



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com (Applied) Syllabus under CBCS

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

updated on 7-12-2017

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	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) Marketing	6	5	3	25	75	100
		Allied Course –I (AC) Business Management	4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100
	Total			30	21			
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	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 & Statistics	6	5	3	25	75	100
		Core Course – IV (CC) Practical Banking	6	5	3	25	75	100
		Allied Course – II (AC) Business Economics	4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100
	Total			30	21			
III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Financial Accounting	6	5	3	25	75	100
		Core Course – VI (CC) Investment Banking	6	5	3	25	75	100
		Allied Course – III(AC) Business Communication.	4	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 10th +2 but opt for other languages in degree programme A) Personal Investment (or) B) Elements of Insurance	2	2	3	25	75	100
	Total			30	21			

IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Computer Applications in business (Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	5	5	*4	25	75	100
		Allied Course – IV (AC) Business Law	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 A) Introduction to Accountancy (or) B) Salesmanship	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
	Total	30	23				700	
V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Management Accounting	5	5	3	25	75	100
		Core Course – XII (CC) Human Resource Management	5	5	3	25	75	100
		Major Based Elective – I Institutional Training	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
		Total	30	29				800
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Financial Services	6	5	3	25	75	100
		Major Based Elective II A) Entrepreneurial Development (or) B) Investment Management	5	4	3	25	75	100
		Major Based Elective III Field Visit & Report	6	4	3	25	75	100
	V	Extension Activities		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		Total	30	25				600
		Grand Total	180	140				3900

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 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 outside instruction hours

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

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. **Theory** Internal 25 marks External 75 marks

2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.

University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

CORE COURSE I
PRINCIPLES OF ACCOUNTANCY

Objectives: To understand the basic principles of accounts and its applications in Business.
(Theory & Problem)

Unit I:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning
- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation
Statement.

Unit II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

Unit IV

Consignments and Joint Ventures.

Unit V:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 25% Problems 75%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “ **Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “ **Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. S.Manikandan & R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
8. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.

CORE COURSE – II

MARKETING

Objectives : To enable the students to gain knowledge about marketing and its promotional aspects.

(Theory only)

Unit I

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

Unit II

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

Unit III

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

Unit IV

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

Unit V

Marketing Information System - Marketing Research - Features –Direct marketing - E Business – Telemarketing - Mail order business .

Text and Reference Books (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “**Modern Marketing**,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” **Marketing**,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “**Marketing Management**,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ **Marketing Management**,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “**Marketing**,” Margham Publications, Chennai.
6. Grewal , “**Marketing**,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “**Marketing**,” United Publishers, Mangalore.
8. Dr. J. Jayasankar, “**Marketing**,” Margham Publications, Chennai.

ALLIED COURSE –I
BUSINESS MANAGEMENT

Objective: To impart knowledge on the concepts and principles of Management and application of practices in various organisation.
(Theory only)

UNIT I

Management – Definition, nature, scope, functions and Levels of Management-Art, Science and Profession - functions of Managers- Development of management thought – Contribution by F.W.Taylor, Henry Fayol and others.

UNIT II

Planning –Classification – Objectives – characteristics-Steps - process- types- Methods- advantages - limitations, Decision making – Policies.

UNIT III

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV

Motivation - types -Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication.

UNIT V

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Text and Reference Books (Latest revised edition only)

1. DinkarPagare, “**Principles of Management**,” Sultan Chand & Sons New Delhi.
2. K. Sundar, “**Principles of Management**,” Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann,” **Management Challenges**,” Oxford.
4. Wehrich and Koontz, et.al, “ **Essentials of Management**,” Tata- McGraw Hill, New Delhi.
5. Fred Luthans,” **Organizational Behaviour**,” McGraw Hill, NewYork.
6. Louis A. Allen, “**Management and Organisation**,” McGraw Hill, Tokyo.
7. Hampton, David R, “**Modern Management**”, McGraw Hill, New York.
8. Stoner and Free, “**Management**,” Prentice - Hall, New Delhi.
9. Prasad. L.M, “**Principles & Practice of Management**”, Sultan Chand & Sons, New Delhi

CORE COURSE III
BUSINESS MATHEMATICS AND STATISTICS

Objective:

To enable the students to know the application of Mathematics and Statistics in business.

