

B. Com Degree Course
UG - SCHEME OF EXAMINATIONS : CBCS PATTERN
 (For the students admitted during the academic year 2018-2019 and onwards)

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester - 1									
I	18TAM11L	Part-I: Language:Tamil I	6	25	75	100	30	40	3
II	18ENG12L	Part-II: English I	6	25	75	100	30	40	3
III	18BCO13C	Core: I Principles of Accountancy	5	25	75	100	30	40	5
III	18BCO14C	Core: II Management Process	5	25	75	100	30	40	4
III	18BCO15A	Allied-1: Indian Economy	6	25	75	100	30	40	5
IV	18ENV1GE	Environmental Studies	2	25	75	100	30	40	2
Semester - II									
I	18TAM21L	Part-I: Language:TamilII	6	25	75	100	30	40	3
II	18ENG22L	Part-II: English II	6	25	75	100	30	40	3
III	18BCO23C	Core:III Financial Accounting	5	25	75	100	30	40	5
III	18BCO24C	Core:IV Marketing	5	25	75	100	30	40	4
III	18BCO25A	Allied - 2: Business Economics	6	25	75	100	30	40	5
IV	18VAL2GE	Value Education- Gandhian Thoughts	2	25	75	100	30	40	2

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – III									
III	18BCO31C	Core: V Partnership Accounting	6	25	75	100	30	40	5
III	18BCO32C	Core:VI Principles of Insurance	5	25	75	100	30	40	4
III	18BCO33C	Core :VII Computer Applications in Business	6	25	75	100	30	40	4
III	18BCO34A	Allied – 3: Business Mathematics	8	25	75	100	30	40	5
IV	18BCO35S	Skill Based Subject–I: Commercial Law - I	5	25	75	100	30	40	3
Semester – IV									
III	18BCO41C	Core :VIII Corporate Accounting	6	25	75	100	30	40	5
III	18BCO42C	Core :IX Company Law	6	25	75	100	30	40	5
III	18BCO43P	Core:X Business Application Software - Practical	6	40	60	100	24	40	3
III	18BCO44A	Allied – 4: Business Statistics	7	25	75	100	30	40	5
IV	18BCO45S	Skill Based Subject – II: Commercial Law- II	5	25	75	100	30	40	3
V	18EXA4GE	@ Extension Activities:NCC/NSS/SPORTS//YR C	-	-	-	-	-	-	1

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – V									
III	18BCO51C	Core :XI Cost Accounting	6	25	75	100	30	40	5
III	18BCO52C	Core :XII Income Tax law and Practice	6	25	75	100	30	40	4
III	18BCO53C	Core :XIII Business Communication	6	25	75	100	30	40	4
III	18BCO54P	Core :XIV Practice Workshop - Practical	4	40	60	100	24	40	3
IV	18BCO55S	Skill Based Subject – III: Practical Auditing	5	25	75	100	30	40	2
IV	18BCO5EL	Non-Major Elective Paper – I: General Commercial Knowledge – I	3	25	75	100	30	40	3
Semester – VI									
III	18BCO61C	Core :XV Management Accounting	7	25	75	100	30	40	4
III	18BCO62C	Core : XVI Entrepreneurial Development	5	25	75	100	30	40	4
III	18BCO63C	Core :XVII Banking Law and Practice	6	25	75	100	30	40	4
III	18BCO64V	Project & Viva – Voce	2	20	80	100	32	40	15
IV	18BCO65S	Skill Based Subject–IV: Goods and Services Tax	7	25	75	100	30	40	3
IV	18BCO6EL	Non-Major Elective Paper – II: General Commercial Knowledge – II	3	25	75	100	30	40	2
		Total/Credits				3400			140

*Courses offered with two semester Language Papers

@ No External Examinations. Only Continuous Internal Assessment (CIA)

Includes 25/40 continuous internal assessment marks for theory and practical papers respectively

Project evaluation done by both Internal and External examiner for 80 Marks

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:I PRINCIPLES OF ACCOUNTANCY	I	18BCO13C

Objective: To enable the students to learn principles and concepts of Accountancy.

UNIT – I

Accounting Concept – Conventions – Principles – Introduction on Indian Accounting Standards - Capital and Revenue – Classification of Assets and Liabilities.

UNIT – II

Journal, Ledger, Subsidiary Books, Trial Balance - Rectification of Errors

UNIT – III

Preparation of Final Accounts of sole Trading and Manufacturing organisations.

