

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024
B. Com. (Applied) Programme – COURSE STRUCTURE UNDER CBCS
(applicable to the candidates admitted from the academic year 2010 -2011 onwards)

SEM	PART	COURSE TITLE	HRS/ WEEK	CREDIT	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				500
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				700

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	6	5	3	25	75	100
		Core Course V Practical Auditing	5	4	3	25	75	100
		Allied Course IV Computer Applications in Business	5	3	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	20			
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 – I	2	4	3	25	75	100
	Total			30	24			

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 – II	2	4	3	25	75	100
	IV	Skill Based Elective – III	2	4	3	25	75	100
	Total		30	30				700
VI	III	Core Course XI Financial Management	6	5	3	25	75	100
		Core Course XII Income Tax Law and Practice	6	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	6	4	3	25	75	100
	V	Extension Activities** பாலின சமத்துவம்	- 1	1 1	- 3	- 25	- 75	- 100
	Total		30	26				600
Grand Total		180	140		950	2850	3800	

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).

Unit II:

Final Accounts of sole traders and non – profit organization with adjustment entries.

Unit III:

Bills of Exchange, Average Due date, Account current.

Unit IV:

Consignments and Joint ventures.

Unit V:

Single Entry – Depreciation accounting.

Text Books Recommended:

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

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-pant 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, Triloc Chhabta, DhanpadRai & Sons, New Delhi 2007
5. Banking Theory, Law and Practice, P.Saravanavel, 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 Pagar
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 – coefficient 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 strategies – product development, introduction of new product – branding – packaging brand loyalty – product life cycle.

Unit III:

Pricing methods and strategies – 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 save, 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 – KUIIC

Unit - IV:

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

Unit –V:

Incentives and subsidies – subsidized 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.

SEMESTER – V
CORE COURSE – VII – CORPORATE ACCOUNTING

UNIT – I

Company accounts – introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue, premium and discount – accounting entries.

UNIT – II

Issue and redemption of debentures and preference shares

UNIT – III

Amalgamation, Absorption, nature of purchase – nature of merger, external and internal reconstruction of companies.

UNIT – IV

Holding companies account – Consolidation of balance sheet (excluding inter company Owings, cross holdings, chain holding).

UNIT – V

Final accounts of banking companies(new format) and Insurance companies(new format).

Theory: 25% Problem: 75%

Text Books Recommended:

1. Advanced Accountancy by M.C.Shukla and T.S.Grewal – S.Chand & Co.,
2. Advanced Accountancy by R.L. Gupta and radhaswamy – Sultan Chand & Sons.
3. Advanced Accountancy by Jain and Narang – kalyani Publishers
4. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers.
5. Corporate Accounting by Dr.P.C.Tulsian – S.Chand & Co.,
6. Advanced Accountancy by R.S.N.Pillai, Bhagavathi and S.Uma – S.Chand & Co.,

SEMESTER –V
CORE COURSE – VIII – SERVICES MARKETING

UNIT – I:

Concept of service in marketing – Growth of service markets – classification of services – consumer services and industrial services – significance of services in buyers market and sellers market.

UNIT – II:

Marketing of Banking services – Consumer Services – efficiency Vs. Productivity – Programming the marketing effort to suit consumer needs – professional approach and promotion strategies.

UNIT – III:

Marketing of financial services – Investment and merchant banking services – challenges before financial institutions customer choice and culture – Need for diversification.

UNIT – IV:

Marketing of Entertainment services – catering and Tourism Role of transport services – Need for better public relations – Importance of service positioning.

UNIT – V:

Marketing of professional services – Insurance services entrepreneurial services and Health Care Services – Role of Agencies involved – need for demand oriented approach – awareness – A deciding factor of success.

Text Books Recommended:

1. Principles and Practice of Marketing in India by C.B. Memoria
2. Marketing Management by S.A. Sherlekar
3. Services Marketing by Vasanti Venugopal and Raghu V.N. – Himalaya Publishing House
4. Services Marketing by Christopher Lovelock – Pearson Education.
5. Managing Services Marketing by E.G. Bateson – Text & Readings, Dryden Press, Hinsdale.

6. The Essence of Services Marketing Professional Services by Payne – Prentice Hall.
7. Services Marketing and management by B.Balaji – S.Chand & Co.,

SEMESTER-V

CORE COURSE –IX – ACCOUNTING FOR DECISION MAKING

UNIT I:

Definition – nature – scope – objectives – merits – limitations – differences between management accounting and financial accounting – financial statement analysis – comparative statements – common size statements – trend percentages.

UNIT II:

Fund flow statement – Cash flow statement as per Accounting Standard 3 – forecasting of working capital requirements.

UNIT III:

Marginal costing – CVP analysis – break even analysis – managerial applications. Ratio analysis – types – calculations of various ratios – construction of balance sheet.

UNIT IV:

Budget and Budgetary control – production, production cost, raw material cost, sales, cash, flexible budgets, standard costing – material and labour variance only.

UNIT V:

Capital Budgeting – importance – payback – discounted cash flow – net present value – profitability index – accounting rate of return.

