

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)

Bachelor of Commerce (Professional Accounting)

I AND II SEMESTERS : SCHEME OF EXAMINATIONS

(With Effect from 2012- 2013 Batch Onwards)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				CIA	ESE	Total		
Semester – I								
I	12UTL01/ 12UHN01	Tamil / Hindi Paper – I	6	3	25	75	100	3
II	12UEN 01	English for Enrichment – I	5	3	25	75	100	3
III	12 UPA 01	CORE I : Fundamentals of Accounting - I	6	3	40	60	100	4
	12 UPA 02	CORE II : General Economics	5	3	40	60	100	4
	12 UPA 03	ALLIED I : Quantitative Aptitude for Mathematics	6	3	40	60	100	5
IV	08 EVS 01	Environmental Studies	1	-	-	-	-	-
	09 HEC 01	Human Excellence - I : Personal Values	1	3	-	50	50	-
Semester – II								
I	12UTL02/ 12UHN02	Tamil / Hindi Paper – II	6	3	25	75	100	4
II	12UEN 02	English for Enrichment – II	5	3	25	75	100	4
III	12 UPA 04	CORE III : Fundamentals of Accounting - II	6	3	40	60	100	4
	12 UPA 05	CORE IV : Commercial Law	5	3	40	60	100	4
	12 UPA 06	ALLIED II : Quantitative Aptitude for Statistics	5	3	40	60	100	5
IV	08 EVS 01	Environmental Studies	1	3	-	50	50	2

Part	Subject Code	Subject	Ins. Hours Per Month	Exam				Credit
				Tests	CIA	ESE	Total	
	09 HEC 02	Human Excellence - II : Family Values	1	3	-	50	50	-
	09 HECP 01	Yoga Practical Paper - I	-	2	-	50	50	2
	08 SBP 01	Skill Based Subjects (Elective) – Communicative English	1	3	-	50	50	2

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2012
ONWARDS)

12 UPA 01

B.Com.-PROFESSIONAL ACCOUNTING : FIRST SEMESTER
SYLLABUS

FUNDAMENTALS OF ACCOUNTING – I

Objective

To develop conceptual understanding of the fundamentals of financial accounting system.

Unit 1

Meaning and Scope of Accounting – Accounting Concepts – Principles – Conventions – Accounting policies – Fundamental Accounting Assumption - Accounting Standards – Accounting Process – Basic Accounting Procedure – Journal - Ledger – Trial balance — Subsidiary books – Cash book

Unit 2

Capital and Revenue Expenditure and Receipts – Deferred Revenue Expenses – Contingent Assets – Contingent Liabilities - Depreciation Accounting – Methods of Providing Depreciation - Bank Reconciliation Statements

Unit 3

Preparation of Final Account with Adjustments – Sale of Goods on Approval Basis

Unit 4

Rectification of Errors – Inventories - Meaning – Inventory Valuation and its Methods – Periodic and Perpetual Inventory System and Stock Taking – Bill of Exchange and Promissory Note including Accommodation Bill

Unit 5

Consignments – Meaning – Different between Consignment and Sale – Valuation of Stock – Dispatching Stock at Invoice Prices – Treatment of Normal and Abnormal Loss - Joint Venture – Meaning- Difference between Joint Venture and Consignment and Partnership – Methods of Maintaining Joint Venture Account.

Books Recommended

Financial Accounting by M.C. Shukla, S. Chand Publication

Reference Books

Financial Accounting by S.G. Gupta. S. Chand Publication

Financial Accounting by T.S Grewal. S. Chand Publication

Accounting by Padhukas., Sitraman & Co Pvt. Ltd.

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2012
ONWARDS)

12 UPA 02

B.Com.-PROFESSIONAL ACCOUNTING : FIRST SEMESTER
SYLLABUS

GENERAL ECONOMICS

Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Unit 1

Micro Economics: Introduction to Micro Economics- Definition, Scope and Nature of Economics - Methods of Economic Study - Central Problems of an Economy and Production Possibilities Curve. Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand - Price, Income and Cross Elasticity.

Unit 2

Theory of Consumer's Behaviour – Marshallian Approach and Indifference Curve Approach - Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply. Theory of Production and Cost - Meaning and Factors of Production - Laws of Production – The Law of Variable Proportions and Laws of Returns to Scale - Concepts of Costs - Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs.

Unit 3

Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly

Unit 4

Indian Economic Development : Indian Economy – A Profile - Nature of the Indian Economy - Role of Different Sectors – Agriculture, Industry and Services in the Development of the Indian Economy, their Problems and Growth - National Income of India – Concepts of National Income, Different Methods of Measuring National Income, Growth of National Income and Per

Capita Income in Various Plans. Basic Understanding of Tax System of India – Direct and Indirect Taxation

Unit 5

Select Aspects of Indian Economy - Population – Poverty – Unemployment – Infrastructure – Inflation - Budget and Fiscal Deficits - Balance of Payments - External Debts - Economic Reforms in India - Features of Economic Reforms Since 1991 - Liberalization, Privatization and Disinvestment - Globalization. - Money and Banking.

Books Recommended:

Deepashree; “General Economics for CA (CPT)” ; The McGraw-Hill Companies; New Delhi.

Reference Books

Chopra. P.N; “Principles of Economics”; Kalyani Publishers; Chennai; 9th Edition(2009).

Ahuja H.L ; “Business Economics”; Sultan Chand Publishers; New Delhi;10th Edition(2008).

Dhar P.K; “Indian Economy: Its Growing Dimension”; Kalyani Publishers; Chennai. 18th Edition (2007).

