

Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year : 2017--18
Subject code : 17UCF101	Title: Core- I - Financial Accounting	Semester: I
Hrs/week: 6		Credit: 4
Objectives	To bring into the lime-light the students' aptitude about Accounting	
Unit	Content	Hrs
Unit I	Accounting – Definition – Concepts and Conventions – Journal – Ledger – Subsidiary books – <i>Trial Balance</i> - Final Accounts of a Sole Trader (Simple Problems).	16
Unit II	Depreciation Accounting – Features – Depreciation Vs Fluctuation – Methods – Merits and Demerits – Causes – Straight Line and Diminishing Balance Method –Annuity Method-Insurance policy Method	16
Unit III	Single Entry – <i>Meaning and Salient Features</i> – Statement of Affairs Method – Conversion Method.	15
Unit IV	Hire Purchase and Installment – Differences - Hire purchase Accounting – Default and Repossession.	15
Unit V	Royalty Accounting (Excluding sub – lease)-Meaning-Definition	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory : 20%		Problem : 80%
Text Book: Reddy,T.S and Murthy,A. (2009). <i>Financial Accounting</i> . Chennai: Margham Publications.		
Reference Books:		
1. Vinayakam, N &Charumathi, B. (2008). <i>Financial Accounting</i>. New Delhi: S Chand Co. & Ltd. 2. Jain &Narang. (2010). <i>Advanced Accounting</i>. New Delhi: Kalyani Publications. 3. Dr. Arulanandam, M.A. & Dr. Raman, S. (2003). <i>Advanced Accounts</i>. New Delhi: Himalaya Publications. 4. Shukla, M.C. &Grewal, T.S. & Gupta, S.L. (2009). <i>Advanced Accountancy</i>. New Delhi: S Chand Co. & Ltd.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year: 2017—18
Subject code: 17UCF102	Title: Core- II - Financial Services	Semester: I
Hrs/week: 6		Credit:3
Objectives	To describe the growth and functioning of financial service industry in India.	
Unit	Content	Hrs
Unit I	Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services. Players in financial Service Sector – Challenges facing the Financial Service Sector- Non banking financial companies- Financial system in India.	16
Unit II	Primary Market - Money market- Components of Indian money Market-Reasons for poor performance of Indian market-Capital market – Instruments of issue – Players in the New Issue Market.	16
Unit III	Secondary market- Capital Market - Services of Stock exchange-listing-Criteria for listing-Advantages of listing-Drawbacks-SEBI – Functions – Objectives- Powers.	16
Unit IV	Merchant Banking – Definition – Merchant Banks and Commercial Banks – Services of Merchant Banks – Operations of Merchant Bank (Diagram) – Progress of Merchant Banking in India.	15
Unit V	Mutual Funds – Meaning – Classification of Funds – Importance of Mutual Funds – Progress of Mutual Funds in India.	15
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Text books: Khan. M.Y.(2010). <i>Financial Services</i> . Tata McGraw Hill Company: India. 4 th Edition.		
Reference Books		
1. Gordon &Natarajan. (2006). <i>Financial Services</i> . Himalaya Publishing House: 2 nd Edition.		
2. Dr. Gurusamy S. (2001) <i>Essentials of Financial Services and Duties</i> . New Delhi: Tata McGraw Hill Company.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year : 2017--18
Subject code : 17UCF1A1	Title: Allied-I Business Economics	Semester: I
Hrs/week: 5		Credit:5
Objectives	The course is designed for students to examine the importance and application of economic analysis to business decision making	
Unit	Content	Hrs
Unit I	Business Economics – Meaning - Definition - Approaches of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.	13
Unit II	Law of Demand - Determinants of Demand - Demand Distinctions - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement –Exceptions to Law of Demand.	13
Unit III	Law of Supply – Elasticity of Supply – Meaning – <i>Types</i> – Causes – Indifference Curve.	13
Unit IV	Cost and Revenue Concepts – Cost - Output Relationship - Production Function - Isoquants - Law of Variable Proportions - Returns to Scale.	13
Unit V	Market Structure – Perfect and Imperfect Competition – <i>Features</i> – Monopoly, Oligopoly, Duopoly & Monopolistic Competition - Price Determination under Perfect Market.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Ahuja, H.L. (2009). <i>Business Economics</i> . New Delhi: Sultan Chand & Co.		
Reference Books 1. Dr. Sankaran, S. (1997) <i>Business Economics</i>. Chennai: Margham Publications. 2. Sundharam, K.P.M. & Sundharam, E.N. (2007) <i>Business Economics</i>. New Delhi: Sultan Chand & Co. 3. Reddy, P.N. and Appanniah, H.R.(2003) <i>Principles of Business Economics</i>. New Delhi: Sultan Chand & Co.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF203	Title: Core- III - Higher Financial Accounting	Semester: II
Hrs/week: 5		Credit:4
Objectives	To expose to the students the Accounting procedure of partnership firms and some allied aspects of accounting.	
Unit	Content	Hrs
Unit I	Partnership Accounting – <i>Introduction</i> - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities-Calculation of Ratios for Distribution of Profits-Capital Adjustments.	13
Unit II	Retirement of a Partner- Calculation of Gaining Ratio-Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) - Settlement of Accounts to Retiring Partner – Death of a Partner – Executor’s Account.	13
Unit III	Dissolution – Dissolution of Firm & Individual - Insolvency of Partner – Rule in Garner Vs Murray	13
Unit IV	Insolvency of all Partners - Deficiency Account - Piecemeal Distribution (Proportionate Capital Method Only).	13
Unit V	Insolvency of Individuals – Preparation of Statement of Affairs and Deficiency Account- <i>Inflation Accounting</i> (theory only), Limited Liability Partnership (Theory only)	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Theory 20%		Problem 80%
Text Book: Reddy,T.S and Murthy.A (2005) <i>Financial Accounting</i> . Chennai: Margham Publications.		
Reference Books		
1. Jain and Narang. (2010). <i>Advanced Accountancy</i>. New Delhi: Kalyani Publishers. 2. Dr. Arulanandam, M.A & Dr. Raman, K.S. (2003). <i>Advanced Accounts</i>. New Delhi: Himalaya Publications. 3. Shukla M.C, Grewal T.S. & Gupta S.L. (2009). <i>Advanced Accountancy</i>. New Delhi: Sultan Chand & Co.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017--18
Subject code : 17UCF204	Title: Core- IV - Business Management	Semester: II
Hrs/week: 5		Credit: 3
Objectives	To make the students to understand the conceptual frame work of business management.	
Unit	Content	Hrs
Unit I	Management - Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management - PODSCORP – Fayol’s Principles of Management – <i>Management by Objectives (MBO)</i> – Management by Exception (MBE)..	13
Unit II	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.	13
Unit III	Organisation – Meaning and Definition – Formal and Informal Organisation - Importance – Principles of Sound Organisation – Key elements of Organisation Process - <i>Departmentation</i> - Delegation and Decentralization - Line, Functional and Staff Organisation – Span of Control.	13
Unit IV	Staffing – Functions of Staffing – Recruitment - Sources of Recruitment – Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and HERBERZ Theories - Leadership – Types – Qualities of a Good Leader.	13
Unit V	Control – Need and Significance of Control - Process of Control – Techniques of Control.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Dr.Gupta, C.B. (2006). <i>Business Management</i> . New Delhi: Sultan Chand and Sons.		
Reference Books		
1. Tripathi, P.C. and Reddy, P.N. (2000)<i>Principles of Management</i>. New Delhi : Tata McGraw Hill Publishing Company Ltd. 2. Dr. Prasad, L.M.(2005) <i>Principles and Practice of Management</i>. New Delhi: Sultan Chand and Sons. 3. Ramasamy, T. (2006). <i>Principles of Management</i>. New Delhi: Himalaya Publishing House. 4. Jayashankar, J. (2005)<i>Principles of Management</i>. Chennai: Margham Publications. 5. DinakarPagare. (2006). <i>Business Management</i>. New Delhi: Sultan Chand and Sons.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017--18
Subject code : 17UCF2A2	Title: Allied-II Office Automation-Theory	Semester: II
Hrs/week: 4		Credit:3
Objectives	To expose the students about the applications of computer in business	
Unit	Content	Hrs
Unit I	Computer – Characteristics of Computers – Software and Hardware – Operating Systems – Types of Operating System – Windows - Features - Desktop – My Computer - Mouse – Keyboard – Internet Explorer – Recycle Bin – My Documents – Printer – Shut Down	10
Unit II	MS Word - Word Processor – Creating a Document – Editing a Document – Move and Copy a Text – Finding and Replacing a Text – Header and Footer - Formatting Text and Paragraph – Bullets and Numbering – Spelling and Grammar – Mail merge – File Export and Import. – Templates – Table creation	11
Unit III	Excel - Worksheet - Moving and Copying, Inserting and Deleting Rows and Columns – Creating Charts –Functions : Date and Time, Mathematical and Statistics - Formatting a Cell – Conditional Formatting – Sort – Filter – Auto Filter – <i>Advanced Filter</i>	11
Unit IV	PowerPoint –Power point Presentation – Different Views of PowerPoint - Running a Slide Show – Custom Animation and Sound - <i>Automation of Presentations</i>	10
Unit V	Access – Databases and Tables – Creating tables for storing data – Relationship between tables – Selection with Queries – Building user interface with Forms – Displaying data with reports.	10
Total contact Hrs/Semester		52
Note : <i>Italics</i> denotes topics for self study		
Text Book: Taxali, R.K. (2008). <i>PC Software for Windows Made Simple</i> . New Delhi: Tata McGraw Hill Publishing co. Ltd.		
Reference Books		
1. Russell Stultz, A. (2000)<i>Learn Microsoft Office</i>. 2. Sanjay Saxeena. (2002).<i>MS Office 2000</i>. New Delhi: Kalyani publication.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017--18
Subject code : 17UCF2A3	Title: Allied II: Lab-Office Automation	Semester: II
Hrs/week: 2		Credit:2
Objectives	To provide practical exposure to students on Office Automation Practices.	
Unit	Content	
MS WORD	1. Formatting Text 2. Table Creation 3. Time Table & Pivot Table 4. Newspaper First Page 5. Mail Merge 6. Template	
MS EXCEL	1. Invoice Preparation 2. Salary Bill Creation 3. Inventory List Creation 4. Student Result Analysis using Chart	
MS POWERPOINT	1. Slide Presentation about a New Car 2. Graphics in Slide	
MS ACCESS	1. Creation of Tables (a) Student Personal Details (b) Student Mark List 2. Queries using "Order by" 3. Form Creation 4. Report Generation	

