

# MANNAR THIRUMALAI NAICKER COLLEGE

(Autonomous)



## DEPARTMENT OF COMMERCE

### Program Specific Outcome

- PSO1** Equip with adequate knowledge and skills on recent development  
in Commerce
- PSO2** Make them accept the responsibilities of middle level executive in  
organization
- PSO3** To lay strong foundation on Banking and Accountancy
- PSO4** Make them shine in their profession

### Course pattern

<b>Study Component</b>	<b>I Sem</b>	<b>II Sem</b>	<b>III Sem</b>	<b>IV Sem</b>	<b>V Sem</b>	<b>VI Sem</b>	<b>Total Hours</b>	<b>Total Credit</b>	<b>No. of Course</b>	<b>Total Marks</b>
Part-I Tamil / Alternate Subject	5(3)	5(3)	-	-	-		10	6	2	200
Part-II English	6(3)	6(3)	-	-	-		12	6	2	200
Part-III Core Subject	6(4)	6(4)	6(4)	6(4)	5(4)	5(4)	34	24	6	600
	5(4)	5(4)	5(4)	5(4)	5(4)	5(4)	31	25	6	600
			5(4)	5(4)	6(4)	6(5)	21	16	4	400
					5(4)	5(4)	10	8	2	200
Elective Subject					5(4)	5(4)	10	8	2	200
Allied Subject	6(5)	6(5)	5(4)	5(4)			22	18	4	400
			5(4)	5(4)			10	8	2	200
Part-IV Skill Based Subject	-	-	2(2)	2(2)	2(2)	2(2)	12	12	6	600
Environmental Studies/ Value Education	2(2)	2(2)	-	-	-		4	4	2	200
Non Major Elective	-	-	2(2)	2(2)	-		4	4	2	200
Part-V Extension Activities	-	-		0(1)	-		0	1	1	100
<b>Total</b>	<b>30 (21)</b>	<b>30 (21)</b>	<b>30 (24)</b>	<b>30 (25)</b>	<b>30 (24)</b>	<b>30 (25)</b>	<b>180</b>	<b>140</b>	<b>41</b>	<b>4100</b>

## mYtyfNkyhz i k

<b>Class</b> : B.Com	<b>Part I</b> : Tamil / Alternative
<b>Semester</b> : I	<b>Hours</b> : 05
<b>Sub code</b> : 15UCOG11	<b>Credits</b> : 04

### Course Outcomes:

**CO1:**etbM Y tyfj j pd; Nkyhz i k mi kgGKi wfs; kwWk; j pl i j j j ;  
nj hpeJ nfhsS j y;

**CO2:**mY tyfj j pd; j fty; nj hl hG: gj pNtLfi sguhkhj j y; NfhggpLj y; kwWk;  
Rl i fuhj pmi kgi gmwpeJ nfhsS j y;

**CO3:**etbM Y tyfj j pd; , aej muq: fi sj ; Nj henj Lggj wfhdmbggi l f;  
Nfhl ghLfi smwpeJ nfhsS j y;

### \$W-IetbM Y tyfj j pd; mi kgGKi wfs;

etbM Y tyfj j pd; , yffz k; -mY tyfNkyhz i kkwWk; mi kgG-  
mY tyfj j pd; nrayghLfs; kwWk; Kff: paj J tk; - mY tyfKi wkwWk;  
mdwhl el tbf: ffs; - gz pNghf: F-mj pfhuj i j g; gutyhF: Fj y; -  
mY tyf tsi k ti ffs; - tsi kfi sj ahhj j y: gadgLj J j y; kwWk;  
kj pggpLj y; - mY tyf , l trj p-mY tyfki dj : Ji z g; nghUl : fs; kwWk;  
mi kgGj ; j pl i k; -gz pfNfww #yepi y-gz pi avspj hf: Fj y; - gz pti ugl k; -  
gz pi amst pLj y; kwWk; fl LggLj J j y;

### \$W - IImQryfKi wkwWk; fbj g; Nghf: Ftuj J

j ghyfi sf; i fahS j y; - mQry; Ji wi ami kj j y; -  
i kaggLj j ggl i mQry; gz p-c s: tUk; kwWk; ntspr; nry: Yk;  
j ghyfi si fahS j y; -thankhoj fty; nj hl hGkwWk; vOj J %yk; j fty;  
nj hl hG.

### \$W - IIIgj pNtLfi sguhkhj j y;

gj pNtLfi sc Uthf: Fj y; - etbM Y tyfj j pd; vOj J g; gz pfs; -  
mY tyfmi wfs; - gbt f: fl LghL-tbti kgG-nj hl h; vOJ nghUs;

**\$W - IVNfhggLj y; kwWk; RI j fuhj mi kgG:**

eyyNfhggll LKi waid; Kffipamkrqfs; - ti fggLj Jj y; kwWk;  
thpi rggLj Jj y; - Nfhggll LKi wfs; - i kafNfhggll LKi kwWk;  
gut yhf;fggl j Nfhggll LKi w-RI j fuhj ppid; gyNtW ti ffs; - mj d;  
Nehf;fqfs; - edi kfs;

**\$W - VmYtyf , aej µqfSk; rhj dqfSk;**

etBmYtyfj j pd; gyNtWrhj dqfspd; Nj i tfs; - mYtyf  
, aej µqfi sj; Nj henj Lggj wfhdmbggi l f; Nfhl ghLfs; -  
fz pgnghwkwWk; Gssptµguqfi sj; nj hFjj spf;Fk; , aej µk; - tz pftpaypy;  
mtwwpd; Kffipaj Jtk;

**ghl Ehy; :**

1. V.uhj h mYtyfNkyhz i k>gurd;dhggsj~ h] >nr di d> 2013.  
\$W 1 :mj j pahak; 01 Kj y; 06 ti u  
\$W 2 :mj j pahak; 11  
\$W 3 :mj j pahak; 12  
\$W 4 :mj j pahak; 09  
\$W 5 :mj j pahak; 08

**ghl tEhyfs; :**

1. vd;KUNfrd>t!kNdhfh>mYtyfKi wfs;vk;vk;gj µggfk; tµJ efh;  
2012.
2. K.mdgofd;S.uhkh,mYtyfKi wfs;nkhl ; , ej pahggsjNfrd;  
kJ i u,2014.

## **FINANCIAL ACCOUNTING - I**

**Class : B.Com**

**Part III : Core**

**Semester : I**

**Hours : 06**

**Sub code : 15UCOC11**

**Credits : 05**

### **Course Outcomes:**

**CO1:**To Know the fundamental concepts of accounting and various methods of depreciation.

**CO2:** To develop the skill of locating errors and rectifying them.

**CO3:**To understand the accounting procedure in the preparation of final accounts

### **Unit-I:**

Accounting: Accounting concepts and conventions –Classification of accounts– Journal – Ledger – Trial Balance – Errors – Types of Errors – suspense account – Rectification of errors.

### **Unit-II:**

Final accounts of trading concerns: Trading Account, Profit and Loss Account, Balance sheet –Adjustments regarding closing stock prepaid expenses, outstanding expenses, Income receivable and Income received in advance, Bad debts and Reserve for doubtful debts, Depreciation.

### **Unit-III:**

Final Accounts of Non-trading concern: Preparation of Receipts and Payments Account, Income and Expenditure Account – Differences between Receipts and Payments account and Income and Expenditure Account.

### **Unit-IV:**

Bank Reconciliation Statement – Definition – Need – Advantages – Causes for difference between Cash Book and Pass Book – Practical problems.

### **Unit-V:**

Depreciation: Meaning – Purpose – Factors – Methods of providing depreciation – Straight line – Written down value –Annuity – Depreciation fund method.

### **Text Book:**

1. T.S. Reddy, and A.Murthy, **Advanced Accountancy, VolII**, Margham Publications, Chennai, Second Revised Edition 2014.

Unit – I : Chapters 1 to 5

Unit – II : Chapter 12

Unit – III : Chapter 28

Unit – IV : Chapter 7

Unit – V : Chapter 9

### **Reference Books:**

1. S.P.Jain and K.L.Narang, **Financial Accounting –I**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta, and M. Radhasamy, **Advanced Accounting Volume – I**, Sultan Chand and Sons, Eleventh Edition, Delhi, 2009.

