

BHARATHIDASAN UNIVERSITY, TRICHIRAPALLI-24

B.COM., (NON-SEMESTER)
(FOR DISTANCE EDUCATION CANDIDATES ONLY)

(TO TAKE EFFECT FROM THE ACADEMIC YEAR 2007-2008 ONWARDS)

SCHEME OF EXAMINATION

<u>YEAR</u>	<u>TITLE OF THE PAPER</u>	<u>MARKS</u>
I	Language Paper –I	100
	English Paper-I	100
	Major Paper-I Business organization and Management	100
	Major Paper- II Principles of Accountancy	100
	Allied Paper- I Business Economics	100
II	Language Paper –II	100
	English Paper-II	100
	Major Paper-III-Marketing	100
	Major Paper-IV-Business Communication and Office Management	100
	Allied Paper-II-Business Statistics	100
III	Major Paper-V-Business Laws	100
	Major Paper-VI-Corporate Accounting and Auditing (50% of the Syllabus covers Auditing portions)	100
	Major Paper-VII-Modern Banking and Insurance	100
	Applied Paper-I-Management Accounting and Financial Management	100
	Applied Paper-II-Computer Applications in Business (With Practical)	100 (60 + 40)
	TOTAL MARKS	1500

MAJOR PAPER-I BUSINESS ORGANISATION AND MANAGEMENT

Unit-I:- Evolution of business-Nature and scope of business- Forms of business organization-Sole trader ship-Partnership-Joint stock company-Co-operatives-Public enterprises-

Unit-II:- Size of the business unit-Plant location-factors-Weber's theory of location-
Plant layout and product layout-Merits and limitations-Industrial Estates-
Trade Associations and chambers of commerce

Unit-III:- Management-Definition-nature-functions-levels-Management Vs Administration-Schools of Management thought-contributions by F.W.Taylor-Henry Fayol-Elton Mayo-Peter Drucker and other important philosophers-

Unit-IV:- Planning-nature-planning process-steps-planning premises-importance-limitations- MBO-Organizing-Line, staff and functional-
Departmentation-bases-
Delegation-centralization and decentralization-

Unit-V:- Motivation-theories-importance-Leadership-theories-styles-Control-importance-Traditional and modern techniques-

BOOKS FOR REFERENCE:-

Business organization and Mgt-M,C.Shukla-S.Chand & Co,New Delhi
Business organization and Mgt-Reddy and Gulshan- S.Chand & Co,New Delhi
Business Management-L.N.Prasad-Sultan Chand Co.New Delhi
Business organization and Mgt-Y.K.Bhushan-Sultan Chand &Co. New Delhi

MAJOR PAPER -II-PRINCIPLES OF ACCOUNTANCY

Unit -1-Introduction-Accounting convention-concepts-journal-ledger-- subsidiary books-Trail balance-Rectification of errors-Banking reconciliation statement-Final accounts with adjustments.

Unit-II- Single entry system-meaning and features-Statement of affairs- conversion method-Royalties including sub-lease-Departmental Accounts including inter departmental transactions-Branch Accounting(excluding foreign branch).

Unit-III- Depreciation- various methods- Reserves and Provisions—Fire claims and loss of profit claims-

Unit-IV: Partnership Accounts-Division of profits- Fixed and Fluctuating capitals- Past adjustments- Treatment and valuation of goodwill- Admission- Retirement-Death of partner.

UNIT- V:- Dissolution of partnership- Rule in Garner Vs Murray-sale to a company- Piecemeal distribution and sale to a company.

Distribution of Marks:-20 % Theory and 80% Problems

BOOKS FOR REFERENCE:-

Advanced Accountancy-M.C.Shukla and others- S.Chand & Co.New Delhi
Advanced Accountancy-R.L.Guptha and Radhasamy-Sultan Chand & Co.New Delhi
Advanced Accountancy-Jain and Narang-Kalyani Publishers-Ludhiana
Advanced Accountancy-R.S.N. Pillai and Baghavathy-S.Chand & Co.,New Delhi
Advanced Accountancy-Arulanandam & Raman-Himalaya Publishing House,Delhi

ALLIED PAPER –I-BUSINESS ECONOMICS

Unit-I:- Objectives of business-profit maximization –social responsibilities- Demand analysis-demand schedule-law of demand-demand curves-elasticity of demand-Indifference curve analysis-indifference schedule-indifference curves-marginal rate of substitution-consumers' equilibrium.