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2012
ONWARDS)

12 UPA 03

B.Com.-PROFESSIONAL ACCOUNTING : FIRST SEMESTER
SYLLABUS

QUANTITATIVE APTITUDE FOR MATHEMATICS

Objective

To test the grasp of elementary concepts in Mathematics and application of the same as useful quantitative tools

Unit 1

Ratio and proportion, Indices, Logarithms - Equations - Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.

Unit 2

Inequalities - Graphs of inequalities in two variables - common region, Simple and Compound Interest including annuity – Applications.

Unit 3

Basic concepts of Permutations and Combinations - Sequence and Series – Arithmetic and geometric progressions

Unit 4

Sets, Functions and Relations - Limits and Continuity - Intuitive Approach

Unit 5

Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)

Books Recommended

Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21

Books for Reference

Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi

Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi

G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book Business Mathematics-Himalaya Publishing House.

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2012
ONWARDS)

12 UPA 04

B.Com.-PROFESSIONAL ACCOUNTING : SECOND SEMESTER
SYLLABUS

FUNDAMENTALS OF ACCOUNTING-II

Objective

To gain the ability to solve advanced problems in the case of different entities.

Unit 1

Partnership accounts – introduction – definition – LLP – methods of accounting – fixed and fluctuating capital- preparation of P & L appropriation account

Unit 2

Good will and its treatment – Methods of good will valuation – Sacrificing Ratio – Gaining Ratio.

Unit 3

Admission of partner – Revaluation account - Retirement of partners – Final settlement including JLP – Death of partner.

Unit 4

Company Account – Issues and forfeiture and reissues of shares – over subscription – under subscription – at par subscription – treatment of discount on issues of shares – treatment of premium on issues of shares – pro-rata allotment – calls in advance – calls in arrears

Unit 5

Redemption of preference shares – Debenture – Terms of issue - Redemption of Debenture

Books Recommended

Financial Accounting by Jain and K.L. Narang

Reference Books:

Financial Accounting by M.C. Shukla, S. Chand publication

Financial Accounting by S.G. Gupta. S. Chand publication

Financial Accounting by T.S Grewal. S. Chand publication

Accounting by: Padhukas., Sitraman & Co Pvt. Ltd.

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2012
ONWARDS)

12

UPA 05

B.Com.-PROFESSIONAL ACCOUNTING : SECOND SEMESTER **SYLLABUS**

COMMERCIAL LAW

Objectives

To test the general comprehension of elements of Commercial Law

Unit 1

Contract – Offer, Acceptance and Consideration

Indian Contract Act, 1872 – Introduction – Elements of valid contract – Classification of contract. Offer – elements – types, Acceptance – essentials – communication of offer and acceptance. Consideration.

Unit 2

Free Consent, Void Agreements, Contingent Contract, Quasi Contract

Capacity to contract – Free consent – Coercion – Undue influence – Fraud – Misrepresentation – Mistake – Legality of object. Void agreement – Wagering agreement – Contingent contract – Characteristics – Rules – Quasi contract – Features – Types

Unit 3

Performance of Contract, Discharge, Remedies for Breach of Contract and Contract of Indemnity

Performance of contract – Actual and attempted performance – Tender – Promises. Discharge of contracts – Mode – Performance – Agreement – Novation – Recession – Remission – Waiver – Merger – Impossibility – Lapse of time – Breach of Contract – Damages – Indemnity

Unit 4

Contract of Bailment and Pledge, Agency and Sale of Goods Act, 1930

Bailment – Essentials – Duties and rights, Lien – Types – Termination – Finder of lost goods. Pledge – essentials – Duties and rights, Mortgage and hypothecation, Agency – Essentials – Creation – Ratification – Kinds – Rights and duties, Sub agent and substituted agent – Principal – Rights and duties – Termination of agency. Sale of Goods Act, 1930 – Essentials of contract of sale – Transfer of property in goods – Rights of an unpaid seller.

Unit 5

Negotiable Instruments Act, 1881

Negotiable instrument – Introduction – Characteristics – Classification – Parties to Negotiable instrument – Dishonour and discharge of negotiable instruments.

(.....2.....)

Books Recommended

Business Law N.D.Kapoor Sultan Chand Fifth edition 2007

Reference Books

Business Law R.S.N.Pillai & Bhagavathi, S.Chand Publications

Business Law P.Saravanavel & Syed Bandre Alam, Himalayan Publishing House

Elements of Commercial Law N.D.Kapoor, S.Chand Publications

Elements of Mercantile Law N.D.Kapoor, S.Chand Publications

Mercantile Law for CA Common Proficiency P C Tulsian, Tata McGraw Hill Publishing Co Ltd

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2012
ONWARDS)

12

UPA 06

B.Com.-PROFESSIONAL ACCOUNTING : SECOND SEMESTER
SYLLABUS

QUANTITATIVE APTITUDE FOR STATISTICS

Objective

To test the grasp of elementary concepts in Statistics and application of the same as useful quantitative tools

Unit 1

Statistical description of data - Textual, Tabular & Diagrammatic representation of data, Frequency Distribution - Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive

Unit 2

Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation, Correlation and Regression

Unit 3

Probability and Expected Value by Mathematical Expectation - Theoretical Distributions - Binomial, Poisson and Normal

Unit 4

Sampling Theory - Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.