UNIT – IV

Preparation of Final Accounts of Non- trading Concerns. NGO / NPO (Theory Only)

UNIT – V

Bank Reconciliation Statement - Bills of Exchange – excluding accommodation of bills

Note: 80% Problems and 20% Theory

Text Book:

1. Financial Accounting - T.S.Reddy & Murthy – Margham Publishers

Reference Books:

1. Principles of Accounting - S.P. Jain and K.L Narang – Kalyani Publishers
2. Principles of Accounting - T.S .Grewal - S. Chand & Co. Ltd.,
3. Principles of Accounting - N.Vinayagam and K.L.Nagarajan - S. Chand & Co. Ltd.,

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: II MANAGEMENT PROCESS	I	18BCO14C

Objective: To acquire knowledge on fundamental concept of principles of management.

UNIT – I

Management – Definition, Importance and Scope – Evolution of Management –Principles and Functions of Management.

UNIT – II

Planning features – Elements – Objectives, Policies, Programmes, Procedures, Standards and Methods – Steps in Planning – Decision Making – Stages and techniques of decision -making.

UNIT – III

Organisation – Process – Types of Organisation Structure – Functional, Line, Line & Staff – Committees. Span of control – Factors determining Span of control.

UNIT – IV

Delegation of Authority – Principles, Elements and Problems in Delegation – Decentralisation – Departmentation- Bases of Departmentation - Communication - Methods – Process – Problems – Informal communication – Co- ordination - Need , Nature and Problems.

UNIT –V

Motivation – Maslow’s theory of Motivation – Leadership – Traits, Situation and Group theories – Types of Leaders – Leadership Qualities – Control Nature and Process – Features of ideal control system.

Text Book:

1. Business Management - Dinkar Pagare – Sultan Chand & Sons

Reference Books:

1. A Text book of Business Organisation - Vinayagam, Vasudevan & Radhaswamy – Sultan Chand & Co.
2. Fundamentals of Business Organisation & Management - Y.K. Bhusan and Fayal – Sultan Chand & Co.
3. Principles of Management - Sherlekar - Himalaya Publishing House
4. Principles of Management - L. M.Prasad – Himalaya Publishing House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:III FINANCIAL ACCOUNTING	II	18BCO23C

Objectives: To provide basic knowledge in financial accounting concepts.

UNIT – I

Practical Problems in Accounting Standards (Disclosures of Accounting Policies (AS1), Revenue Recognition (AS9) and Inventory Accounts (AS2)) - Account current and Average due date

UNIT – II

Branch Accounts (Excluding Foreign Branch) and Departmental Accounts.

UNIT – III

Single Entry Methods – Net Worth Method – Conversion Method.

UNIT – IV

Depreciation – Methods - Straight Line, Diminishing balance Methods (Problems) – Depletion and Amortization.

UNIT – V

Hire Purchase and Instalments Systems (excluding hire purchase trading accounts and hire purchase stock and debtors system)

Note: 80% Problems and 20% Theory

Text Book:

1. Financial Accounting - T.S.Reddy & Murthy – Margham Publishers

Reference Books:

1. Advanced Accounts - M.C.Shukla & T.S .Grewal – S. Chand & Co.,
2. Advanced Accounts - R.L Gupta & Radhaswamy – Sultan Chand & Sons
3. Advanced Accountancy - S.P Jain & K.L Narang - S. Chand & Co. Ltd.,
4. Advanced Accountancy - Dr.M.A .Arulanandam & Dr.K.S Raman –
Himalaya Publishing House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:IV MARKETING	II	18BCO24C

Objective: To provide basic knowledge with regard to Marketing concepts.

UNIT – I

Definition and meaning of Marketing – Modern concept of marketing – Marketing and Selling – Marketing functions – Market segmentation – Concept of E-marketing.

UNIT – II

Marketing mix – Product planning and development – Introduction of new product – product Mix – Product policies – Branding – Packing – Product life cycle – Product diversification.

UNIT – III

Pricing – Objectives – Pricing policies – Different pricing methods – Channels of distribution - Meaning – Function – Types.

UNIT – IV

Promotional methods – Advertising – Publicity – Personal selling – Sales promotion techniques.

UNIT – V

Service marketing – Meaning of service – Characteristics and types of services – Agriculture marketing – Classification of agricultural goods – Characteristic – Problems in agriculture Marketing – Remedies.

Text books:

1. Modern marketing – R.S.N.Pillai & Bagavathi – S. Chand & Co. Ltd.,

Reference Books:

1. Principles and Practices of Marketing – C.B. Mamoria, R.L.Joshi-
Himalaya Publishing House
2. Marketing - Dr.N. Rajan Nair – Sultan Chand & Sons
3. Marketing management – Shyan Banerjee – Banerjee Publications
4. Fundamentals of marketing – Stanton – Tata McGraw Hill.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:V PARTNERSHIP ACCOUNTING	III	18BCO31C

Objective: To enable the students to learn accounting procedures in partnership concerns.

