer – Acceptance – Communication of Offer, Acceptance and Revocation – Consideration – Contract Without Consideration – Capacity to Make Contract.

Unit II

Performance of Contract – Contract not to be Performed – Discharge of Contract – Remedies for Breach of Contract – Specific Performance – Quasi Contracts.

Unit III

Contract of Indemnity – Contract of Guarantee – Extent of Surety’s Liability – Kinds of Guarantee – Rights of Surety – Discharge of Surety

Unit IV

Bailment – Classification of Bailment – Duties and Rights of Bailor and Bailee – Pledge – Rights and Duties of Pawor and Pawnee – Pledge by Non Owners – Contract of Agency

Unit V

Sale of Goods Act – Difference Between Sale and Agreement To Sell – Right of Buyers And Sellers - Duties - Conditions And Warranties – Delivery of Goods – Unpaid Seller

Text Book:

N.D.Kapoor “Business Law” Sultann Chand & Sons, New Delhi.

References:

1.P.C. Tulsian “Business Law” Tata Mc Geaw Hill Edition.

2.P.C.Tulsian “Business and Corporate Law” Tata Mc Graw Hill Edition

SEMESTER –V			
Part IV - Skill Based- Computer Applications in Business			
Code:15UCOS51	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objective:

To provide an understanding of computers, computer operating systems, its applications and utility in managerial decision making.

Unit I-MS Word

MS Word : Applying advanced Formatting pages - Working with Columns – Constructing High Quality Tables - Creating Outlines in Word –Working with complex documents - Managing data with Word - Creating Customized Merge Documents - Mail Merge.

Unit II-MS Excel

MS Excel : Creating Excel worksheets - Entering and Editing Cell Entries – Working with Numbers - Changing Worksheet Layout – Other Formatting options - Printing in Excel – Using Functions and Reference - Naming Ranges - Creating Charts - Using Custom and Special effects - Using financial and statistical functions.

Unit III-MS Powerpoint

MS Powerpoint : Creating Powerpoint Presentations : Creating a basic Presentation - Building presentations - Modifying visual elements - Formatting and Checking text - Adding objects - Applying transitions - Animation effects and Linking - Preparing handouts .

Unit IV-MS Access

Exploring Databases - Objects of Access database – Parts of Access window — Creating and saving a new database table – Entering records in a table.

Unit V-Introduction to Internet

Introduction to Internet — Internet Service Providers – Creating an E-mail Account – Sending and Receiving messages with attachments to ourfriends account – Multimedia and its applications.

Text Book :

1.Vikas Gupta - Comdex Computer Course Kit, Windows XP with Office 2007, Dreamtech Press, New Delhi

(Practical: 30 hours per semester)

SEMESTER –V			
Self Study-Salesmanship			
Code:15UCOSS1			Credit : 1

Objective

To introduce the art of salesmanship and train the students about the basic skills for successful salesman.

Unit I – Salesmanship

Salesmanship – Meaning – Definition – Characteristics of salesmanship
– Importance of salesmanship.

Unit II – Personal selling

Personal selling – Steps involved in personal selling – Qualities of successful salesman.

Unit III – Knowledge of Customers

Meaning – Definition – Classification of customers.

Unit IV –Handling Objections

Meaning – Reasons for raising objections - procedure for handling objections –.

Unit V – Sales talk

Meaning of sales talk- Essentials of effective sales talk- Methods of closing the sales.

Text Book: -

1. Sahu P.K., and Raut K.C.. Salesmanship and Sales management-Vikas publishing House Pvt. Ltd., New Delhi..

References: -

- 1..Rustom Davar S. Sohrab Davar R. and Nulsi R.-Salesmanship and Publicity- Vikas publishing house pvt. Ltd., N New Delhi.
2. Pillai, R.S.N. & Bhagavathi, - Salesmanship, S.Chand & Co, New Delhi – 2005

SEMESTER –VI			
Part III Core XIII - Income Tax Law & Practice - II			
Code:15UCOC61	Hrs/Week: 6	Hrs/Sem:90	Credits : 5

Objective:

To help students understand and apply tax rate and deductions. and to help students compute income of individuals, firms etc.,

Unit I: Clubbing of Income and Set off :

Clubbing of income – Set off and carry forwards – Problems. Exempted Income.

Unit II: Deductions

Deductions from gross total income – Tax rate – Simple Problems only.

Unit III: Procedure for filing of return

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source – E-Filing – PAN.

Unit IV: Assessments

Assessment of individuals and H.U.F - Computation - Simple Problems only.

Unit V: Partnership firms

Assessment of firms – Book profit – Computation – Simple Problems only.

Note : Theory :40% Problem 60%

Text Book:

1.Mehrotra H.Cand Goyal S.P. , Income tax law & accounts– Sahitya Bhawan Publication, Agra.

References:

1.Bagavathi Prasad , Income Tax Law and Practice – Wishwa Prakashan New Delhi. 2.Lal B.B., Direct taxes – Konark Publishers Pvt Ltd, Delhi.

SEMESTER – VI			
Part III Core XIV– Industrial Law			
Code: 15UCOC62	Hrs/Week : 6	Hrs/Sem : 90	Credits: 5

Objectives:

- To enable the students to have an adequate knowledge on rules and regulations of commercial laws.