## BUSINESS COMMUNICATION

**Class : B.Com**

**Semester : I**

**Sub code : 15UCOC12**

**Part III : Core**

**Hours : 05**

**Credits : 04**

### **Course Outcomes:**

**CO1:** To understand the concepts, process and importance of communication.

**CO2:** To develop skills of effective communication – both written and oral.

**CO3:** To help students to acquaint with application of communication skills in the business world.

### **Unit-I:**

Business communication: Meaning – Objectives – types – Principles of communication – Layout of business letters – Essentials of good commercial correspondence, components of commercial correspondence, different types of commercial correspondence & their drafting official letters.

### **Unit-II:**

Business enquires and replies – Offers – Quotations – Orders – Complaints and Adjustments – Collection letters – Circular letters – Status enquires.

### **Unit -III:**

Bank correspondence – Insurance correspondence – Agency correspondence – Correspondence with shareholders & Directors.

**Unit-IV:** Application letter and Preparation of Curriculum Vitae.

### **Unit-V:**

Modern forms of communication: Fax – E-Mail – Video conferencing – Internet – Websites and their use in business.

### **Text Book:**

S.Kathiresan and V.Radha, **Business Communication**, Prasanna Publishers, Chennai -5, 2014.

### **Reference Books:**

1. R.S.N.Pillai and Bagavathi, **Modern Commercial Correspondence**, Sulthan Chand and sons, New Delhi, 2014.
2. Rajendra Pal and Korlehalli, **Essentials of business communication**, Sulthan Chand and Sons, New Delhi, 2012.

## MANAGERIAL ECONOMICS

<b>Class</b>	<b>: B.Com</b>	<b>Part III</b>	<b>:</b>	<b>Allied</b>
<b>Semester</b>	<b>: I</b>	<b>Hours</b>	<b>:</b>	<b>06</b>
<b>Subject Code</b>	<b>: 15UCOA11</b>	<b>Credits</b>	<b>:</b>	<b>04</b>

### **Course Outcomes:**

**CO1:** Understand the Roles of Managers in firms.

**CO2:** Understand the internal and external decisions to be made by Manager

**CO3:** Analyze real world business problems with a systematic theoretical frame work.

### **Unit -I: Introduction**

Definition – Nature and Scope of Managerial Economics – Relationship of Managerial Economics with other disciplines – Uses of Managerial Economics.

### **Unit -II : Demand Forecasting**

Meaning – objectives and purposes of forecasting – methods – Durable, Non- Durable goods – Forecasting demand for a new product.

### **Unit -III: Goals of Business firms**

Profit maximization – sales maximization – other objectives – role and responsibilities of a Managerial Economist.

### **Unit -IV: Break Even Analysis**

Nature of Profit – profit planning – break even analysis – uses and limitations – profit forecasting.

### **Unit -V: Capital Budgeting**

Meaning – need for capital budgeting – Nature – forms of capital budgeting- problems.

### **Text Books:**

1. R.Cauvery, Sudhenayak, Girija and Meenakshi, **Managerial Economics**, S.Chand and Company Ltd, New Delhi, First Revised, 2010.

Unit I : Page No - 1 to 31

Unit II : Page No - 44 to 82

Unit V : Page No - 334 to 360

2. M.John Kennedy, **Micro Economics**, Himalaya Publishing House, Mumbai, Reprint 2010.

Unit III : Page No 271 to 283

3. N. Srinivasan, **Managerial Economics**, MeenakshiPathippagam, Madurai, Reprint 2015,

Unit IV : Chapter - Page No – 104 to 160

### **Reference Books:**

1. P.N.Reddy and H.R.Appannaiah, **Essentials of Managerial Economics**, Himalaya Publishing House, Mumbai, 1996.
2. P.N. Chopra, **Managerial Economics**, Kalyani Publications, New Delhi, 2009.
3. G.S.Gupta, **Managerial Economics**, Tata McGraw- Hill Publishing House Limited, New Delhi, 24<sup>th</sup> Reprint, 2005.

**fhggL - Nfhl ghLfS k; ei l Ki wfS k;**

**Class : B.Com**

**Part I :Tamil / Alternative**

**Semester : II**

**Hours : 05**

**Sub code : 15UCOG21**

**Credits: 04**

**Course Outcomes:**

**CO1:**fhggLNfhl ghLfS k; kwWk; ei l Ki wfi snj hpe;J nfhsS j y;

**CO2:** MAS; fhggL fl y; fhggLkwWk; j fhggLgwwpmwpe;J nfhsS j y;

**CO3:**fhggLtshrrpf;fhdmj pfhurrl l k; kwWk; gwwpfhggLj dpahh; kakhf;Fj ypd;  
j wNghi j amwpe;J nfhsS j y;

**gFj p m:**

fhggL - nghUs; - , yf;fz k; - Nfhl ghLfS; - \$Wfs; - , l hghL -  
, ddy;fs; - , i l AW - fhggll bd; Kff;faj ;J tk;

**gFj p M:**

fhggll Lxggej k; - fhggll Lxggej j j pd; ti ffs; - fhggll bd; nfhs; i ffs; -  
fhggll bd; ti ffs; - , ul ; l fhggL-kWfhggL.

**gFj p , :**

MAS; fhggL - nghUs; - Nfhl ghLfS; - ti ffs; - MAS;  
fhggLnrattj wfhdtopKi wfs; - rYi fehl ;fs; - gup ;epakdk; - xggi l gG -  
gj j uk; c hpi kkl GkwWk; , ogG - ruz ; kj pgG.

, ej pa MAS; fhggll Lf; fbj k; nj hl f;fk; - Nehf;fqfs;

**gFj p k:**

fl y; fhggL: nghUs; - fhggLgj j mu ti ffs; - fl yrhh; el l j j pd; ti ffs; -  
, oggll Lj; nj hi ftoqFj y;

j fhggL: nghUs; - gj j mu ti ffs; - epegej i dfs; - , oggll Lj;  
nj hi ftoqFj y;

**gFj p c:**

fhggll LKi wggLj j y; kwWk; tshrrpf;fhdmj pfhurrl l k; - Nehf;fqfs; - IRDA  
rl l j j pd; ruj ;J fs; , mj pfhuqfs; - gz pfs;

fhggLj dpahh; kakhf;Fj y; - Mj uTk; vj thgGk; - j dpahh; kakhf;Fj ypd;  
j wNghi j aepe y.

## ghl Ehy; :

1.S.ghK fKJ ,S.A.N.rh[ ßp , guh` pk; **fhhgLNfhl ghLfS k; ei l Ki wfS k;gh**] ;  
ggsNfrd:] >kJ i u> 2014.

\$W 1 :mj j pahak; 01

\$W 2 :mj j pahak; 02

\$W 3 :mj j pahak; 03 kwWk; 08

\$W 4 :mj j pahak; 09 kwWk; 10

\$W 5 :mj j pahak; 08

## ghj tEhyfs; :

1. j pU.nrh.nrh.kbdhl rPRej uk>K.Kj ;J gghz b, **fhhgLNfhl ghLfS k; ei l Ki wfS k;gh**] ; ggsNfrd:] ;kJ i u,2011.
2. L.P.uhkypqfk;B.kNdhfud;M.nry;t f;Fkhh; **fhhgLNfhl ghLfS k; newlKi wfS k;>Nkhl**] ; , ej pahggsNfrd:] ; nrdj d,2012.

## FINANCIAL ACCOUNTING – II

<b>Class</b> : B.Com	<b>Part III</b>	<b>: Core</b>
<b>Semester</b> : II	<b>Hours</b>	<b>: 06</b>
<b>Sub code</b> : 15UCOC21	<b>Credits</b>	<b>: 05</b>

### Course Outcomes:

**CO1:** To get knowledge in consignment and Joint venture.

**CO2:** To prepare branch and departmental accounts.

**CO3:** To understand the accounting procedures Single entry system and conversion method.

### Unit-I:

**Consignment Accounts** – Invoicing goods at cost price – Proforma invoice price – valuation of unsold stock – Loss of Stock – Accounting treatment of – Normal Loss and Abnormal Loss.

### Unit-II:

**Joint Venture Accounts** – Recording in individuals books – Recording in separate set of books.

### Unit-III:

**Branch Accounts** – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches) - Simple problems only.

### Unit-IV:

**Departmental Accounts** – Allocation of expenses – Inter – departmental transfers.

### Unit-V:

**Accounts from incomplete records** – Methods of ascertainment of profit: Net worth method – Conversion method.

### Text Book:

1. T.S. Reddy, and A.Murthy, **Advanced Accountancy, VolII**, Margham Publications, Chennai, Second Revised Edition 2013.