Unit-II:- Production function- factors of production-theory of production- law of returns-cost of production-isoquant curves-scale of production-economies of large scale production and limitations thereof.

Unit-III:- 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 cost curves-revenue curves-average and marginal revenue-

Unit-IV:- Market structure-firm equilibrium of firm and industry-optimum firm-Pricing
Under perfect competition and monopoly-price discrimination- pricing under monopolistic competition-pricing under oligopoly and duopoly

Unit-V:- Pricing in public utilities and public sector-factor pricing –marginal productivity theory-modern theory of distribution

BOOKS FOR REFERENCE:-

BUSINESS ECONOMICS-DR.S.SANKARAN, MARGAM PUBLICATIONS, CHENNAI-17

BUSINESS ECONOMICS-MISRA & PURI-HIMALAYA PUBLISHING HOUSE,MUMBAI

BUSINESS ECONOMICS-MITHANI,D.M. HIMALAYA PUBLISHING HOUSE,MUMBAI

BUSINESS ECONOMICS-K.P.M.SUNDARAM AND SUNDARAM-SULTAN CHNAD &CO.,NEW DELHI

BUSINESS ECONOMICS-P.RAVILOCHANAN-ESS PEE KAY PUBLISHING HOUSE CHENNAI

BUSINESS ECONOMICS-P.N.REDDY AND APPANNAIAH-S.CHNAD &CO.CHENNAI

MAJOR PAPER III-MARKETING

Unit I:- Definition of market and marketing-modern concept of marketing-marketing and selling –marketing functions-buying –transportation-warehousing-standardization-grading –packaging.

Unit II:- Buyer behaviour-buying motives-market segmentation-marketing strategies-product development and introduction of a new product-branding –packaging –brand loyalty.

Unit III:- Product life cycle-product diversification-pricing methods under different stages of product life cycle-

Unit IV:- Promotional methods-advertising-publicity-personal selling-sales promotion techniques.

Unit V:- Marketing research-its importance in marketing decision- marketing in India-scope for rural marketing-regulated markets for agricultural products.

BOOKS FOR REFERENCE:-

MODERN MARKETING-R.S.N.PILLAI AND BAGHAVATHI, S.CHNAD &CO.CHENNAI

MARKETING AND SALES MANAGEMENT-D.C.KAPOOR, S.CHNAD &CO.CHENNAI

MARKETING MANAGEMENT- P.N.REDDY AND APPANNAIAH, HIMALAYA PUBLISHING HOUSE,MUMBAI

MARKETING MANAGEMENT-SHERLEKAR,S.A. HIMALAYA PUBLISHING HOUSE,MUMBAI

MARKETING MANAGEMENT-SANTAKI-KALYANI PBULISHERS,LUDHIANA

MARKETING MANAGEMENT-VARSHNEY & GUPTA- SULTAN CHNAD &CO.,NEW DELHI

MARKETING MANAGEMENT-PHILIP KOTLER

MAJOR PAPER IV-BUSINESS COMMUNICATION AND OFFICE MANAGEMENT

Unit I:- Meaning of business communication and objectives-media barriers-principles of communication-important business terms-foreign words and phrases-need and functions of a business letter and layout-Enquiries and replies-orders and their execution-credit and status enquiries-claims and adjustments-collection letters and circular letters –sales letters

Unit-II:- Banking correspondence- Insurance correspondence-import and export correspondence-agency correspondence-application for appointment-essay writing with relevance coherence and readability on current affairs relating to trade, commerce, industry and the profession

Unit III:- Office management-meaning –functions-importance of an office-functions of an office manager-office layout and office environment

Unit IV:- Records management –filing and indexing –meaning and types of filing and indexing