Unit 5

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Books Recommended

Statistical Methods by S.P. Gupta

Reference Books

Business Mathematics and Statistics by P. Navaneetham

Statistics by R.S.N. Pillai and V. Bagavathi

Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor

Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)
Bachelor of Commerce (Professional Accounting)

SCHEME OF EXAMINATIONS

Semester - III			P.No						
III	12 UPA 07	CORE V : Financial Accounting		6	3	40	60	100	4
III	12 UPA 08	CORE VI : Industrial Law		5	3	40	60	100	4
III	12 UPA 09	CORE VII : Executive Communication		5	3	40	60	100	4
III	12 UPA 10	CORE VIII : Income Tax		6	3	40	60	100	4
III	12 UPA 11	CORE IX : Computer Applications – I		6	3	40	60	100	4
IV	09 HEC 03	Human Excellence - III : Professional Values		1	3	-	50	50	-
IV		Skill Based Subject 1 : (Major Elective)		1	3	-	50	50	2
Semester - IV									
III	12 UPA 11	CORE X : Cost Accounting		6	3	40	60	100	4
III	12 UPA 12	CORE XI : Company Law		5	3	40	60	100	4
III	12 UPA 13	CORE XII : Financial Management		6	3	40	60	100	4
III	12 UPA 14	CORE XIII : Indirect Taxation		6	3	40	60	100	4
III	12 UPA 15	CORE XIV : Computer Applications – II		5	3	40	60	100	4
IV	09 HEC 04	Human Excellence - IV : Social Values		1	3	-	50	50	-
IV		Yoga Practical Paper – II		-	2	-	50	50	2
IV		Skill Based Subject 2 : (Major Elective)		1	3	-	50	50	-
V		Extension Activities : NCC / NSS / Sports & Games		-	-	-	50	50	1

(With Effect from 2012- 2013 Batch Onwards)

Department	B.com(Professional Accounting)
-------------------	---------------------------------------

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 07	Title: Financial Accounting	Semester: III
Hrs/week: 6		Credit:4
Objectives	To bring into limelight the students' aptitude about Accounting	
Unit	Content	Hrs
Unit I	Single Entry – Meaning and Salient Features – Statement of Affairs Method –Conversion Method – Self balancing Ledger – Sectional Balancing.	16
Unit II	Branch Accounts – Types of Branches– Debtors System - Stock and Debtors System –Departmental Accounts – Interdepartmental Transfers.	16
Unit III	Average due date – Account current – Investment Accounts – Financial statements of Nonprofit Organisations.	16
Unit IV	Hire Purchase and Installment – Hire Purchase Accounting – Default and Repossession – Installment Accounting – Insurance claim – Loss of Stock, Loss of Profit.	16
Unit V	Dissolution – Insolvency of Partners – Garner Vs Murray – Insolvency of all Partners – Deficiency Account – Piecemeal Distribution - Proportionate Capital Method and Maximum Loss method.	16
Total contact Hrs/Semester		
Text Book:		
1. Reddy and Murthy , “Financial Accounting”, Margham Publications, Chennai - 2004.		
Reference Books:		
1. Jain and Narang , “Advanced Accountancy”- Vol.I , Kalyani Publishers, New Delhi		
2. Dr. M. A. Arulanandam, Dr. K. S. Raman ,” Advanced Accounts “,Himalaya Publications, New Delhi		
3. M.C. Shukla, T.S. Grewal and S.L. Gupta , “Advanced Accountancy “- Vol.I, S. Chand and Company, New Delhi.		

Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 08	Title: Industrial Law	Semester: III
Hrs/week: 5		Credit:4
Objectives	To provide learning experience of various Laws available for the protection of Industries and labours.	
Unit	Content	Hrs
Unit I	Factories Act, 1948: Objects, approval, licensing and registration of factories- provisions relating to health, safety, Welfare Measures	15
Unit II	Workmen's Compensation Act, 1947 Objects, employers liability for compensation- amount of compensation- distribution of Compensation.	15
Unit III	Industrial Disputes Act, 1947 Objects, Industrial disputes - strikes-lockouts-layoff-retrenchment-Transfer and closure - Unfair Labor practices.	15
Unit IV	Employees State Insurance Act, 1948 Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.	15
Unit V	Wages And Benefits - Payment of wages Act, 1936-objects-responsibilities - Minimum wages Act, 1946-objects-procedure for fixing - Payment of bonus Act, 1965-Objects-Applicability – Minimum Bonus - -Maximum Bonus – Set On - Set Off.	15
Total contact Hrs/Semester		
Text Book:		
1. N.D.Kapoor ,”Elements of Industrial Law”, Sultan chand & sons Reprint 2006		
Reference Books:		
1. P.P.S. Gonga ,”A textbook of Mercantile Law “, S.Chand 2008		
2. C.C.Bansal ,”Business and Corporate Law”, Excel Books 2007		
3. M.C.Kuchhal ,” Mercantile Law”, Vikas publishing house 6th edition 4 th reprint		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 09	Title: Executive Communication	Semester: III
Hrs/week: 5		Credit:4
Objectives	• To develop writing Skill. • To create awareness as 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 - Parts and layout of a business letter	15
Unit II	Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	15
Unit III	Banking Correspondence - Pay in Slip-Withdrawal Slip/ Cheque- DD Challan - Insurance Correspondence - Agency Correspondence - Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) – Deeds & Drafting.	15
Unit IV	Report Writing-Importance-Features-Sales Report - Letters to the Editor-Letters to the local Bodies - Form 16 - Saral Forms - Inward Mail Register-Outward Mail Register.	15
Unit V	Application Letters – Preparation of Resume – Interview - Meaning – Objectives and Techniques of various types of Interviews – Group Discussion – Public Speech – Characteristics of a good speech – Business Report Presentations	15
Total contact Hrs/Semester		
Text Book: 1. Rajendra Pal and J.S.Korlahalli , “Essentials of Business Communication”2010 Edition, Sultan Chand and Sons, New Delhi.		
Reference Books: 1. Sinha , “Business communication” 2. Pattenshetti ,”Business communication “ 3. M. Balasubramanyan ,”Business communication”		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 10	Title: Income Tax	Semester: III
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 – Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income – Exempted Income.	16
Unit II	Income from Salaries- Computation of Income from Salary	16
Unit III	Profits and Gains of Business or profession – Computation of profits and gains of Business or Profession.	16
Unit IV	Income from House Property, Capital Gains- Income from other Sources.	16
Unit V	Deductions from gross total Income - Set off, carry forward and set off of losses – Computation of total Income and Tax Liability of Individuals.	16
Total contact Hrs/Semester		
Text Book: 1. Gaur and Narang , “Income Tax Law and Practice” Kalyani publishers New Delhi.		
Reference Books: 1. Dr. HC Mehrotra , “Income-tax Law and Accounts” Sahithya Bhavan Publishers. 2. Bhagawathi Prasad , “Income Tax”.		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 11	Title: Computer Application Practicals - I	Semester: III
Hrs/week: 6		Credit:4
Objectives		
	Content	Hrs
MS OFFICE - I	MS WORD 1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following Operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip parts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.	
MS EXCEL	1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.	

