

ST.MARY'S COLLEGE (Autonomous), S.S.C

THOOTHUKUDI – 628 001.



SYLLABUS FOR

B.COM(CORPORATE)

**(Choice Based Credit System)
(w.e.f 2015 – 2018)**

**COURSE STRUCTURE FOR
B.COM (CORPORATE)**

I SEMESTER

Part	Subject	Subject Code	Title of the Paper	Contact Hours/W week	Credits	Maximum Marks		
						CIA	ESE	Total
	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	15UCCC11	Basic Financial Accounting	5	4	50	50	100
	Core – II	15UCCC12	Principles of Management	5	4	50	50	100
	Allied	15UCCA11	Business Organisation	6	5	50	50	100
IV	Foundation Course	15UFPD11	Personality Development	2	2	50	50	100
				30	21	300	300	600

II SEMESTER

Part	Subject	Subject Code	Title of the Paper	Contact Hours/W week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA21	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB21	Paper I Language and Culture					
II	English	15UGEN21 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - III	15UCCC21	Financial Accounting	5	4	50	50	100
	Core – IV	15UCCC22	Principles of Marketing	5	4	50	50	100
	Allied	15UCCA21	Office Management	6	5	50	50	100
IV	Foundation Course	15UFVE21	Value Education	2	2	50	50	100
	NCC/NSS/Sports				1			
				30	22	300	300	600

III SEMESTER

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - V	15UCCC31	Advanced Financial Accounting	6	4	50	50	100
	Core – VI	15UCCC32	Corporate Law	6	4	50	50	100
	Core – VII	15UCCC33	Human Resource Management	6	4	50	50	100
	Allied	15UCCA31	Mathematics for Commerce	6	5	50	50	100
IV	Skill Based Elective	15UCCS31	Commerce Practicals	2	2	50	50	100
	Non – Major Elective	15UCCN31	Fundamentals of Marketing	2	2	50	50	100
	Foundation Course	15UFES31	Environmental Studies	2	2	50	50	100
	Self Study Course (Optional)	15UCCSS1	Indian Financial system		+1			100
				30	23	300	300	700+100

IV SEMESTER

Part	Subject	Subject Code	Title of the Paper	Contact Hours/W eek	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - VIII	15UCCC41	Logistics Management	6	4	50	50	100
	Core – IX	15UCCC42	Corporate Financial Services	6	4	50	50	100
	Core Elective	15UCCE41	Customer Relationship Management	6	5	50	50	100
IV	Allied	15UCCA41	Statistics for Commerce	6	5	50	50	100
	Skill Based Elective	15UCCS41	Secretarial Practice	2	2	50	50	100
	Non – Major Electives	5UCCN41	Fundamentals of Advertising	2	2	50	50	100
	Foundation Course	15UFYM41	Yoga and Meditation	2	2	50	50	100
V	Extension Activities		Community Development Programme		1			
	Self Study Course (Optional)	15UCCSS2	Business Ethics		+1			100
				30	24+2	350	350	700+100

V SEMESTER

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XI	15UCCC51	Income Tax	7	5	50	50	100
	Core – XI	15UCCC52	Business Law	7	5	50	50	100
	Core – XII	15UCCC53	Corporate Accounting	7	6	50	50	100
	Core Elective	15UCCE51	Global Business	5	5	50	50	100
IV	Skill Based Elective	15UCCS51	Business Communication	4	4	50	50	100
VI	Self Study Paper (Compulsory)	15UCCSS1	Principles of Insurance		1			100
				30	25+1	250	250	500+100

VI SEMESTER

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XIII	15UCCC61	Indirect Taxation	6	5	50	50	100
	Core – XIV	15UCCC62	Corporate Governance	6	5	50	50	100
	Core – XV	15UCCC63	Cost and Management Accounting	6	5	50	50	100
	Core XVI	15UCCC61	E Accounting	6	5	50	50	100
IV	Project	15UCCP51	Project	6	5	50	50	100
				30	25	250	250	500

COURSE STRUCTURE FOR B.COM (CORPORATE)

S.No	SEM	CATEGORY	TITLE OF THE PAPER	CREDITS	HOURS week/ Sem
1	I	Core I	Basic Financial Accounting	4	5
2		Core II	Principles of Management	4	5
3	II	Core III	Financial Accounting	4	5
4		Core IV	Principles of Marketing	4	5
5	III	Core V	Advanced Financial Accounting	4	6
6		Core VI	Corporate Law	4	6
7		Core VII	Human Resource Management	4	6
8	IV	Core VIII	Logistics Management	4	6
9		Core IX	Corporate Financial Services	4	6
10	V	Core X	Income Tax	5	7
11		Core XI	Business Law	5	7
12		Core XII	Corporate Accounting	6	7
13	VI	Core XIII	Indirect Taxation	5	6
14		Core XIV	Corporate Governance	5	6
15		Core XV	Cost and Management Accounting	5	6
16		Core XVI	E Accounting	5	6
17	I	Allied	Business Organisation	5	6
18	II	Allied	Office Management	5	6
19	III	Allied	Mathematics for Commerce	5	6
20	IV	Allied	Statistics for Commerce	5	6
21	III	Skill Based Elective	Commerce Practicals	2	2
22	IV	Skill Based Elective	Secretarial Practice	2	2
23	V	Skill Based Elective	Business Communication	3	4
24	III	Non Major Electives	Fundamentals of Marketing	2	2
25	IV	Non Major Electives	Fundamentals of Advertising	2	2
26	IV	Core Elective	Customer Relationship Management	5	6
27	V	Core Elective	Global Business	5	5
28	VI	Project	Project	5	6
29	V	Self Study Paper (Compulsory)	Principles of Insurance		1
30	III	Self Study Course (Optional)	Indian Financial System		1
31	IV	Self Study Course	Business Ethics		1

