

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024
B. Com. (Applied) Programme - COURSE STRUCTURE UNDER CBCS
(applicable to the candidates admitted from the academic year 2008 -2009 onwards)

SEM	PART	COURSE TITLE	HRS/ WEEK	CRED IT	EXAM HRS	MARKS		TOTAL
						INT	EXT	
I	I	Language Course – I (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –I (ELC)	6	3	3	25	75	100
	III	Core Course I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course II (CC) Practical Banking	6	4	3	25	75	100
		Allied Course I Business Management	6	3	3	25	75	100
	Total			30	18			
II	I	Language Course –II (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –II (ELC)	6	3	3	25	75	100
	III	Core Course III (CC) Business Mathematics and Statistics	5	5	3	25	75	100
		Allied Course II Business Economics	5	4	3	25	75	100
		Allied Course III Marketing	4	3	3	25	75	100
	IV	Environmental Studies	2	2	3	25	75	100
	IV	Value Education	2	2	3	25	75	100
	Total			30	22			

III	I	Language Course –III (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –III (ELC)	6	3	3	25	75	100
	III	Core Course IV Financial Accounting	5	5	3	25	75	100
		Core Course V Practical Auditing	4	4	3	25	75	100
		Allied Course IV Computer Applications in Business	5	3	3	25	75	100
	IV	Skill Based Elective – I	2	2	3	25	75	100
	IV	Non-Major Elective – I for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme Stock Market Practices (or) Management Concepts	2	2	3	25	75	100
	Total		30	22				700
IV	I	Language Course –IV (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –IV (ELC)	6	3	3	25	75	100
	III	Core Course VI Cost Accounting	5	5	3	25	75	100
		Allied Course V Business Laws	5	4	3	25	75	100
		Allied Course VI Entrepreneurial Development	4	3	3	25	75	100
	IV	Non-Major Elective – II for those who studied Tamil under Part I a)Basic Tamil for other language students b)Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme Mutual Funds (or) Introduction to Accountancy	2	2	3	25	75	100
	IV	Skill Based Elective - II	2	2	3	25	75	100
	Total		30	22				700

V	III	Core Course VII Corporate Accounting	6	5	3	25	75	100
		Core Course VIII Services Marketing	5	4	3	25	75	100
		Core Course IX Accounting for Decision Making	5	4	3	25	75	100
		Core Course X Human Resource Management	5	4	3	25	75	100
		Major Based Elective – I Institutional Training	5	5	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
	IV	Skill Based Elective – IV	2	2	3	25	75	100
	Total	30	26				700	
VI	III	Core Course XI Financial Management	5	5	3	25	75	100
		Core Course XII Income Tax Law and Practice	5	5	3	25	75	100
		Core Course XIII Financial Services	6	5	3	25	75	100
		Major Based Elective – II Investment Management	5	5	3	25	75	100
		Major Based Elective – III Field visit and Report	5	5	3	25	75	100
	IV	Skill Based Elective - V	2	2	3	25	75	100
	IV	Skill Based Elective - VI	2	2	3	25	75	100
	V	Extension Activities	-	1	-	-	-	-
		Total	30	30				700

* for those who studied Tamil upto 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at degree level

those who studied Tamil upto 10th +2 but opt for other languages in degree level under Part I should study special Tamil in Part IV

** Extension Activities shall be out side instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

a) Basic Tamil I & II for other language students

b) Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

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|--------------|--|----------|----------|----------|
| 1. Theory | Internal | 25 marks | External | 75 marks |
| 2. Practical | ” | 40 marks | ” | 60 marks |
| 3. | Separate passing minimum is prescribed for Internal and External | | | |

The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks)

The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks)

Non Major Electives:

The students of other departments can choose the following Non Major Elective Courses which will be offered by the Department of Commerce

III Semester

Stock Market Practices (or) Management Concepts

IV Semester

Mutual Funds (or) Introduction to Accountancy

Skill Based Elective Courses	List already communicated
Extension Activities	Existing practice will be continued
Environmental Studies	Existing UGC syllabus will be continued
Value Education	} Syllabus already sent
Basic Tamil	
Special Tamil	

jkpo; nkhopg;ghlk; jw;NghJ toq;fg;gLk; epiyapy; njlh;e;J toq;fg;gLfpwJ.
4 jhs;fs; - Kjy;> ,uz;lhk;> %d;whk;> ehd;fhk; gUtk;

CORE COURSE I – PRINCIPLES OF ACCOUNTANCY

Unit I:

Introduction –Double Entry – Journal, Ledger, Subsidiary records, Trial Balance, Bank Reconciliation statement, Rectification of errors (before and after final Accounts) – Adjusting entries, Final Accounts of sole traders and non – profit organization.