	3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions, Average due date and account current 5. Preparation of projected balance sheet	
MS POWERPOINT	1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.	
Total contact Hrs/Semester		
Text Book:		
Reference Books:		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA	Title: Office Automation	Semester: III
Hrs/week: 3		Credit:2
Objectives	To expose the students about the application of computer in business	
Unit	Content	Hrs
Unit I	Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet.	8
Unit II	Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.	8
Unit III	Access – Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.	8
Unit IV	Introduction to Internet – Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL).	8
Unit V	Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – E-Mail Message – Custom izing E Mail Programmes –	8

	Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS-Important HTML Tags-Creation of Simple Web Page.	
Total contact Hrs/Semester		
Text Books: 1. Ron max field, “Microsoft office” 2. R.K. Taxali ,”PC Software for Windows Made Simple” 3. Alexis Leon and Mathews Leon, “Internet for Everyone”		
Reference Book: 1. Russell A. Stultz, ”Learn Microsoft Office ”		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 11	Title: Skill Based Subject (Major Elective)Elective – I Human Resource Management	Semester: III
Hrs/week: 3		Credit:2
Objectives	To expose the students to the human resources management and its practices.	
Unit	Content	Hrs
Unit I	Human resource management- Meaning and scope – Evolution of Human Resource Management-Human Resource Functions-Human Resource Planning- Importance –Factors governing Human Resource Planning.	8
Unit II	Recruitment-Factors governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.	8
Unit III	Performance Appraisal-Objectives-Appraisal Methods-Training and Development-Methods of Training.	8
Unit IV	Motivation-Types-Theories of Motivation-Morale-Measures to improve Morale-Job Satisfaction.	8
Unit V	Conflict Management-Types of Conflict-Causes and Remedies of Conflict.	8
Total contact Hrs/Semester		
Text Book: 1. Aswathappa. K, "Human Resources and Personnel Management"-Text and Cases, Tata McGraw-Hill Publishing Company Limited, New Delhi.		
Reference Books: 1. Subba Rao.P, "Personnel and Human Resource Management"-Text and Cases, Himalaya Publishing House, Mumbai.		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 12	Title: Cost Accounting	Semester: IV
Hrs/week: 6		Credit:4
Objectives	On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting	
Unit	Content	Hrs
Unit I	Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.	15
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 – ABC Analysis - VED Analysis - Control Over Wastages –Scrap and Spoilage - Defective.	15
Unit III	Labour - System of wage payment – Idle time – Control over idle time – Labour turnover - Overhead – Classification of overhead – allocation and absorption of overhead.	15
Unit IV	Job Costing – Batch Costing – Contract Costing – Operating Costing System – Activity Based Costing.	15
Unit V	Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production) – Joint - By Product.	15
Total contact Hrs/Semester		
Text Book:		
1.T.S.Reddy,V.HariPrasadReddy,”CostAccounting“,MarghamPublications,Chennai.		
Reference Books:		
1. S.P.Jain and K.L.Narang ,”Cost Accounting, Principles and Practice “		
2. S.P.Iyengar ,”Cost Accounting”		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 – 13
Subject code: 12 UPA 13	Title: Company Law	Semester: IV
Hrs/week: 5		Credit:3
Objectives	After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.	
Unit	Content	Hrs
Unit I	Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.	15
Unit II	Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravirus – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management	15
Unit III	Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus —Kinds of Shares and Debentures.	15
Unit IV	Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.	15
Unit V	Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up.	15
Total contact Hrs/Semester		
Text Book:		
1. N.D.Kapoor, “Company Law” Sultan Chand & Sons, New Delhi 2005		
Reference Books:		
1. Bagriyal A.K, “Company Law”, Vikas Publishing House, New Delhi		
2. Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.		
3. Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur		
4. Singh Avtar, “Company Law”, Eastern Book Co., Lucknow		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 14	Title: Financial Management	Semester: IV
Hrs/week: 6		Credit:3
Objectives	To acquaint knowledge about the budgetary controls used in the corporates.	
Unit	Content	Hrs
Unit I	Evolution of financial management - scope and objectives of financial management – Sources of Long term funds - Equity shares - Preference shares – Debentures - Public deposits -factors affecting long term funds requirements	16
Unit II	Capital budgeting: Capital Budgeting Process - Project formulation & Project Selection - Capital Budgeting Techniques-Payback Period Method - Average rate of return - Net Present Value method – IRR - Benefit-Cost Ratio -Capital Rationing.	16
Unit III	Lease financing: Concept - Types - Advantages and disadvantages of leasing - Capital Structure: Determinants of Capital Structure - Capital Structure Theories - Cost of Capital - Operating and Financial Leverage.	16
Unit IV	Working Capital: Concepts - factors affecting working capital requirements – Determining working capital requirements - Sources of working capital.	16
Unit V	Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy	16
Total contact Hrs/Semester		
Text Books: 1. Shashi K.Gupta and R.K.Sharma –Financial Management, Kalyani Publishers,New Delhi. 2. Prasanna Chandra-Financial Management-Theory and Practice,Tata McGraw Hill Publishing Company Ltd, New Delhi. 3. Khan.M.Y. and P.K.Jain – Financial Management,Tata McGrawHill Publishing Company Ltd, New Delhi. 4. Kuchhal.S.C-Corporation Finance-Principles and Problems,Chaitanya Publishing House,Allahabad. 5. Kulkarni,P.V-Corporation Finance-Principles and Problems,Himalaya Publishing House,New Delhi.		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 15	Title: Indirect Taxation	Semester: IV
Hrs/week: 6		Credit:3
Objectives	This paper aims at imparting basic knowledge about major Indirect Taxes.	
Unit	Content	Hrs
Unit I	Indirect taxes - Meaning - Features - Contribution to government revenue - taxation under the constitution - merits – demerit.	15
Unit II	Central excise duty - Meaning - Excise duty vs sales tax - Bases of Excise duty - Preference for Advalorem rate of duty - kinds of excise duty - administrative set up for levy and collection - exemption - basic conditions for liability to excise important concepts - goods, excisable goods, excisability and intermediate products, packing, labeling and branding of goods - valuation of excisable goods - transaction value - maximum retail price - registration in central excise - exemptions - procedure - issue of certificate of registration	15
Unit III	Service tax –introduction –service tax in India –scope and coverage –services covered – exemption from service tax – levy of service tax – rate of tax – registration – collection and recovery of service tax.	15
Unit IV	Customs duty - Meaning - objectives - features - customs vs excise - types of import duties - important definitions - prohibition of importation and exportation of goods - officer's of customs - their powers - levy of duty - provision for detection and prevention of illegal import and export - exemptions - clearance of goods - refund - duty draw back - meaning - condition - draw back allowable on re export of duty paid goods - imported material - procedure - payment of interest - drawback not allowed.	15
Unit V	Value Added Tax- Meaning - Objectives-Levy of VAT-TNVAT- Historical Background-important terms - dealer, casual trader, goods, taxable turnover, total turnover and works contract - registration - procedure - maintenance of accounts - mode of payment of tax - levy of tax - input tax credit - procedure of claiming input tax credit –Filing of	15