		(Optional)			
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S.NO	SEM	CATEGORY	TITLE OF THE PAPER	CREDITS	HOURS		Page No
					week	sem	
1	I	Core I	Basic Financial Accounting	4	5		
2		Core II	Principles of Management	4	5		
3	II	Core III	Financial Accounting	4	5		
4		Core IV	Principles of Marketing	4	5		
5	III	Core V	Advanced Financial Accounting	4	6		
6		Core VI	Corporate Law	4	6		
7		Core VII	Human Resource Management	4	6		
8	IV	Core VIII	Logistics Management	4	6		
9		Core IX	Corporate Financial Services	4	6		
10	V	Core X	Income Tax	5	7		
11		Core XI	Business Law	5	7		
12		Core XII	Corporate Accounting	6	7		
13	VI	Core XIII	Indirect Taxation	5	6		
14		Core XIV	Corporate Governance	5	6		
15		Core XV	Cost and Management Accounting	5	6		
16		Core XVI	E Accounting	5	6		
17	I	Allied	Business Organisation	5	6		
18	II	Allied	Office Management	5	6		
19	III	Allied	Mathematics for Commerce	5	6		
20	IV	Allied	Statistics for Commerce	5	6		
21	III	Skill Based Elective	Commerce Practicals	2	2		
22	IV	Skill Based Elective	Secretarial Practice	2	2		
23	V	Skill Based Elective	Business Communication	3	4		
24	III	Non Major Electives	Fundamentals of Marketing	2	2		
25	IV	Non Major Electives	Fundamentals of Advertising	2	2		
26	IV	Core Elective	Customer Relationship Management	5	6		
27	V	Core Elective	Global Business	5	5		
28	VI	Project	Project	5	6		
29	V	Self Study Paper (Compulsory)	Principles of Insurance		1		
30	IV	Extra Credit Course (Optional)	Business Ethics		1		
31	III	Extra Credit Course (Optional)	Indian Financial System		1		

I SEMESTER				
Part III		COREI - BASIC FINANCIAL ACCOUNTING		
Code: 15UCCC11	Hrs/Week:	5	Hrs/Sem: 75	Credits: 4

Objectives

- **To enable the students to learn the fundamental aspects of Financial Accounting**
- **To enable the students to work out simple problems of Financial Accounting**

Theory 40 Marks: Problems 60 Marks

UNIT I

Meaning and Scope of Accounting – Basic Accounting Concepts– Classification of Accounts – Double entry book keeping – Journal – Ledger – Preparation of Trial Balance.

UNIT II

Preparation of Cash Book – Single entry – Double entry Triple Entry- petty cash book - Preparation of Final Accounts of a sole trading concern with adjustments - Bank Reconciliation Statement.

UNIT III

Preparation of Receipts & Payments accounts – Income & Expenditure account and Balance sheet of non trading concerns.

UNIT IV

Single entry system – Meaning – Features – Defects – Differences between single and double entry – Methods – Account current & Average Due date.

UNIT V

Depreciation – Meaning – Causes – Types – Straight Line method – Written down value method, Annuity method.

Text Book:

T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.

Reference Books:

1. R.L. Gupta & V.K. Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Dr. S. Arulraj Ponnudurai – Accountancy I & II, Sathya Publications, Tirunelveli.
3. S.P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
4. M.C. Shukla & T.S. Grewal, Advanced Accounting, S Chand, New Delhi.
5. P.C. Tulsian, Financial Accounting
6. S. Parthasarathy and A. Jaffarulla, Financial Accounting – Kalyani Publishers, New Delhi.

I SEMESTER			
Part III	CORE II -PRINCIPLES OF MANAGEMENT		
Code: 15UCCC12	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives

- **To enable the students to understand the basic principles of management**
- **To provide in depth knowledge of various aspects of management**

UNIT I – Nature of the Management

Introduction –Meaning – Definition – Characteristics- Importance- functions of Management – Management vs. Administration - Manager – Qualities of a manager – Henry Fayols Principles of Management

UNIT II – Planning and Decision Making

Planning – Meaning – Types – Objectives – Nature -Importance – Steps in Planning – Methods- Advantages and Limitations of planning. Decision Making – Introduction – Characteristics – Definition – Elements- Characteristics of a good decision.

UNIT III – Organisation

Organisation – Definition- Introduction – Meaning- Function – Principles of organisation Classification – Formal Organisation – Informal Organisation – Difference between Formal and Informal - Functions – Line and Staff – Committee.

UNIT IV – Motivation and Direction

Motivation – Concept – Definition - Importance – Types - Theories of Motivation (Maslow , Herzberg, X and Y)– Methods of Motivation Direction – Meaning – Definition – Principles – Importance - Characteristics of a good order - Techniques

UNIT V –Co – Ordination and Controlling

Co-ordination- Meaning –Definition – Characteristics – Need and – Importance – types of co-ordination – Techniques of co-ordination Controlling – Definition – Importance – Steps in Controlling – Techniques –Advantages and Limitations

Text Book:

T.R.Ramasamy, Principles of Management, Himalaya Publishing House

Reference Books:

- 1.P.C.Tripathi, Principles of Management, Tata McGraw Hill Publishing Co, New Delhi
2. L.M.Prasad and S.S.Gulsa, Management, Principles and Practice, Sultan Chand & Sons,
Educational Publishers, New Delhi.