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF305	Title: Core- V-Corporate Accounting	Semester: III
Hrs/week: 6		Credit:4
Objectives	To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.	
Unit	Content	Hrs
Unit I	Issue of shares at Par-Premium-Discount –Share Forfeiture and Reissue-Full and partial Reissue- Surrender of Shares- <i>Rights issue.</i>	16
Unit II	Debentures-Issue-Redemption(Sinking fund Method only)- Debentures Vs Shares- Shares Vs Stock -Redemption of Preference Shares	15
Unit III	Final Accounts of Companies-Vertical and horizontal format- Calculation of managerial Remuneration.	16
Unit IV	Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.	16
Unit V	Liquidation of Companies-Liquidator- <i>Duties and Powers</i> - Liquidator's final Statement of Accounts -Preparation of Statement of Affairs – Surplus and Deficiency Account.	15
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory 20% Problem 80%		
Text Book: Reddy,T.S&Murthy.A(2008). <i>Corporate Accounting</i> . Chennai: Margham Publications.		
Reference Books 1. Dr. Arulanandam, M.A. &Dr.Raman, K.S. (2003).<i>Corporate accounts</i>.New Delhi: Himalaya Publications. 2. Gupta R.L. &Radhaswamy M..(2006).<i>Corporate accounts, theory methods and application</i>. New Delhi: Sultan Chand & Co., -13th Revised Editions. 3. Shukla M.C, Grewal T.S. & Gupta S.L. (2009).<i>Advanced Accountancy</i>. New Delhi: Sultan Chand & Co. 4. Reddy and Murthy. (2005) <i>Financial Accounting</i>. Chennai: Margham Publications.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year:2017-18
Subject code: 17UCF306	Title: Core- VI - Commercial Law	Semester:III
Hrs/week: 5		Credit:4
Objectives	To make the students understand the fundamentals of laws relating to commercial activities.	
Unit	Content	Hrs
Unit I	Indian Contract Act 1872 –Contract – Definition – Classification of Contract- Essentials Elements of a Valid Contract – Offer and Acceptance – Legal rules for Offer and Acceptance – Revocation of Offer and Acceptance	13
Unit II	Consideration – Definition – Legal rules of Valid Consideration – Stranger to Contract – No Consideration No Contract – Exceptions - Capacity to Contract – Minor, Unsound Mind and Persons disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation-Quantum Meruit-Contingent-Wagering Contract-Quasi Contract	13
Unit III	Contract of Indemnity – <i>Essentials</i> – Contracts of Guarantee – <i>Essentials</i> – Kinds - Rights of Surety – Discharge of Surety - Contract of Bailment – Requisites of Bailment – Classification – Rights and Duties of Bailor and Bailee - Pledge – Difference between Pledge and Bailment – Rights and Duties of Pawnor and Pawnee.	13
Unit IV	Sale of goods – Definition of Sale– Agreement to Sell – Distinction between sale and Agreement to Sell – condition and warranties–Doctrine of Caveat Emptor-Rights and duties of buyer – rights of unpaid seller– rights against goods and buyer – lien-General lien-Particular lien- stoppage in transit– <i>Auction sale</i> -Norms	13
Unit V	Contract of Agency – Definition of Agent and Principal – Creation of Agency – Classification of Agent – Rights and Duties of an Agent - Relations of Principal and Agent – Liability of an Agent - Termination of Agency	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Kapoor, N.D.(2005) <i>Business Law</i> . New Delhi: Sultan Chand & Co.		