### Reference Books:

1. S.P.Jain and K.L.Narang, **Financial Accounting –I**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta, and M. Radhsamy, **Advanced Accounting Volume – I**, Sultan Chand and Sons, Eleventh Edition, Delhi, 2009.

## MARKETING MANAGEMENT

<b>Class</b>	<b>: B.Com</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: II</b>	<b>Hours</b>	<b>: 05</b>
<b>Sub code</b>	<b>: 15UCOC22</b>	<b>Credits</b>	<b>: 04</b>

### Course Outcomes:

**CO1:**To know the nature and importance of marketing.

**CO2:** To study the various elements of the marketing mix.

**CO3:**To learn the marketing skills.

### Unit-I:

Marketing – Definition – Nature – Scope – Importance – Role of marketing in economic development – Approaches to the study of marketing - Functions of marketing – Functions of exchange – Functions of physical supply – Facilitating functions – Marketing mix.

### Unit-II:

Product – Product planning and development – Stages in the new product planning – Product modification – Diversification – Elimination – Product life cycle – Brand Management - Meaning and Importance.

### Unit-III:

Pricing – Meaning – Pricing objectives – Factors influencing the price determination – Pricing Policy - Kinds of pricing.

### Unit- IV:

Advertising – Objectives – Functions – Kinds of advertising – Benefits of advertising – Advertisement copy – Qualities of a good advertisement copy – Advertising media – Kinds of media – Advertising Agency.

### Unit - V:

Channels of distribution – Importance – Types of channels of distribution – Factors to be considered in the selection of channels of distribution – Online Marketing – Distribution logistics – Meaning and Importance.

### **Text Book:**

1. R.S.N.Pillai, Bagavathi, **Modern Marketing, Principles and Practices**, S.Chand and Company Ltd., New Delhi, 2014.

Unit I	Chapter 1	: page no 1 -19
Unit II	Chapter 16	: page no 199 -213
Unit III	Chapter 18	: page no 228 -241
Unit IV	Chapter 26	: page no 328 -372
Unit V	Chapter 33	: page no 437 - 455

### **Reference Books:**

1. S.A.Sherlakar, **Marketing Management**, Himalaya Publishing House, New Delhi, Revised Edition, 2010.
2. Rajan Nair, **Marketing Management**, Sulthan Chand & Sons , New Delhi, Revised 2012.

## **ECONOMIC DEVELOPMENT OF INDIA**

<b>Class</b>	<b>: I B.Com</b>	<b>Part IV</b>	<b>:</b>	<b>Allied</b>
<b>Semester</b>	<b>: II</b>	<b>Hours</b>	<b>:</b>	<b>06</b>
<b>Subject Code</b>	<b>: 15UCOA21</b>	<b>Credits</b>	<b>:</b>	<b>04</b>

### **Course Outcomes:**

**CO1:**To grasp how the service sector contributes to the growth of the Indian Economy.

**CO2:** To familiarize the issues associated with agriculture, industry and service sectors.

**CO3:**To make awareness of new economic policy

### **Unit- I: Introduction**

Meaning – Economic Development and Economic Growth - Characteristics of a Indian economy – Factors determining economic development – Differences.

### **Unit - II: Agriculture Sector**

Role of Agriculture in economic development – Causes for low agricultural productivity in Indian agriculture – Green revolution.- NABARD and its role.

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

Industrial policy of 1991 – Role of Small Scale and Cottage Industries – Public sector undertakings, growth, importance and problems - Growth and present state of IT Industry in India.

### **Unit- IV: Financial Sector:**

Structure of the Financial sector – performance – reforms and financial sector – importance of foreign trade in Economic Development.

## **Unit- V: Planning**

Planning – Meaning – Objectives – Salient features and achievements – objectives – XII five year Plan- Structure and functions – achievements – failures – Recent trends in Planning commission.

### **Text Books:**

Deepashree, **Indian Economy**, Ane Books Pvt. Ltd, New Delhi, 2011.

Unit I : Chapter 1 and 2 - Page No. 1.3 to 2.26

Unit II : Chapter 1 - Page No. 16.1 to 16.16

Unit III : Chapter 2 - Page No. 9.5, 20.1 to 20.16 and 22.5

Unit IV : Chapter 1 - Page No. 25.3 to 25.16 and 27.1 to 27.15

Unit V : Chapter 1 - Page No. 4.3 to 4.26

### **Reference Books**

1. RudelarDatt and K.P.M. Sundaram, **Indian Economy**, S.Chand and Company Ltd, New Delhi, Sixty Seventh, 2012.
2. R.C.Agarwal, **Economic of Development and Planning**, Lakshmi AgarwalNarain, New Delhi, 2011.
3. J.K.Chopra, **Unique Quintessence of Indian Economy**, Unique Publishers, New Delhi, 2011.

## FINANCIAL ACCOUNTING-III

**Class : B.Com**  
**Semester : III**  
**Sub code : 15UCOC31**

**Paper : Core**  
**Hours : 06**  
**Credit : 04**

### **Course Outcomes:**

**CO1:**To educate the Learners about various Accounting Systems

**CO2:** To make the students understand about the procedure involved in the computation of Insurance claims

**CO3:**To make familiarize with Royalty, Hire Purchase, Self Balancing System

### **Unit -I**

Royalty Accounts – Meaning-Dead Rent-Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee (Excluding Sub lease).

### **Unit -II**

Hire Purchase and Installment Purchase System-Hire Purchase System meaning – Features-Distinction between Hire purchase and Installment purchase system- Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire Vendor-Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System-(Theory Only)

### **Unit -III**

Insolvency Accounts (Individual Only)- Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.

### **Unit - IV**

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

### **Unit - V**

Self Balancing System: Self Balancing Ledger, Meaning, Advantages – Transfer from one ledger to another ledger.

### **Text Book:**

1. T.S.Reddy and A.Murthy **Advanced Accountancy**, Margham Publication, Chennai, 2014.

### **Reference Books:**

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume I**, Sultan Chand and Sons, New Delhi, 2005.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi 2014.

## COST ACCOUNTING

**Class** : B.Com  
**Semester** : III  
**Sub code** : 15UCOC32

**Paper** : Core  
**Hours** : 05  
**Credit** : 04

### **Course Outcomes:**

**CO1:**To familiarize the students on the importance of cost centre, reduction and control.

**CO2:** To gain the knowledge with the control of material and various issues of material.

**CO3:**To develop the skills needed to apply wage payments and bonus plans.

### **Unit-I**

Cost Accounting – Meaning, Definition, Objectives, and Importance of Cost Accounting–Advantages and Limitations – Cost Accounting vs. Financial Accounting – Cost Accounting vs. Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

### **Unit-II**

Material control – Objectives – Different level of Stock of Material – EOQ – Perpetual Inventory System – ABC Analysis – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

### **Unit-III**

Labour –Methods of wage payments – Incentive Scheme – Labour Turnover – Causes and Remedies.

### **Unit-IV**

Overhead – Meaning – Classification – Primary and Secondary Distribution of Overhead - Absorption of overheads(Simple Problem)

### **Unit-V**

Methods of Costing:-Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – process Accounts (Excluding Inter-process Profit and Equivalent production) – Simple problems.

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

### **Text Book:**

1. S.P.Jain and Narang, **Cost Accounting**, Kalyani Publishers, New Delhi, 2014.

### **Reference Books:**

1. Reddy T.S. and Hari Prasad Reddy Y., **Cost Accounting**, Margham Publications, Chennai, 2013.
- R.S.N. Pillai and V.Bahavathi, **Cost Accounting**, S.Chand and Company Ltd, New Delhi,

## COMPANY LAW

**Class** : B.Com  
**Semester** : III  
**Sub code** : 15UCOC33

**Paper** : Core  
**Hours** : 05  
**Credit** : 04

### Course Outcomes:

**CO1:**To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to corporate entities.

**CO2:** To impart knowledge on formation of company, documents required and acts pertaining to it to the formation process of a company.

**CO3:**To enable the students to get familiarized with the regulatory frame work for companies in India.

### Unit-I

Joint stock companies – Meaning – Characteristics of Company – Kinds of Company - formation of a company under the Companies Act, 2013.

### Unit-II

Memorandum of Association: Contents – Alteration of memorandum - Articles of Association – Contents - Alteration of Articles – Prospectus – Content – Statement in lieu of prospectus.

### Unit-III

Shareholder – How to become a member – Rights and Liabilities of members – Register and Index of members.

### Unit-IV

Company meetings – Types of meeting – Essentials – Quorum – Notice – Motions – resolutions – Proxy – Voting .