I SEMESTER			
Part III	ALLIED - BUSINESS ORGANISATION		
Code: 15UCCA12	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives

- **To impart to the students the basic concepts of Business**
- **To provide knowledge on socially relevant Business**

UNIT I: Concept of Business Organisation

Economic and non-economic activities – Profession and employment – meaning of business – characteristics of business – Business distinguished from business and employment – Scope of business – Objectives of business – functions of business – Essentials for the successful business in the modern world.

UNIT II: Business ownership and size

Forms of business organization – Sole trader ship – Joint Hindu family – Partnership firms – Joint Stock Company – Public and private – Co-operative organization – characteristics – relative merits and demerits.

UNIT III: Company Organisation

Promotion of business enterprise – types of promoters – problems with promotion – formation of company – incorporation – subscription – commencement of business – Important documents used in the formation of a company – Memorandum of Association – Articles of Association – Prospectus – Brief description about the winding up of the company.

UNIT IV: Village and small business

The VSI sector – definitions – 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.

UNIT V: Multinational Corporations

Multinational corporations – Definition – meaning – organised models – dominance of multinational companies – MNCs and international trade – merits of MNCs – demerits – perspectives – code of conduct – multinationals in India.

Text Book

Y.K.Bhushan, Fundamentals of Business Organisation Management, Sultan Chand & Co, New Delhi

Books for Refernce

1. Francis Cherunilam, Business Environment, Himalaya Publishing House
2. M.C.Shukla, Business organization and management, Sultan Chand & Co.
3. P.N.Reddy, Principles of Business organization and Management

II SEMESTER			
Part III	CORE III -FINANCIAL ACCOUNTING		
Code: 15UCCC21	Hrs/Week:5	Hrs/Sem:75	Credits:4

Objectives

- **To enable the students to be familiar with the aspects of Financial Accounting.**
- **To enable the students to acquire accounting skills.**

Theory 40 Marks: Problems 60 Marks

UNIT I

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

UNIT II

Joint Venture – Difference between consignment and Joint Venture – Accounting entries: In the books of the co-ventures – In separate set of books – No separate books of accounts

UNIT III

Hire Purchase & Installments system – calculation of interest – calculation of cash price – default and repossession – difference between hire purchase and installments.

UNIT IV

Insurance claims – Average clause – Loss of stock – Loss of profit policies- Voyage account – Provision for incomplete voyage (simple problems)

UNIT V

Royalties account – meaning – Minimum rent – Short workings – Types of recoupment – Strike – Sublease

Text Book

T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications – Chennai.

Reference Books

1. R.L. Gupta & V.K. Gupta, Advanced Accounting, Sultan Chand & Sons - New Delhi.
2. S.P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers - New Delhi.
3. M.C. Shukla & T.S. Grewal, Advanced Accounting, S Chand - New Delhi.
4. P.C. Tulsian – Financial Accounting.
5. S. Parthasarathy and A. Jaffarulla, Financial Accounting, Kalyani Publishers – New Delhi.

II SEMESTER			
Part III	CORE IV-PRINCIPLES OF MARKETING		
Code: 15UCCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives:

- **To give basic knowledge on concepts of Marketing**
- **To provide a thorough Knowledge of four P's of Marketing**

UNIT I Introduction

Meaning of Market - Classification of Markets– Marketing – Objects and Importance – Marketing Mix: Meaning -Marketing System: Meaning– Marketing Process: Meaning

UNIT II Functions

Marketing Functions –Classifications - Functions of Exchange–Functions of Physical Supply – Facilitating Functions

UNIT III Product

Products - Meaning – New product development - Product life cycle - Product line – Branding- meaning – characteristics- types: Packaging – meaning – functions- types: Labeling - meaning - characteristics

UNIT IV

Pricing – factors to consider for pricing: internal and external - pricing objectives- method of pricing, adopting the price.

UNIT V

Promotion – meaning – purpose – advantages – kinds – limitations- Promotion Mix – Place – Channels - functions and types.

Text Book:

R.S.N Pillai & Bagavathi , Marketing

Reference Books:

1. Stanton W.J., Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management - Analysis, Planning, and Control, Prentice Hall of India, 1996.
3. Ramaswami and Namakumari - Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.
4. Dr. R L Varshney& Dr. S L Gupta, Marketing Management, an Indian Perspective,Sultan Chand & Sons, New Delhi

II SEMESTER			
Part III	ALLIED – OFFICE MANAGEMENT		
Code: 15UCCA22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives:

- **To impart the knowledge of various concepts on Office Management**
- **To Know the lay out and workings of Office**

Unit I Modern office

Office –Definition-Functions-Office work-Factors contributing to the growth of office work-Activities of a modern office-Importance-Challenges before the office

Unit II Office Accommodation and layout

Introduction-Location of office building-Owned Vs Rented premises-Factors in choice of location-Layout-Merits-Open office Vs Private office –New trends in office layout

Unit III Office Environment

Introduction –Office lighting-Ventilation-Interior decoration and furnishing-Office Furniture-freedom from noise and dust-Safety-Sanitary arrangement –Security –Secrecy