UNIT – I

Partnership Accounts – Past Adjustment and guarantees – Goodwill Treatments – Fixed and Fluctuating Capital.

UNIT – II

Admission of Partners - Profit sharing Ratios – Methods and adjustments of Goodwill calculations.

UNIT – III

Retirement and Death of Partner – Joint Life Policy

UNIT – IV

Dissolution of Firm - Insolvency of Partners – Garner Vs Murray – Piecemeal Distribution

UNIT – V

Amalgamation of Firms – Sale to a Company

Note: 80% Problems and 20% Theory

Text Book:

1. Financial Accounting - T.S.Reddy & Murthy - Margham Publishers

Reference Books:

1. Advanced Accounts - M.C .Shukla & T.S .Grewal – S.Chand & Co. Ltd.,
2. Advanced Accounts - R.L.Gupta & Radhaswamy - Sultan Chand & Sons
3. Advanced Accountancy - S.P.Jain & K.L.Narang – Kalyani Publishers
4. Advanced Accountancy - Dr.Arulanandam - Himalaya Publishing House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:VI PRINCIPLES OF INSURANCE	III	18BCO32C

Objective: To equip the students with the basics of Insurance.

UNIT – I

Definition of Risk & Uncertainty - Classification of risk - Insurance - meaning, nature, features, significance - Principles of Insurance - Reinsurance. Privatization of Insurance in India.

UNIT – II

Life Insurance — Principles of life insurance – Contract - Proposal & policy - Assignment and Nomination - Surrender - Title & Claim.

UNIT – III

General Insurance - types of General Insurance - General Insurance Vs Life Insurance- Types of Fire Policies – Subrogation- Contribution - Proximate cause - Claim of recovery.

UNIT – IV

Marine insurance - Scope and nature –Types of marine policies- Insurable interest- Perils of the Sea - Proximate cause – Voyage - Warranties - Contribution- Under insurance.

UNIT – V

Accident & Motor Insurance – Principles – Kinds of Policies - Terms and Condition – Procedure for Insurance - Settlement of Claims - Third party insurance- Compulsory Motor Vehicle Insurance.

Textbook:

1. Principles & Practice of Insurance – Dr P. Periasamy - Himalaya Publishing House

Reference Books:

1. Principles & Practices of Insurance - Kothari & Bahl -
2. Elements of Business Law - N.D.Kapoor - Sultan Chand & Sons.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:VII COMPUTER APPLICATIONS IN BUSINESS	III	18BCO33C

Objective: To analyse a problem, and identify and define the computing requirements appropriate to its solution by developing the knowledge, skills, attitudes, and cognitive learning of the pupils' computer literacy.

UNIT – I

Computer -Meaning, Characteristics, Importance, Limitations, Applications, and Classifications. Operation of Digital Computer – Block Diagram and Functions. Computer System.

UNIT - II

Hardware - Meaning - Various Input and Output Devices - Components of Central Processing Unit. Storage Devices – Types of Memories. Hardware Vs Software.

UNIT - III

Software – Meaning and Types. Programming – Steps in Problem Solving. Programming Languages – Machine, Assembly, High Level and Very High Level. Translators – Assembler, Compiler and Interpreter – Comparisons. Types of Programming Tools.

UNIT - IV

Data Vs Information - Data Processing – Meaning, Cycle, Steps and Methods. Database – Meaning, Characteristics and Types. DBMS – Objectives and Classifications.

UNIT - V

Computer Networks – Meaning and Types. Internet – Meaning and Services. Intranet and Extranet – Meaning and Features. E-Commerce – Meaning, Features, Importance and Types.

Text Books:

1. Computer Application in Business – Dr. R. Parameswaran, S.Chand & Co Ltd.,

Reference Books:

1. Computer Applications in Business and Management - Ananthi Sheshasayee,
G. Sheshasayee, Margham
Publications
2. Information Technology and its Application in Business – P.Mohan, Himalaya Publishing
House.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Skill Based Subject-I: COMMERCIAL LAW-I	III	18BCO35S

Objective: To understand and acquire knowledge in commercial law.

UNIT - I

Commercial Law – Scope – Sources – Contract - Definition – Essentials of a valid contract – Classification – Void Agreement vs Valid Contract. Offer and Acceptance – Essentials.