Reference Books

1. Pillai R.S.N and Bhagavathi. (2010). *Business Law*. New Delhi :Sultan Chand & Co.
2. Arunkumarsen ,(2002). *Business Law*.world press limited, Kolkata.

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year : 2017-18
Subject code : 17UCF307	Title: Core-VII - Banking law and practice	Semester: III
Hrs/week: 6		Credit:3
Objectives	To endow students with the knowledge of Marketing.	
Unit	Content	Hrs
Unit I	Banking System in India- Evolution – Indigenous Bankers – Commercial Banks-State Bank Of India –Regional Rural Banks – Development Banks – Industrial Development Banks of India-NABARD(National bank for agricultural and rural development) – National Housing Bank - <i>Nature and Functions</i> – RBI – Functions- Methods of Credit Control	16
Unit II	Banking- Meaning Definition- Banker- Customer-types of customer - Relationship between banker and customer – Rights of Banker – obligation of banker and customer.	15
Unit III	Deposits-Loans - Types- Principles of Sound Lending – Credit Creation – Techniques of Credit Creation – Limitations of Credit Creation.	15
Unit IV	Negotiable Instruments – Definition – Characteristics – Classification of Negotiable Instruments – Cheque – Definition – Features – Bill of Exchange – Features – Crossing – Types of Crossing - Endorsement – Definition – Significance – Kinds of Endorsement.	16
Unit V	E- Banking-Tele Banking-Mobile Banking-Net Banking-ATM Card-Traditional Banking Vs. E – Banking – Facets of E-Banking – E- Banking Transactions - Models for E- Banking – Advantages and Constraints in E- Banking – <i>Payment Banks</i> -RTGS-NEFT-Operations.	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Text Book: Gordan and Natarajan. (2006). <i>Banking Theory Law and Practice</i> . New Delhi: Himalaya Publishing House.		
Reference Books		
1.Sundharam&Varshney. (2005). <i>Banking Theory Law and Practice</i> . New Delhi: Sultan Chand & Sons.		
2.Gordon& Gupta. (2006) .Banking theory. New Delhi: Sultan Chand & Sons.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code: 17UCF308	Title: Core-VIII - Principles of Marketing	Semester: III
Hrs/week: 5		Credit:3
Objectives	To endow students with the knowledge of Marketing.	
Unit	Content	Hrs
Unit I	Market – Marketing & Selling – Meaning and Definition – Objectives and Importance of Marketing - Evolution of Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation - Basis – Criteria – Benefits.	13
Unit II	Marketing Mix - Product Policy - Product Planning and Development - Product Life Cycle – Product Mix - Distribution Channels- Types of Channels – Factors affecting Choice of Distribution. Branding – Features – Types – Functions - Packaging – Features – Types – Advantages – <i>Brand Name and Trademark.</i>	13
Unit III	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Pricing.	13
Unit IV	Promotion – Meaning and Definition - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Recruitment and Selection – Training of sales force - Advertising – Meaning – Objectives – Functions and Importance – Publicity – <i>Kinds of Media.</i>	13
Unit V	Retail Marketing – Methods – Problems – Rural Marketing – Meaning and Features – Consumerism – Meaning and Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act (1996)– Consumer Forum.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Pillai & Bagavathi.R.S.N. (2012). <i>Modern Marketing Principles and Practices.</i> New Delhi : Sultan Chand & Co Pvt. Ltd., 1 st Edition.		
Reference Books		
1. Philip Kotler.(2002). <i>Principles of Marketing.</i> New Delhi: Prentice Hall of India.		

2. William J Stanton.(2002). *Fundamentals of Marketing*.New Delhi:Tata McGraw Hill Publication,4th Edition.
3. Dr.Rajan Nair.(2004).*Marketing*.New Delhi: Sultan Chand & Sons, 7th Revised Edition.

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF3A4	Title: Allied-III Business Mathematics	Semester: III
Hrs/week: 6		Credit:5
Objectives	To enable the students to apply Mathematical Knowledge to Business Problems	
Unit	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest — Annuities – Present Value – Bills Discounting.	15
Unit II	Sets – Methods of Description of Sets– Types of Sets – Venn Diagram – <i>Set Operations</i> – Laws & Properties of Sets – Series - Arithmetic Progression - Geometric Progression.	15
Unit III	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix - Determinants and Solution of simultaneous linear equations.	16
Unit IV	Differentiation – Rules for differentiation – Addition Rule, Product Rule, and Quotient Rule – Function of a Function Rule. Logarithmic Differentiation – <i>Derivative</i> – Marginal Concepts – Elasticity of Demand & Supply – Increasing and Decreasing Functions – Maxima and Minima – L's Hospital Rule.	16
Unit V	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Text Book: Navanitham, P.A. (2013). <i>Business Mathematics and Statistics</i> . Trichy1: Jai Publisher.		
Reference Books		
1. Sundaresan, V and Jayaseelan.S.D (2006). <i>Introduction to Business Mathematics</i>. New Delhi: Sultan Chand Co. & Ltd. 2. Sanchetti, D.C. and Kapoor, V.K. (1994).<i>Business Mathematics</i>. New Delhi: Sultan Chand Co., & Ltd. 3. Ranganath, G.K, Sampamgiram, C.S. andRajan, Y. (2006). <i>A text Book of Business Mathematics</i>. New Delhi: Himalaya Publishing House.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF3N1	Title: Non Major Elective : Financial Markets	Semester: III
Hrs/week: 1		Credit:2
Objectives	This paper aims at imparting basic knowledge about financial markets	
Unit	Content	Hrs
Unit I	Financial system in India - Functions of financial system- Financial concepts- <i>Financial assets</i> -Financial intermediaries.	3
Unit II	Financial Market - Capital market- meaning- Classification of capital market-Industrial securities-Government Securities Market- Long term loans market.	3
Unit III	Primary market-meaning-functions- classification.	2
Unit IV	Secondary market-Introduction-Services of Stock Exchange- Traditional structure of stock exchange.	2
Unit V	SEBI-objectives- <i>functions</i> -powers - FII's-Bonus issue-underwriters.	3
Total contact Hrs/Semester		13
Note : <i>Italics</i> denotes topics for self study		
Text Book: Gordon.E&Natarajan.K,(2003). <i>Financial Markets & Services</i> . Mumbai: Himalaya Publishing House.		
Reference Books: 1.M.Y.Khan .(2000).Financial Services. Mumbai: Himalaya Publishing House. 2.B.Santhanam.(2001).FinancialServices: Mumbai: Himalaya Publishing House.		