Unit IV Record administration and office forms

Introduction –Purpose-Principles-Essentials-Office forms-Significance-Advantages-Types-Formsdesigning-Principles-Guidelines

Unit V Office report and Precis writing

Introduction-Meaning-Functions-Types-Qualities-Sources of data-Drafting-a questionnaire-Guiding principles for a good report-Presentation –Form of report-Préciswriting.- Essentials -Illustrations

Text book

Office Management, R.S.N. Pillai & Bagavathi , S.Chand Publications & Co

III SEMESTER			
Part III	CORE V-ADVANCED FINANCIAL ACCOUNTING		
Code: 15UCCC31	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives:

- **To make the students to be familiar with the aspects of branch and department.**
- **To enable the students to be familiar with accounting for firms.**

Theory 40: Problems 60

UNIT I

Branch Accounts – Dependent branches – Cost Price and Invoice Price method – Distinction between Wholesale Profit and Retail Profit – Independent Branch (Foreign branches excluded)

UNIT II

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

UNIT III

Partnership Accounts – Admission of Partner – New Ratio – Goodwill – Accounting Treatment

UNIT IV

Retirement of a Partner – Sacrificing Ratio – Settlement of retiring partners account - Death of a Partner – Joint Life Policy – Settlement of executors account.

UNIT V

Dissolution of partnership – Realisation a/c - Insolvency of a partner - Garner Vs Murray – Piece meal distribution of cash – Surplus of Capital basis method – Maximum Loss method.

Text Book:

T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications, Chennai

Reference Books:

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. S.P Jain & K.L. Narang, Financial Accounting, KalyaniPublishers,New Delhi.
3. M.C.Shukla&T.S.Grewal, Advanced Accounting,S Chand , New Delhi.
4. Dr.M.A.Arulanandam and K.S.Raman, Advance Accountancy,Himalaya Publishing House.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting, Kalyani Publishers, New Delhi.

III SEMESTER			
Part III CORE –VI CORPORATE LAW			
Code: 15UCCC32	Hrs/Week:6	Hrs/Sem:90	Credits: 4

Objectives:

- **To be familiar with Company Act of 2013.**
- **To make students to be aware of the overall company law affecting business.**

UNIT I

Origin of Company – Meaning and Definition – Characteristic features – Company distinguished from partnership - Classification of companies - Definition of Public limited and Private limited Company- Distinguish between Public limited and private limited company - Association not for profit- One Person Company

UNIT II

Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Memorandum of Association – Articles of Association – contents – alterations

UNIT III

Prospectus – Contents – red herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business.

UNIT IV

Share Capital – Meaning – Kinds – Alteration of Capital – Rights shares – Reorganisation of capital – voting rights - E voting.

UNIT V

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members

Text Book:

N.D.Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi

Reference Books:

1. P.P.S.Gogna, A Text Book of Company Law
2. Dr. Sreenivasan, Company Law and Secretarial Practice
3. UpendraPrasad,Indu,Corporate Law and Secretarial Practice

III SEMESTER			
Part –III	CORE – IV HUMAN RESOURCE MANAGEMENT		
Code: 15UCCC33	Hrs/Week: 5	Hrs/Sem:90	Credits: 4

Objectives:

- **To make students understand the concept of HRM.**
- **To enable students to keep themselves abreast of knowledge on various strategy of HRM.**

UNIT-I : INTRODUCTION

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - and Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

UNIT-II : HUMAN RESOURCE PLANNING, RECRUITMENT AND SELECTION

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment - Problems in Recruitment – Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

UNIT-III : TRAINING AND DEVELOPMENT

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes – Development: Meaning - Concept and Essentials of Management Development Programmes.

UNIT-IV : TRANSFER, PROMOTION & COMPENSATION

Transfer: Objective - Transfer Policy - Promotion: Purpose - Promotion Policy – Demotion - Compensation: Objective – Principles.

UNIT-V : PERFORMANCE APPRAISAL

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

Text Book:

Human Resource Management, Chitra Atmaram Naik, Ane Books Pvt.

Reference Books:

1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi.
2. C.P.Memoria, Personnel Management, Himalaya Publishing House.
3. L.M.Prasad, Human Resources Management Sultan Chand & Sons, New Delhi

III SEMESTER			
Part II	ALLIED -MATHEMATICS FOR COMMERCE		
Code: 15UCCA31	Hrs/Week:6	Hrs/Sem:90	Credits:5

Objectives:

- **To enable the students to apply the basic principles & techniques of mathematics.**
- **To provide a thorough knowledge in solving problems in the field of commerce.**

UNIT I

Number system – Types of numbers – Equations – Linear – Simultaneous linear equations – with two and three unknown variables – Quadratic equations – solutions – nature of roots forming Quadratic equations.

UNIT II

Matrices – basic concepts – types – Matrix addition – Subtraction – Multiplication – Transpose – Determinants – Inverse of Matrix – solving simultaneous equation in Matrix form – Rank of Matrix.

UNIT III

Business Arithmetic – simple interest – compound interest – Annuity– EMI Calculation Discount – Bankers discount – percentages – Ratios and proportions.

UNIT IV

Theory on indices – positive – negative – zero indices – fractional – laws of indices – Logarithms – properties – laws of logarithms – common logarithms - Arithmetic progressions – sum of n terms - Geometric progressions

UNIT V

Business Application – Applications in linear demand and supply curve, cost – output, Break even analysis.