UNIT - II

Consideration – Essentials for a valid consideration – Exceptions. Capacity to contract – persons not competent to contract – Free consent – Coercion – Undue influence – Fraud – Misrepresentation – Mistake – Legality of object and consideration .

UNIT - III

Contingent contract – Definition – Rules. Quasi contract –Nature and kinds performance of contract – Actual performance – Attempted performance – Time and place of performance.

UNIT - IV

Discharge of contract – Modes of discharge – Remedies for breach of contract – Suit for recession – Damage – Quantum meruit.

UNIT - V

Contract of indemnity and guarantee – Definition – Essentials – Difference between indemnity and guarantee – Kinds of guarantee – Nature of surety’s liability – Rights of surety – Discharge of surety.

Text book:

1. Elements of Mercantile Law - N.D.Kapoor – Sultan Chand and Sons

Reference Books:

1. Business Law - N.D.Kapoor - Sultan Chand and Sons
2. Business Law - R.S.N.Pillai and Bagavathi - Sultan Chand and Sons

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:VIII CORPORATE ACCOUNTING	IV	18BCO41C

Objectives: To acquire the knowledge and understanding of concepts of company accounts

UNIT-I

Issue of shares, forfeiture and reissue of shares (Balance Sheet as per Revised Schedule VI)

UNIT-II

Issue of preference shares and debentures — Redemption of preference shares and debentures (Balance Sheet as per Revised Schedule VI)

UNIT –III

Preparation of final accounts –Trading and Profit &loss account - Balance sheet (Balance Sheet as per Revised Schedule VI)

UNIT-IV

Amalgamation and Absorption (excluding intercompany holdings and owings) - External reconstructions (Balance Sheet as per Revised Schedule VI)

UNIT-V

Alteration of Share Capital and Internal Reconstruction – Liquidator’s final account (excluding Statement of affairs) (Balance Sheet as per Revised Schedule VI)

Note: Note: 80% Problems and 20% Theory

Text Book :

1. Corporate Accounting - Reddy & Moorthy - Margham Publishers

Reference Books:

1. Advanced Accountancy - Jain & Narang - Kalyani Publishers
2. Advanced Accounts - R L Guptha & Radhaswamy - Sultan Chand and Sons
3. Advanced Accounts - M. C Shukla & T S Grewal – S. Chand Publishing House
4. Advanced Accountancy - Dr. Arulantham Himalaya Publilshing House Pvt. Ltd.,

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:IX COMPANY LAW	IV	18BCO42C

Objectives: To provide basic knowledge with regard to legal provisions relating to companies.

UNIT – I

Introduction and Formation: Concept of Company – Features – Kinds of Companies – Incorporation of company- Memorandum of Association – Doctrine of ultra vires.

UNIT – II

Articles of association – Doctrine of Indoor Management – Doctrine of constructive notice. Prospectus – statement in lieu of prospectus – liability for misstatement in prospectus.

UNIT – III

Share Capital - Different types of Shares and Debentures – Provision relating to issue of Shares and Debentures –Share Certificates and Share warrants – Buy-back of shares – Bonus issue.

UNIT – IV

Board of Directors: Appointment – Qualifications and disqualification– Remuneration – Retirement – Prevention of Oppression and Mismanagement. Company Secretary: Qualification – Duties and Liabilities.

UNIT – V

Meetings – Requisites of valid meeting – Kinds of meetings – Agenda – Resolutions – Minutes – Proxy – Voting methods –Filing of Annual returns.

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Text Book :

1. Company Law & Secretarial Practice - N.D.Kapoor - Sultan Chand and Sons

Reference Books:

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|---------------------------------------|---|
| 1. Company secretarial Practice | - P.K. Gosh - Sultan Chand and Sons |
| 2. Company Law | - M.C.Shukla & Gulshan – Kalyani Publishers |
| 4. Secretarial Practice | - Kuchchal S.C. – Vikas Publishing House |
| 5. Company Law & Secretarial Practice | - Pattan Shetti C.C – Himalaya Publishers |

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: X BUSINESS APPLICATION SOFTWARE- PRACTICAL	IV	18BCO43P

Objective: To inculcate the knowledge for the application of the current techniques, skills, and tools necessary for computing practice to fit in to the industrial demand and make the students job ready.

UNIT – I

Word Processing:- Creating, Saving and Editing Word Documents –Inserting Objects and Graphics – Formatting – Spelling and Grammar Check – Book Mark – Word Count – Thesaurus – Table – Mail Merge.

UNIT – II

Spread Sheet:- Work Sheet Building – Opening, Saving and Closing – Entering Data – Editing Cells – Auto Fill – Printing – Charts– Functions – Data Sorting and Filter.

