

**GOVERNMENT ARTS COLLEGE
(AUTONOMOUS)**

COIMBATORE – 641 018

P.G. AND RESEARCH

DEPARTMENT OF COMMERCE

B.Com.,

CURRICULUM AND SYLLABUS

(Under Choice Based Credit System – CBCS)

(With effect from 2015 - 2016 onwards)

B.Com Syllabus (w.e.f. 2015-2016 Batch)

LIST OF PAPERS											
Sl. No	Part	Subject Code	Title of Papers	No. of Hours	Marks			Minimum Passing marks		No. of Credits	
					Internal	External	Total	External	Total		
I SEMESTER											
1	I		Part-I	Tamil – I	6	25	75	100	30	40	3
2	II		Part-II	English – I	6	25	75	100	30	40	3
3	III		Core Paper – I	Principles of Accountancy	5	25	75	100	30	40	5
4	III		Core Paper – II	Management Process	5	25	75	100	30	40	4
5	III		Allied – I	Indian Economy	6	25	75	100	30	40	5
6	IV			Environmental Studies	2	25	75	100	30	40	2
II SEMESTER											
7	I		Part-I	Tamil – II	6	25	75	100	30	40	3
8	II		Part-II	English – II	6	25	75	100	30	40	3
9	III		Core Paper – III	Financial Accounting	5	25	75	100	30	40	5
10	III		Core Paper – IV	Marketing	5	25	75	100	30	40	4
11	III		Allied – II	Business Economics	6	25	75	100	30	40	5
12	IV			Value Education – Gandhian Thoughts	2	25	75	100	30	40	2
III SEMESTER											
13	III		Core Paper – V	Partnership Accounting	6	25	75	100	30	40	5
14	III		Core Paper – VI	Principles of Insurance	5	25	75	100	30	40	4
15	III		Core Paper – VII	Computer Applications in Business	6	25	75	100	30	40	4
16	III		Allied-III	Business Mathematics	8	25	75	100	30	40	5
17	IV		SBE – I	Commercial Law – I	5	25	75	100	30	40	3
IV SEMESTER											
18	III		Core Paper – VIII	Corporate Accounting	6	25	75	100	30	40	5
19	III		Core Paper – IX	Company Law	6	25	75	100	30	40	4
20	III		Core Paper – X	Business Applications Software - MS Office	6	40	60	100	24	40	4
21	III		Allied-IV	Business Statistics	7	25	75	100	30	40	5
22	IV		SBE – II	Commercial Law –II	5	25	75	100	30	40	3
23	V		NCC,NSS, SPORTS, YRC	Extra – Curricular Activities	-	-	-	-	-	-	1

V SEMESTER											
24	III		Core Paper – XI	Cost Accounting	6	25	75	100	30	40	4
25	III		Core Paper – XII	Income Tax law and Practice	6	25	75	100	30	40	4
26	III		Core Paper – XIII	Business Communication	6	25	75	100	30	40	4
27	III		Core Paper – XIV	Practice Workshop	3	25	75	100	30	40	4
28	IV		NME - I	General Commercial Knowledge – I	5	25	75	100	30	40	2
29	IV		SBE – III	Practical Auditing	4	25	75	100	30	40	3
VI SEMESTER											
30	III		Core Paper – XV	Management Accounting	7	25	75	100	30	40	4
31	III		Core Paper – XVI	Entrepreneurial Development	6	25	75	100	30	40	4
32	III		Core Paper – XVII	Banking law and Practice	6	25	75	100	30	40	4
33	IV		NME - II	General Commercial Knowledge – II	5	25	75	100	30	40	2
34	IV		SBE – IV	Application Oriented Tax Laws and Procedures	6	25	75	100	30	40	3
35	III			Project and Viva - Voce		20	80	100	32	40	15
Total								3400			140

Semester-I	Subject code-	w.e.f 2015-2016 batch	Core paper -I
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PRINCIPLES OF ACCOUNTANCY

UNIT – I

Accounting Concept – Conventions – Principles – Capital and Revenue – Classification of Assets and Liabilities – Trial Balance.

UNIT – II

Subsidiary Books – Rectification of Errors

UNIT – III

Preparation of Final Statement of Account of a sole Trader.

UNIT – IV

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

UNIT – V

Preparation of Final Statements of Accounts of Non trading Concerns.