Unit I:

Set theory – Concepts – Subsets – Operation and application – Indices – Logarithm – Compound Interest. Probability.

Unit II:

Matrix – 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 – Characteristics – Classification and Tabulation – Diagrams (Bar and Pie) – Graphs (Graphs of Frequency distribution only) – Measures of Central tendency: Mean, Median, Mode, 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 - Rank correlation – Concurrent deviation method – Simple regression analysis – Regression equations X on Y and Y on X.

(Theory 20% and Problems 80%)

Text Books for Reference:

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

CORE COURSE IV
PRACTICAL BANKING

OBJECTIVE :

To understand the banking law and practice and to be acquainted with the recent trends in banking.

UNIT I :

Commercial bank – types - functions –Banker & Customer – definitions – Relationship between banker and customer – general relationship – special relationship – obligation to honourcheques, secrecy maintenance – Banker’s lien- Right of set-off.

UNIT II :

Operation of bank Accounts : Savings deposit-Current deposit-Recurring deposit – Fixed deposit – procedure for opening and closing of accounts. ATM - Debit card, Smart Card & Credit card. Types of customers –individuals – minor – married women – lunatics – drunkard and illiterate – joint account.

UNIT III :

Negotiable instruments - Definition - Cheques - Features - Holder and holder in due course - Payment in due course. Crossing - Different types. Endorsements - Different kinds. Paying banker - Material alteration - Refusal of payment by banks - Statutory protection to the Paying banker and Collecting banker.

UNIT IV :

Loans and advances - Principles of good lending - Credit worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Documents of title to goods, Book debts, Life Insurance Policies, FDR, Government Securities. Problems of Bank - NPA.

UNIT V :

E-Banking – Internet Banking –Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, - Automated Clearing house. - INFONET & S.W.I.F.T. - Customer Grievances Redressal and Ombudsman.
Social banking for Financial inclusion.

BOOKS FOR REFERENCE: (Latest Revised Edition only)

1. Gordon E and Natarajan K, Banking Theory, Law and Practice — Himalaya Publishing House, Mumbai
2. M.Radhasamy, Practical Banking, S.Chand& Co., Chennai
3. Dr.S. Gurusamy, Banking Law and Practice, Vijay Nickolas Imprint, Chennai
4. P.Saravanavel, KedarNath Ram Nath, Banking Theory, Law and Practice, New Delhi
5. Sundaram & Varshney, Banking Theory, Law and Practice, Sultan Chand & Co, New Delhi
6. S. Natarajan and R. Parameswaran, Indian Banking, S.Chand& Co, Chennai
7. M.L. Tannan and C.R. Datta Tannan's Banking Theory, Law and Practice in India –, India Law Book House, New Delhi.

ALLIED COURSE II
BUSINESS ECONOMICS

OBJECTIVE: To understand the concepts and application of economic tools in business.
(Theory only)

UNIT- I

Business Economics – definition - Scope and Nature Art or Science –Concepts – relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT-II

Demand Analysis- Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer’s equilibrium.

UNIT-III

Production function-Factors of production - Isoquant analysis -scale of production-economies of large scale production and limitations.

UNIT-IV

Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply. Market structure- Equilibrium of firm and industry- Optimum firm. Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition.

Unit V

National Income- concept – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

Text and Reference Books (Latest revised edition only)

1. S.Sankaran, .”**Business Economics**” Margam Publications, Chennai.
2. Misra and Puri, .”**Business Economics**” Himalaya Publications, Mumbai
3. MithaniD.M. .”**Business Economics**”, Himalaya Publications, Mumbai
4. K.P.M.Sundharam and sundharam, ”**Business Economics**” sultanchand& co., New Delhi.
5. P.Ravilochanan, .”**Business Economics**”Ess Pee Kay Publishing House
6. P.N.Reddy and Appannaiah, .”**Business Economics**”S.Chand & Co., Chennai.
7. T.Aryamala, .”**Business Economics**”Vijay Nicole Imprints Private Limited, Chennai.