UNIT – III

Presentation:- Creating – Method of Opening New and Existing Presentation – Method of Inserting a New Slide – Sound – Broadcasting - Slide Navigation – Animation – Slide Transition – Graphs – Slide Show.

UNIT – IV

Database:- Data Types – Primary Key – Window Parts – Opening of File – Creating New Table – Operators – Queries – Forms – Reports.

UNIT – V

Computerised Accounting:- Creation of Company – Groups – Ledgers – Sub-Ledgers, Voucher Types and Basic Accounting Entries.

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Note: Only Computer Practical: 100 Marks : Internal Mark– 40

External Mark– 60

Text Books:

1. Computer Applications in Business – S.V. Sreenivasa Vallabhan

Reference Books:

1. MS-Office 2000 – Sanjay Saxena, Vikas Publishing House.
2. MS-Office – Timothy J.O’Leary and Lindai O’Leary, Tata McGraw Hill.
3. MS-Office – C. NellaiKannan, Nels Publications.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Skill Based Subject – II: COMMERCIAL LAW – II	IV	18BCO45S

Objective: To understand and acquire knowledge in commercial law.

UNIT – I

Agency – definition – + Essentials – Creation of agency – rights and duties of agent and principal – Principal’s liability for the acts of the agent – personal liability of an agent – termination of agency.

UNIT – II

Bailment and pledge - bailment – definition – essentials – kinds – rights and duties of bailor and bailee – bailee’s lien – termination of bailment. Pledge – definition – rights and duties of Pawnor and Pawnee – Pledge by non – owners.

UNIT – III

Sale of Goods Act – kinds of goods –essentials of contract of sale – sale and agreement to sell. Conditions and warranties – definition – difference – express and implied condition and warranties – caveat emptor – exceptions. Transfer of property – rules as to passing of property – transfer by non – owners.

UNIT – IV

Performance of contract of sale – rules as to delivery of goods – acceptance – rights and duties of buyer and seller. Unpaid seller – definition – rights of unpaid seller.

UNIT – V

Carriage of goods – carriage by land – classification of carrier – right, duties and liability of common carrier. Carriage by sea – contract of affreightment – charter party – kinds – classes. Bill of lading –characteristics. Carriage by air – meaning – documents of carriage.

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Text book:

1.Elements of Mercantile Law -N.D.Kapoor - Sultan Chand & Sons.

Reference Books :

1. Mercantile Law - R.P.Maheshwari & S.N.Maheshwari- Himalaya Publishing House
2. Mercantile Law - R.C.Chawle & K.G.Gary - Kalyani Publishers
3. Mercantile Law - D.P.Jain – Taxmann Publications

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:XI COST ACCOUNTING	V	18BCO51C

Objectives: To educate the students in cost allocation, costing methods, cost controlling techniques and their impact on value creation.

UNIT – I

Meaning and Scope of Cost Accounting – Relationship of Cost Accounting and Financial Accounting - Cost analysis, Concepts and Classifications. Elements of Cost – Costing methods – Preparation of cost sheet – Tender.

UNIT – II

Materials – Techniques of material control – Level settings – EOQ – ABC analysis – VED analysis – Perpetual inventory systems – Stores records – Bin card and Stores ledger – Methods of valuing materials issues.

UNIT – III

Labour – System of wage payments – idle time – control of overtime and ideal time cost – Labour turnover. Overhead – Classification of overheads – Allocation and Absorption of overhead.

UNIT – IV

Process Costing – Features of Process costing – Process losses, Waste, Scrap, Normal loss, Abnormal loss - Abnormal gain. Inter- process profit (expect equivalent production)

UNIT – V

Job Costing, Contract Costing, Operating Costing – Reconciliation of cost and financial accounts.

Note :- 80% Problems and 20% Theory

.Text book : 1. Cost Accounting - Jain and Narang- Kalyani Publisher 2016

Reference Books:

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| 1. Cost Accounting | - N K Prasad - Book Syndicate Pvt Ltd |
| 2. Cost Accounting | - R S N Pillai & V Bagavathi - S. Chand Publishing House |
| 3. Cost Accounting | - T S Reddy & Y Hari Prasad Reddy- Margham Publications |
| 4. Cost Accounting | - V.K Sexena & C.D . Vashist - Sultan Chand and sons |
| 5. Cost Accounting | - S.N.Maheswari – Vikash Publlishing House |

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:XII INCOME TAX LAW AND PRACTICES	V	18BCO52C

Objective: To identify the determinants of taxable income and the statutory exclusions that is permitted.