Unit II:

Bills of Exchange, Average Due date, Account current – Consignments and joint ventures.

Unit III:

Branch and Departmental Accounts – Hire purchase and Installment purchase Accounts.

Unit IV:

Single Entry – Depreciation, Provision Reserves – Royalty Accounts – Self Balancing Ledgers.

Unit V:

Accounting concepts, Accounting standards

No.1 – Disclosure of Accounting Policies

No.2 – Valuation of Inventories

No.3 – Contingencies and events occurring after the Balance Sheet date.

No.6 – Depreciation Accounting

No.7 – Accounting for construction contracts

Text Book Recommended:

- | | |
|--------------------------------|--|
| 1. Modern Accountancy | : Mukherjee and Hanif – Tata Mc Graw Hill |
| 2. Advanced Accountancy | : Shukle and Grewal – S.Chand & CO. |
| 3. Advanced Accountancy | : R.L. Gupta & Radhaswamy – Sultan Chand & Sons |
| 4. Advanced Accountancy | : Jain and Narang – Kalyani Publishers |
| 5. Advanced Accountancy | : Arulanandam – Kalyani Publishers |
| 6. Advanced Accountancy Vol. I | : R.S.N. Pillai & Bhagavathi, S.Chand & Co., Chennai 2007. |

CORE COURSE II – PRACTICAL BANKING

Unit I:

Commercial bank – functions – Banker customer – Meaning and definitions – Relationship between banker and customer – general relationship – special relationship – obligation to honour cheques, secrecy maintenance – banker's lien- right to set-off.

Unit II:

Operations of bank a/cs savings deposit-current deposit-recurring deposit – fixed deposit – types of customers – procedure for opening and closing of accounts – individuals – minor – married women – lunatics – drunkard and illiterate – joint account.

Unit III:

Institutions – joint stock company – non-trading concerns – societies – trust and clubs – Officials – executors – administrator – attorney – liquidators and receivers – steps to be taken on death, lunacy and bankruptcy – cheques – definition – features – crossing types – endorsement – types.

Unit IV:

Loans and advances – principles of lending – secured and unsecured loans – modes of securing security – lien – hypothecation and mortgages – advances against securities – stocks-shares and debentures – land and building – plant and machinery – life policies – fixed deposits – documents of title to goods – book debts.

Unit V:

Paying banker collecting banker – duties – conversion – negligence – legal protection – duties and protection of paying and collecting banker – Internet banking – Mobile Banking – ATM – ETF – Core Banking Solutions (CBS) – e-banking – ombudsman – Recent trends in Banking.

Books for Reference:

1. Banking Theory, Law and Practice – Gordon E and Natarajan K – Himalaya Publishing House, Mumbai 2007
2. Practical Banking – M.Radhasamy, S.Chand & Co., Chennai 2007
3. Banking Law and Practice, Dr.S. Gurusamy, Vijay Nickolas Imprint, Chennai
4. Banking Theory, Law and Practice, Triloch Chhabta, Dhanpad Rai & Sons, New Delhi 2007
5. Banking Theory, Law and Practice, P.Saravanel, Kedar Nath Ram Nath New Delhi

6. Banking Theory, Law and Practice, Sundaram & Varshney, Sultan Chand & Co, New Delhi
7. Indian Banking, S. Natarajan and R. Parameswaran, S.Chand & Co, Chennai 2007
8. Tannan's Banking Theory, Law and Practice in India – M.L. Tannan and C.R. Datta, India Law Book House, New Delhi.

First Allied Course I – BUSINESS MANAGEMENT

Unit I:

Management – Meaning – Art or Science – Management and Administration Functions – Contributions by F.W. Taylor – Henry Fayal – Scientific Management

Unit II:

Planning – Nature, Characteristics – Steps in Planning – types of planning – components – MBO – MBE

Unit III:

Organization – principles of organization structure – organization charts – departmentation – authority – responsibility – delegation of authority – centralization and decentralization – line and staff organization – committed form of organization.

Unit IV:

Manpower Planning – Objectives – Recruitment and selection – Training methods – Motivation – Communication – Leadership

Unit V:

Controlling – Meaning – Importance – steps in controlling process – essential effective control – controlling techniques – budgetary control.