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Department	Commerce(Finance)		
Course	B.Com(Finance)	Effective from the year: 2017-18	
Subject code: 17UCF3N2	Title:Non Major Elective : Financial Institutions and Management	Semester: III	
Hrs/week: 1		Credit:2	
Objectives	To describe the functions of financial Institutions in India.		
Unit	Content	Hrs	
Unit I	Financial Institutions – Meaning – Kinds – Depository institutions- Insurance- <i>Finance companies</i> -Mutual funds	3	
Unit II	Risks of financial institutions- Market risk –credit risk- Internal rate risk	3	
Unit III	Risk management- <i>Liability and liquidity management</i> - Capital adequacy	2	
Unit IV	Powers and duties of financial institutions- general powers- Deposits - Prohibitions	2	
Unit V	Depository System- Meaning-Definition-Objectives-Depository process-Depository System in India	3	
Total contact Hrs/Semester		13	
Note : <i>Italics</i> denotes topics for self study			
Text books: Khan. M.Y.(2010). <i>Financial Services</i> . Tata McGraw Hill Company: India. 4 th Edition.			
Reference Books			
1. Gordon &Natarajan. (2006). <i>Financial Services</i> . Himalaya Publishing House: 2 nd Edition.			
2. Dr. Gurusamy S. (2002) <i>Essentials of Financial Services and Duties</i> . New Delhi: Tata McGraw Hill Company.			
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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year:2017-18
Subject code: 17UCF409	Title: Core- IX -Higher Corporate Accounting	Semester:IV
Hrs/week: 6		Credit:4
Objectives	To enable the students to develop awareness about Advanced Corporate Accounting in conformity with the provision of the Companies Act	
Unit	Content	Hrs
Unit I	Purchase Consideration-Types - Lump sum method-Net Asset method-Net payment method-Intrinsic value method- <i>Amalgamation in the Nature of purchase</i> – Absorption	16
Unit II	Reconstruction of Companies - External and Internal Reconstruction.	16
Unit III	Banking Company Accounts - Rebate on Bills Discounted - Classification of Advances - Classification of Investments - Preparation of Profit and Loss Account and Balance Sheet (New format only)	15
Unit IV	Insurance Company accounts: A. Life Insurance - New Format – Revenue Account – <i>Valuation Balance Sheet</i> – Balance Sheet B. General Insurance - New Format – Revenue Account – Balance Sheet.	15
Unit V	Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority interest, Revenue and Capital, Cost of Control, Revaluation of Assets, Unrealized Profit, Bonus issue and payment of dividend (Excluding Inter Company Holdings),Difference between Holding company and Subsidiary company.	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory 20% Problem 80%		
Text Book: Reddy,T.S&Murthy.A (2008). <i>Corporate Accounting</i> . Chennai :Margham Publications.		
Reference Books 1. Shukla M.C., &Grewal, T.S. & Gupta, S.L.(2009). <i>Advanced Accountancy</i>. New Delhi: S. Chand & Co. 2. Maheshwari, S.N.(2009). <i>Corporate Accounting</i>. Vikash publishing house Ltd. 3. Gupta, R.L. &Radhaswamy, M. (2004). <i>Corporate Accounts Methods and Applications</i>. New Delhi: Sultan Chand & Co. 4. Jain, S.P and Narang, K.L. (2010). <i>Advanced Accountancy</i>. New Delhi.:Kalyani publication.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year:2017-18
Subject code: 17UCF410	Title: Core-X- Company Law	Semester:IV
Hrs/week: 5		Credit:3
Objectives	The objective of this course is to provide basic knowledge of the provisions of the Companies Act, 1956 along with relevant case law	
Unit	Content	Hrs
Unit I	Company – Meaning, Definition – <i>Characteristics</i> – Types of Companies - Formation of Companies.	13
Unit II	Memorandum of Association – Meaning – Contents - Alteration of Memorandum – Doctrine of ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Doctrine of Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to doctrine of indoor management	13
Unit III	Prospectus - Definition – Contents –Statement in lieu of prospectus – Misstatement in Prospectus – Minimum Subscription.	13
Unit IV	Directors – qualification and disqualification of directors – Appointment of Directors – Removal of directors – Director’s remuneration – Powers – Duties – Liabilities. Meetings-Types of Meeting- Essentials of valid meeting — Notice – Agenda – Minutes- Secretary Duties.	13
Unit V	Winding up – Meaning - <i>Modes of winding up</i> – Compulsory winding up by the court – voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – winding up subject to supervision of the court .	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Ashok, K. Bagrial.(2006) Company Law. New Delhi: Vikas Publishing House.		
Reference Books		
1. Gower L.C.B. (2004) <i>Principles of Modern Company Law.</i> London :Steven & Sons		
2. Kapoor, N.D.(2006) <i>Guide to the Companies Act.</i> Nagpur :Wadhwa& Co.		
3. Singh Avtar. (2005) <i>Company Law.</i> Lucknow: Eastern Book Co.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code: 17UCF411	Title: Core- XI- Income tax Law & Practice	Semester: IV
Hrs/week: 6		Credit:4
Objectives	❖ To enable the students to gain adequate knowledge on Income-tax and ❖ To familiarize the students with recent amendments in Income-tax	
Unit	Content	Hrs
Unit I	Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Taxable Total Income – Assessment Year – Previous Year – Residential Status .	16
Unit II	Income from Salaries- <i>Important definitions</i> - Computation of Income from Salary.	15
Unit III	Income from House Property-Computation of income from house property- <i>Calculation of Net Annual value</i> -Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession	16
Unit IV	Income from Capital Gains-Long term capital gain and short term capital gain- Income from other Sources.	15
Unit V	Exempted Incomes- Deductions from Gross Total Income U/S 80A -80U - Set off, Carry Forward and Set off Losses.	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory : 40%		Problem : 60%
Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, income from other sources, set off and carry forward and set off of losses.		
Text Book: Dr. Mehrotra. H.C. (1996). <i>Income Tax Law and Accounts</i> . SahithyaBhavan Publishers.		
Reference Books		
1. Gaur and Narang. (2000) <i>Income Tax law and Practice</i> . New Delhi: Kalyani Publishers. 2.Bhagawathi Prasad.(1984).Income Tax.Navmanprakasan publishers.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code: 17UCF412	Title: Core- XII Principles of Auditing	Semester: IV
Hrs/week: 5		Credit:3
Objectives	To expose the students to the principles and practices of Auditing	
Unit	Content	Hrs
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and <i>Limitations</i> – Qualifications of an Auditor – Quality Audit Planning-Audit Programme - Note book-Working paper.	13
Unit II	Internal Control – Internal Check and Internal Audit – Vouching – Vouchers – Essentials of valid voucher-Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger	13
Unit III	Investigation – Objectives of Investigation –Difference between Auditing & Investigation– Investigation under the Provisions of Companies Act- Electronic Auditing.	13
Unit IV	Verification and Valuation of Assets and Liabilities – Auditor’s Position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation-Methods and <i>Causes</i> – Reserves and Provisions – Secret Reserves.	13
Unit V	Audit of Joint Stock Companies – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditors – Auditors Share Capital – Auditor share transfer and transmission-Auditor’s Report – Contents and Types.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Tandon, B.N., Sudharsana. S &Sundharabanu. S. (2006). <i>A Hand Book of Practical Auditing</i> . New Delhi :Sultan Chand & Company Ltd.		
Reference Books 1. Pradeepkumar, Baldevsachdeva&Jagwantsingh. (2011). <i>Auditing Principles and Practices</i>. Chennai: Kalyani Publications. 2. Kamal Gupta. (2010)<i>Auditing</i>. Chennai: Kalyani Publications. 3. Spicer and Pegler.(2008)<i>Auditing: Khatalia’s Auditing</i>.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF4A5	Title: Allied-IV Business Statistics	Semester: IV
Hrs/week: 6		Credit:5
Objectives	To enable the students to gain understanding of Statistical Techniques applicable to Business.	
Unit	Content	Hrs
Unit I	Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods Measures of Central Tendency – Mean, Median, and Mode, Geometric Mean, Harmonic Mean.	16