Note :

Section A : Only Theory - 20 Marks

Section B and C : Only Problems – 55 Marks

Text Book:

Financial Accounting - T.S.Reddy & Murthy

Reference Books:

1.Principles of Accounting - S.P. Jain and K.L Narang

2. Principles of Accounting - T.S .Grewal

3. Principles of Accounting - N.Vinayagam and K.L.Nagarajan

Semester-I	Subject code-	w.e.f 2015-2016 batch	Core paper -II
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MANAGEMENT PROCESS

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 in and techniques of decision making.

UNIT – III

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

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.

Reference Books:

1. A Text book of Business Organisation - Vinayagam, Vasudevan & Radhaswamy
2. Fundamentals of Business Organisation - Y.K. Bhusan and tayal
3. Principles of Management - Sherlekar
4. Business management - Chatterjee
5. Business Management - Dinkar Pagare

Semester-II	Subject code-	w.e.f 2015-2016 batch	Core paper -III
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FINANCIAL ACCOUNTING

UNIT – I

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 – Fixed Percentage & Diminishing balance Methods – Amortization of Goodwill

UNIT – V

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

Note: Section A : Only Theory – 20 Marks

Section B & C : Only Problems – 55 Marks.

Text Book:

Financial Accounting – T.S.Reddy & Murthy

Reference Books:

1.Advanced Accounts – M.C.Shukla & T.S .Grewal

2.Advanced Accounts – R.L Gupta & Radhaswamy

3.Advanced Accountancy – S.P Jain & K.L Narang

4.Advanced Accountancy – Dr.M.A .Arulanandam & Dr.K.S Raman

Semester-II	Subject code-	w.e.f 2015-2016 batch	Core paper -IV
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MARKETING

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 management and Marketing – Remedies.

Text books:

1. Modern marketing – R.S.N.Pillai & Bagarathi

Reference Books:

1. Principles and practice of marketing in india – C.B. Mam oria, R.L.Joshi.
2. Marketing - Dr.N. Rajan Nazir
3. Marketing management – Shyan Banerjee
4. Fundamentals of marketing – Stanton

Semester-III	Subject code-	w.e.f 2015-2016 batch	Core paper -V
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PARTNERSHIP ACCOUNTING

UNIT – I

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

UNIT – II

Admission of Partners.

UNIT – III

Retirement and Death of Partner – Joint Life Policy

UNIT – IV

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

UNIT – V

Amalgamation of Firms – Sale to a Company

Note :

Section A : Only Theory - 20 Marks

Section B & C : Only Problems – 55 Marks

Text Book: Financial Accounting - T.S.Reddy & Murthy

Reference Books:

1. Advanced Accounts - M.C .Shukla & T.S .Grewal
2. Advanced Accounts - R.L.Gupta & Radhaswamy
3. Advanced Accountancy - S.P.Jain & K.L.Narang
4. Advanced Accountancy - Dr.Arulanandam
5. Financial Accounting - T.S.Reddy & Murthy

Semester-III	Subject code-	w.e.f 2015-2016 batch	Core paper -VI
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PRINCIPLES OF INSURANCE

UNIT – I

Definition of Risk & Uncertainty – Classification of risk . Insurance - meaning, nature & 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

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

UNIT – V

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

Textbook: Insurance Principles & Practice - M.Mishra

Reference Books :

1. Principles & Practices of Insurance - Kothari & Bah
2. Elements of Business Law -N.D.Kapoor
3. Principles of Insurance - Dr. P. Periasamy

Semester-III	Subject code-	w.e.f 2015-2016 batch	Core paper -VII
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COMPUTER APPLICATIONS IN BUSINESS

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

Reference Books:

1. Computer Applications in Business and Management - AnanthiSheshasayee,
G. Sheshasayee
2. Information Technology and its Application in Business – P.Mohan

Semester-III	Subject code-	w.e.f2015-2016 batch	Skill based elective-I
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COMMERCIAL LAW-I

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: Elements of Mercantile Law - N.D.Kapoor

Reference Books:

1. Business Law - N.D.Kapoor
2. Business Law - R.S.N.Pillai and Bagavathi
3. Mercantile Law - R.C.Chawle & K.G.Grag.

Semester-IV	Subject code-	w.e.f 2015-2016 batch	Core paper -VIII
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CORPORATE ACCOUNTING

UNIT-I

Issue of shares, forfeiture and reissue.