Theory: 25% Problem: 75%

TEXT BOOKS RECOMMENDED:

1. Management accounting by Dr.R.Ramachandran and Dr.R.Srinivasan – sriram publication
2. Management accounting by S.N.Maheswari – Sultan Chand & sons.
3. Management Accounting by R.S.N.Pillai & V.Baghavathi – S.Chand & Co.
4. Theory and Problems of management accounting by Khan & Jain – TMH.
5. Management accounting by Hingorani & Ramanathan – S.Chand & Co.

SEMESTER-V

CORE COURSE – X – HUMAN RESOURCE MANAGEMENT

UNIT I:

Introduction: meaning and definition of Human resources – objectives, scope and significations of human resource management – principles - functions of HRD.

UNIT II:

Human Resource planning: Definition and meaning – importance – objectives – components and the process of human resource planning – factors affecting human resource planning.

UNIT III:

Recruitment and Selection: Sources of man power supply, methods and techniques of recruitment. The selection and placement processes – job analysis, job description, job evaluation – Interviews and tests.

UNIT IV:

Human resource development and performance appraisal: Definition and significance of training and development – training policy, principles and methods – the nature, significance and methods of performance appraisal.

UNIT V:

Stress Management for performance improvement: Concept – causes – effects – coping strategies – Individual and organizational.

TEXT BOOKS RECOMMENDED:

1. Personal management by Tirpathi – Sultan Chand & Sons.
2. Human resources management by A.M.Sheikhy – S.Chand & Co.
3. Personal Management by R.S.Dwivedi Oxford publishing.
4. Human resource management – L.M.Prasad – Sultan Chand & Sons.

SEMESTER-V

MAJOR BASED ELECTIVE – I – INSTITUTIONAL TRAINING

UNIT I:

Choice of Institutions is left to the student candidate – may be a co-operative society or a branch of a commercial bank or a catering organization with star status or a business unit with not less than Rs.25 lakh of initial investment.

UNIT II:

Appraisal of the financial performance of the institution under study with the presentation of statements of accounts supported by arguments for and against.

UNIT III:

Evaluation of the labour welfare practices of the organization taken for training with special reference to the established standards of ILO.

UNIT IV:

Focus on the different aspects of social responsibility of the business undertaken for training and its impact on local community.

UNIT V:

Highlighting the factors that were contributing to the success or otherwise of the institution under study for setting the standards of a model.

NOTE:

1. The training is meant for acquiring practical knowledge
2. It shall be for a minimum of three weeks (21 working days) on various aspects mentioned in the syllabus.
3. It shall take place mainly during the interim vocation between V and VI semesters and hence fixing of candidates with respective institutions must have been done during the course of V semester itself. “Institution Report” must be submitted and evaluated internally: Report – 75 marks, Internal 25 marks.

SEMESTER-VI

CORE COURSE – XI – FINANCIAL MANAGEMENT

UNIT I:

Financial Management: Meaning and scope – objectives – functions – approaches - types financial decisions – time value of money – cost of capital – cost of debt – cost of equity – cost of retained earnings – weighted average cost of capital.

UNIT II:

Financial planning – meaning and scope – capital structure – Net income approach – net operating income approach – MM approach – arbitrage process – traditional approach – capital structure planning.

UNIT III:

Leverage – meaning and types – significance – operating leverages, financial leverage – combined leverage – Dividend policy – Determinants of dividend policy, types of dividend – theories – bonus issue – stock splits.

UNIT IV:

Working capital management – determinants of working capital – forecasting of working capital requirements. Cash management – cash budget – concentration banking and lock box system

UNIT V:

Receivable management – objectives – factors influencing size of receivables – credit policies – Incremental analysis. Inventory management – meaning – objectives – techniques – purpose of holding inventory – levels of stock – EOQ – inventory turnover ratio – ABC analysis – VED analysis.

Theory: 25% Problem: 75%

TEXT BOOKS RECOMMENDED:

1. Financial Management by Dr.R.Ramachandran & Dr.R.Srinivasan – Sriram publication.
2. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons.
3. Theory and Problems of Financial management by Khan & Jain.
4. Financial Management by R.K.Sharma – Kalyani publishers.

SEMESTER-VI

CORE COURSE – XII – INCOME TAX LAW & PRACTICE

UNIT I:

Basic concepts – Definition – agricultural income – person, income, total income, casual, capital and revenue residential status, incomes exempt from income tax – types of assessment – assessment procedure.

UNIT II:

Computation of income under the head “Salaries” – Basis of charge – different forms of salary, allowance perquisites and their valuation – deduction from salary – provident funds, superannuation funds.

UNIT III:

Computation of income under the head income from house property – basis of charge – determination of annual value – income from let-out property – self occupied property – deductions allowed from income from house property.

UNIT IV:

Computation of income from profits and gains of business and profession – basis of charge – methods of accounting – deductions – valuation of stock.

UNIT V:

Income from capital gains – basis of charge – short and long term capital gains – computation – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – interest on securities, etc., - income from other sources – deduction under Sec 80C – Introduction to direct taxes code.