	Returns - CST	
Total contact Hrs/Semester		
Text Book: 1. Balachandran, “Indirect Taxation”, Sultan Chand & Co., New Delhi 2006.		
Reference Books: 1. V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002 2. R.L.Gupta V.K.Gupta, “Indirect Tax”.		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPA 16	Title: COMPUTER APPLICATIONS II	Semester: IV
Hrs/week: 5		Credit:3
Objectives		
II - MS WORD	Content	Hrs
I - MS ACCESS	1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number. 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database.	
II – TALLY AND INTERNET	1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results. 2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method 4. Create an e-mail id and check the mail inbox. 5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com 6. Visit your University and college websites and collect the relevant data.	
Total contact Hrs/Semester		
Text Book:		
Reference Books:		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPASA 2	Title: Skill Based Subject (Major Elective) Elective – I Business Ethics	Semester: IV
Hrs/week: 3		Credit:2
Objectives	To have an understanding of ethical issue in business	
Unit	Content	Hrs
Unit I	Introduction to Business Ethics The nature, purpose of ethics and morals for organizational interest; ethics and conflicts of interests; ethical and social implications of business policies and decision; corporate social responsibility; ethical issues in corporate governance.	8
Unit II	Environment Issues Protecting the natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.	8
Unit III	Ethics in Workplace Individual in the organization, discrimination, harassment, gender equality.	8
Unit IV	Ethics in Marketing and Consumer Protection Healthy competition and protecting consumer's interest.	8
Unit V	Ethics in Accounting and Finance Importance, Issues and Common Problems.	8
Total contact Hrs/Semester		
Text Book:		
Reference Books:		

Department	B.com(Professional Accounting)	
Course	(Professional Accounting)	Effective from the year:2012 - 13
Subject code: 12 UPASB 2	Title: Skill Based Subject (Major Elective)Elective – II Investment Management	Semester: III
Hrs/week: 3		Credit:2
Objectives	The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process, including Portfolio Management.	
Unit	Content	Hrs
Unit I	Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk.	8
Unit II	Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI.	8
Unit III	Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk.	8
Unit IV	Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis.	8
Unit V	Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model.	8
Total contact Hrs/Semester		
Text Book: Alexander, Gordon J. and Sharpe, William F., “Fundamental of Investments”, (1989) Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). Ballaw, V. K., “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi. (2005).		