CORE COURSE – V
FINANCIAL ACCOUNTING

Objective:

To enable the students to know the importance of Financial Accounting and to understand the basic concepts.

Unit - I

Self-balancing ledgers excluding rectifications of errors – Accounts from incomplete records.

Unit - II

Partnership Accounts – Admission, retirement and death of a partner, Joint life Policy, amalgamation of firms

Unit - III

Partnership accounts – Dissolution – Insolvency of a partner – sale to a company – piecemeal distribution.

Unit - IV

Hire purchase and Installment systems – Royalties – Insolvency Accounts

Unit - V

Branch & Departmental accounts excluding foreign branches – Insurance claims.

Books Recommended:

1. R.L. Gupta and Others, " **Advanced Accountancy**," Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, " **Advanced Accounting**," Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, " **Advanced Accounting**," S. Chand & Co, New Delhi.
4. M.C. Shukla, " **Advanced Accounts**," S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Modern Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, " **Advanced Accountancy**," Himalaya Publication, New Delhi.
7. T.S.Reddy & Dr.A.Murthy, " **Financial Accounting**," Margham Publications, Chennai.

CORE COURSE –VI
INVESTMENT BANKING

Objective:

To enable students gain knowledge about Investment banking in India.

Unit – I

Investment banking – Introduction – History and evolution of Universal banks and Financial conglomerates. Industry structure – Indian investment banks – asset management and securities business.

Unit – II

Securities Market : Primary Market - Introduction – Equity Capital Market, Debt Capital Market and Derivatives segments. Primary market intermediaries. Role of Merchant bankers in the issue management of IPO and FPO . Underwriting.

Unit - III

Global Capital market – International listing – Equity Issues through Depository Route. Bond markets and Issues. Buy backs and De listings.

Unit – IV

Corporate restructuring – Internal and External restructuring – Types – Asset based restructuring – demerger, hive off, asset sale etc. Equity based restructuring – equity spin off, Disinvestment etc. Mergers and Acquisitions – methodologies.

Unit – V

Venture capital – methods. Leasing and Hire purchase business – methods. Mutual Funds management. Securitisation of debts, Factoring and Forfaiting services.

Text and Reference Books (Latest revised edition only)

1. Investment Banking - PratapGiri.S., Tata McGraw Hill Education , New Delhi
2. Merchant Banking & Financial Services - Dr. S. Guruswamy- Tata McGraw Hill Education , New Delhi
3. Merchant Banking & Financial Services - S.B.Kulkarni&M.Govindaraj- NiraliPrakashan, Pune.

ALLIED COURSE – III
BUSINESS COMMUNICATION

Objective:

To enable the students to write business letters effectively and develop communication skills.

Unit - I

Nature and Scope of Business Communication – Meaning and Importance of Communication, Kinds of Business Letters – Layout – Barriers to Communication.

Unit - II

Enquiry and Reply – Orders and their Execution – Credit and Status enquiries – Claims and Adjustments.

Unit - III

Collection Letters – Sales letters – Circular Letters – Bank Correspondence; Correspondence of a Company Secretary.

Unit - IV

Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes - Form and content of an Application letter. Report writing – Features, Types of Reports, Organisation of a Business Report, Preparation of Report – Long and Short Report: Report by Individuals and Committees.

Unit - V

Modern Communication methods – Online Communication – Fax, E-mail, Voicemail, SMS, Internet, Tele – Conferencing, Video – Conferencing, Electronic Bulletin Boards.

Text and Reference Books (Latest revised edition only)

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli, Binny Publishin House, New Delhi.
2. Effective Business English and Correspondence by M.S.Ramesh and Pattenshetty – R.Chand& Company, New Delhi.
3. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH.