Unit II	Measures of Dispersion and Skewness – <i>Range</i> , Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.	15
Unit III	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis.	15
Unit IV	<i>Index Numbers</i> (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	16
Unit V	Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (including problems) Analysis of Variance (ANOVA) – Calculation of F value. (Simple problems only)	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory 20% Problem 80%		
Text Book: Navanitham, P.A. (2013). <i>Business Mathematics and Statistics</i> . Trichy1: Jai Publisher.		
Reference Books		
1. Gupta, S.P. (2006). <i>Statistical Method</i> . New Delhi: Sultan Chand & Sons.		
2. Sivathanu Pillai, M (1974). <i>Economic and Business Statistics</i> . Chennai: Progressive Corporation Ltd.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF4N3	Title: Non Major Elective : Online-Trading	Semester: IV
Hrs/week: 1		Credit:2
Objectives	To enlighten student's on the basic concept of Industrial Law	
Unit	Content	Hrs
Unit I	Online Trading- Modus operandi of E-Trading-BSE-BOLT system-Merits of online trading-Types of stock market orders- <i>NSE-OTCEI</i>	3
Unit II	Methods of Trading-Selection of Broker- Choice of a broker-placement of order-execution of order- <i>Preparation of contract notes</i> - settlement of transaction-Types	2
Unit III	Speculation- Kinds of Speculators-Speculator Vs Broker, Investor, Jobbers - <i>client brokers</i> -floor brokers-Jobbers/Taravaniwallas - Badla financiers-Arbitragers-Bulls/tejiwallas-Bears/Mandiwallias-Speculative Transactions.	3
Unit IV	Kinds of Brokers- jobbers- Tarawaniwalas- commission brokers-sub brokers- Authorized Agents	2
Unit V	Trading process-DEMAT-Functions-REMAT-Operations-Role of Exchange, Securities and Funds	3
Total contact Hrs/Semester		13
Note : <i>Italics</i> denotes topics for self study		
Text Book: Gordon.E&Natarajan.K,(2003). <i>Financial Markets & Services</i> . Mumbai: Himalaya Publishing House.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code: 17UCF4N4	Title: Non Major Elective : Financial Intermediaries	Semester: IV
Hrs/week: 1		Credit: 2
Objectives	To describe the Role and functions of financial intermediaries in India.	
Unit	Content	Hrs
Unit I	Financialintermediaries-Meaning-Definition-functions-Advantages-Disadvantages-Differencebetweenfinancial institutions and financial intermediaries.	3
Unit II	Financial instruments-Meaning- Definition- <i>Functions</i> -Advantages-Disadvantages- Relationship of financial instruments with financial intermediaries.	3
Unit III	Types of financial intermediaries: Deposit type institutions-Commercial thrift institutions -Contractual saving institutions-Life insurance, Pension fund-Investment fund-Mutual fund and money market.	2
Unit IV	Services of financial intermediaries: Issue management-Underwriting-Portfolio management-Mergers and acquisitions.	2
Unit V	Role of Financial Intermediaries- <i>Measures for Investor protection</i> -Factoring in Trading-Depository System	3
Total contact Hrs/Semester		13
Note : <i>Italics</i> denotes topics for self study		
Text books: Khan. M.Y.(2010). <i>Financial Services</i> . Tata McGraw Hill Company: India. 4 th Edition.		
Reference Books 1. Gordon &Natarajan. (2006). <i>Financial Services</i> . Himalaya Publishing House: 2 nd Edition. 2. Dr. Gurusamy S.(2005) <i>Essentials of Financial Services and Duties</i> . New Delhi: Tata McGraw Hill Company.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code: 17UCF513	Title: Core - XIII- Cost Accounting	Semester: V
Hrs/week: 6		Credit:4
Objectives	To expose the students to the basic concepts and the tools used in cost accounting	
Unit	Content	Hrs
Unit I	Cost Accounting - Definition- <i>Meaning and Scope</i> - Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management –Obstacles in implementation of cost accounting and Limitations -Elements of cost-Cost sheet.	16
Unit II	Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Base Stock - Standard Price - Simple Average - Weighted Average Methods - Perpetual Inventory – HML - VED Analysis - Control Over Wastages –Scrap & Spoilage	16
Unit III	Labour - Systems of Wage Payment - Time Rate - Piece rate - Taylor, Merrick, Piece Rate System - Incentive Schemes-Halsey – Rowan – Idle Time - Labour Turnover- Causes.	15
Unit IV	Overheads – <i>Classification</i> – Allocation Apportionment & Absorption of Overheads - Methods of Absorption of Overheads, Service cost	15
Unit V	Process Costing - Features - Comparison between Job Costing and Process Costing - General Principles - Process Losses - Normal Loss- Abnormal Loss - Abnormal Gain.	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory 20% Problem 80%		
Text Book: Jain, S.P&Narang, K.L. (2010). <i>Cost Accounting</i> . New Delhi: Kalyani Publishers.		
Reference Books		
1. Iyyangar, S.P. (2005). <i>Cost Accounting Principles and Practices</i> . New Delhi:Sultan Chand & Co.		
2. Saxena,V.K&Vashist, C.D. (2005). <i>Cost Accounting</i> . New Delhi: Sultan Chand & Co.		
3. Arora, M.N. (2005). <i>Cost Accounting</i> . New Delhi: Sultan Chand& Co.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year:2017-18
Subject code: 17UCF514	Title: Core – XIV - Principles of Insurance	Semester: V
Hrs/week: 6		Credit:3
Objectives	To expose the students to practical knowledge of insurance and to highlight the importance of insurance	
Unit	Content	Hrs
Unit I	Insurance – Meaning – Definition – <i>Need for Insurance</i> – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance	16
Unit II	Life Insurance– Types of Policy – Differences between Life Insurance and General Insurance – Insurer, Insured – Procedures for Taking Insurance Policy – Premium and Procedure for Claims – Surrender Value	15
Unit III	Fire Insurance – Contract of Fire Insurance – Features of Fire Insurance – Fire Policy – Classification of Fire Policies – Settlement of Claims including average clause Marine Insurance - Elements of Marine Insurance Contract – Classification of Policies – Marine Losses and Settlement of Claims.	16
Unit IV	Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management	16
Unit V	Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – <i>Privatization of Insurance</i> – Insurance and Economic Development.	15
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Text Book: Mishra, M.N.(2010) <i>Principles and Practice of Insurance</i> Srivishnu Publication.Chennai.		
Reference Books 1. Dr. Verma, M.M and Agarwal, R.K.(2000) <i>Insurance</i> . 2. Dr. Kothari. (1998) <i>General Insurance</i> .		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF515	Title: Core – XV - Executive Communication and Information Security	Semester: V
Hrs/week: 5		Credit:3
Objectives	❖ To develop the skill of writing letters ❖ To create awareness to how to correspond with special organization ❖ To provide basic exposure to various forms and materials associated with office management	
Unit	Content	Hrs
Unit I	Principles of Communication – Need and Functions of Business Letter – Essentials of Effective Business Letter – Communication – Types and channels of communication – Barriers to communication– Layout of a Business Letter	13
Unit II	Trade Letters – Enquiries and Orders and their Execution – Credit and Status enquiries – Quotations - Claims and Adjustments.Collection Letters –Circular Letters – Application Letters - <i>Forms and Contents of an Application Letter</i> –Sales Letters – interview letter.	13
Unit III	Banking correspondence: Introduction – <i>Correspondence with Customers</i> –Head office and Other Banks - Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance and Life Insurance.Agency Correspondence .	13
Unit IV	Components of communication system-Transmission media-Protocol definition-Introduction to TCP/IP-Wireless Network-Basics of internet-Types of attack: Phising, spoofing,Impersonation, Dumpster diving-Information security goals- Information securitythreats-and vulnerability-spoofing identity,tampering with data,repudiation,information disclosure,denial of service,elevation of privilege.	13
Unit V	Authentication-pass word management-E-commerce security-Windows security- Network security,Network intrusion deduction and prevention system-Fire walls-software security-web security,User authentication,authenticationin secret and session management,cross site scripting, cross site forgery,SQL injection,computer forensic-steganography.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Allocation of Marks		