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

SCHEME OF EXAMINATIONS

Part	Subject code	Subject	Ins hrs per week	Exam				
				Hours	CIA	ESE	Total	Credits
Semester - V								
III	12 UPA 16	Core XV : Higher Corporate Accounting	5	3	40	60	100	5
III	12 UPA 17	Core XVI : Auditing and Assurance	5	3	40	60	100	4
III	12 UPA 18	Core XVII : Operations Research	5	3	40	60	100	5
III	12 UPA 19	Core XIX : Project Viva-Voce	10	3	40	60	100	5
III	12 UPA 20	Core XX : Programming lab in Tally*	3	3	40	60	100	4
IV	09 HEC 05	Human Excellence –V : National Values	1	3	-	50	50	-
IV		Skill Based Subjects : (Non Major Elective)	1	3	-	50	50	2
IV		Skill Based Subjects : General Awareness	*SS	3	-	50	50	2
Semester VI								
III	12 UPA 21	Core XXI : Management Accounting	6	3	40	60	100	5
III	12 UPA 22	Core XXII : Strategic Management	6	3	40	60	100	4
III	12 UPA 23	Core XXIII : Information Technology	6	3	40	60	100	4
III	12 UPA 24	Core XXIV : Project Viva-Voce	10	3	40	60	100	5
IV	09 HEC 06	Human Excellence –VI : Global Values	1	3	-	50	50	-
IV		Yoga Practical Paper – III	-	2	-	50	50	2
IV		Skill Based Subjects : Non Major Elective	1	3	-	50	50	2

(With Effect from 2012- 2013 Batch Onwards)

Note* 3hrs lab in practical knowledge

Department	PROFESSIONAL ACCOUNTING	
Course	B.com(Professional Accounting)	Effective from the year: 2012-13
Subject code: 12 UPA 16	Title: Higher Corporate Accounting	Semester: V
Hrs/week: 5		Credit:5
Objectives	To enable the students to develop awareness about Advanced Corporate Accounting in conformity with the provisions of the Companies Act.	
Unit		Hrs
Unit I	Financial statement of enterprise- By-Pack underwriting – ESOP	15
Unit II	Accounting for merger and amalgamation of companies – Absorption - External Reconstruction of companies- Accounting for internal reconstruction companies	15
Unit III	Banking Company Accounts - Rebate on bills discounted - Classification of advances - classification of investments – preparation of profit and loss account and balance sheet	15
Unit IV	Insurance Company accounts: A. General Insurance - Format – Revenue Account- Balance sheet B. Life Insurance - Format - Revenue Account – valuation balance sheet – balance sheet – Electricity companies account	15
Unit V	Holding company accounts - consolidation of balance sheets with treatment of mutual owings, contingent liability, unrealized profit, revaluation of assets, bonus issue and payment of dividend (excluding intercompany holdings)- Liquidation of companies	15
	<u>Theory 20% and Problems 80%</u>	
Total contact Hrs/Semester		80
Text Book: S.P. Jain & K.L. Narang, “Advanced Accountancy”, Kalyani Publishers		
Reference Books: 1. Shukla M.C. & Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S.Chand & Co., New Delhi 2. S.N. Maheshwari, “Corporate Accounting” 3. Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co.,Newdelhi 4. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Chennai, 2004		

Compiled by Name with signature	Verified by HOd Name with Signature	COE	CDC
			For office use only

Department	PROFESSIONAL ACCOUNTING	
Course	B.com(Professional Accounting)	Effective from the year: 2012-13
Subject code: 12 UPA 17	Title: Auditing And Assurance	Semester: V
Hrs/week: 5		Credit:4
Objectives	To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.	
Unit		Hrs
Unit I	Auditing Concepts – Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines	15
Unit II	Auditing engagement – Audit planning, Audit programme, Control of quality of audit work– Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. Audit Sampling – Types of sampling, Test checking, Techniques of test checks.	15
Unit III	Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit. Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment.	15
Unit IV	Audit of payments – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation. Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts. Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales – Vouching of cash and credit sales, Goods on consignment, Sale on approval	15

	basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.	
Unit V	Audit of suppliers' ledger and the debtors' ledger – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts. Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities	15
Total contact Hrs/Semester		80
Text Book: 1. CA.Tapan Jindal, “ <i>Auditing and Assurance</i>” , Bhatat Law house Pvt Ltd, New Delhi 2. “ <i>Auditing and Assurance</i>”, IPC , the Institute of Chartered Accountants of India		
Reference Books: 1. P.Parthasarathy, “ <i>Auditing</i>” , Vrinda Publications Pvt Ltd, New Delhi 2. Tandon.B.N Sudharasanam.S and Sundharabahu S, “ <i>A Handbook of Practical Auditing</i>”,S.Chand & Company Ltd, Ram Nagar New Delhi.		

Compiled by Name with signature	Verified by HOD Name with Signature	COE	CDC
			For office use only

Department	PROFESSIONAL ACCOUNTING	
Course	B.com(Professional Accounting)	Effective from the year: 2012 -13
Subject code: 12 UPA 18	Title: Operations Research	Semester: V
Hrs/week: 5		Credit:5
Objectives	To create an awareness in the application of mathematical and statistical tools in Business Research.	
Unit		
Unit I	LPP : Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems(Simple Problems only)	15
Unit II	Transportation problem : Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only)	15
Unit III	Assignment Problems: Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method. Sequence Problems : Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines (Simple problems only)	15
Unit IV	Network Scheduling by CPM/PERT Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management	15
Unit V	Game theory Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property. Simulation Meaning – Advantages and disadvantages – Random number generation- Monte – Carlo simulation- Application to inventory problems- Queuing problems.	15
	<u>Theory 20% and Problems 80%</u>	

Total contact Hrs/Semester	80
Text Book: P.R. Vittal and V. Malini, “ <i>Operations Research</i> ”. Margham Publications , Chennai	
Reference Books: Kandi swarup, P.K. Gupta, Manmohan, “ <i>Operations Research</i> ”, Sultan chand and sons, New Delhi Kalavathi . “ <i>Operations Research</i> ”, Vikas Publications House Pvt Ltd, New Delhi	

Compiled by Name with signature		Verified by HOd Name with Signature		COE	CDC
					For office use only
Semester	Subject Code	Title of the paper	Hours of teaching per week	No of Credits	
V	12 UPA 19	PROJECT REPORT	10	5	