NON MAJOR ELECTIVE I

(A) PERSONAL INVESTMENT

Objective: To make the students aware of various investment avenues and to facilitate them for effective investment planning.

Unit – I

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment , Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

Unit – II

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

Unit – III

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, deciding the investment time frame.

Unit – IV

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life Policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

Unit – V

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.

Text and Reference Books (Latest revised edition only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr. Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A. Avadhani – Investment Management, Himalaya Publishing House, Mumbai

NON MAJOR ELECTIVE – I
(B) ELEMENTS OF INSURANCE

Objective:

To highlight the importance of insurance and its basic concepts.

Unit - I

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

Unit - II

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

Unit - III

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

Unit - IV

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.

Unit -V

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

Text and Reference Books (Latest revised edition only)

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill, New Delhi.
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd, Chennai.
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S. Chand & Co, Mumbai.
5. Insurance Regulatory Development Act, 1999.

CORE COURSE – VII

COST ACCOUNTING

Objective:

To enable the students to know the importance of costing and to understand the basic concepts.

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 centres – cost sheet.

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

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawaharlal – TMH, New Delhi
2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.
4. Cost Accounting 2.e by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

CORE COURSE – VIII

COMPUTER APPLICATIONS IN BUSINESS

Objective:

To enable the students to know the importance of computer application in business.

(Theory - 60 marks ; UE: 45 ; IA: 15)

Unit – I

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – 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 – opening, saving and closing documents – mail merge.

Unit – II

Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and forming work sheets – creating and forming different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

Unit – III

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation 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 centres & 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– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.

(Practical – 40 marks UE: 30 marks IA:10 marks)

LIST OF PRACTICAL

MS (Unit I)

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

MS-Excel (Unit II)

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations
5. Creating Pivot tables

Accounting Package (Unit III,IV and V)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report
4. Bank Reconciliation Statement

Text and Reference Books (Latest revised edition only)

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press

ALLIED COURSE -IV
BUSINESS LAW

Objective:

To enable the students to gain knowledge about mercantile law and its importance.

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, 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

Law of sale of Goods-Definition-Buyer-Goods-Delivery-Mercantile Agent- Sale and agreement to sell – condition & warranty.

Unit – V

Law of Negotiable Instruments. (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

Text and Reference Books (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business Law by V. Balachandran&Thothadri S – Vijay Nicole Imprints (P) Ltd, Chennai.
3. Commercial law by Chawla and Garg – Kalyani Publishers, Chennai.
4. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
5. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
6. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
7. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

NON-MAJOR ELECTIVE – II
(A) INTRODUCTION TO ACCOUNTANCY

Objective:

To enable the students to know the importance of accountancy and its concepts.

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 Trial Balance.

Unit – IV

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

Unit – V

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai

NON-MAJOR ELECTIVE – II

(B) SALESMANSHIP

Objective:

To enable the students to know the importance of Salesmanship and to understand the concepts.

Unit - I

Introduction to selling- meaning- definitions-importance- methods- qualities-functions- duties- responsibilities – types of sales person – sales careers.

Unit - II

Selling process – steps- customer expectations – understanding prospects- importance- sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

Unit - III

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation- demonstration- handling objections- handling difficult customers- closing sales – after sales service.

Unit - IV

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age.

Unit - V

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

Text and Reference Books (Latest revised edition only)

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, NiraliPrakashan

CORE COURSE – IX
CORPORATE ACCOUNTING

Objective:

To enable the students to know about accounting procedure in corporate accounting

Unit – I

Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue – accounting entries.

Unit – II

Issue and redemption of debentures – methods of redemption of debentures- instalment – cum-interest and Ex-interest – redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act.

Unit – III

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

Unit – IV

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding).

Unit – V

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

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal – S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers, New Delhi.

CORE COURSE – X
AUDITING

Objective:

To provide students an understanding about the principles and practice of 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 – test check – Auditing vs. Investigation.

Unit – II

Vouching – cash and trading transactions, personal and impersonal ledgers.