Business Communication and Information Security :	100 Marks	
Text Book: Rajendra Pal and Korlahalli, J.S. (2008). <i>Essentials of Business Communication</i> . New Delhi: Sultan Chand & Sons.		
Reference Books 1. Sinha, K.K. (2002).<i>BusinessCommunication</i>. New Delhi: Galgotia Publishing co. 2. Ramesh, M.S. and Pattenshetti, C.C. (2003). <i>BusinessCommunication</i>. New Delhi: Sultan Chand & Co. 3. Balasubramanyan, M. <i>Business Communication</i>.(2003) New Delhi: Vikas Publishing Ltd.		

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Department	Commerce (Finance)	
Course	B.Com (Finance)	Effective from the year: 2017-18
Subject code: 17UCF516	Title: : Core - XVI-Commerce Practical	Semester: V
Hrs/week: 2		Credit:2
Objectives	❖ To develop the skill of writing letters ❖ To create awareness to how to correspond with special organization ❖ To provide basic exposure to various forms and materials associated with office management	
EXERCISES	LIST OF PRACTICAL	Hrs
1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	Report writing – sales report letter to editor- current issues Computation of tax liability Filling and preparation of saral form and form 16 Inward mail register – outward mail register Preparation of application form for PAN Card Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan Filing Money order form and promissory note Filling up of share application Preparation of employee history card Preparation of pay roll Preparation of pay slip Fixing brand name for six type of product with USP Designing office layout Filling of insurance proposal.	26
Total contact Hrs/Semester		26
Allocation of Marks Commerce Practical : 50 Marks		
Scheme of Evaluation for Commerce Practical: 1. Separate written examination is conducted for Commerce Practical areas 2. The time of examination 3 hours 3. Pattern of Examination Marks:75 Part A -1*25=25 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem)) Part B- 5*8=40 (five out of eight) Record Note = 10 4. The required forms for Commerce Practical are provided to the students who appear for the exam. 5. Maximum marks obtained by the students, then reduced to 50 marks.		

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Department	Commerce (Finance)	
Course	B.Com (Finance)	Effective from the year: 2017-18
Subject code : 17UCF517	Title: Core –XVII- Indirect Taxation	Semester: V
Hrs/week: 5		Credit:3
Objectives	This paper aims at imparting basic knowledge about major Indirect Taxes.	
Unit	Content	Hrs
Unit I	Indirect taxes – Meaning – Features – <i>Contribution to government revenue</i> – Taxation under the Constitution – Merits and Demerits.	13
Unit II	Central Excise duty-Meaning-Excise duty vs. sales tax-bases of excise duty-preference for Advalorem rate of duty-kinds of Central duty- Registration in central excise-exemptions-procedure-issue of certificate of registration.	13
Unit III	Clearance of Goods under excise duty- excise duty and SSI-concessions-excise concession for promotion of exports- <i>types of exporters</i> - Refund/rebate of central excise duty.	13
Unit IV	Customs duty- meaning-objectives-features-customs vs excise duty - types of import duties- prohibition of importation and exportation of goods- levy of duty- provision for detection and prevention of illegal import and export-exemptions-clearance of goods- refund-duty drawback- meaning- condition- drawback allowable on reexport of duty paid goods-imported materials- procedure-payment of interest-drawback not allowed.	13
Unit V	Value Added Tax –GST - Meaning- Objectives – Merits and Demerits – Reasons for tax evasion – Punishment.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Dr. Balachandran, V. (2006). <i>Indirect Taxation</i> . New Delhi: Sultan Chand Publications.		
Reference Books:		
1. Datey, V.S. (2002). <i>Indirect Taxes Law and Practice</i> . Haryana: Taxman Publications PvtLtd.		
2. KathiresanRadha. (2001) <i>Principles of Taxation</i> . Haryana: Taxman Publications Pvt Ltd.		