The final year students undergo project work in the fifth semester to gain practical exposure based on their curriculum. The knowledge acquired is put to test at the end of fifth semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 100, the distribution of which is as below:

Criteria	Marks
Project Report	50
Viva(External Examiner)	50
Total	100

Department	B.com(Professional Accounting)	
Course	B.com(Professional Accounting)	Effective from the year: 2014-15
Subject code: 12 UPA 20	Title: Programming Laboratory : Tally	Semester: V
Hrs/week: 3		Credit:5
		Outputs
Unit I	Accounting Information	
	Company Creation/Alteration/Deletion	Report-Ledger summery- Group summery- Trail balance – P&L A/C – Balance sheet with adjustment without adjustment
	Group ledger creation/Alteration/Deletion	
	Voucher preparation/Alteration/Deletion	
	Receipt (14)	
Unit II	Inventory Information	
	Units of Measurement – Simple/Composit	Stock summery- Item wise- Group wise – Godown wise- Category wise
	Stock item/ stock group/ category	
	Godown Creation/Alteration/Deletion	
Unit III	Accounting information Advanced	
	Bill wise details	Party balance with interest
	Interest calculations	
	Credit limit	
	Bank Reconciliation Statement	
	Cost categories/ cost center	
	Ageing analysis	
Unit IV	Inventory Information	

	Stock Journal (Input/Output)	Stock summary
Unit V	Tax	
	VAT	Purchase ledger
		Sales ledger
		Input VAT
		Output VAT

Department	B.com(Professional Accounting)	
Course		Effective from the year: 2012-15 batch onwards
Subject code:	Title: Theories of Accountancy	Semester: V
Hrs/week:		Credit: 2
Objectives	To have an understanding of basic concepts of accounting	
Unit	Content	Hrs
Unit I	Meaning and definition of accounting – Attributes and steps of Accounting – Objectives – Advantages and Disadvantages – Accounting Rules.	3
Unit II	Cost Accounting – Meaning – Difference between cost and Financial Accounting – Difference between Management and cost accounting	3
Unit III	Cash Flow- Fund Flow – meaning – Difference between cash flow and fund flow statement.	3
Unit IV	Ratio Analysis – Meaning – objectives - Merits and Demerits.	3
Unit V	Budgetary control – cash budget-meaning –calculation of cash budget	3
Total contact Hrs/Semester		80
Text Book:		
1. Reddy And Murthy, <i>“Financial Accounting”</i> Margham Publication		
Reference Books:		
1. Dr. B. Charumathi, Prof. N. Vinayakam , <i>“Financial Accounting”</i> S. Chand and Company Ltd.		

Department	B.com (Professional Accounting)	
Course	B.com (Professional Accounting)	Effective from the year: 2012-15 batch onwards
Subject code:	Title: Company Law	Semester: V
Hrs/week:		Credit: 2
Objectives	To enable the student to gain knowledge about company law	
Unit	Content	Hrs
Unit I	Company –meaning – Definition – Characteristics – Kinds	3
Unit II	Memorandum of association – meaning – purpose – Doctrine of Ultravires	3
Unit III	Articles of Association – Meaning – Contents – Alteration of Articles of Association	3
Unit IV	Prospectus – Meaning – Definition – Contents – Misstatement in Prospectus	3
Unit V	Winding up – meaning – Modes of winding up	3
Total contact Hrs/Semester		15
Text Book: 1. N.D KAPOOR “Company Law” Sultan Chand & Sons New Delhi.		
Reference Books: 1. Bagriyal A.K Company Law New Delhi Vikar Publishing House		

Department	PROFESSIONAL ACCOUNTING	
Course	B.com(Professional Accounting)	Effective from the year: 2012 -13 batch onwards
Subject code: 12 UPA 21	Title: Management Accounting	Semester: VI
Hrs/week: 6		Credit:5
Objectives	To light the students the different concepts of management accounting	
Unit		Hrs
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting.	15
Unit II	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	15
Unit III	Funds Flow Analysis – Cash Flow Analysis(New format) - Working Capital - Sources of Working Capital - Estimates of Working Capital Requirements.	15
Unit IV	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - Production Budget – Purchase Budget.	15
Unit V	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only) Note: <u>Theory</u> - 20% <u>Problems</u> - 80%	15
Total contact Hrs/Semester		
Text Book: Management Accounting – R.K,Sharma & Shasi K Gupta, Kalyani Publishers, New Delhi		
Reference Books: 1. Management Accounting – Dr. S.N.Maheswari 2. Management Accounting – T.S.Reddy ,Y.Hari Prasad Reddy. 3. Management accounting – M.Y.Khan & S.P. Jain. 4. Management Accounting and accounting theory – S.K.Battacharya and Sujit Roy		

Compiled by Name with signature	Verified by HOD Name with Signature	COE	CDC
			For office use only

Department	PROFESSIONAL ACCOUNTING	
Course	B.com(Professional Accounting)	Effective from the year: 2012-13
Subject code: 12 UPA 22	Title: Strategic Management	Semester: VI
Hrs/week: 6		Credit:4
Objectives	To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques	
Unit		Hrs
Unit I	Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.	15
Unit II	Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and objectives; strategic levels in organisations	15
Unit III	Strategic Analyses - Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.	15
Unit IV	Formulation of Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.	15
Unit V	Strategy Implementation and Control - Organisational structures; establishing strategic business units; establishing profit centers by business, product or service, market segment or customer; leadership and behavioural challenges.	15
Total contact Hrs/Semester		
Text Book: 1. Nirupama sekar.G,Sekar.G and saravana prakash.B, <i>“Information technology and strategic management”</i> , Lakshmi Law house Coimbatore.		