Text Book:

B.M. Agarwal ,Business Mathematics

Reference Books:

1. P.R.Vittal ,Business Mathematics, Margham Publications
2. D.C. Sancheti and V.K. Kapoor ,Business Mathematics Sultan& Sons, New Delhi
3. R.S. Soni, Business Mathematics
4. R.Wilson, Business Mathematics, Himalaya Publishing House, New Delhi

III SEMESTER			
Part IV SKILL BASED SUBJECT -COMMERCE PRACTICALS			
Code: 15UCCS31	Hrs/Week:2	Hrs/Sem: 30	Credits:2

Objectives:

- **To be familiar with the practical aspects of commerce**
- **To get training in the filling up of the various forms used in the field of commerce.**

UNIT I

Specimen of Memorandum of Association, Articles of Association and Prospectus – Drafting of Notice, Agenda and Minutes for meeting

UNIT II

Telephone etiquette, handling visitors - Preparation of vouchers, Invoice and cash receipts

UNIT III

Banking – Filling up an account opening form – Knowledge of various forms used in day to day banking - Cheque – Pay in slip – Withdrawal form – Draft form.

UNIT IV

Filling up of share application forms and share transfer form- Form of share certificate – Form of Dividend warrant – D Mart Forms

UNIT V

Money Order forms- Form of railway / bus reservation – On line booking – Form of a tender- E Tender

SEMESTER – IV			
Part III	CORE VIII – LOGISTICS MANAGEMENT		
Code: 15UCCC41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives:

- **To impart knowledge about the concepts of logistics.**
- **To enable the student to have knowledge in Sea, Road, Rail, Air transportation.**

UNIT I

Concepts of Logistics – Evolution –Nature and Importance – Components of Logistics Management – Competitive Advantages of Logistics – Functions of Logistics

UNIT II

Elements of Logistics – Inventory carrying – Warehousing – types- Material handling – Order processing. Demand forecasting-Impact of forecast on Logistics management

UNIT III

General structure of shipping Industry- Types of ships – shipping routes – Containerisation – Benefits and constraints- Inland Container Depot – Export Clearance at ICD's – Container Freight Stations

UNIT IV

Transportation Infrastructure –Port Infrastructure- Airport Infrastructure – Canal Infrastructure – Rail Infrastructure – Road Infrastructure

UNIT V

Port procedures –Bill of lading and other documents involved in logistics.– Insurance aspects of Logistic

Text Book

Krishnaveni Muthiah, Logistics Management, Himalaya Publishing house, New Delhi

Books for Reference

1. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
2. Martin Christoper, 'Logistics and Supply Chain Management' Pearson Education, 2003.
3. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.
4. Doughan Lambert, 'Fundamentals of Logistics Management' Mc Graw Hill, 1998.

SEMESTER – IV			
PART III	CORE IX – CORPORATE FINANCIAL SERVICES		
Code: 15UCCC42	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives

- **To provide Knowledge and understanding of investment avenues and regulatory frame work concerning capital markets in India.**

Unit I

Securities and Exchange Board of India – CCI – SCRA- malpractices in the securities market – deficiencies in the market – SEBI – objectives – functions – powers – organisation – SEBI and the central government – SEBI guidelines – Primary market – Secondary market – FII- Bonus issues – Rights issues – Debentures – Protection of interest of debenture holders – underwriters – Investor protection – book building.

Unit II

Financial Services – Meaning – Features of financial services – classification – scope –fund based activities – Non-fund based activities – modern activities – sources of revenue – causes for financial innovation – financial services and promotion of industries – new financial products and services – innovative financial instruments – challenges facing the financial service sector – present scenario.

Unit III

Mutual funds – meaning – scope of mutual fund – definition – fund unit Vs share – origin of the fund – types of funds – importance of funds – risks – organisation of the fund – operation of the fund – facilities available to investors – net asset value – performance evaluation of mutual funds – investor’s rights – general guidelines – selection of fund – commercial banks and mutual fund.

Unit IV

Venture capital – meaning – features – activities of VC funds – scope of venture capital – importance – origin – initiative of India – Venture capital guidelines – Methods of venture financing.

Credit rating – definition and meaning – functions of credit rating – origin – benefits – Credit rating agencies of India.

Unit V

Credit card – what is credit card – who can be a member – types of credit card – new types of credit cards – parties of credit card – procedure at the time of purchase – procedure for reimbursement – facilities of card holders – benefits – demerits – credit card business in India – RBI guidelines on credit cards

Text Book

Financial Markets and Services – E.Gordon, E.Natarajan – Himalaya publishing House

Reference books :

1. Cherunilam Francis, Internatioanl Trade and Export Management - Himalaya Publishing House - Mumbai.
2. T.T. Sethi, Money Banking & International Trade - S.Chand & Co., - Delhi.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadwon Publishing Company - California.

IV SEMESTER			
Part III CORE ELECTIVE – CUSTOMER RELATIONSHIP MANAGEMENT			
Code: 15UCCE41	Hrs/Week:6	Hrs/Sem:90	Credits: 5

Objectives

To provide knowledge and understanding on customer relationship management

Unit –I

Customer relationship Management – Management requires measurement – Quantitative and Qualitative measurement techniques – calculating indices

Unit –II

Customer relationship survey design – statistical analysis of customer surveys – using customer relationship survey results

Unit –III

Relationship in Marketing – relationship concepts – relationship drivers – lasting relationship

Unit –IV

Customer partnership – supplier partnership – external partnership

Unit –V

The technology revolution – relationship Management - changing corporate cultures.