Unit – III

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding 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 – Audit of computerised Accounting.

Text and Reference Books (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi.

CORE COURSE –XI
MANAGEMENT ACCOUNTING

Objective:

To enable the students to know the importance of management accounting and its concepts.

Unit - I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.

Unit - II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.

Unit - III

Budget and Budgetary control – Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.

Unit - IV

Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

Unit - V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
6. Management accounting by Hingorani&Ramanathan – S.Chand& Co, New Delhi.

CORE COURSE XII
HUMAN RESOURCE MANAGEMENT

Objective:

To enable the students to understand the concepts and principles of Human Resource Management.

Unit - I

Human Resource Management- Meaning and Definition-Objectives-Functions-Qualities and Changing role of Human Resource Managers-Meaning, Process, Advantages and Disadvantages of HRIS(Human Resource Information System).

Unit - II

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning. Job Analysis- succession planning- Job Description and Job specification.

Unit - III

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment- e-recruitment- Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

Unit - IV

Definition and purposes of Training- Distinction between Training and Development-Assessing Training Needs- Steps in Training- On the Job and Off the Job Training- Evaluation of Training Effectiveness- Methods of executive development.

Unit - V

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal.

Text and Reference Books (Latest revised edition only)

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.

CORE COURSE – XIII
FINANCIAL MANAGEMENT

Objective:

To enable the students to know the principles and practices of managing finance.

Unit - I

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital.

Unit - II

Capital structure – Meaning and features – Factors determining capital structure – EBIT-EPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

Unit - III

Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

Unit - IV

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

Unit - V

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi
2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy
4. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi
5. Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi

CORE COURSE – XIV

INCOME TAX THEORY, LAW & PRACTICE

Objective:

To enable the students to know the provisions of income tax.

Unit- I

Basic concepts – Definition - previous year –assessment year – person, assessee, income, total income, casual income, capital and revenue - residential status and incidence of tax, incomes exempt under section 10.

Unit- II

Salary – Basis of charge – different forms of salary, allowances, perquisites and their valuation – deduction from salary –Computation of taxable salary.

Unit- III

House property – basis of charge – determination of annual value - GAV, NAV – income from let-out property – self occupied property – deductions-Computation of taxable income.

Unit- IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – disallowances, Computation of taxable income.

Unit - V

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

Theory: 25%

Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Students Guide to Income Tax by Vinodh K. Singhania, Taxmann Publications, New Delhi
2. Income tax by T.T.Gaur&Narang, Kalyani publishers, Chennai.
3. Income Tax Law and Practice by A. Murthy – Vijay Nicole Imprints (P) Ltd, Chennai.
4. Income tax – Law & Practice by DinkarPagare – Sultan Chand & Sons, New Delhi.
5. Income tax by T.S.Reddy&Hari Prasad Reddy, MarghamPublications, Chennai.
6. Income tax by Bhagwati Prasad – Vishnu Prakasham publication, Chennai.

CORE COURSE – XV
FINANCIAL SERVICES

Objective:

To enable the students to know the nature and types of financial services.

Unit - I

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

Unit - II

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase vs Instalment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

Unit - III

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – AMC.

Unit - IV

Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.

Unit - V

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfaiting – Meaning – Forfaiting vs Export factoring – Problems of Forfaiting/ factoring.

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

MAJOR BASED ELECTIVE – II

(A) ENTREPRENEURIAL DEVELOPMENT

Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics, functions, types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.

Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

Unit – V

Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka-Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co, New Delhi.
5. Entrepreneurial Development by Dr. P. Saravanel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House, New Delhi.

MAJOR BASED ELECTIVE - II
(B) INVESTMENT MANAGEMENT

Objective:

To provide students to know and evaluate the various sources of investments.

Unit - I

Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.

Unit - II

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns.
(Theory Only)

Unit - III

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.

Unit - IV

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).

Unit - V

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. PandianPunithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
4. Preetisingh- Investment Management- Himalaya Publishing House, New Delhi.