UNIT-II

Issue of preference shares and debentures — Redemption of preference shares and debentures.

UNIT –III

Preparation of final accounts –Trading and Profit & loss account - Balance sheet (vertical form)

UNIT-IV

Amalgamation and Absorption (excluding intercompany holdings and owings) - External reconstructions.

UNIT-V

Internal reconstructions – Liquidator’s final account (excluding Statement of affairs)

Note: Theory 20 marks; Problem 55 marks

Text Book : Corporate Accounting - Reddy & Moorthy

Reference Books:

1. Advanced Accountancy - Jain & Narang
2. Advanced Accounts - R L Gupta & Radhaswamy
3. Advanced Accounts - M. C Shukla & T S Grewal
4. Advanced Accountancy - Dr. Arulantham

Semester-IV	Subject code-	w.e.f 2015-2016 batch	Core paper -IX
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COMPANY LAW

UNIT – I

Introduction and Formation: Concept of Company – Features – Kinds of Companies – Conversion of private company into public company – procedure for incorporation – Memorandum of Association – Articles of Association – Prospectus – Doctrine of Indoor Management – Doctrine of constructive notice.

UNIT – II

Capital: Different types of Shares and Debentures – Provisions relating to issue of Shares and Debentures – Allotment and Forfeiture of shares and Debentures – Share Certificates and Share warrants – Buy-back of shares – Bonus issue – Rights issue – Dematerialisation of shares.

UNIT – III

Management: Board of Directors; Appointment – Qualifications – Remuneration – Disqualification - Retirement – removal – Liabilities – civil and criminal – Prevention and Oppression of Mismanagement – Ultra vires Acts.

UNIT – IV

Secretarial Practice: Company Secretary; Qualification – Duties and Liabilities – Specific duties – Meetings – Requisites of valid meeting – Kinds of meetings – Agenda – Resolutions – Minutes – Proxy – Voting methods.

UNIT – V

Winding up: Winding up of companies – Different modes of winding up – Duties of Liquidator – Consequences of winding up.

Reference Books:

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|---------------------------------------|------------------------|
| 1. Company Law & Secretarial Practice | - N.D.Kapoor |
| 2. Company secretarial Practice | - P.K. Gosh |
| 3. Company Law | - M.C.Shukla & Gulshan |
| 4. Secretarial Practice | - Kuchchal S.C. |
| 5. Company Law & Secretarial Practice | - Pattan Shetti C.C |

Semester-IV	Subject code-	w.e.f 2015-2016 batch	Core paper -X
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BUSINESS APPLICATIONS SOFTWARE – MS OFFICE

UNIT – I

Introduction to Software:-Basics of MS Office – MS Word, MS Excel, MS Power Point and MS Access.

UNIT – II

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

UNIT - III

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

UNIT - IV

Presentation:- MS Power Point – 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 - V

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

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

External Mark– 60

Text Books:

1. Computer Applications in Business – S.V. SreenivasaVallabhan

Reference Books:

1. MS-Office 2000 - Sanjay Saxena
2. MS-Office - Timothy J.O’Leary and Lindai O’Leary
3. MS-Office – C. NellaiKannan

Semester-IV	Subject code-	w.e.f2015-2016 batch	Skill based elective - II
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COMMERCIAL LAW - II

UNIT - I

Agency – definition – essentials – creation of agency – rights and duties of an 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 – 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 .

Text book: Elements of Mercantile Law - N.D.Kapoor

Reference Books :

1. Mercantile Law - R.P.Maheshwari & S.N.Maheshwari
2. Mercantile Law - R.C.Chawle & K.G.Gary
3. Mercantile Law - D.P.Jain

Semester-V	Subject code-	w.e.f 2015-2016 batch	Core paper -XI
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COST ACCOUNTING

UNIT – I

Meaning and Scope of Cost Accounting – Relationship of Cost Accounting and Financial Accounts - Cost analysis and 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 :- Theory – 20 Marks Problems – 55 marks.

Text book : Cost Accounting - Jain and Narang

Reference Books:

1. Cost Accounting - N K Prasad
2. Cost Accounting - R S N Pillai & V Bagavathi
3. Cost Accounting - T S Reddy & Y Hari Prasad Reddy
4. Cost Accounting - V.K Sexena & C.D . Vashist

Semester-V	Subject code-	w.e.f 2015-2016 batch	Core paper -XII
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INCOME TAX LAW AND PRACTICES

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.