UNIT-I

Principles of Taxation –Different types of Taxes-Income Tax Act 1961 – Definitions-Assessee-Assessment Year – Previous Year – Determination of Residential Status for Individual- Incidence of Tax - Exempted Income.

UNIT-II

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

UNIT-III

Computation of Profit and Gains of Business or Profession.

UNIT-IV

Capital Gains – Income from other sources .

UNIT-V

Set-off and Carry forward – Computation of Gross Total Income – Deductions from Gross Total Income (only Sections 80C, 80 CCC, 80 CCD, 80 DD, 80E and 80 G)

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Note : Theory 40% ; Problem 60 %.

Text Book

1.Income Tax Law and Practice - V.P.Gaur , D.B.Narang – Kalyani Publishers

Reference Books:

1. Income Tax Law and Practice - Dr. H.C. Mehrotra & S.P. Goyal –Sahitya Bhawn Publications

2. Income Tax- Theory, Law and Practice – T.S. Reddy and Y. Hari Prasad Reddy- Margham Publications

3. Income Tax: Law & Practice - N. Hariharan – Vijay Nicole Imprints Private Ltd

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	(To be answered only in English) Core: XIII BUSINESS COMMUNICATION	V	18BCO53C

(To be answered only in English)

Objective: To acquire knowledge on business communicative skills

UNIT -I

Meaning-Definition-Objectives- Types-Media-Barriers-Principles of Communication-

-Functions of a business Letter- Essentials of Effective business letters- Layout of a business Letter.

UNIT -II

Enquiries and replies – Orders and Execution –Credit and Status enquiries- Complaints, Claims and adjustments- Collection letters- Sales letters-Circular letters.

UNIT -III

Oral Presentation preparing for interviews-Writing resume and Letter of application- Letter to the Editor

UNIT-IV

Business Reports – Market Reports – Minutes – agenda, -Modern forms of communication: Fax – E-Mail, Internet, Video Conferencing

UNIT-V

Essentials of effective essay writing – Economic and Commercial topics.

Text Book:

1. Essential of Business communication - Rajendra Pal Korlahalli J.S. –Sultan Chand and Sons

Reference Books:

1. Business communication - N. S. Raghunathan B. Santhanam – Margham Publications
2. Business communication - Asha Kaul, PHI Publications

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:XIV PRACTICE WORKSHOP	V	18BCO54P

Objective: To acquire practical exposure relating to filling of essential forms in various sectors.

LIST OF EXERCISES

01. Preparing Advertisement for two Products with All Essential Qualities of a Good Copy with Photographs, Drawings, Captions etc.,
02. Drafting an Advertisement Copy Inviting Application for Various Posts in an Organisation.
03. Drafting A Suitable Application with Bio – Data for the Same
04. Filling Railway Ticket Reservation Forms
05. Filling the forms for Money Order, Acknowledgement Due for Register Post and Speed Post.
06. Preparation of purchase Order and Invoice
07. Preparing Payroll with all Essential Columns
08. Filling up of Application form for Opening a Bank Account and Filling of Various Bank Challans .
09. Preparing Promissory Note, Cheques (CTS 2000), Bill of Exchange, Bank Drafts Etc.,
10. Preparation of individual net worth statement.
11. Filling the forms to get loans related to Education, Personal, Home, Vehicle and Agriculture.
12. Filling up of Initial Public Offering for applying Equity Shares along with Company Prospectus.
13. Filling up of forms for Opening Demat Account and Transaction and Trading forms.
14. Filling the forms for applying Life and General Insurance
15. Preparation of Return of Income for Submission to the Income Tax Department
16. Filling up of forms for applying PAN / TAN .
17. Filling up of forms for applying Passport.
18. Filling up of forms for applying Voter ID and Other related forms issued by the Government.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Skill Based Subject –III : PRACTICAL AUDITING	V	18BCO55S

Objective: To understand the subject-matter under examination and how performance will be Assessed.

UNIT – I

Definitions – Objects and Scope of Auditing – Classification of Audits – Basic Principles and Processes

UNIT – II

Audit Programme – Internal Control, Internal Check and Internal Audit – Vouching – Vouching of Cash Transactions and Trading Transactions

UNIT – III

Verification and Valuation of Assets and Liabilities – Depreciation – Provisions and Reserves

UNIT – IV

Company Audit – Appointment and Removal of Auditor – Qualification and Disqualification – Rights and Duties of Auditor – Liabilities of Auditor – Auditor’s Report

UNIT – V

Audit of Public Accounts – Cost Audit – Auditing in an EDP Environment.