Reference Books:

Customer Relationship Management-Anderson,Tata Mcgraw Hill 2002

IV SEMESTER			
Part III	ALLIED- STATISTICS FOR COMMERCE		
Code: 15USCA41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives:

- **To enable the students to learn the basic tools & concepts of statistics**
- **To impart a thorough knowledge of applying statistical tools in business**

UNIT I

Introduction – Definition – Collection of data - Graphs and diagrams – Sampling principles – Types – Merits and Demerits – Sampling errors.

UNIT II

Measures of central tendency - Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT III

Correlations – Types of correlation – methods of calculating correlation coefficient – Regression – Regression coefficient – Regression lines (Excluding Bivariate Frequency Distribution)

UNIT IV

Index Numbers – Meaning – Uses – Types –Chain base –Fixed base – Test of consistency - Cost of living indices .
Analysis of time series – Meaning – Components – Measurement of trend only

UNIT V

Probability – Meaning – Theories of probability : Addition theorem – Multiplication theorem – Statistical packages – SPSS – PSPP – MATLAB – SAS – XL -STAT : Characteristics – Suitability .

Text Book:

S.P Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi

Reference Books:

1. P.R Vittal ,Business Mathematics & Statistics,
2. S.C.Gupta and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi
3. Sancheti& V.K. Kappoor, Statistical Methods,
4. R. S. N. Pillai& V. Bagavathi, Business Statistics, Sultan & Chand, New Delhi

IV SEMESTER			
Part IV	SKILL BASED - SECRETARIAL PRACTICE		
Code: 15UCCS41	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives:

- **To equip the learners on the secretaries procedures and provisions relating to the affairs of “Company” type of business organisation.**

Unit – I

Secretary – definition – kinds of secretaries – functions of secretaries – qualifications – appointment

Unit – II

Meetings – kinds of Meetings – Statutory meetings – annual general meetings – extraordinary general meetings

Unit – III

Requisites of valid meeting – notice quorum chairman and his duties-proxy

Unit – IV

Secretarial practice relating to formation of company – incorporation of a company

Unit – V

Secretarial practice relating to issue, allotment, forfeiture and surrender of shares.

Text Book

M.J.Mathew, Company Law and Secretarial Practice,RBSA Publishers.

Reference Books

Rikhab Chand Jain & Subhakaran Dugar, The World Press Pvt Ltd

V SEMESTER			
Part III	CORE-X	INCOME TAX	
Code:15UCCC51	Hrs/Week:7	Hrs/Sem: 105	Credits: 5

Objectives:

- **To help students understand and apply basic concepts of Income Tax Act 1961**
- **To enable the students to compute income under different heads**

Theory :40 Problem :60

UNIT I

Income Tax – Introduction – Important definition – Assessment Year, Previous Year, Assessee, Income, Gross Total Income, Total Income – Residence and Incidence of Tax – Agricultural income – simple problems

UNIT II

Income from Salaries – Salary – Allowances – Perquisites – Profit in lieu of salary – Provident Fund – Gratuity – Pension and Commuted Pension – Earned Leave Salary - Retrenchment Compensation – Compensation on voluntary retirement - computation – simple problems

UNIT III

Income from House Property- Basis of charge- Exemption – Annual income – Deductions- Self occupied house – unrealized rent – Arrears of rent – computation – simple problems

UNIT IV

Income from Profits and Gains of Business or Profession – Important rules – deductions allowed – deductions disallowed computation - simple problems

UNIT V

Income from Capital Gains – Basis of charge – Kind of Capital Assets – Transfer of Capital Assets Value of consideration – Cost of acquisition – Cost of improvement - computation – simple problems.

Income from other sources- Income chargeable – Dividend – Securities – Deductions - computation – simple problems

Text Book:

Dr. H. C. Mehrotra and Dr. P. Mehrotra, Income Tax Law and Accounts, Sahitya Bhawan publications

Reference Books:

1. Vinod K Singhania, "Direct Taxes Law and Practise", New Delhi, Taxmann- Latest Edn.
2. Bhagawati Prasad, "Income Tax Law and Practice", New Delhi, ViswaPrakashan, Latest Edn.
3. P.Gaur&D.B.Narang, "Income Tax Law and Practice", Oscar Publications

V SEMESTER			
Part III CORE XI -BUSINESS LAW			
Code: 15USCC52	Hrs/Week: 7	Hrs/Sem: 105	Credits: 5

Objectives:

- **To have basic knowledge on laws governing business.**
- **To enable students to have an adequate knowledge on laws of agreement.**

UNIT I

Indian Contract Act – definition - essentials 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 bailments – duties and rights of bailor and bailee - Pledge – rights and duties of pawnor and pawnee – Pledge by non owners – contract of agency

UNIT V

Sale of Goods Act – Difference between sale and agreement to sell – Rights of Buyers and Sellers – duties – conditions and warranties – delivery of goods – unpaid seller.

Text Book:

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

Reference Books:

1. P.C.Tulsian “Business Law” Tata McGraw Hill Edition.
2. P.C.Tulsian “Business and Corporate Law” Tata McGraw Hill Edition.