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Department	Commerce(Finance)	
Course	B.Com(Finance)	Effective from the year:2017-18
Subject code: 17UCF519	Title: Core elective- I- Financial Management	Semester: V
Hrs/week: 6		Credit:5
Objectives	To enlighten the students with new concepts of Financial Management	
Unit	Content	Hrs
Unit I	Financial Management- Meaning-objectives-Nature and Scope- Role of Financial Manager – Functions of financial management –Time value of money	14
Unit II	Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Equity Capital, Cost of Preference Capital, Debt Capital and Retained Earnings – Weighted Average Cost of Capital (simple problems only)-Cost of preference share capital.	16
Unit III	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– MM Approach - Determinants of Optimal Capital Structure –EBIT-EPS Analysis	16
Unit IV	Capital Budgeting-Meaning-Importance-Techniques of Evaluation of long-term Investment proposal-Payback period-Average rate of return-NPV-Profitability-IRR(Including simple problems only)- Leverage – Operating Leverage – Financial Leverage – Composite leverage (Theory only)	16
Unit V	Dividend –Meaning-Types- Determinants- Theories- Walter’s Model – Gordon’s Model –MM approach.(Theory only)	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory : 80% Problem: 20%		
Text Book: Shashi K. Gupta and R.K. Sharma.(2010). Financial Management. New Delhi: Kalyani Publishers.		
Reference Books		
1. Prasanna Chandra.(2001). Financial Management – Theory and Practice.New Delhi: Tata McGraw Hill Publishing Company Ltd. 2. Khan, M.Y. and P.K. Jain.(2006). Financial Management. New Delhi: Tata McGraw Hill Publishing Company Ltd.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF5S1	Title: Elective – I- Fundamentals of Entrepreneurship	Semester: V
Hrs/week: 1		Credit:2
Objectives	To enable the students to become an entrepreneur	
Unit	Content	Hrs
Unit I	Entrepreneurship – Entrepreneur Vs Entrapreneur— Meaning – Types of Entrepreneur – Qualities of an Entrepreneur – Women Entrepreneur – Opportunities and challenges- <i>Role of Entrepreneur in Indian Economy.</i>	3
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Phases of EDP.	2
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Corporation (SIDO) – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)	3
Unit IV	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI – SFC – LIC – Indirect Assistance of RBI – NABARD.	2
Unit V	Incentives and Subsidy – Need – Significance – <i>Procedure to avail the incentives</i> –Different types of incentives and subsidy – Problems.	3
Total contact Hrs/Semester		13
Note : <i>Italics denotes topics for self study</i>		
Text Book: Khanka, S.S.(2012). <i>Entrepreneurial Development</i> . New Delhi: S.Chand&Co ltd.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF5S2	Title: Elective- II- Organizational Behavior	Semester: V
Hrs/week: 1		Credit:2
Objectives	To educate the importance of working capital management concepts in Corporate finance.	
Unit	Content	Hrs
Unit I	Organizational Behavior – Meaning – <i>Importance of OB</i> – Factors and Problems in accessing OB	3
Unit II	Prospection – Meaning – Significance – Personality – Meaning – Features- Significance.	2
Unit III	Learning – Meaning – Need for learning – Process of learning – interneers in learning – executive development – Meaning – Importance - Methods	3
Unit IV	Job satisfaction – Meaning – <i>Determinants of Job satisfaction</i>	2
Unit V	Morale – Meaning – Determinants – Ways to improve the Morale	3
Total contact Hrs/Semester		13
Note : <i>Italics</i> denotes topics for self study		
Text Book: Bhalla, V.K. <i>Working Capital Management</i> .		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF620	Title: Core - XIX- Management Accounting	Semester: VI
Hrs/week: 6		Credit:4
Objectives	To expose the students on different concepts of Management Accounting	
Unit	Content	Hrs
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting	14
Unit II	Funds Flow Analysis – Cash Flow Analysis	16
Unit III	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Technique – <i>Determination of Sales Mix</i> – Make or Buy Decision (Simple Problems Only)	16
Unit IV	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements	16
Unit V	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - <i>Production Budget</i> – Purchase Budget Working Capital - Sources of Working Capital - Estimates of Working Capital Requirements	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Theory 20% Problem 80%		
Text Book: Sharma, R.K. &Shashi Gupta, K.(2002). <i>Management Accounting</i> . New Delhi: Kalyani publication.		
Reference Books		
1. Dr. Maheswari, S.N. (2010).<i>Management Accounting</i>. New Delhi: Sultan Chand and Sons. 2. Reddy, T.S. and Hari Prasad Reddy, Y. (2006) <i>Management Accounting</i>. 3. Khan, M.Y. and Jain, S.P. (2006).<i>Management Accounting</i>. Chennai: Margham Publications. 4. Bhattacharya, S.K. and Sujit Roy. (1999).<i>Management Accounting & Accounting Policy</i>. New Delhi: Sultan Chand and Sons.		

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Department	Commerce (Finance)	
Course	B.Com (Finance)	Effective from the year:2017-18
Subject code: 17UCF621	Title: Core - XX - Human Resource Management	Semester:VI
Hrs/week: 5		Credit:3
Objectives	To expose the students to the Human Resource Management and its practices	
Unit	Content	Hrs
Unit I	Human Resource Management –Meaning-Functions-Human Resource planning-Job Analysis – <i>Job Specification</i> – Job Description.	13
Unit II	Recruitment – Selection – Placement – Induction – Internal – Mobility and Separation – Performance Appraisal – Modern methods of performance appraisal – Assessment centre method-Human resource accounting method-360 degree appraisal method-Behaviorally anchored rating scale(BARS)Planning – Training and Development	13
Unit III	Management of industrial disputes- concept of industrial dispute-causes- prevention-collective bargaining- settlement of industrial dispute-conciliation-arbitration.	13
Unit IV	Intrapreneurs Management –Characteristics- <i>Essential traits of intrapreneurship</i> – Employees Stock Options – Merits and Demerits.	13
Unit V	Conflict Management – Types of Conflict – Causes and Remedies of Conflict –Employee morale –Types.	13
Total contact Hrs/Semester		65
Note : <i>Italics</i> denotes topics for self study		
Text Book: Jayakumar.(2005) <i>Human Resource Management</i> .		
Reference Books		
1. Prasad.L.M.(2010). <i>Human Resource Management</i>. New Delhi: Sultan Chand & Sons. 2. DiswajeetPattanayak.(2010). <i>Human Resource Management</i>. New Delhi :Phi learning Pvt Ltd. 3. Tripathi, P.C. (2008)<i>Human Resource Management</i>. New Delhi: Sultan Chand & Sons. 4. Memoria-(2005)Industrial Relation-Personal Management. New Delhi: Sultan Chand & Sons		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF622	Title: Core - XXI - Case Analysis	Semester: VI
Hrs/week: 4		Credit:3
Objectives	To enable the students to develop their analytical skills, problem solving abilities and decision making strategies	
Unit	Content	Hrs
Unit I	Case study – Meaning – Purpose – Preparation of Cases – <i>Types of Cases</i> – Role of Case Analysis	10
Unit II	Case Studies in Marketing – Concept of Marketing – New Product Development – Pricing Strategies – Product Promotion – Sales Management	10
Unit III	Case Studies in Human Resource Management - Training and Development – Performance Appraisal – Leadership – <i>Motivation</i> – Industrial	10
Unit IV	Case Studies in Financial Management – Working Capital – Dividend Policies – Capital Structure – Budgeting	10
Unit V	Case Studies in Costing – Production and Materials Management – Production Techniques – Material Management – Cost Management – Transport Management	12
Total contact Hrs/Semester		52
Note : <i>Italics</i> denotes topics for self study		
Reference Books 1. Sherlaker. <i>Case Studies In Marketing</i>. (2000) New Delhi: Himalaya Publications. 2. Nair & Lathir Nair. (2004). <i>Personnel Management & Industrial Relations</i>. New Delhi: Sultan Chand and Sons.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF623	Title: Core elective – II - Investment Management	Semester: VI
Hrs/week: 6		Credit:5
Objectives	To impart skills on the fundamentals of investment and security analysis	
Unit	Content	Hrs
Unit I	Investment – Meaning - Definition–Financial and Economic meaning of investment - <i>Importance of Investments</i> - Elements of Investment - Investment and Gambling – Investment & Speculation.	16
Unit II	Investment Media – Investment Avenues – Bonds and Securities – <i>Features</i> – Types - Investment Programme - Features of Investment Programme – Factors favorable for investment.	16
Unit III	Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Dow Theory – Efficient Market Theory.	16
Unit IV	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield.	14
Unit V	Portfolio Management - Portfolio – Meaning – Markowitz Theory– Elements of Portfolio Management - Portfolio Selection - Performance Evaluation and Portfolio Revision.	16
Total contact Hrs/Semester		78
Note : <i>Italics</i> denotes topics for self study		
Text Book: Preeti Singh. (2009). <i>Investment Management</i> . New Delhi: Himalaya Publishing House.		
Reference Books		
1. Prasanna Chandra. (2011). <i>Investment Analysis and Portfolio Management</i>. New Delhi: Tata McGraw Hill Publishing Company Ltd. 2. Bhalla. (2003). <i>Investment Management</i>. New Delhi: Sultan Chand and Sons.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF624	Title: Core elective – III- Quantitative Techniques for Finance	Semester: VI
Hrs/week: 5		Credit:5
Objectives	To enable the students to learn techniques of operations research and resources management and their application in the financial decision making in business management.	
Unit	Content	Hrs
Unit I	QT – Introduction - Mathematical Models – deterministic and probabilistic – <i>simple Business examples</i> – OR and optimization models – Linear Programming – formulation – Graphical solution – simplex solution.(Simple problems only)	13
Unit II	Transportation model – Initial Basic Feasible solutions – North West Corner method-Least Cost Method-VAM Method-Optimum solution for non-degeneracy and degeneracy model – Assignment Model – Travelling Salesmen problem.(Simple problems only)	13
Unit III	Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)	13
Unit IV	Inventory Models –Introduction –Types of inventory- Economic Order quantity(EOQ) – EOQ with no shortage – EOQ with shortage-EOQ with price breaks-EOQ with one price break-EOQ with Two price break.(Simple problems only)	13
Unit V	Simulation – Types of simulation – Monte Carlo simulation – Decision Theory – <i>Pay off tables</i> – decision criteria – decision trees.(Simple problems only)	13
Total contact Hrs/Semester		65
Theory 20% Problem 80%		
Note : <i>Italics</i> denotes topics for self study		
Text Book: Kantiswarup, P.K .Gupta,Manmohan,(2010). Operations Research, 15th Revised. New Delhi :Sultan & Sons		
Reference Books		
1. Kothari, C.R. (1981).<i>Quantitative Techniques</i>. 3rd Revised. New Delhi: Vikas Publications. 2. Sancheeti&Kapoor. (1990)<i>Advanced Statistical Methods</i>. New Delhi: Sultan Chand & Sons. 3. Gupta, S.P. (2011).<i>Statistical Methods</i>. New Delhi: Sultan Chand & Sons.		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF625	Title: Programming Lab -Tally	Semester: VI
Hrs/week: 2		Credit:2
Objectives	• To create practical knowledge in accounting aspects • To prepare the students for job market	