Unit I

The Industrial Dispute Act 1947 – Definition – Authorities – Strike – Lock Out – Illegality – Retrenchment – Lay Off – Compensation

Unit II

The Factories Act 1948 – Definition – Welfare – Safety & Health – Working Hours – Employment of Young Persons – Women Annual Leave With Wages – Penalty

Unit III

The Work Man Compensation Act 1923 – Definition – Liability of Employer – Rules Regarding Workmen’s Compensation

Unit IV

Minimum Wages Act 1948 – Payment of Gratuity Act - Payment Of Bonus Act 1965

Unit V

Trade Union Act 1926 – Definitions – Registration of Trade Unions – Rights and Liabilities of a Registered Trade Union – Employees’ State Insurance Act 1948 – Definitions – Contribution – Benefits – E.S.I Fund – Authorities – Penalties

Text Book:

N.D.Kapoor “Industrial Law” Sultann Chand & Sons, New Delhi.

References:

P.C.Tulsian “Business and Corporate Law” Tata Mc Graw Hill Edition

SEMESTER –VI			
Part III Core XV - Management Accounting			
Code:15UCOC63	Hrs/Week: 6	Hrs/Sem : 90	Credits : 5

Objective:

To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.

Unit I Introduction to Management Accounting & Ratio Analysis:

Meaning - Objectives and Scope of Management Accounting - Functions - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations. Tools of Financial Statement Analysis (Theory only).

Ratio analysis: Meaning - Importance - Limitations - Ratio Analysis for Liquidity, Activity, Solvency and Profitability.

Unit II Funds Flow and Cash Flow Analysis:

Funds Flow Analysis: Concept of Fund- Schedule of changes in working capital - Preparation of Funds flow statement.

Cash Flow Analysis: Cash from operations - Preparation of Cash Flow Statement.

Unit III Marginal Costing:

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor - Make or Buy - Selection of suitable product mix.

Unit IV Budgetary Control:

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

Unit V Standard Costing: Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and Budgetary control - Analysis of Variances: Material Variances - Labour variances - Overhead Variances using Two variance method only.

Note: Theory – 30% Problems – 70%

Text Book:

Maheswari, S.N., *Principles of Management Accounting*, Sultan Chand & Sons, New Delhi, 2012.

References:

1. Sharma, R.K., and Shashi K. Gupta, *Management Accounting - Principles and Practices*, Kalyani publishers, Chennai, 2009.
2. Jain, S.P. and Narang, K.L., *Cost Accounting*, Kalyani publishers, Chennai, 2011.
3. Pillai, R.S.N. and Bhagavathi V, *Management Accounting*, S, Chand & Sons, New Delhi, 2010
4. V.K. Saxena and Vashist Advanced Cost and Management Accounting- Sultan Chand and Sons. New Delhi.
5. Gupta, S.P. *Management Accounting - Sahitya Bhavan Publications*. Agra.

SEMESTER –VI			
Part III Core XVI - Auditing			
Code:15UCOC64	Hrs/Week: 6	Hrs/Sem:90	Credits : 5

Objective:

To provide an understanding of the principles and practice of Auditing.

Unit I – Introduction:

Introduction – Meaning – Objectives – Differences between accountancy and auditing – Advantages – Limitations – Audit programme – Auditing working papers – Test checking and routine checking – Vouching – Meaning – objects – Importance of vouchers –

Precautions to be taken by the auditor while examining vouchers – Vouching of various transactions..

Unit II – Internal Check and Internal Control:

Internal check – Meaning – Objectives – Advantages and disadvantage of internal check –

Internal check regarding cash wages, purchase and purchases returns sales and sales returns.-

Internal control- Meaning-Definition-Characteristics of good internal control -

Limitations Difference between internal control and internal audit.

Unit III - Verification and valuation of Assets and Liabilities:

Verification of assets and liabilities – Meaning – Classification of assets – Verification of different types of assets – Verification of liabilities.-Difference between verification and valuation-Valuation of assets-Valuation of liabilities.

Unit IV - Company Audit:

Company auditor – Appointment – Qualification and disqualification – Removal of an auditor

– Status – Rights, duties and liabilities – Auditors report – Contents – Kinds of auditor’s report

– General consideration for drafting the report.

Unit V – Investigation:

Investigation – Meaning – Differences between Investigation and Auditing – Essentials –

Classification – Investigation on behalf of a person to buy a business – Admission of a new

partner – Investigation on behalf of a bank to land money – Investigation as against fraud.

Text Book:

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

References:

- 1.Sharma T.R. – Auditing – Sathiya Publications. Agra,
- 2.Saxana, Reddy & Appannaiah – Text book of Auditing – M/S Himalaya PublishingHouse, Mumbai.

SEMESTER –VI			
Part III Project			
Code:15UCOP61	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

1. It is a Group project and each group consists of not more than five students.
2. The project report should be in English.
3. A project report shall consist about 50 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the VI semester subject project is given below.

	Marks
Internal Evaluation	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
Total	50
External Evaluation	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
Total	50

Industrial Visit

One Industrial visit should be arranged for the Third year B.Com Students. It is mandatory. The students should be accompanied by required number of teaching staff. Credit of attendance may be granted to the students.