### Unit-V

Management of companies – Directors, Managers and Managing Director – Appointment – Powers, Duties and Liabilities.

Dividend – Rules Relating to the payment of dividend and duties of company secretary regarding payment of dividend.

### Text Book:

1. Kapoor N.D, **Company Law & Secretarial Practice**, Sultan Chand and Sons, New Delhi, 2011.

### Reference Books:

1. Pillai R.S.N. and Bagawathi, **Business Law**,S.Chand and Co., New Delhi,2012.
2. Kathiresan and Radha, **Company Law**,Prasanna Publishers, Madras, 2011.

## FUNDAMENTALS OF STATISTICS

**Class : B.Com**  
**Semester : III**  
**Sub code : 15UCOA31**

**Paper : Allie**  
**Hours : 05**  
**Credit : 04**

### Course Outcomes:

**CO1:**To enable the students to learn the Statistical methods and their applications in commerce.

**CO2:**To understand the various statistical methods in application to business

**CO3:**To acquire the knowledge on basic concepts of statistics.

### Unit-I

Meaning and Definition of Statistics, Characteristics and Limitations – Methods of collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graph – Types and Uses of diagram.

### Unit-II

Measures of Central Tendency – Mean – Median – Mode – quartiles – deciles – Percentiles- Geometric Mean – Harmonic Mean – Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation

### Unit-III

Measures of Skewness – Correlation Analysis – Karl pearson's Coefficient of Correlation – Spearman's Rank Correlation..

### Unit-IV

Simple regression analysis – Regression Line – Regression equations

### Unit-V

Analysis of Time Series – Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

### Text Book:

1. R.S.N.Pillai and Bagavathi,**Business Statistics**, S.Chand and Co, New Delhi, 2014.

### Reference Books:

1. Gupta S.P, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.
2. M.Manoharan., **Statistical Methods**, Chand and Sons, New Delhi, 2014.

## PRINCIPLES OF MANAGEMENT

**Class** : B.Com  
**Semester** : III  
**Sub code** : 15UCOA32

**Paper** : Allied  
**Hours** : 05  
**Credit** : 04

### Course Outcomes:

**CO1:**To enable the students to understand and appreciate the contribution made by management thinkers.

**CO2:** To familiarize students with the principles, functions and techniques used to effectively manage the business enterprises.

**CO3:**To provide opportunities to apply the general functions of management in day-to-day managerial practice.

### Unit-I

Management- Meaning, Nature – Functions – Administration Vs. Management – Schools of Management thought - FW Taylor - Henry Fayol.

### Unit-II

Planning- Meaning – Importance – Process of Planning – Types of Plans – Forecasting – Techniques of forecasting – Decision making – Importance and process.

### Unit-III

Organisation- Meaning – Importance – Principles of organization – Types of organisation – Centralisation and decentralization of authority – Merits and Demerits – Delegation – Barriers to delegation-span of control – Organisational Chart and Manual.

### Unit-IV

Staffing and Direction- Recruitment – Meaning, Sources, Selection – Meaning- Procedure – Training – Meaning, methods, direction – Meaning – Importance - leadership - Importance – Qualities of a good leader – Communication- Importance – Types – Barriers to Communication.

### Unit-V

Co-ordination – Meaning – Need and Importance - Controlling – Meaning – Nature and Process of control.

### Text Book:

1. T. Ramasamy, **Principles of Management**, Himalaya Publications, New Delhi, 2014.

### Reference Books:

1. DinakarPagare, **Business Management**, Sultan Chand and Sons, New Delhi, 2012.
2. L.M.Prasad, **Principles and Practice of Management**, Sultan Chand and Sons Ltd, New Delhi,2010.

## FUNDAMENTALS OF COMPUTER

**Class : B.Com**  
**Semester : III**  
**Sub code : 15UCOS31**

**Paper : Skill Based**  
**Hours : 02**  
**Credit : 02**

### Course Outcomes:

**CO1:**To be familiar with the classification of computer

**CO2:** To Understand the components of computers

**CO3:**To Impart the knowledge of computer networks

### Unit -I

Introduction to computers: Meaning –characteristics- Size of computers –Super computer- Mainframe – Minicomputer- Work stations –Micro computers- Components of a computer –Block diagram-Programming languages

### Unit -II

Input and Output Devices: Magnetic Ink Character Recognition(MICR)- Optical Character Reading (OCR) –Optical Mark Recognition (OMR) –Output devices – Printers –Storage devices –Floppy –Magnetic disc –Optical laser disks-tape drives.

### Unit - III

System Memory: RAM-ROM-PROM-EPROM-EEPROM-Physical devices used to construct memories.

### Unit - IV

Computer number system –Decimal –Binary-Binary to decimal conversion-decimal to binary conversion –Simple flow diagrams.

### Unit-V

Computer Networks: Networks topologies –Star-Ring-Bus-LAN-MAN-WAN-SAN-client Server-Peer-to-Peer-wireless Networks-Information highway –Internet – Meaning –Uses- E-mail-WWW-TCP/IP Transfer Protocol, Telnet-Network news.

### Self Study for Assignment:

1. Generation of computer
2. Flow chart

### Text Book:

1. V.Rajaraman, **Fundamentals of Computers**, Prentice –Hall of India Private Ltd, New Delhi, 2013.

### Reference Books:

1. Alexis Leon, Mathews Leon, **Fundamentals of IT**,Vijaya Nicole Imprints Private Ltd., Chennai, 2011.
2. **Microsoft Office System**, Prentice Hall of India Private Limited, Chennai, 2006.

## MATHEMATICS FOR COMPETITIVE EXAMINATION – I

**Class : B.Com**  
**Semester : III**  
**Sub code : 15UMTN31**

**Part IV: NME**  
**Hours : 02**  
**Credits : 02**

### **Course Outcomes:**

**CO1:**To introduce concepts of Mathematics along with analytical ability.

**CO2:** To develop the computational skills needed.

**CO3:**To improve the ability to face the competitive examinations.

### **Unit–I**

Numbers, HCF and LCM of Numbers.

### **Unit - II**

Average, Problems on numbers.

### **Unit – III**

Problems on ages, Percentages.

### **Unit – IV**

Profit and Loss, Ratio and Proportion.

### **Unit – V**

Time and Work, Time and Distance.

### **Text Book:**

1. R.S Aggarwal, **Quantitative Aptitude for Competitive Examinations**, S.Chand and Company Ltd, New Delhi, Reprint 2011.  
Unit I : Chapters 1, 2.  
Unit II : Chapters 6, 7.  
Unit III: Chapter8,10.  
Unit IV: Chapters 11,12.  
Unit V : Chapters 15, 17.

### **Reference books:**

1. AbhigitGuha, **Quantitative Aptitude**, fourth edition, Tata MCGraw Hill Publication, New Delhi, 2011.
2. U. Mohan Rao, **Quantitative Aptitude**, ScitechPublications,Chennai, Reprint, 2013.

## FINANCIAL ACCOUNTING - IV

**Class** : B.Com  
**Semester** : IV  
**Sub code** : 15UCOC41

**Paper** : Core  
**Hours** : 06  
**Credit** : 04

### Course Outcomes:

**CO1:**To train the students in preparing various accounting systems in Partnership Firm.

**CO2:** To gain knowledge about partnership account.

**CO3:**To study various methods of distribution at the time of dissolution of partnership

### Unit - I

Partnership Accounts– Introduction–Partnership Deed–Profit and Loss Appropriation Accounts–Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on drawings.

### Unit -II

Admission of a Partner– Calculation of Profit sharing ratio – Revaluation of assets and Liabilities – Accounting treatment of Goodwill – Treatment of accumulated profits and losses – Adjustment of Capital.

### Unit- III

Retirement of a Partner-Gaining Ratio–Revaluation of Assets and Liabilities–Treatment of Goodwill–Settlement of amount due to retiring partner–Admission cum Retirement–Death of a partner–Settlement of Amount due to legal Representative–Treatment of Joint Life Policy.

### Unit -IV

Amalgamation and Sale to a company– Amalgamation of firms–Accounting Treatment–Sale of firm to a company–Purchase Consideration-Accounting Treatment in the books of firm.

### Unit -V

Dissolution of a Firm– Simple dissolution–Settlement of Accounts on Dissolution–Realization Account–Treatment of Unrecorded Assets and Liabilities–Insolvency of a partners.–Piece-meal Distribution– Proportionate capital method and maximum Loss Method

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

### Text Book:

1. T.S.Reddy and A.Murthy,**AdvancedAccountancy**,Margham Publishers, Chennai 2014.

### ReferenceBooks:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1**, Sultan Chand and Sons, New Delhi, 2014.
2. S.P.Jain and K.L.Narang, **Financial Accounting**,Kalyani Publishers, New Delhi, 2014.