Unit V:-Office- automation-office communication-Memos-press release-office order etc.,-reception-attending to telephone-answering enquiries etc.,

BOOKS FOR REFERENCE:-

Essentials of Business communications-Rajendra Paul and Korlahalli-SULTAN CHNAD &CO.,NEW DELHI

Business correspondence-Ramesh and Pattenshetty, R.Chand &co., New Delhi

Manual of office management and correspondence-B.N.Tandon, S.CHNAD &CO.CHENNAI

Modern commercial correspondence and office management –Pillai and Bagavathi, S.CHNAD &CO.CHENNAI

Office management and communication -P.N.REDDY AND APPANNAIAH, HIMALAYA PUBLISHING HOUSE,MUMBAI

Office management –Pillai and Bagavathi, S.CHNAD &CO.CHENNAI

ALLIED PAPER II-BUSINESS STATISTICS

Unit I:- Meaning and scope of statistics-characteristics and limitations-primary and secondary data- sources and methods of collection of data and difficulties- Editing- Classification and tabulation of data –Presentation of data by diagrammatic and graphical methods-statistical series-Formation of frequency distribution –measures of central tendency-Arithmetic mean- mode-median-geometric mean and Harmonic mean.

Unit II :-Measures of dispersion and skew ness- Range quartile deviation, mean deviation, standard deviation- Pearson's and Bowley's measure of skew ness

Unit III :-Simple correlation-Pearson's co-efficient of correlation- Interpretation of co-efficient of correlation- concept of regression analysis-regression equation and use- Rank correlation and concurrent deviation method.

Unit IV :- Index numbers- method of construction- aggressive and relative types-tests of an index number- wholesale and cost of living index- price data in India –Interpolation and Extrapolation-graphical and algebraic- Newton lagrange and binomial methods

Unit V :- Analysis of time series and business forecasting- methods of measuring trend and seasonal changes-Interpolation of statistical precautions-errors method of sampling- sampling and non- sampling errors- Statistical Organization in India- Nature and sources of statistics relating to population, agriculture, industry and national income.

BOOKS FOR REFERENCE:-

Business Statistics-Chikkodi and Satyaprasad- HIMALAYA PUBLISHING HOUSE,MUMBAI

Business Statistics-Gupta and Gupta- HIMALAYA PUBLISHING HOUSE,MUMBAI

Practical Statistics-RSN Pillai and Baghavathi, S.CHNAD &CO.CHENNAI

Quantitative Techniques- C.Satyadevi, S.CHNAD &CO.CHENNAI

Statistical Methods-S.P.Gupta, SULTAN CHNAD &CO.,NEW DELHI

Statistics for managers-P.N.Arora and S.Arora, S.CHAND &CO.CHENNAI

Statistics- Elhance

MAJOR PAPER-V - BUSINESS LAWS

Unit I :- Laws of contracts-Formation-essentials of a valid contract- offer – acceptance- consideration-mistake- fraud- undue influence- coercion and misrepresentation-types of contract- discharge of contracts- remedies for breach of contracts-

Unit II :- Special contracts- Indemnity and guarantee –bailment and pledge – agency

Unit III:- Law relating to Sale of Goods and Partnership

Unit IV :- Companies- incorporation- commencement of business- Memorandum and Articles of association- raising of capital

Unit V :- Management of companies- Directors-Managing Directors-Whole time Directors-Secretary-company meetings-minutes and resolutions

BOOKS FOR REFERENCE:-

Business Laws- N.D.Kapoor, SULTAN CHNAD &CO.,NEW DELHI
Elements of Company Law- N.D.Kapoor, SULTAN CHNAD &CO.,NEW DELHI
A text book of Mercantile law-P.P.S.Gogna, S.CHNAD &CO.CHENNAI
A text book of company law-P.P.S.Gogna, S.CHNAD &CO.CHENNAI
Business Laws-Balachandani, K.R. HIMALAYA PUBLISHING HOUSE,MUMBAI
Business Law- RSN Pillai and Baghavathi, S.CHNAD &CO.CHENNAI
A Manual of commercial Law-M.C.Shukla- S.Chand & Co.New Delhi

MAJOR PAPER-VI-CORPORATE ACCOUNTING AND AUDITING
(50% OF THE SYLLABUS COVERS AUDITING)

Unit I :-Issue of shares and debentures –Forfeiture and re-issue of shares – redemption of preference shares and debentures-acquisition of business – profits prior to incorporation, preparation of final accounts.