Reference Books:

1. Azhar Kasmi (2008), *Strategic Management and Business Policy*, Tata MAcgraw Hill Publishers Company

2. Tomas L and Wheelan(2012), *Concept in Strategic Management in Business Policy*, Pearson Education Publisers Ltd.

Compiled by Name with signature	Verified by HOD Name with Signature	COE	CDC
			For office use only

Department	PROFESSIONAL ACCOUNTING	
Course	B.com(Professional Accounting)	Effective from the year: 2012-13
Subject code: 12 UPA 23	Title: Information Technology	Semester: VI
Hrs/week: 6		Credit:4
Objectives	To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.	
Unit		Hrs
Unit I	Business Process Management & IT - .Introduction to various Business processes – Accounting, Finances, Sale, Purchase etc., Business Process Automation – Benefits & Risks, Approach to mapping systems : Entity Diagrams, Data Flow Diagrams, Systems Flow diagrams, Decision trees/tables, Accounting systems vs. Value chain automation, Information as a business asset, Impact of IT on business processes, Business Risks of failure of IT, Business Process Re-engineering	15
Unit II	Information Systems and IT Fundamentals - Concepts of Computing (Definition provided by ACM/IEEE and overview of related terminologies), Overview of IS Layers – Applications, DBMS, systems software, hardware, networks & links and people, Overview of Information Systems life cycle and key phases, Computing Technologies & Hardware – Servers, end points, popular computing architectures, emerging computing architectures & delivery models- overview of latest devices and technologies.	15
Unit III	Telecommunication and Networks - Fundamentals of telecommunication, Components and functions of Telecommunication Systems, Data networks – types of architecture- Overview of computing architectures – centralised, de-centralised, mainframe, client-server, thin-thick client etc., Network Fundamentals – Components, Standards and protocols, Network risks & controls – VPN, Encryption, Secure protocols, Network administration and management – concepts and issues.	15

Unit IV	Business Information Systems - Information Systems and their role in businesses, IT as a business enabler & driver – ERP, Core Banking System, CRM, SCM, HRMS, Payment Mechanisms, Accounting Information Systems Business Reporting, MIS & IT, Organisation Roles & responsibilities and table or authorities, importance of access controls, privilege controls,	15
Unit V	Business process automation through Application software - Business Applications – overview and types, Business Process Automation, relevant controls and information systems, Information Processing & Delivery channels and their role in Information Systems, Key types of Application Controls and their need, Emerging concepts – Virtualisation, Grid Computing, Cloud delivery model.	15
Total contact Hrs/Semester		
Text Book: 1. Nirupama sekar.G,Sekar.G and saravana prakash.B, <i>“Information technology and strategic management”</i> , Lakshmi Law house Coimbatore.		
Reference Books: 1. V.Rajaraman, <i>“Introduction to information technology”</i> , PHI Learning Materials 2. Atul Gupta(2011), <i>Information Technology</i> , Kitab mahal Distributors’ 3. Eng K. Chew, Petter Gollschalk(2009), <i>Information Technology</i> , IGI Global snippet.		

Compiled by Name with signature	Verified by HOD Name with Signature	COE	CDC
			For office use only

Semester	Subject Code	Title of the paper	Hours per week	No of Credits
VI	12 UPA 24	INTERNSHIP TRAINING REPORT	10	5

INTERNSHIP TRAINING REPORT

The students undergo the internship training in the auditor's office to get hands-on training. A internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test at the end of sixth semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 100, the distribution of which is as below:

Criteria	Marks
Project Report	50
Viva(External Examiner)	50
Total	100

Department	B.com(Professional Accounting)	
Course	B.com(Professional Accounting)	Effective from the year:2012-15 batch onwards
Subject code:	Title: Principles of Auditing	Semester: V
Hrs/week:		Credit: 2
Objectives	To have an understanding of Auditing in Business	
Unit	Content	Hrs
Unit I	Definition of Audit – Classification of Audit – Advantages and Disadvantages – Difference between continuous audit and Interim audit.	3
Unit II	Audit report – Basic elements of audit report – Kinds of audit report – Qualities of an Auditor.	3
Unit III	Internal control – Meaning – Definition – Criteria for good internal check- Difference between Internal audit and Statutory audit	3
Unit IV	Appointment of auditors – Duties of an auditor – Rights and Powers of an auditor.	3
Unit V	Types of Assets - Verification and valuation of assets – Types of goods – valuation of goods	3
Total contact Hrs/Semester		15
Text Book: 1. B.N. Tandon , “Practical Auditing”, S. Chand Publications.		
Reference Books: 1. P. Parthasarathy, “Auditing”-Vrinda Publications (P) Ltd.		

Department	B.com(Professional Accounting)	
Course	B.com(Professional Accounting)	Effective from the year: 2012-15 batch onwards
Subject code:	Title: Business Law	Semester: VI
Hrs/week:		Credit: 2
Objectives	To enable the student to gain knowledge about business law	
Unit	Content	Hrs
Unit I	Contract – Definition – Essential elements of a Valid contract	3
Unit II	Offer and acceptance – legal rules for offer – legal rules for acceptance	3
Unit III	Consideration – Definition – legal rules for consideration	3
Unit IV	Capacity of contract – Minors – person of unsound mind-other persons	3
Unit V	Consent – meaning – free consent- undue influence- Difference between consent and undue influence	3
Total contact Hrs/Semester		15
Text Book: 1. N.D Kapoor, “ <i>Business Law</i> ”, sultan chand & Sons New Delhi.		
Reference Books: 1. Bagriyal A.K Business Law New Delhi Vikar Publishing House		