Theory: 25% Problem: 75%

TEXT BOOKS RECOMMENDED:

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur & Narang, Kalyani publishers
3. Income tax – Law & Practice by Dinakar Pagare – Sultan Chand & Sons
4. Income tax by Bhagwati Prasad – Vishnu Prakasham publication

SEMESTER-VI

CORE COURSE – XIII – FINANCIAL SERVICES

UNIT I:

Introduction to financial services – merchant banking, meaning – scope – functions – management of new issue – Indian experience – SEBI Guidelines.

UNIT II:

Mutual funds: meaning – types – functions – advantages – institutions involved – UTI, LIC, Commercial banks – entry of private sector – performance – growth of mutual funds in India- SEBI Guidelines - AMC.

UNIT III:

Lease financing: The concept – merits and demerits of leasing – types – the Indian leasing scenario.

UNIT IV:

Hire purchase: meaning – RBI guidelines – Hire purchase and transport industry – lease vs hire purchases – problems and prospects of hire purchase in India.

UNIT V:

Factoring: Concepts – significance – types – factoring mechanism – factoring vs leasing – factoring in India – forfeitures – Kalyanasundaram committee recommendations..

TEXT BOOKS RECOMMENDED:

1. Emerging scenario of financial services by E.Gordon and K.Natarajan – Himalaya publishing house
2. Financial services by E.Dharmaraj – S.Chand & Co.
3. Financial management by Kuchhal S.C.- Vikas publishing
4. Financial decisions making by Srivastava R.M – Sultan Chand & Sons.
5. Development Banking – Issues and options by Vasant Desai – Himalaya
6. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

SEMESTER-VI

MAJOR BASED ELECTIVE – II – INVESTMENT MANAGEMENT

UNIT I:

Investment – increasing popularity of investments – objectives, principles of investment – features of investment programmed – risks of investment – speculation and gambling – avenues of investment – mutual funds.

UNIT II:

Capital market – need and importance – primary & secondary market – new issues market – functions – methods of new issue – IPO.

UNIT III:

Stock market – functions of stock exchanges – listing of securities – procedure, advantages of listing – mechanics of trading in stock exchanges – screen based trading – Demit account – NSE – BSE – SEBI guidelines for investor protection.

UNIT IV:

Fundamental analysis – components – importance – Technical analysis – need – tools – Dow Theory.

UNIT V:

Selection of investments – asset mix – age barriers – portfolio construction – execution, rebalancing – evaluation.

TEXT BOOKS RECOMMENDED:

1. Investment game by Prasanna Chandra – Tata McGraw Hill
2. Fundamentals of Investment management by V.K.Bhalla – S.Chand & Co.,
3. Investment management by Preeti Singh – Himalaya
4. Investment management by S.Gopalakrishnan.
5. Investment and Securities market in India by V.Avadhani – Himalaya

SEMESTER-VI

MAJOR BASED ELECTIVE – III –FIELD VISIT AND REPORT

I – OBJECTIVES OF THE PRACTICAL TRAINING

- A. To give critical knowledge of the general working of various types of business organization like sole trader partnership firm, companies, co-operative societies and public undertaking.
- B. To train in day-to-day administration, accounts maintenance and auditing of the above organization
- C. To give practical knowledge on the general working of banks like opening an account, various kinds of deposits and lending operations.

II – METHODS OF TRAINING

The training will be study visits to various categories of business organization (at least one in each category like sole trader, partnership, company's (private & public), public enterprise, co-operative society and a bank). This has to be done under the guidance and supervision of a lecturer (One Lecturer per maximum 30 students ratio will be ideal) who will accompany the students.

The students are expected to maintain a record of these study visit in which they shall record all the information they gathered during the visit. Suitable proforma may be devised by the department (student may be given the option to maintain the record either in English or in Tamil).

III – ASSESSMENT OF THE TRAINING AND REPORT

Training and report will be assessed at the end of the VI semester by a committee consisting of the head of the department of commerce and the staff in-charge of the training programme. The assessment will be made on the basis of the following criteria.

a. Record	- 50 marks	}	External
b. Viva Voce	- 25 marks		
c. Internal	- 25 marks		

a. Record

The record must contain all the information the student gathered during the study visit. The record will be assessed on the following basis

1. Proper maintenance of record and neatness
2. Clarity, use of tables, diagrams etc.
3. Whether key problems have been identified and analyzed
4. Student's active participation.

b. Viva-voce

The Viva-voce examination will be conducted by a committee consisting of one internal examiner and one external examiner. The staff in-charge of practical training will be the internal examiner. The university will appoint an External Examiner from the panel suggested by the Board of studies.

Appropriation of marks at Viva-voce

1. Factual information about the organization visited – 10 marks
2. Knowledge of the problems and recommendations – 10 marks
3. Clarity and expression – 5 marks.

(A sum not exceeding Rs.100 per student may be collected by the department at the beginning of the 6th Semester to utilize the same or purposes of travel, communication, daily allowance and for miscellaneous expenses of the lecturer in - charge of the training.)