Books Recommended:

1. Business Management - Dinkar Pager
2. Business Management – Y.K. Bhushan
3. Principles of Business Management – S.A. Sherelakar
4. Essential of Management – Koontz & O'Donnel

Core Course III – Business Mathematics and Statistics

Unit I:

Set theory – Indices – Logarithm – Compound Interest

Unit II:

Matrices and Determinants – Definition – Different type of matrices, inverse of a matrix – solving equations using matrix – determinants of order one, two and three Properties of determinants – Cramer's rule.

Unit III:

Statistics – Introduction – Tabulation and classification – Diagrams and Graphs – Measures of central tendencies. Mean, Mode and Median geometric mean and Harmonic mean.

Unit IV:

Measures of Dispersion – range – quartile deviation – mean deviation – standard deviation – co-efficient of variation.

Unit V:

Correlation – simple correlation – Karl Pearson's co-efficient of correlation and rank correlation – co-efficient of concurrent deviation – simple regression analysis

(Marks Distribution – Theory – 20% and Problems 80%)

Books for Reference:

1. Business Mathematics and Statistics – P.Navaneetham, Jai Publishers, Trichy 21
2. Practical Statistics – R.S. N. Pillai and Bhagavathi – S.Chand & Co, Chennai
3. Business Mathematics – Sanchetti and Kapoor, Himalaya Publishers, Mumbai
4. Mathematics and Statistics for Economics – Gupta and Manoharan, TMH, New Delhi
5. Statistical Methods – S.P. Gupta, Sultan Chand & Co., New Delhi
6. Business Mathematics – P.R.Vittal, Margam Publishers, Chennai.

First Allied Course II – Business Economics

Unit I:

Business Economics – Meaning - Definitions – Scope and Nature – concepts applied in Business Economics – Micro and Macro Economics applied to business.

Unit II:

Demand Analysis – Demand schedule – law of demand – demand curves – elasticity of demand – indifference curve analysis – indifference schedule – indifference curve marginal rate of substitution – consumers' equilibrium.

Unit III:

Production function – Isoquant curves – scale of production – economics of large scale production and limitation thereof.

Unit IV:

Supply – supply schedule – law of supply - supply curve – elasticity of supply - cost and revenue - Break Even Analysis – fixed cost – variable cost – total cost – marginal and average cost – long run and short run curves – average and marginal revenue.

Unit V:

Market structure – equilibrium of firm and industry – optimum firm – pricing under Perfect competition and monopoly – price discrimination – pricing under monopolistic competition – pricing in public utilities.

Books for Reference:

Business Economics: Dr.S. Sankaran, Margam Publications, Chennai.

Business Economics: Misra and Puri, Himalaya Publications, Mumbai

Business Economics: Mithani.D.M. Himalaya Publications, Mumbai

Business Economics: K.P.M.Sundharam and Sundharam, Sultan Chand & Co., New Delhi

Business Economics: P.Ravilochanan, Ess Pee Kay Publishing House

Business Economics: P.N.Reddy and Appannaiah, S.Chand & Co., Chennai

First Allied Course III – Marketing

Unit I:

Definition and meaning of Marketing – Modern concept of Marketing – Marketing and selling – Marketing functions – buying – transportation – warehousing – standardization – Grading – Packaging.

Unit II:

Buyer's behaviour – Buying motive – Market segmentation – Marketing strategics – product development, introduction of new product – branding – packaging brand loyalty – product life cycle.

Unit III:

Pricing methods and strategics – physical distribution – wholesaler and Retailer – Services rendered by them.

Unit IV:

Promotional methods – Advertising – Publicity –Personal selling – Sales Promotion

Unit V:

Marketing Research – Importance in Marketing decisions – Interactive marketing – Use of Internet – Online auction – Recent.

Text Book Recommended:

1. Marketing by Rajan Nair – Sultan Chand Company (or)
2. Marketing Management by Sherlekar

SEMESTER – III
CORE COURSE - IV – FINANCIAL ACCOUNTING

UNIT – I

Branch accounts (excluding foreign branches) – Departmental accounts

UNIT – II

Hire Purchase accounts – Royalty accounts.

UNIT – III

Admission and Retirement of a partner, Death of a partner.

UNIT – IV

Dissolution of firm – piecemeal distribution.

UNIT – V

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs
– insolvency of individual only.

Theory 25%

Problem: 75%

Text Books Recommended:

1. Advanced Accountancy by Shukla and Grewal
2. Advanced Accountancy by R.L. Gupta and Radhaswamy
3. Advanced Accountancy by Jain and Narang.
4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.