Unit II :-Amalgamation- Absorption –Reconstruction of companies- Valuation of shares and goodwill-Liquidation of companies-

UNIT- III:-

Accounts of Holding and subsidiary companies-Preparation of Consolidated Balance Sheet- (Excluding chain holdings-cross holdings and multiple subsidiaries)

Auditing- Introduction- objectives of an audit-types of audit—scope of audit- Audit working papers-audit note book- audit files Internal control- Internal Check-

Unit-IV:-Vouching –meaning –importance-voucher-contents-vouching of receipts and payments-Valuation and verification of assets and liabilities-auditor’s duty in this regard.

Unit V:- Company audit –appointment of auditor- rights, duties and liabilities-Share capital and share transfer audit- investigation –cost audit-objects and advantages

(Problems 50% of marks and theory 50 % of marks)

BOOKS FOR REFERENCE:-

Advanced Accountancy-M.C.Shukla and others- S.Chand & Co.New Delhi

Advanced Accountancy-R.L.Guptha and Radhasamy-Sultan Chand & Co.New Delhi

Advanced Accountancy-Jain and Narang-Kalyani Publishers-Ludhiana

Advanced Accountancy-R.S.N. Pillai and Baghavathy-S.Chand & Co.,New Delhi

Advanced Accountancy-Arulanandam & Raman-Himalaya Publishing House,Delhi

A Handbook of Practical Auditing-B.N.Tandon, S. CHNAD &CO.,NEW DELHI

Practical Auditing- Kamal Gupta,

Practical Auditing-Ghatalia

Practical Auditing-Rao and Saxana, Himalaya Publishing House,Delhi

Practical Auditing-SEXANA, - P.N.REDDY AND APPANNAIAH,
HIMALAYA PUBLISHING HOUSE,MUMBAI

MAJOR PAPER-VII - MODERN BANKING AND INSURANCE

- Unit I** Banking Regulation Act 1949 – History and Development – Commercial Banks – Universal Banking – Importance and functions – Management of Deposits and Advances – Classification and nature of Deposit accounts – Advances, Types of Advances, Lending practice – principles of sound bank lending .
- Unit II** Central bank – Reserve Bank of India – Objectives – organization – functions – monetary policy – credit control measures and their effectiveness.
- Unit III** Banker and customer Relationship-general and special features-rights and obligations-duty to maintain secrecy-cheques-essential features- crossing of cheques– types of crossing – paying banker – Duties – Statutory protection – Collecting banker – legal position – Duties –Recent developments in banking-core banking -E banking –tele banking-ATM-credit cards.
- Unit IV** Basic principles of Insurance – Types of insurance – Life – general – Fire – Marine – Policies – Insurance Regulatory and Development Authority (IRDA) – Powers and functions – Insurance agents, intermediaries and surveyors.
- Unit V** Prospects of Insurance business in India – Life insurance – General insurance – privatization of Insurance Industry - Rural insurance in India – Personal insurance – Property insurance – Cattle & live stock insurance – Poultry insurance – Crop insurance.

BOOKS FOR REFERENCE:-

Principles and Practice of Banking and Insurance-O.P.Agarwal- Himalaya Publishing House, Delhi
Insurance- Principles and Practice-M.N.Mishra- S.Chand & Co.New Delhi
Banking Law and Practice-Kandasamy,K.P. S.Chand & Co.New Delhi
Indian Banking-R.Parameswaran and S.Natarajan S.Chand & Co.New Delhi
Banking-Theory, law and practice-Gorden and Natarajan- Himalaya Publishing House,Delhi
Banking Law and Practice-M.L.Tannon
Banking Law and Practice-Varshney, Sultan Chand & Co.New Delhi