## MANAGEMENT ACCOUNTING

**Class : B.Com**  
**Semester : IV**  
**Sub code : 15UCOC42**

**Paper : Core**  
**Hours : 05**  
**Credit : 04**

### Course Outcomes:

**CO1:**To enable the students to understand the concept and relevance of management accounting

**CO2:** To enable the learners to understand the financial statement analysis and CVP analysis

**CO3:**To expose the students to management accounting principles and their applications

### Unit -I

Management accounting- Meaning- Nature and Scope- Difference between financial accounting and management accounting and cost accounting- advantages and limitations of management accounting- financial statement analysis- comparative, common size and trend analysis.

### Unit- II

Ratio analysis- meaning- nature- uses and limitations of ratio analysis- classification of ratios- liquidity- profitability- turnover- solvency ratios- constructions of balance sheet from ratios.

### Unit -III

Fund flow statement and cash flow statement- Meaning and concepts- Merits and demerits- Calculation of funds from operation and cash from operation- Preparation of statements.

### Unit-IV

Marginal costing- Meaning- Merits and Demerits- Cost volume profit analysis- Break Even Analysis- Break Even Point- P/V ratio- Margin of safety- Managerial Uses of Marginal Costing.

### Unit -V

Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Production, Purchase, Sales Cash and Flexible budget – Zero Based Budgeting.

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

### Text book:

1. R.Ramachandran and R.Srinivasan, **Management Accounting**, Sriram Publications 2013.

### Reference Books:

1. ShashiK.Gupta, R.K.Sharma, **Management Accounting**, Kalyani Publishers, Ludhiana, 2012.
2. S.N.Maheswari, **Management Accounting and Financial Control**, Vikas Publishers, Delhi, 1998.

## PRINCIPLES AND PRACTICES OF AUDITING

<b>Class</b>	<b>: B.Com</b>	<b>Paper</b>	<b>: Core</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 05</b>
<b>Sub code</b>	<b>: 15UCOC43</b>	<b>Credit</b>	<b>: 04</b>

### Course Outcomes:

**CO1:**To make the students to learn the basic principles and procedures of Auditing.

**CO2:** To create interest in the minds of students towards Auditing Profession.

**CO3:**To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor.

### Unit - I

Definition – Nature and Scope of Auditing –Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit.

### Unit -II

Preparatory before audit - Audit Programme – Audit files – Working Papers – Procedure for Audit – Internal Control, Meaning and definition of Internal check – Objects of Internal Check – Auditor's duty as regards internal check on different items.

### Unit -III

Vouching – Meaning – Definitions – Importance – Duties of an Auditor – Vouching of cash transactions – Cash Sales, Received from Debtor, Cash Purchase, Payment to Creditors, Payment of Wages - Vouching of trading transactions – Purchase book, Sales Book, Purchase return book and Sales return book.

### Unit -IV

Verification and Valuation of Assets and Liabilities – Duties of an Auditor as regard Cash in Hand, Cash at bank, Bills receivable, Stock in trade, Sundry Debtors, Fixed Assets.Trade Creditors – Bills Payable – Bank Overdraft and Long Term Liabilities.

### Unit - V

Liabilities of an auditor - Civil and Criminal Liabilities– Liabilities for negligence – Liabilities for misfeasance – Liability to third party.

### Text Book:

1. JagadishPrakash, **Auditing Principles, Practices and Problems**, Kalyani Publishers Ltd., New Delhi ,2011.

### Reference Books:

1. B.N. Tandon, **Auditing**, Sultan Chand and Sons, New Delhi, 2012.
2. D.D.Sharma, **Auditing**, SahityaBhavan, New Delhi, 2013.

## BUSINESS MATHEMATICS

**Class** : B.Com  
**Semester** : IV  
**Sub code** : 15UCOA41

**Paper** : Allied  
**Hours** : 05  
**Credit** : 04

### Course Outcomes:

**CO1:**To enable the students to acquire knowledge of mathematics.

**CO2:** To familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.

**CO3:**To expose the students to apply mathematical knowledge to solve modern business problems.

### Unit-I

Elements of Set Theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn diagram – De-Morgan's law.

### Unit-II

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

### Unit-III

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

### Unit-IV

Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, function of a function rule (Simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (Excluding integration by parts of Fractions) – Simple problems only.

### Unit-V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

### Text Book:

1. M.Manoharan and C.Elango, **Business Mathematics**, Paramount Publications, Palani, TamilNadu, 2013.

### Reference Books:

1. D.C.Sancheti and V.K.Kapoor,**Business Mathematics**, Sultan Chand and Sons, New Delhi, 2002.
2. P.R.Vital, **Business Mathematics**, Margham Publication, T.Nagar, Chennai, 2012.

## **BANKING THEORY, LAW AND PRACTICE**

<b>Class</b>	<b>: B.Com</b>	<b>Paper</b>	<b>: Allied</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 05</b>
<b>Sub code</b>	<b>: 15UCOA42</b>	<b>Credit</b>	<b>: 04</b>

### **Course Outcomes:**

**CO1:**To familiarize students with the functions of commercial banks and RBI.

**CO2:** To impart knowledge about the various forms of banking services.

**CO3:**To enable the students to learn various provisions of the Banking Regulations Act 1949, RBI Act, Negotiable Instrument Act 1881.

### **Unit-I**

Introduction – Origin of banking – Definition – Banker and Customer relationship – General and special relationship – Special types of customers – Types of deposits – Origin and growth of commercial banks in India.

### **Unit-II**

Cheques – Crossing – Types of Crossing - Endorsement – Meaning – Definition – Types of Endorsement – Rules regarding Endorsement.

### **Unit-III**

Paying Banker – Duties – Statutory protection – Payment-in-due – CourseCollecting Banker – Duties – Statutory protection – Holder- in-due – Course – Concept of negligence.

### **Unit-IV**

Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities.

### **Unit-V**

E-Banking – Meaning – Benefits – Core Banking - Internet banking – Home Banking – Mobile Banking – E-Payments – ATM Card - Biometric Card, Debit Card -Smart Card, EFT- ECS (Debit/Credit).

### **Text Book:**

1. E.Gordon and K.Natarajan, **Banking Theory, Law & Practice**, Himalaya Publishing House, Mumbai, 2014.

### **Reference Books:**

1. Sundharam K.P.M and Varshney P.N., **Banking Theory, Law & Practice**, Sultan Chand and Sons, New Delhi, 2014.
2. Srivastava, **Banking Theory and Practice**, Himalaya Publication House, New Delhi, 2000.

## INTERNATIONAL TRADE

**Class : B.Com**  
**Semester : IV**  
**Sub code : 15UCOS41**

**Paper : Skill Based**  
**Hours : 02**  
**Credit : 02**

### Course Outcomes:

**CO1:**To gain familiarity with the International Trade and important features of the EXIM policy.

**CO2:** To understand the export and import procedures and documentations.

**CO3:**To introduce the students with Export Credit and Export Promotion to entering Foreign Trade.

### Unit-I

International Trade – Nature and Scope – Comparative cost theory.

### Unit-II

Barriers to International Trade.

### Unit-III

Balance of Trade and Balance of Payments – Disequilibrium to balance of payments – Causes and Remedies.

### Unit-IV

Free trade Vs Protection trade

### Unit-V

WTO – Functions – Principles – Organization Structure.

### Text Book:

1. S.Sankaran, **International Trade**, Margham Publications, Chennai, 2012.

### Reference Books:

1. Franchis Cherunilam, **International Trade and Export Management**, Himalaya Publishing House, Mumbai, 2010.
2. Jeevanandam.C, **International Trade Policy, Practices, Procedures & Documentation**, Sultan Chand and Sons, New Delhi, 2013.

## MATHEMATICS FOR COMPETITIVE EXAMINATION - II

**Class : B.Com**  
**Semester : IV**  
**Sub code : 15UMTN41**

**Part IV : NME**  
**Hours : 02**  
**Credits : 02**

### Course Outcomes:

**CO1:**To introduce concepts of Mathematics along with analytical ability.

**CO2:** To develop the computational skills needed.

**CO3:**To improve the ability to face the competitive examinations.

### Unit – I

Boats and Streams, Alligation or Mixture.

### Unit –II

Simple interest, Compound interest.