LIST OF PROGRAMMES

- Company Creation and Alteration
- Creating and Displaying Ledger
- Voucher Creation
- Voucher Alteration and Deletion
- Inventory Information – Stock Summary
- Inventory Information – Godown Creation and Alteration
- Final Accounts
- Final Accounts with Adjustments
- Accounting and Inventory Information's
- Billwise Statements
- VAT

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF6S3	Title: Elective- I- Project Management	Semester: VI
Hrs/week: 1		Credit:2
Objectives	To enable the students to prepare for a project report	
Unit	Content	Hrs
Unit I	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – <i>Problems of SSI</i> – Tax Concessions.	3
Unit II	Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory.	3
Unit III	Project – Meaning – Project Identification – Selection – Network Planning Techniques – PERT – CPM.	3
Unit IV	Project Formulation – Significance – Stages in Project Formulation – Feasibility Analysis – Project Report.	2
Unit V	Project Appraisal – Methods – <i>Payback Period</i> – Average Rate of Return – Discounted Cash Flow Techniques.	2
Total contact Hrs/Semester		13
Note : <i>Italics</i> denotes topics for self study		
100% Theory		
Text Book: Khanka, S.S. <i>Entrepreneurial Development</i> .		

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Department	Commerce (Finance)	
Course	B.Com(Finance)	Effective from the year: 2017-18
Subject code : 17UCF6S4	Title: Elective- II- Logistics Management	Semester: VI
Hrs/week: 1		Credit:2
Objectives	To educate the importance of Logistics Management to students	
Unit	Content	Hrs
Unit I	Logistics system – concept, objectives and scope – <i>elements of logistic system</i> – Importance and relevance to export Management.	3
Unit II	General structure of shipping industry – Types of ships – Operating system – chartering Principles – Freight structure and practices.	3
Unit III	Role of intermediaries in shipping – Major and minor ports in India – Infrastructure – Issues governing shipping in India.	3
Unit IV	Containerization – concept – operations – Types – Benefits – <i>Inland container depots</i> – problems and prospects	2
Unit V	International Air Transport – Advantages and Constraints – Air cargo – Tariff Structure – IATA.	2
Total contact Hrs/Semester		13
Note : <i>Italics denotes topics for self study</i>		
Text Book: Dr. KrishnaveniMuthiah. (2003). <i>Logistics Management & World SeabomeTrade</i> .Mumbai: Himalaya Publishing House.		

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UG DEPARTMENT OF COMMERCE (FINANCE)

(Changes followed from the Academic year 2017- 18 onwards)

Self – Study Topics

Two simple topics from each subject are selected as self – study and it is differentiated using Italic font type.

Conduct of tests for Internal Marks

- CIA – Pre –Model and Model Pattern changed into Test –I and Test – II Pattern
- Test – I : 50% of the portions or two and a half units
- Test – II : Remaining 50 % of the portions (or) remaining two and a half units

Tests & End of Semester Question Paper Pattern for Part I, II & III

For all Core Papers including Accountancy and Tax papers Maximum Marks: 75

Section A (10 *1 = 10 Marks)

Questions from 1 to 5 - Multiple Choice with 4 options (One Question from each unit)
Questions from 6 to 10 - Short Answer Type (One Question from each unit)

Section B (5 * 5 = 25 Marks)

Questions from 11 to 15 - Either or type (One Question from each unit)

Section C (4 * 10 = 40 Marks)

Questions from 16 to 21 - Four out of Six questions (16th question compulsory)

End of Semester Question Paper Pattern for Part IV

For all Part – IV Papers Maximum Marks: 50

Section A (10 * 1 = 10 Marks)

Questions from 1 to 5 - Multiple Choice with 4 options (One Question from each unit)
Questions 6 to 10 - Short Answers Type (One Question from each unit)

Section B (5 * 8 = 40 Marks)

Questions from 11 to 16 - Answer any five questions out of eight questions

Note:

- Communicative English and General Awareness papers include 60 % objective type of questions and 40% descriptive type of questions
- GK 100 % objective type of questions (online exam)
- The marks and credits for extension activities are given by the concerned departments

Head of the Department

CDC

Controller of Examination