Text book :

1. Principles and Practices of Auditing – B.N. Tandon – Sulatan Chand and Sons

Reference Books:

1. Principles and Practices of Auditing – Dinkar Pagare– Sulatan Chand and Sons
2. Auditing- Principles and Practice –Pradeep Kumar, Baldev Sachdeva and Jawant Singh, kalyani publishers
3. A Hand Book Of Practical Auditing - B. N. Tandon, S. Sudharsanam & S. Sundharabahu. Sulatan Chand and Sons

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Non-Major Elective Paper-I : GENERAL COMMERCIAL KNOWLEDGE - I	V	18BCO5EL

Objective: Course aims at familiarizing the students in all relevant aspects of general commercial knowledge to understand the business concepts.

UNIT – I

Business –Meaning, Nature and Scope – Objectives – Components of business:- Industry – Commerce.

UNIT – II

Forms of business organisation - Sole trader – Meaning, Features, Merits and Demerits - Partnership – Definition, Essentials – Partnership Deed - Features, Merits and Demerits - Joint stock companies – Definition, Kinds, Features, Merits and Demerits.

UNIT – III

Entrepreneurship – Meaning – Types – Qualities of an entrepreneur – Factors influencing entrepreneurship – Functions of entrepreneur.

UNIT – IV

Marketing – Meaning and Definition – Classification of markets - Marketing and selling – Marketing functions – Marketing Mix.

UNIT – V

Insurance – Meaning – Nature and Principles – Life and General Insurance - Principles - Types of policies – Life Insurance Vs General Insurance.

Reference Books:

1. Business Organisation & Management - Y.K.Bhusan – Sultan Chand & Co
2. Modern Marketing – R.S.N.Pillai & Bhagawathi - Sultan Chand & Co
3. Entrepreneurial Development – Saravanavel- Ess Pee Kay Publisheing House , Chennai, 1997.
4. Principles & Practice of Insurance – M. Mishra - Sultan Chand & Co 2007

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: XV MANAGEMENT ACCOUNTING	VI	18BCO61C

Objectives: To enable the students to acquire knowledge in Management Accounting.

UNIT – I

Management Accounting – Meaning, Objectives, Scope, Limitations. Difference between management accounting and financial accounting – Financial Statement analysis – Comparative financial statements – Common size financial statements – Trend Analysis

UNIT – II

Ratio Analysis – Analysis of Liquidity, Solvency and Profitability

UNIT – III

Fund Flow Analysis - Cash Flow Analysis.

UNIT – IV

Marginal Costing and Break-even analysis .

UNIT – V

Working Capital Management (**Include methods**)

Note:

Theory - 20 % Problems – 80%

Text Book:

1. Management Accounting – R.K.Sharma and Shashi K.Gupta,Kalyani Publishers

Reference Books:

1. Management Accounting – S.N Maheswari.Vikas Publishing house.

2. Principles of Management Accounting – Manmohan & Goyal, Sahitya Bhawan Publications

3. Principles of Management Accounting – Dr.Saravanavel,Himalaya Publishing House.

4. Management Accounting (Text) – A.R Ramanathan ,Dr.N.L Hingorani,T.S Grewal,Oxford University Press.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:XVI ENTREPRENEURIAL DEVELOPMENT	VI	18BCO62C

Objective : To motivate the students to become entrepreneurs and create jobs for themselves and others.

UNIT - I

Entrepreneurship - Meaning – Features. Entrepreneurs – Functions, Qualities, Types. Environmental factors affecting Entrepreneurship.

UNIT - II

Entrepreneurial Development Programmes (EDP) – Meaning, Objectives – Contents of training programme - Target groups - Special agencies and Schemes to develop entrepreneurship.

UNIT - III

Institutions assisting entrepreneurs – DIC, SIDO, NSIC, SSIC, SISI and SIPCOT. Sources of finance – IFCI, IDBI - ICICI – SIDBI, IRCI / IRBI, SFC.

UNIT - IV

Project Management – Project – Classification, Identification, objectives and life cycle. Project formulation – Need and Elements - Feasibility report – Detailed project report – Project selection.

UNIT - V

Role of entrepreneur in economic development - Factors determining growth of entrepreneurship – Sources of entrepreneurship in India. Women Entrepreneurs – Functions, Problems and Remedies.

Text Book:

1. Entrepreneurship Development In India -Dr. C.B. Gupta,Sultan Chand & Sons.

Reference Books:

1. Entrepreneurial Development - Dr.Jayashree Suresh. Margham Publications
2. Entrepreneurial Development – Saravanavel, Himalaya Publishing House.
3. Dynamics of Entrepreneurial Development & Management -Vasant Desai, Himalaya Publishing House.
4. Entrepreneurial Development – S.S. Khanka, Himalaya Publications

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:XVII BANKING THEORY LAW AND RACTICE	VI	16BCO63C

Objective: To understand banking practices.