V SEMESTER		
Part III	CORE-XII CORPORATE ACCOUNTING	
Code: 15UCCC53	Hrs/Week:7	Hrs/Sem:105
Credits:6		

Objectives:

- **To make the students to be familiar with important aspects of corporate accounting.**
- **To enable the students to be familiar with accounting for companies.**

Theory 40: Problems 60

UNIT I

Issue, forfeiture and re issue of shares -redemption of preference shares – issue – Simple problems only.

UNIT II

Issue of Debentures - Redemption of debentures – underwriting

UNIT III

Valuation of goodwill and shares - Final Accounts – Excluding computation of Managerial remuneration & disposal of profit – Profit Prior to incorporation

UNIT IV

Accounting for amalgamation of companies -Accounting for absorption of companies– Accounting for External reconstruction

UNIT V

Accounting for Internal reconstruction - Liquidation of a company

Text Book:

T.S. Reddy & A. Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. S.N. Maheswari, Corporate Accounting, Vikas publishing House, New Delhi.
2. Shukla & Grewal, Advanced Accounting, Sultan & Chand, New Delhi
3. R.C. Gupta, Advanced Accountancy, Sultan Chand & Co, New Delhi
4. R. L. Gupta & Radhasamy, Company Accounts, Sultan Chand & Sons, New Delhi
5. Arulantham & Ram, Advanced Accountancy, Himalaya Publication

V SEMESTER			
Part III	ELECTIVE GLOBAL BUSINESS		
Code: 15UCCE51	Hrs/Week:5	Hrs/Sem:75	Credits:5

Objectives:

- **To give global perspective to learners as to establishment of business and running of business in the era of Globalization.**
- **To enable students to have an adequate knowledge on global business.**

Unit – I

Evolution – nature of international business – reasons and stages of internationalisation – approaches and theories of international business – comparative advantages and problems of international business.

Unit – II

International business analysis – modes of entry – exporting – licensing – franchising – contract manufacturing – turn key projects – foreign direct investment modes of entry.

Unit – III

Meaning of MNC, international companies, global company, and transnational corporation – Factors for the growth of MNCs – organizational design and structure of MNCs – merits and demerits of the MNCs – role of MNCs in India.

Unit – IV

International marketing intelligence - Meaning – information required – sources of information – characteristics of sound IMIs – meaning of marketing research – scope and process of marketing research.

Unit – V

Functions of ECGC, EXIM bank , STC, TTCIL, ITPO, AEPC.

Text Book

Introduction to International Business – P.Subha Rao [Himalaya publishing House]

Reference Books

4. Cherunilam Francis, International Trade and Export Management - Himalaya Publishing House - Mumbai.
5. T.T. Sethi, Money Banking & International Trade - S.Chand & Co., - Delhi.
6. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadwon Publishing Company - California.

V SEMESTER			
Part IV	SKILL BASED SUBJECT	BUSINESS COMMUNICATION	
Code: 15UCCS51	Hrs/Week: 4	Hrs/Sem: 60	Credits: 3

Objectives:

- **To enable the students to know the basic principles of business communication.**
- **To provide a thorough knowledge to draft a business letters.**

UNIT I – Introduction

Meaning – Communication as a process – Definition – Features – Importance – Barriers – Basic Models - Essentials of Business Communication – Media and types of communication.

UNIT II – Business Letter

Introduction – Functions – Essentials of an effective business letter – The language of a business letter – The lay out of business letter – Style or form and punctuation.

UNIT III – Enquiries and Replies

Introduction – Enquiries – Orders and their execution – Execution of orders – Delay in execution – Credit and status enquiries – Sales letters – Collection letters – Circular letters.

UNIT IV – Application letters / Business Reports

Types of application letters – Application Blanks – On line application and interviews – Characteristics of a good report – types of business reports – Reports by individuals – Reports by committees.

UNIT V – Modern forms of Communication

Fax – E mail – Video Conferencing – Internet websites and their use in Business

Text Book

K.C.Sharma, Anupama SharmaPathak, Business Communication (Methods and strategies) – Deep and Deep Publications Pvt. Ltd., New Delhi.

Books for Reference

1. Rajendra Pal & J.S.Korlahalli – Essentials of Business Communication – Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai & Bagavathi – Office Management – Sultan Chand & Sons, New Delhi.
3. R.C. Sharma & Krishna Mohan, Business Correspondence and Report Writing III edition, Tata McGraw Hill.
4. Mary Ellen Guffey, Business Communication – Process and Product International Thomson Publishing - Ohio.

SEMESTER - VI			
Part III CORE XIII – INDIRECT TAXATION			
Code: 15UCCC61	Hrs/Week:6	Hrs/Sem: 90	Credits: 5

Objectives:

- **To enable the students to learn the basic concepts of indirect taxes.**
- **To impart a thorough knowledge of applying indirect taxation in business.**

UNIT I

Indirect Taxes – meaning – special features – merits – demerits – difference between indirect tax and direct tax.