### Unit –III

Area, Volume and Surface Areas.

### Unit –IV

Permutations and Combinations, Probability.

### Unit – V

True Discount, Banker's Discount.

### Text Book :

1. R.S Aggarwal, **Quantitative Aptitude for Competitive Examinations**, S.Chand and Company Ltd, New Delhi, Reprint 2011.

Unit I: Chapters 19,20  
Unit II: Chapters 21,22  
Unit III: Chapters 24,25.  
Unit IV: Chapters 30,31.  
Unit V: Chapters 32,33.

### Reference books:

1. AbhigitGuha, **Quantitative Aptitude**, Fourth Edition, Tata MC Graw Hill Publication, New Delhi, 2011.
2. U. Mohan Rao, **Quantitative Aptitude**, Scitech Publications, Reprint -2013.

## COMPANY ACCOUNTS - I

**Class : B.Com**  
**Semester : V**  
**Subject Code :15UCOC53**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

**CO1:**To familiarize students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.

**CO2:** To enable students to prepare the financial statements of Joint Stock Companies.

**CO3:**To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

### Unit-I

Issue of Shares – Accounting procedures for issue of equity shares at par, discount and premium – Calls-in-arrears – Calls-in-advance – Forfeiture and reissue of shares – Rights issue – Bonus issue – Redemption of redeemable preference shares.

### Unit-II

Issue of debentures – Accounting procedure for issue of debentures – Debentures issued as collateral security – Redemption of debentures – Sinking fund – Purchase of own debentures – Ex-interest and Cum- interest quotations.

### Unit-III

Underwriting of shares – Marked and Unmarked applications – Firm underwriting – Pure underwriting - Profit prior to Incorporation – Final accounts of joint stock companies.

### Unit-IV

Valuation of Goodwill – Methods – Simple profit – Super profit – Capitalization method – Valuation of shares – Methods – Intrinsic value – Yield value – Fair value.

### Unit-V

Amalgamation, Absorption and Reconstruction (Internal and External) of Joint Stock Company - Liquidation – Statement of affairs – Deficiency account – Liquidator's final statement of account.

### Text Book:

T.S.Reddy and A.Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2015.

### Reference Books:

1. S.P.Jain and K.L. Narang,**Advanced Accountancy -II**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Chand Publisher, Kolkatta,2013.

## COMMERCIAL LAW

**Class : B.Com**  
**Semester : V**  
**Subject Code:15UCOC52**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

**CO1:**To enable the students to understand the fundamentals of law relating to commercial activities.

**CO2:** To help the students to learn the elements of contract act.

**CO3:**To gain a comprehensive knowledge in legal aspects of special contracts act and Sale of Goods Act.

### Unit-I

Indian Contract Act – Definition of Contract, Essential of valid contract – Types of Contract – Legal rules as to offer, Acceptance and Considerations.

### Unit-II

Consent – Flaw in consent – Coercion, Undue influence, Misrepresentation, Fraud and Mistakes. Quasi contracts Wagering Agreements, Void agreements, Illegal agreements, Contingent contract, and Implied contract.

### Unit-III

Performance of Contract – Tender, Discharge – Lapse of time, Operation of law, Impossibility, Breach, Remedies for breach of contract.

### Unit-IV

Contract of Agency – Types, creation, duties, rights of principal and agent – Termination of agency, Bailment– Duties of Bailor and Bailee, Contracts of Indemnity & Guarantee – Features, Differences between indemnity and guarantee, kinds of guarantee and Rights of surety.

### Unit-V

Sale of Goods Act – Sale and agreement to sell – Formation – Caveat emptor – Implied conditions and warranty. The Indian Partnership Act 1932 – Definition and Formation of partnership, kinds of partners, Duties and rights of partners.

### Text Book:

N.D.Kapoor, **Business Laws**, Sultan Chand and Sons, New Delhi, 2011.

### Reference Books:

1. M.V.Dhandapani, **Business Laws**, Sultan Chand and Sons New Delhi, 2015.
2. Gogna, **Mercantile Law**, S.Chand and sons, New Delhi, 2015.

## INCOME TAX LAW AND PRACTICE-I

<b>Class</b>	<b>: B.Com</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: V</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code:</b>	<b>15UCOC51</b>	<b>Credits</b>	<b>: 04</b>

### Course Outcomes:

**CO1:**To familiarize the students with the various terminologies in Income Tax Act.

**CO2:** To expose students to the provisions of the Income Tax Act 1961 and to enable them to compute tax under different heads of income.

**CO3:**To develop the skill in the computation of Tax.

### Unit-I

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assessee – Deemed Income – Residential status – Incidence of tax - Capital receipts and revenue Receipts - Capital expenditure and Revenue expenditure.

### Unit-II

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

### Unit-III

Income from salary – Allowances – Perquisites – Gratuity – Pension – Leave encashment - Income from House Property.

### Unit-IV

Income from Business or Profession – Depreciation and other deductions.

### Unit-V

Income from Capital gains – Exempted under section 54, 54B, 54EC and 54F - Income from other sources – Gift – Causal Income – Owning & Maintaining of horse.

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

### Text Book:

Gaur, V.P. and Narang, D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2015.

### Reference Books:

1. Vinod, K.Singhania, **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd. New Delhi, 2015.
2. Hariharan.N, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2015.

## ENTREPRENEURSHIP DEVELOPMENT

**Class** : B.Com  
**Semester** : V  
**Subject Code** :15UCOC54

**Part III** : Core  
**Hours** : 05  
**Credits** : 04

### Course Outcomes:

**CO1:**To know the various institutions assisting entrepreneurship.

**CO2:** To understand the procedure to start the new venture.

**CO3:**To develop the skill of job creators.

### Unit-I

Entrepreneurship – Definition – Characteristics - Factors Affecting and Stimulating Entrepreneurship – Factors affecting Entrepreneurship Growth - Entrepreneurship Development Programs (EDP) – phases of EDPs- Institutions for Entrepreneurship Development.

### Unit-II

Entrepreneur – Meaning – Importance – Qualities – Functions of entrepreneurs – Types – Traits of an Entrepreneur - Role of entrepreneurs in economic development – WOMEN Entrepreneurs – Growth – Problems.

### Unit-III

Institutional support to entrepreneurs – DIC – SISI – SIDCO – SIPCOT – NAYE – NIESBUD – EDII.Institutional Finance to Entrepreneurs – IFCI – IDBI – SFC – TIIC.

### Unit-IV

Starting of Micro, Small and Medium Enterprises: Steps in enterprise building: finding out new business idea – Identifying a suitable business opportunity – Preliminary evaluation.

### Unit-V

Project – Meaning – project identification – Steps – project formulation – stages of project formulation, project report – contents – preparation of a project report.

### Text Book:

E.Gordon and K.Natarajan, **Entrepreneurship Development**, Himalaya Publishing House, New Delhi, 2014.

### Reference Books:

1. Gupta. C.B and Srinivasan, N.P., **Entrepreneurial Development**, Sultan Chand and Sons, New Delhi,2013
2. Khanka S.S, **Entrepreneurial Development**, S.Chand and Company Ltd., New Delhi, 2012.

## OPERATIONS RESEARCH

<b>Class</b>	<b>: B.Com</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester</b>	<b>: V</b>	<b>Hours</b>	<b>: 05</b>
<b>Subject Code</b>	<b>:15UCOE51</b>	<b>Credits</b>	<b>: 04</b>

### Course Outcomes:

**CO1:**To make the learners become familiar with LPP with mathematical formulation.

**CO2:** To enable the learners to solve Transportation and Assignment problems.

**CO3:**To enable the learners to know Modern Controlling Techniques.

### Unit-I

Operations Research – Meaning – Nature – Characteristics – Scope – Models – Limitations.

### Unit-II

Linear programming – Mathematical formulation – Graphical Method – Standard form only – Simplex method problems [ involving less then Constraints only and excluding degeneracy] Optimal Solutions – Limitations of Linear Programming Techniques.

### Unit-III

Transportation – Meaning – Solution – Initial Basic Feasible Solution – Optimality – Balanced and Unbalanced problems – Maximisation of profit – Assignment problems – Procedure for Assignment problems – Hungarian Method – Maximisation of profit – Transportation Vs Assignment.

### Unit-IV

Queuing Theory – Meaning – Elements – Single channel model.

### Unit-V

Net Work Analysis – PERT / CPM – Objectives – Advantages – Limitations – Similarities and Dissimilarities (Excluding Crash Cost Method)

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

### Text Book:

V.K.Kapoor, **Operations Research**, Sultan Chand and Sons, New Delhi, 2013.