UNIT –I

Banking System- Branch Banking, Unit Banking, Deposit Banking and Mixed Banking Indian Money Market-Constituents and Features.

UNIT-II

Commercial Banks-Functions and Services –Recent trends in Commercial Banking- Reserve Bank of India-Functions and Credit control methods.

UNIT-III

Banker and Customer – Definition – General relationship- Special relationship, Different types of Bank Accounts- Opening of new account - Special types of customers – Closure of Accounts

UNIT –IV

Cheques - Features – Crossing of cheques- Kinds and Significance. Endorsement – Kinds; Holder and Holder in Due course; Paying Banker – Meaning – Duties and Responsibilities - Precautions to be taken before honouring a cheque- Refusal of payment- Statutory protection – Payment in due course. Collecting Banker – Duties - Statutory Protection.

UNIT-V

Employment of funds – Principles of sound lending and Investment - Loans and Advances – Secured and Unsecured loans - Cash credits & Overdrafts - Securities and modes of creating charges - Forms of securities – Lien, Pledge, Mortgage and Hypothecation.

Text Book:

1. Banking Theory, Law & practice - Prof E. Gordon and Dr.K.Natarajan,Himalaya Publishing House.

Reference Books:

1. A Text Book of Banking - M. Radhaswamy and S.V.Vasudevan,S.Chand & Co Ltd.
2. Banking Law & Practice -Varshney, Sultan Chand & Sons.
3. Indian Banking - R.Parameswaran and S.Natarajan, S.Chand.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Skill Based Subject-IV : GOODS AND SERVICES TAX	VI	18BCO65S

Objective: To know the general understandings of the GST in the country and provides an insight into the aspects of GST and equip them in tax.

Unit – I

Evolution of GST – Supply – Goods and Services – Types of Supply – Exempted Supply – Nil Rated Supply – Non GST Supply - Rate of GST – Role of GST Council – Benefits of GST in India.

Unit – II

Inter State supply – Intra State Supply – CGST, SGST, IGST Act – Definitions – Input Service Distributor – Input Tax Credit – Reverse Charge Mechanism – Officers of CGST and SGST – Appointment of Officers – Powers of officers – Levy and Collection of Tax – Exemption from tax.

Unit – III

Time and value of supply – Time of supply of goods – Time of supply of services – Apportionment of credit and blocked credit – Recovery of input tax credit – Registration – Amendment – Cancellation – Return – Annual return and final return.

Unit – IV

Payment of tax, interest, penalty and other amount – Tax deduction at source – transfer of input tax credit – Refund of Tax – Accounts and tax – Collection of tax at source – Assessment – Provisional assessment.

Unit – V

Audit under GST - Power of Inspection – search and seizure – power of test – offences and penalty – Appeal and Revision.

Text book:

1. Goods and Services Tax – Dr. R. Parameshwaran, Kavin Publications.

Reference Books:

1. Goods and Services Tax - K. T. Nagabhushan Swamy Volume I and II – GST publications
2. Goods and Services Tax - R. K. Jha P. K. Singh – Asia Law House
3. Goods and Services Tax - Ghanashyam Upadhyay - Asia Law House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Non-Major Elective Paper-I : GENERAL COMMERCIAL KNOWLEDGE - II	VI	18BCO6EL

Objective: Course aims at familiarizing the students in all relevant aspects of general commercial knowledge regarding banking, negotiable instruments, taxation , e-commerce and investment avenues.

UNIT – I

Banking – Definition – Functions of commercial banks and Reserve Bank of India

UNIT- II

Negotiable instruments – Definition – Characteristics – Types - Promissory note, Bill of exchange and Cheque – Definition and Features - Bill of exchange Vs Cheque - Crossing of Cheque.

UNIT – III

Tax – Meaning – Features – Objectives of Taxation – Principles - Types of tax- Direct Tax – Features, Merits and Demerits. Indirect Tax - Features, Merits and Demerits.

UNIT – IV

Functions of E- commerce.

UNIT – V

Investment avenues – shares – debentures - mutual funds.

Text Book:

1. Vinayakam & others “General Commercial Knowledge” S. Chand Publishers

Reference Books:

1. S. Natarajan Dr. R. Parameswaran “ Indian banking “ 2013 Edition, S Chand Publication.
2. Dr.N.P. Srinivasan and M. Periasamy “Principles of taxation” 2014 edition, Kalyani Publisher.