APPLIED PAPER – I MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT

Unit I:- Meaning of corporate Financial management-nature of investment and financing decision-liquidity-profitability, cost and risk

Unit II:- Nature and limitations of financial statements-Ratio analysis and interpretations of financial statements-fund flow statement and cash flow statement and cash budgeting

Unit III:- Working capital management-assessing working capital requirements-financing working capital-control of working capital

Unit IV:- Capital expenditure-project appraisal economic, technical and financial feasibility studies-Measurement of cost of capital and determining rate of return for project decision-pay back and ARR-DCF techniques

Unit V:- Sources of company finance-Equity and preference shares-deposits from public-term loans-bonds-Financial institutions in India-internal funds-dividend policy-bonus shares.

(THEORY 60 %-- PROBLEMS 40%)

BOOKS FOR REFERENCE:-

Management Accounting- S.N.Maheswari, Sultan Chand & Co.New Delhi
Management Accounting –Sharma and Gupta- Kalyani Publishers-Ludhiana
Financial Management- Sharma and Gupta- Kalyani Publishers-Ludhiana
Financial Management-S.N.Maheswari, Sultan Chand & Co.New Delhi
Theory and Problems in Financial Management –Khan –Vikas Publishing House
Financial Management-I.M.Pandey, Vikas Publishing Company
Financial Management –R.Ramachandran and R.Srinivasan,SriRam Publications, Trichy
Management Accounting- R.Ramachandran and R.Srinivasan, SriRam Publications, Trichy

APPLIED PAPER – II - COMPUTER APPLICATIONS IN BUSINESS
ACCOUNTING * (WITH PRACTICALS)**

Theory : 60 marks

Practical: 40 marks

UNIT - I

Meaning of Computer - characteristics of Computer - Areas of application - 1-p-o cycle - Component of computer - Memory and control unit-Input and Output device-Hardware and Software Operation Systems -Introduction to Windows 98 Logging on Desktop & Taskbar Icons on desktop - Start menu options Creation of files and folders. Windows explorer. Find options - Shortcuts - Briefcase Running applications and customization.

UNIT - II

Introduction to word 2000 starting word 2000 - Creating short cut for word 2000 - Creating word documents - creating business letters using wizards - editing word documents - inserting objects formatting documents - spelling and grammer check - word count - thesaurus, auto correct working with tables - saving, opening and closing documents - mail merge.

UNIT - III

Introduction to spread sheets - spread sheet programmes and applications - Ms Excel and it 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 a - Analysing and organizing data using - Automatic rule total saving, opening and closing work books.

UNIT- IV

Fundamentals of Computerized accounting - Computerized accounting Vs manual accounting - Architecture and customization of tally - Features of tally - 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 voucher - Receipt voucher - Sales vouchers - Purchase vouchers - Contra vouchers - Journal vouchers - Editing and deleting vouchers.

UNIT - V

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 - Budgetary controls - Creation of budgets - Editing and deleting budgets - Generating and printing reports in detailed and condensed format.

Day books - Balanced sheets - Trial balance - Profit and Loss Account - Ratio analysis
Cash flow statement - Found flow Statement - Cost centre report - Inventory report. Bank reconciliation statement Conclusion.

(THEORY 60% PROBLEM 40%)

Reference:

1. Microsoft office for Windows 95 Bible Author Ed.Jones and Derek Sulton Publications Comdex Computer Publication.
2. TIAL Smart Accountant Book SMW Deva Publication, AVC Deva Publication.
3. Computerized Accounting under Tally Publication, Deva Publication.
4. Implementing Tally 5-4-Author : K.K. Nadhani Publication: BPB Publication.

Computer Application in Business Accounting Exercises for Practical & MS Word (Unit II)

1. Creating Business Letters
2. Creating an application for the job with Bio-data
3. Creating Circular letter with Mail Merge options
4. Creating a Table by using the split and merge options

MS - Excel (Unit III)

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 Autofilter custom filters using comparison operations.

Accounting Package (Unit IV & V)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the Trial Balance given with any ten adjustments.