### Reference Books:

1. V.Sudaresan, K.S.Ganapathy Subramanian, K.Ganesan, **Resource Management Techniques**, Arupakkam, Sirkali, Nagapattinam, 2009.
2. KantiSwarup, **Operations Research**, Sultan Chand and Sons, New Delhi, 2011.

## OFFICE MANAGEMENT AND AUTOMATION

**Class : B.Com**  
**Semester : V**  
**Subject Code : 15UCOS51**

**Part IV : Skill Based**  
**Hours : 02**  
**Credits : 02**

### Course Outcomes:

**CO1:**On successful completion of the course the students will be able

**CO2:** It's very useful for the package in commerce students.

**CO3:**To understand how to operate the computers and operating systems.

### Unit-I

Modern office – Office Automation - Meaning – Definition – Nature – Functions and Importance.

### Unit-II

Office Management – Meaning – Definition – Nature – Elements of Office Management – Functions of office management.

### Unit-III

Office Machine and Equipments – Advantages of using machines – Disadvantages of machines – Types of Modern machines and equipments.

### Unit-IV

Office communication devices – Meaning – Definition – Kinds of communication.

### Unit-V

Office forms – Meaning – Definition – Advantages – Classification of forms.

### Text book:

Mr.Kathiresan and Dr.Radha, **Office Management**, Presanna Publisher Chennai, 2012.

### Reference Books:

1. K.Chopra, **Office Management**, Himalaya Publisher, Mumbai, 2014.
2. B.N.Tandon, **Manual of Office Management and Correspondence**,S.Chand and Sons Ltd, New Delhi, 2015.

## MS OFFICE – LAB

**Class : B.Com**  
**Semester : V**  
**Subject Code : 15UCOSP1**

**Part IV : Skill Based**  
**Hours : 02**  
**Credits : 02**

### Course Outcomes:

**CO1:**On successful completion of the course the students will be able

**CO2:** It's very useful for the package in commerce students.

**CO3:**To understand how to operate the computers and operating systems.

### Unit- I

Introduction – working with windows – opening and closing of windows – to create a folder – ms office applications – using all short cut keys.

### Unit -II

Introduction – getting started – features of ms office 2007 – creating a word document – editing a document – formatting the text – formatting a paragraph – bulleting and numbering list – checking spelling and grammatical errors – tables – mail merge – the table option.

### Unit -III

Getting started – the Microsoft excel window –building a spread sheet – selecting worksheet items – using auto fill – adding and removing rows and columns - creating excel functions –changing row and column width using auto format – creating printing charts.

### Unit -IV

Introduction – getting started – the power point window – design templates blank presentation – opening an existing presentation – power point views – creating and saving a presentation – using auto – content wizards – object and slide animations – using outline, slides tabs, print, slide show view .

### Unit -V

Microsoft Access creating a new database – creating a new table – creating primary key – adding fields – editing fields – deleting fields – changing the views and moving fields – entering and editing data – adding records – inserting and deleting records – adjusting columns width and hiding columns – finding records – sorting records – querying a data base.

## **LIST OF PRACTICALS**

### **MS – WORD**

- 1) Creating of business letters.
- 2) Create a document and formatting a text.
- 3) Create a table using rows and columns. Type in suitable data.
- 4) Create mail merge.
- 5) Applying for jobs letters with bio data

### **MS – EXCEL**

- 1) Create a suitable worksheet with necessary information's using students mark list (To find out total, average, results, grade).
- 2) Prepare a salary bill in a worksheet showing basic pay, DA, HRA, Gross pay, PF, IT, Net salary using suitable excel features.

### **MS – POWER POINT**

- 1) Create a power point presentation.
- 2) To prepare a imitation and type the matter.
- 3) Create a power point presentation for promoting sales of your company's product. It should contain slides, covering profit of the company, product features, different offers, payment modes and contact address.

### **MS – ACCESS**

- 1) Create data base for employees details in a organizations.
- 2) To find out sorting the employees details.

### **Text Book:**

NellaiKannan. C,**MS-Office**, Nels Publications, Tirunelveli, Tamil Nadu, 2012.

### **Reference Books:**

1. Alexis Leon and Mathews Leon, **A Beginner's Guide to MS-Office**, Vikas Publishing House, New Delhi, 2012.
2. SanjeySaxena, **MS-Office 2000 for every one**, Vikas Publishing HousePvt.Ltd, New Delhi, 2005.

## COMPANY ACCOUNTS-II

<b>Class</b>	<b>: B.Com</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 05</b>
<b>Subject Code</b>	<b>: 15UCOC61</b>	<b>Credits</b>	<b>: 04</b>

### Course Outcomes:

**CO1:** To familiarize students with the accounting treatment for the banking and insurance accounts.

**CO2:** To enable students to prepare the holding company accounts.

**CO3:** To understand the inflation accounting.

### Unit- I

Accounts of Holding Companies: Definition - Holding Company-Subsidiary company - calculation of Pre-Acquisition profits – Cost of control or capital reserve – Minority interest – Revaluation of Assets – Elimination of common transactions – Treatment of unrealized profit – Preparation of consolidated Balance Sheet – Simple problems only.

### Unit- II

Accounts of Banking Companies: Meaning – Preparations of Various Schedules for preparing of Profit and Loss Account and Balance Sheet (Forms B and A in Third Schedule) as per the revised guidelines of reserve Bank of India.

### Unit- III

Accounts of Insurance Companies: Meaning – Types of Insurance – Life – General – Accounts of life and general insurance business - Preparation of various schedules for preparing of Revenue account, Profit and loss account and Balance Sheet of Life Insurance and General Insurance Business – Ascertainment of Profit under life insurance business.

### Unit- IV

Double Account System including Accounts of Electricity Company and Railways Meaning – Special features – Difference between single account system and Double account system – Preparation of Revenue account, Net Revenue account, Capital account and General Balance Sheet.

### Unit- V

Accounting for Price Level Changes (Inflation Accounting) : Meaning – Limitations of Historical Accounting – Methods of accounting – Current Purchasing Power Accounting (CPPA) – Current Cost Accounting (CCA) – (simple problems only).

### Text Book:

T.S.Reddy and A.Murthy, **Corporate Accounting**, Margham Publications, Chennai 2015.

### Reference Books:

1. S.P.Jain and K.L.Narang, **Advanced Accountancy-II**, Kalyani Publishers, New Delhi 2014.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Publisher, Kolkatta 2013.

## INDUSTRIAL LAW

**Class : B.Com**  
**Semester : VI**  
**Subject Code : 15UCOC62**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

**CO1:**To expose the students to legislations relating to industries and employees protection.

**CO2:**To enable students to acquire sound knowledge in factories act and Industrial Disputes Act.

**CO3:**To familiarize the students with the provisions of various Acts relating to labour welfare.

### Unit-I

Factories Act 1948 – Definition of factory, manufacturing process, worker, adult, young persons, child and occupier. Health, safety and welfare of workers. Working hours of adults. Employment of young person and children. Annual leave with wages. Employment of women in factory.

### Unit-II

Industrial Disputes Act 1947 – Definition authorities under the act, Powers, Reference of disputes to authorities, Strikes, Lock outs, lay off, Retrenchment, closure, Unfair labour practices, Trade Union Act, 1926 – Definition, Registration of Trade unions, Cancellation, Appeal, Rights and privileges of registered trade unions, Amalgamation and Dissolution.

### Unit-III

Minimum wages Act, 1948 – Procedure for fixation and revision of minimum wages, procedure for hearing and deciding claims, advisory boards.

### Unit-IV

Workmen's compensation act 1923 – Definition of dependant, workman, partial disablement and total disablement, employer's liability for compensation, scope of arising out of and in the course of employment, when employer is not liable, amount of compensation, distribution of compensation, commissioner. Employees state Insurance Act, 1948 – Objectives and Scope, Definitions, Standing Committee and Medical benefit council, contribution, kinds of benefits and eligibility, conditions, adjudication of disputes and claims.

### Unit-V

Payment of Gratuities Act 1972 – Payment of gratuity, Forfeiture of gratuity, Nomination, Determination and recovery of gratuity. Employees provident fund scheme 1952 – Employees pension scheme, Administration of the scheme. Payment of Bonus Act 1965 – Eligibility and Disqualification for bonus, Determination and recovery of bonus.

### Text Book:

N.D.Kapoor, **Elements of Mercantile Law**, Sultan Chand and Sons, New Delhi, 2014.