UNIT II

Central Excise Act 1944 – sources of central excise law- important definitions- objectives of excise duty- importance of excise duties- difference between sales tax and excise duty- types of excise duty- levy of tax- valuation of excisable goods

UNIT III

Customs Act 1962 – features- objectives – types of customs tariff- types of import duties – important definitions – levy of customs duty- types of assessment – valuation of goods- exemption from customs duty- customs duty drawback- clearance of goods – difference between sales tax and customs duty/ excise duty and customs duty

UNIT IV

Value Added Tax (VAT) – meaning – special features – need – importance – meaning of important term under VAT – rates of tax under VAT- levy of tax- input tax credit – registration of dealers

UNIT V

Service tax – introduction – rules- services subject to service – statutory provisions as to service tax filling of returns and E- filing - exemptions – convertible foreign exchange Goods and Service Tax- Meaning – features – need – importance- levy of tax

Text Book

P. Radhakrishnan, Indirect Taxation, Kalyani Publishers, New Delhi

Books for Reference

1. Dr. V. Balachandran, "Indirect taxation" Sultan Chand & Sons, New Delhi.
2. Dr.H.C.Mehrotra and Prof. V.P.Agarwal, Indirect tax, Sahitya Bhawan Publications, Agra.

VI SEMESTER			
Part III CORE XIV- CORPORATE GOVERNANCE			
Code: 15UCCC62	Hrs/Week: 6	Hrs/Sem: 90	Credits:5

Objectives

- **To have basic knowledge on laws governing Corporate**
- **To enable students to have an adequate knowledge on laws of Corporate Governance**

UNIT I

Introduction- - Meaning – Definition-Nature – Features- Objectives - Benefits- Importance- Significance- Transparency and Accountability – Legal Frame work.

UNIT II

Corporate Board Management – Structure –Composition of the Board –Size of the Board –Powers – Responsibilities – Functions- Code of Conduct – Training - Effectiveness

UNIT III

Contribution of NGO's to corporate social responsibility – Characteristics – types – social welfare schemes of the government –UNDP -UNICEF

UNIT IV

Legislations and Corporate social responsibility – corporate legislations – labour – stake holders – environmental

UNIT V

Social Accounting , Auditing and Reporting – Social accounting – Social Auditing – Corporate social reporting – Auditing the social reporting process

Text Book:

Corporate Governance Ethics and Social responsibility , V.Balachandran ,V.Chandrasekaran , PHI Learning pvt Ltd.

VI SEMESTER			
Part III CORE XV –COST AND MANAGEMENT ACCOUNTING			
Code: 15USCC63	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives

- **To provide an insight into accounting procedure and their applications in complex business management**
- **To enable the students to workout the problems in Cost accounting**

Objectives

- **To provide an insight into accounting procedure and their applications in complex business management**
- **To enable the students to workout the problems in Management accounting**

Theory :40 Problem 60

UNIT I

Introduction – Nature and scope of cost accounting -Accounting for material – material control, concept and techniques pricing of material issues – Treatment of losses

UNIT II

Accounting for Labour – Labour Cost control procedure – Labour turnover – idle time and over time – methods of wage payment – Time and piece rates – incentive schemes.

UNIT III

Accounting for over heads – classification and departmentalization – Absorption and its treatment

UNIT IV

Management accounting – Meaning, nature, scope and functions- Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover, capital structure and Leverage

UNIT V

Marginal costing (excluding decision making) absorption costing and marginal costing – CVP analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits

Text Book:

A. Murthy & S. Gurusamy , Cost Accounting ,

S.N. Maheswari, Management Accounting, Sultan Chand & Sons.

Reference Books:

1. R.S.N. Pillai & Bagavati, Management Accounting, S Chand & Co Ltd, New Delhi.
2. Horngren Sunderu Stratton, Introduction to Management Accounting, Pearson Education.
3. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.

VI SEMESTER			
Part III	CORE XVI	E- ACCOUNTING	
Code: 15UCCC64	Hrs/Week:6	Hrs/Sem:90	Credits:5

Objectives

- **To impart to the students with the basic principles and concepts of Computerized Accounting**
- **To provide knowledge on the use and application of Tally**

Practical :25 Theory : 75

UNIT I

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting.Introduction to Architecture of TALLY – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – creation of ledgers – Various kinds of ledgers.

UNIT II

Entering vouchers – Journal voucher, purchase voucher, sales vouchers, receipt voucher, payment voucher- Role and importance of function keys.

UNIT III

Extraction of Trial Balance, Trading Account, Profit and Loss Account, Balance sheet, Simple sums – Alter – Select – Edit – Delete – Selection of Company.

UNIT IV

Introduction to inventories - Creation of Stock category – Stock group – Stock item – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer & supply analysis- Stock Journal entries.

UNIT - V

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre – Usage of cost category and cost centres in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Text Book:

A. K. Nadhani & K.K. Nadhani, Implementing Tally, BPB, New Delhi.

Reference Books:

1. ICA R&D Team , Tally 9.0 , Vikas Publishing House Pvt Ltd., New Delhi
2. VishuPriyaSingh, Quick Learn Tally, Computech Publication Pvt ltd, New Delhi
4. SrinivaValaban, Computer Application in Business, Sultan & Sons, New Delhi

VI SEMESTER			
Part III	PROJECT		
Code: 15UCCP61	Hrs/Week:6	Hrs/Sem:90	Credits:5

Objectives

To help the students to

- **Enhance the knowledge on a specific area of study.**
- **Have the field work on specific area of study.**

Each group has to be assigned a Project work in the beginning of the VI th Semester. The report of the project work shall be submitted at the end of the VI th Semester 30 days prior to the commencement of the End Semester Examination. Each group consists of not exceeding **five** students.

The Report shall be prepared by the group under the supervision of a faculty member of the department. Each report shall be neatly typed, in not less than 60 Pages on the recent trends in commerce of their choice. Each group shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation of Project Report 50 Marks

Viva – Voce Examination 50 Marks

Total 100 Marks