SEMESTER – III
CORE COURSE – V – PRACTICAL AUDITING

UNIT – I

Introduction – definition of audit – objects of audit – classification of audit – internal audit – periodical audit – continuous audit – interim audit – balance sheet audit – internal check – internal control – procedure of audit – audit programme – text check.

UNIT – II

Vouching of cash transactions, trading transactions personal and impersonal ledgers – valuation and verification of assets and liabilities.

UNIT – III

Depreciation and Reserves

UNIT – IV

Audit of limited companies – share capital audit – share transfer audit – appointment, qualification rights and liabilities of company auditors – audit reports.

UNIT – V

Divisible profits and Dividends – Investigations – Audit of computerised Accounting.

Text Books Recommended:

1. Spicer and Pegler: Practical Auditing
2. B.N. Tandon: Practical Auditing
3. V.K. Batra and K.C. Bagarrta: Text Book of Auditing
4. Jagadish Prakash: Auditing- kalyani publishers.
5. Dinkar pagare: Auditing- Sultan Chand & sons.

SEMESTER – III
ALLIED COURSE – IV – COMPUTER APPLICATIONS IN BUSINESS

UNIT – I

Computer – Operating System – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – saving, opening and closing documents – mail merge.

UNIT – II

Introduction to spread sheets – spread sheet programmes and applications – Ms Excel and features – what is on the screen? – Building work sheets – entering data in work sheets, editing and formatting work sheets – creating and formatting different types of charts - application of financial and statistical function – creating, analysing and organizing data using – Automatic sum total saving, opening and closing work books.

UNIT – III

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of tally – Features of tally 5.4, 6.3, 7.2, 9.1 versus – Configuration of tally – Tally screens and menus – Creation of company – Creating of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT – IV

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item – Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centres – Editing and deleting cost centers & categories – Usage of cost category and cost – centres in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

UNIT – V

Day books – Balance sheets – Trial balance – Profit and Loss account – Ratio analysis, Cash flow statement – Fund flow statement – Cost center report – Inventory report - Bank reconciliation statement.

Text Books Recommended:

1. Computer Applications in Business – Dr. S.V. Srinivasa Vallabhan – Sultan Chand Publication.
2. Introduction to computer Application – Dr. S.V. Srinivasa Vallabhan – Sultan Chand Publication.
3. Microsoft office for windows 95 Bible Author Ed. Jones Derek Sultan Publications Comdex Computer Publication.

4. TIAL Smart Accountant Book SMW Deva Publication, AVC Deva Publication.
5. Computerized Accounting under Tally Publication, Deva Publication.
6. Implementing Tally 5.4, 6.3, 7.2 versus. Author K.K. Nandhani Publication, BPB Publication.

SEMESTER – III

NON MAJOR ELECTIVE – I – STOCK MARKET PRACTICES

UNIT – I

Capital Market – Need and importance – Structure – Primary and Secondary market

UNIT – II

New Issue Market – Functions – Methods of Issue.

UNIT – III

Stock Market – Functions of Stock Exchanges.

UNIT – IV

OTCEI – NSE – Listing of Securities – Procedures, Advantages of Listing – Screen Based Trading – Demat Accounts – Mechanics of Trading in Stock Exchanges.

UNIT – V

Registration of Stock Brokers – Role of Merchant bankers – Kinds of Brokers, Speculation.

Text Books Recommended:

1. V.A. Avadhani: Indian Capital Market, Himalaya Publishing House
2. E. Gordon and K.Natarajan: Financial Market and Institutions – Himalaya Publishing House
3. P.N.Varshney: Indian Financial System.
4. Preeti Singh: Investment Management, Himalaya Publishing House.
5. Punidhavadhi Pandiyan: Security Analysis and Portfolio Management.

SEMESTER – III
NON MAJOR ELECTIVE – I – MANAGEMENT CONCEPTS

UNIT – I

Definition of Management – Functions of management - Contributions of Taylor, Henri Fayol, Elton Mayo, Gilbreth, Maslow and Peter Drucker

UNIT – II

Planning – Nature and Purpose – Objectives – Types – Steps in planning – Limitations.

UNIT – III

Organising – Meaning – Departmentation - Delegation of authority

UNIT – IV

Communication: Meaning - Characteristics – Process – Types – Barriers to Communication – Effective Communication.

UNIT – V

Leadership: Meaning - Characteristics – Types - Theories of leadership.

Motivation: Meaning - Theories of motivation: maslow, McGregor X and Y theories.