UNIT-III

Computation of Income from House Property .

UNIT-IV

Computation of Profit and Gains of Business or Profession.

UNIT-V

Capital Gains-Income from other sources – Set-off and Carry forward - Clubbing of Income – Deductions from Gross Total Income (only Sections 80C, 80 CCC, 80 CCD, 80 DD and 80 G)

Note : Theory 15 marks ; Problem 60 marks.

Text Book

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

Reference Books:

1. Income Tax Law and Practice - Dr. H.C. Mehrotra & S.P. Goyal.
2. Income Tax- Theory, Law and Practice – T.S. Reddy and Y. Hari Prasad Reddy
3. Income Tax: Law & Practice - N. Hariharan.
4. Income Law, Theory & Practice - Sudharsnam, S, Subrahamanyam.

Semester-V	Subject code-	w.e.f 2015-2016 batch	Core paper -XIII
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BUSINESS COMMUNICATION
(To be answered only in English)

UNIT -I

Meaning-Definition-Objectives- Types-Media-Barriers-Principles of Communication-
-Functions of a business Letter- 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

Banking correspondence - insurance correspondence-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

Essay Writing on Economic and Commercial topics.

Reference Books:

1. Essential of Business communication - Rajendra Pal Korlahalli J.S.
2. Modern Business Correspondence - Bahl and Nagamaiah
3. Business communication - Balasubramaniam
4. Business communication - Kaul
5. Essentials of communication - Patri - VR

Semester-V	Subject code-	w.e.f 2015-2016 batch	Core paper -XIV
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PRACTICE WORKSHOP

LIST OF EXERCISES

01. Preparing Advertisement for 2 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 Outward Mail Register With Suitable Columns
07. Preparation of an Inward Mail Register With Suitable Columns
08. Placing Order and Preparing Invoice
09. Preparing Payroll with all Essential Columns
10. Filling up of Application form for Opening a Bank Account
11. Preparing Promissory Note, Cheques (CTS 2000), Bill of Exchange, Bank Drafts Etc.,
12. Filling of Various Bank Challans
13. Filling the forms to get loans related to Education, Personal, Home, Vehicle and Agriculture.
14. Filling up of Initial Public Offering for applying Equity Shares along with Company Prospectus.
15. Filling up of forms for Opening Demat Account and Transaction and Trading forms.
16. Filling the forms for applying Life and General Insurance
17. Preparation of Return of Income for Submission to the Income Tax Department
18. Filling up of forms for applying PAN Card
19. Filling up of forms for applying Passport.
20. Filling up of forms for applying Voter ID and Other related forms issued by the Government.

Semester-V	Subject code-	w.e.f 2015-2016 batch	Non major elective -I
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GENERAL COMMERCIAL KNOWLEDGE - I

UNIT – I

Business – Nature, Meaning, 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.Busan
2. Modern Marketing – R.S.N.Pillai & Bhayarahi
3. Entrepreneurial Development – Saravanavel
4. Principles & Practice – M. Mishra

Semester-V	Subject code-	w.e.f 2015-2016 batch	Skill based elective - III
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PRACTICAL AUDITING

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 :

Principles and Practices of Auditing – B.N. Tandon .

Reference Books:

1. Principles and Practices of Auditing – Dinkar Pagare.
2. Auditing- Principles and Practice – N.H. Kishnadwala and M.V. Shetty.
3. Auditing- Principles and Practice –Pradeep Kumar, Baldev Sachdeva and Jawant Singh.
4. A Hand Book Of Practical Auditing - B. N. Tandon, S. Sudharsanam & S. Sundharabahu.

Semester-VI	Subject code-	w.e.f 2015-2016 batch	Core paper -XV
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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

Break-even Analysis

UNIT – V

Budgeting - Budgetary Control – Functional Budgets – Cash Budgets – Flexible budgets – Zero Based Budgets.

Note:

Theory - 20 Marks – Problems – 55 Marks.

Text Book:

1. Management Accounting – R.K.Sharma and Shashi K.Gupta

Reference Books:

1. Management Accounting – S.N Maheswari

2. Principals of Management Accounting – Manmohan & Goyal

3. 2.Principals of Management Accounting – Dr.Saravanavel

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

Semester-VI	Subject code-	w.e.f 2015-2016 batch	Core paper -XVI
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ENTREPRENEURIAL DEVELOPMENT

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, SFC and SIDC.