### Reference Books:

1. K.R.Bulchandani, **Business Law**, Himalaya Publishing House, Mumbai, 2014.
2. K.C.Mandot, **Industrial and Labour Laws**, Premier Book Co, New Delhi, 2005.

## INCOME TAX LAW AND PRACTICE-II

<b>Class</b>	<b>: B.Com</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 15UCOC63</b>	<b>Credits</b>	<b>: 05</b>

### **Course Outcomes:**

**CO1:**To familiarize the students with Assessment of HUF and Companies.

**CO2:**To impart knowledge of Tax Deducted at Source.

**CO3:**To gain knowledge of self assessment and refund of tax.

### **Unit-I**

Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income.

### **Unit-II**

Assessment of individual and Hindu undivided family.

### **Unit-III**

Assessment of Partnership firms, Association of persons and joint stock companies.

### **Unit-IV**

Return of income – Submission of return of income – Return of loss – Belated Return – Procedure for assessment – Self Assessment – Reassessment – Best judgment assessment Ex-party assessment – Rectification of mistakes – Reopening of assessment.

### **Unit-V**

Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate.

### **Text Book:**

Gaur V.P., and Narang D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2001.

### **Reference Books:**

1. Dr. Vinod K. Singhania, **Direct Taxes – Law and Practice**, Taxman Publication, New Delhi, 2000.
2. B.B.Lal, **Direct Taxes**, Konark publisher ltd, New Delhi, 2015.

## FINANCIAL MARKETS AND SERVICES

**Class** : B.Com  
**Semester** : VI  
**Subject Code** : 15UCOC64

**Part III** : Core  
**Hours** : 05  
**Credits** : 04

### Course Outcomes:

**CO1:**To enable the students to understand the importance of Financial Markets in economic development.

**CO2:**To understand the operations of Capital Market in India.

**CO3:**To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy.

### Unit: I

Financial system – Meaning – Functions – Importance and concepts. - Development of financial system in India - Weaknesses of Indian financial system.

### Unit: II

Financial assets - Meaning- Financial intermediaries - various financial instruments - financial markets – Meaning - Functions and importance. Classification of financial markets - Money markets and Capital markets.

### Unit: III

Money market – Meaning – Definition – Objectives - Characteristics and importance of money markets - Composition of various money markets - Call money market - Commercial bill market - Acceptance markets - Treasury bill market - Discount market - Bill markets in India - Development of money markets in India.

### Unit: IV

Capital market – Meaning – Features - New issue market - Functions of new issue market - Methods of floating new issue – Secondary market – Characteristics - Importance. Stock exchanges – Functions - Listing of securities - Defects of capital markets.

### Unit-V

Mutual funds – Definition – Importance - Classifications of funds - Close ended funds - Open ended funds - Income fund - Growth fund - Balance fund - Specialized fund- Money market mutual fund - Taxation fund and organisation of fund. Merchant banking-Meaning - Services of merchant banks - Scope for merchant banking in India.

### Text Book:

Gorden and Natarajan, **Financial Markets and Services**, Himalaya Publishing House, New Delhi, 2014.

### Reference Books:

1. M.Y.Khan, **Financial Services**, Tata McGraw-Hill publishing Company ltd., New Delhi, 2013.
2. Bhole, **Indian Financial System**, Himalaya Publishing House, New Delhi, 2013.

## FINANCIAL MANAGEMENT

**Class : B.Com**  
**Semester : VI**  
**Subject Code :15UCOE61**

**Part III : Elective**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

**CO1:**To familiarize the students on the importance of financial management.

**CO2:**To gain the knowledge of capital structure and financial structure

**CO3:** To develop the skills needed to apply capital budgeting and to understand working capital and dividend policy.

### Unit -I

Financial Management – Meaning- Objectives – Scope – Importance – Functions – Financial Decisions – Finance functions - Role and Responsibilities of a Finance Manager.

### Unit -II

Capital Structure – Meaning – Objectives – Capital Structure and Financial structure – Factors determining capital structure – Capital structure Theories – Optimum capital – Leverages – Capitalization – over and under capitalization.

### Unit -III

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods – Cost of capital – objectives – concept – classification – Determination of cost of capital.

### Unit -IV

Working capital – Meaning – Objectives – Concept - Types – Need for working capital – Determine the factors influencing working capital – Estimation of working capital requirements.

### Unit -V

Dividend policy – Meaning – Determinants of dividend policy decision – Dividend policy in practice – Dividend theories – Modigliani and Miller's Approach – Walter's Approach – Stability of Dividend – Forms of Dividend.

**60% of marks must be allotted to problem solving questions.**

**40% of marks must be allotted to Theory questions.**

### Text Book:

Dr.A.Murthy, **Financial Management**, Margham Publication, Chennai, 2015.

### Reference Books:

1. Reddy T.S. and Hari Prasad Reddy, **Financial Management**, Margham Publications, Chennai 2015.
2. S.N.Maheswari, **Financial Management**, Sultan Chand and Sons, New Delhi 2013.

## PERSONALITY DEVELOPMENT

Class : B.Com Part IV : Skill Based  
Semester : VI Hours : 02  
Subject Code : 15UCOS61 Credits : 02

### Course Outcomes:

**CO1:**To enable students to describe a winning, pleasing personality and the winning qualities

**CO2:**To expose the students to explain how self – image affects one’s feelings, attitudes and behavior

**CO3:**To equip you to prepare a suitable business plans and provide assistance in uptaining required funds to start and enterprise.

### Unit-I

Personality – Meaning – Definition – Components of Personality – Personality characteristics of people – Theories of personality.

### Unit-II

Personality development – Meaning – Definition – Importance – How to improve personality – Approach of personality development – Components of personality development – Life skill for personality development.

### Unit-III

Personality Development and Positive Attitude – The Power of Positive Attitude – Developing Positive attitude – Examples of positive attitude – Positive attitude and its results.

### Unit-IV

Personality conflict – Meaning of conflict – Causes of conflict – Resolving conflicts – Suggestions to Deal with Team conflict.

### Unit-V

Healthy life style – Healthy Life style tips – Stress Management – Identify the Sources of stress in your life – Dealing with Stressful situation – Healthy ways to relax and recharge.

### Text Book:

Krishna Kumar Singh, **Personality Development**, APH Publishing Corporation, New Delhi, 2016

### Reference Books:

1. K.Alex, Soft Skills, S.Chand Publishing, New Delhi, 2012.
2. Dr.N.V.S.Suryanarayana, Personality Development, APH Publishing Corporation, New Delhi, 2013

## TALLY - LAB

**Class : B.Com**  
**Semester : VI**  
**Subject Code : 15UCOSP2**

**Part IV : Skill Based**  
**Hours : 02**  
**Credits : 02**

### Course Outcomes:

**CO1:**To Know the accounting software for all types of business

**CO2:**To Create ledger accounts in tally

**CO3:**To apply the software preparing purchases voucher –stock ledger and sales Invoice.

### Unit -I

Introduction to Tally – Features of Tally – Tally and Accounts – Security Features of Tally – VAT, Service Tax and TDS in Tally.

### Unit -II

Creating a company – Selecting a company – Altering a Company – New and Existing Company.

### Unit-III

Accounts group - Ledgers – Creation, Display, Alteration - Deletion.

### Unit -IV

Voucher – Voucher Types –Function keys –Steps in Voucher entry.

### Unit-V

Displaying a voucher –Altering a Voucher –Deleting a Voucher –Inserting a voucher.

### Practical List:

1. Creation of a new company.
2. Alteration of existing company
3. Opening two or more companies with different names.
4. Creation of group in Tally.
5. Creation of single and multiple ledgers in Tally.
6. Create of Different types of vouchers.
7. Creation of ledger account with and without opening balance –Trial Balance, Balance Sheet and Printing.
8. Inventory –Stock group creation
9. Preparation of sales invoice.

### Text Books:

1. Dr.NamrajaAgrawal and Sanjay Kumar, **Tally Course Kit**, Dream Tech, New Delhi, 2015.
2. Shraddha Singh and NavneetMehra, **Tally Course Kit**, V&S Publishers, New Delhi, 2015.

### Reference Books:

1. A.K. Nadhani and K.K.Nadhani ,**Tally**, BPB Publications, New Delhi,2014.
2. Kogent Learning Solution,**Tally**, Dream Tech, New Delhi, 2015.
3. S.Palanivel, Tal, **Accounting Software**,Margham Publications, Chennai, 2015.