Text Books Recommended:

1. Principles of management – L.M.Prasad
2. Principles of management – Sherlekar
3. Business management – Dinkar and Pegare
4. Principles of management – Tripathi & Reddy
5. Essentials of management – Koontz and “O” Donnel (TMH)
6. Business Organization – Dr. S.C.Saxena.

SEMESTER – IV
CORE COURSE – VI – COST ACCOUNTING

UNIT – I

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centers – cost sheets.

UNIT – II

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT – III

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover types – causes and remedies.

UNIT – IV

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

UNIT – V

Methods – job costing, contract costing, process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25% Problem: 75%

Text Books Recommended:

1. Cost Accounting by Jawaharal – TMH
2. Cost Accounting by Jain and Narang – Kalyani Publishers
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons.
4. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons.
5. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons.
6. Cost Accounting by M.N. Arora.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan.

SEMESTER – IV
ALLIED COURSE – V – BUSINESS LAWS

UNIT – I

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties – free consent – legality of object and of consideration, Void Agreements – contingent contracts

UNIT – II

Performance of contracts – Discharge of contracts – remedies for breach including specific performance – Quasi contracts.

UNIT – III

Indemnity and Guarantee – Bailment and pledge – Agency.

UNIT – IV

Laws of sale of Goods

UNIT – V

Law of Negotiable Instruments.

Text Books Recommended:

1. Mercantile law by M.C. Shukla – S. Chand & Company.
2. Commercial law by Chawla and Garg – Kalyani Publishers
3. Business law by N.D.Kapoor – S. Chand & Sons.
4. Mercantile law by Batra and Kalra – Tata McGraw Hill Co.
5. Mercantile law by M.C. Kuchhal – Vikas Publishing House.
6. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co

ALLIED COURSE VI – ENTREPRENEURIAL DEVELOPMENT

Unit - I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship function and type of entrepreneurship phases of EDP, Development of women entrepreneur & rural entrepreneur – including self employment of women council schemes

Unit - II:

The startup process, Projects identification – selection of the project – project formulation evaluation – feasibility analysis, Project Report

Unit - III:

Institutional service to entrepreneur – DIC, SIDO, NSIC, MSMEDI – SSIC – SIDCO – ITCOT, IIC – KUIC

Unit - IV:

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, THIC, LIC and GIC, UTI, SIPCOT –SIDBI commercial bank venture capital

Unit –V:

Incentives and subsidies – subsidied services – subsidy for market Transport – seed capital assistance – Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Text Books Recommended:

- 1 Dynamics of Entrepreneurial Development – Vasant Desai – Himalaya Publications
2. Entrepreneurial Development – C.B. Gupta and N.P. Srinivasan
3. Fundamentals of Entrepreneurship and Small Business – Renu Arora & S.KI.Sood.
4. Entrepreneurial Development – S.S. Khanka
5. Entrepreneurial Development – P.Saravanel
6. Entrepreneurial Development – S.G. Bhanushali
7. Entrepreneurial Development – Dr.N. Ramu

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NON-MAJOR ELECTIVE – II – MUTUAL FUNDS

UNIT – I

Concepts of mutual fund – Evaluation of mutual funds – Role of mutual funds – Types of mutual funds.

UNIT – II

Legal structure of mutual fund – Rights and responsibilities of market constituents – Fund mergers and Scheme takeovers.

UNIT – III

Role of regulators in India – RBI, SEBI – Rights and Obligations of the investors.

UNIT – IV

Accounting of mutual funds – NAV computation – Pricing of units – Valuation of mutual funds.

UNIT – V

Distribution channels – Direct marketing – Broker – Mutual fund schemes in India.

Text Books Recommended:

1. Financial Instruments and Services – Nalini Prava Tripathy, Prentice Hall of India.
2. Financial Services and Markets – Dr.S. Gurusamy, Vijay Nicole Imprints (P) Ltd.
3. Financial Services – M.Y. Khan, Tata McGraw Hill Publishing Company Ltd.
4. Financial Services – Dr. D.Joseph Anbarasu and others, Sultan Chand & Sons.
5. Mutual Funds in India- H.Sadbak.
6. Mutual Funds in India- Nalini Prava Tripathy, Excel books.
7. Indian Mutual Funds, Hand Book – Vision Books- Sundar Sankaran

SEMESTER – IV

NON-MAJOR ELECTIVE – II – INTRODUCTION TO ACCOUNTANCY

UNIT – I

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

UNIT – II

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

UNIT – III

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trail Balance.

UNIT – IV

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (simple problems only)

UNIT – V

Financial Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text Books Recommended:

1. Advanced Accountancy – Arulanandam, Himalaya Publications
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand & Sons.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