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 Books:

1. Entrepreneurship Development In India -Dr. C.B. Gupta

Reference Books:

1. Entrepreneurial Development - Dr.Jayashree Suresh.
2. Entrepreneurial Development – Saravanavel .
3. Dynamics of Entrepreneurial Development & Management -Vasant Desai.
4. Entrepreneurial Development – S.S. Khanka.

Semester-VI	Subject code-	w.e.f 2015-2016 batch	Core paper -XVII
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BANKING THEORY LAW AND PRACTICE

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.

Reference Books:

1. A Text Book of Banking - M. Radhaswamy and S.V.Vasudevan.
2. Banking Law & Practice -Varshney.
3. Banking Theory, Law & practice - Prof E. Gordon and Dr.K.Natarajan.
4. Indian Banking - R.Parameswaran and S.Natarajan.

Semester-VI	Subject code-	w.e.f 2015-2016 batch	Non major elective - II
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GENERAL COMMERCIAL KNOWLEDGE - II

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

Auditing – Definition – Objectives and Scope – Classification – Basic principles of auditing.

UNIT – V

Communication – Meaning – Definition – Types – Channels – Barriers.

Reference Books:

1. A text book of banking – M.Radhasamy & S.V.Vasudevan
2. Principles of taxation – Dr.N.P. Srinivasan and M. Periasamy
3. Auditing – B.N.Tandon
4. Business Communication – R.S.N.Pillai & Bhagavathi

Semester-VI	Subject code-	w.e.f 2015-2016 batch	Skill based elective - IV
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APPLICATION ORIENTED TAX LAWS AND PROCEDURES

UNIT-I

Value Added Tax - Evolution of VAT Act in India-Tamil Nadu VAT Act 2006 – Definition -Features of VAT Act - Scope of VAT Act –Registration - Payment of Value Added Tax - Input Tax Credit>Returns - Accounts and Audit.

UNIT-II

Central Sales Tax Act – Definition - Sale or Purchases in the Course of Interstate Trade or Commerce – Sale or Purchases of Goods Outside a State – Sale or Purchases in the Course of Export or Import – Registration of Dealers – Determination of Turn Over – Levy and Collection of Tax and Penalty

UNIT – III

Excise Duty: Meaning - Definitions - Objectives - Types of Excise Duty – Registration of Dealers - Levy and Collection – Valuation of Excisable Goods

UNIT – IV

Customs Duties – Meaning – Objectives – Types of Customs Duty – Prohibited Imports and Exports – Valuation of Dutiable Goods – Customs Authorities – Powers and Duties of Customs Authorities.

UNIT – V

Filing of Return-Types of Assessment –**Forms of Various Acts (Only for Practical Purpose)**

Text book:

1. Business Taxation – Dinkar pagare and V. Balachandran.

Reference Books:

1. Indirect Taxes Made Easy – Govindan.M.S.,
2. Indirect Taxes – Datey. V.S.
3. Indirect Taxation – Balachandran.V.
4. Principles of Taxation – Dr. N.P. Srinivasan and M.Periasamy.

Semester-IV	Subject code-	w.e.f 2015-2016 batch	II B.SC computer science
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BUSINESS ACCOUNTING

UNIT-I

Accounting: Definition and Features – Accounting Conventions and Concepts – System of Accounting – Rules for Double Entry System of Book Keeping – Preparation of Journal and Ledgers

UNIT-II

Subsidiary Books – Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book – Cash Book

UNIT-III

Preparation of Trial Balance (Except Errors) – Final Accounts – Manufacturing, Trading, Profit and Loss Accounts – Balance Sheet with Simple Adjustments

UNIT-IV

Depreciation – Methods of Depreciation – Straight Line Method – Diminishing Balance Method – Cost Accounting: Elements of Cost – Types of Cost – Preparation of Simple Cost Sheet

UNIT – V

Pricing of Materials issue – FIFO – LIFO – Simple and Weighted Average Method – Labour Cost: Calculation of Wages and Overtime Payable to the Workers – Individual Bonus Plans – Halsay and Rowan System

Reference Books:

1. Financial Accounting – T.S Reddy and A. Murthy.
2. Cost and Management Accounting – Dr.S.N. Maheswari.
3. Cost and Management Accounting - S.P. Iyengar.