NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)

Accredited with 'A 'Grade by NAAC and

ISO 9001:2008 Certified Institution

Pollachi – 642 001

DEPARTMENT OF COMMERCE

(AIDED & SELF-FINANCING)

SYLLABUS

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
UNDER GRADUATE PROGRAMME (B.Com)
CHOICE BASED CREDIT SYSTEM
B.Com (AIDED & SELF FINANCING)
I AND II SEMESTERS
SCHEME OF EXAMINATION (WITH EFFECT FROM 2013)

Part	Title of the Paper	Hours	Duration of Exam	Maximum Marks		Total	Credits
				Internal	External		
	I SEMESTER						
I	13 UTL 01-TAMIL PAPER-I/ 13UHN01-HINDI PAPER–I / 13UFR01-FRENCH PAPER-I	6	3	25	75	100	3
II	13UEN01-ENGLISH FOR ENRICHMENT-I	5	3	25	75	100	3
III	13UCO01/13UCM01-FINANCIAL ACCOUNTING	7	3	25	75	100	4
	13UCO02/13UCM02- BUSINESS MANAGEMENT	5	3	25	75	100	4
	Allied- I 13UCO03/13UCM03- BUSINESS ECONOMICS	5	3	25	75	100	5
IV	12EVS01- ENVIRONMENTAL STUDIES	1	-	-	-	-	-
	09HEC01- HUMAN EXCELLENCE COURSE : PAPER-I - PERSONAL VALUES	1	3	-	75	75	1
	II SEMESTER						
I	13UTL02-TAMIL PAPER-II/ 13UHN02-HINDI PAPER–II / 13UFR02-FRENCH PAPER-II	6	3	25	75	100	3
II	13UEN02-ENGLISH FOR ENRICHMENT-II	5	3	25	75	100	3
III	13UCO04/13UCM04- HIGHER FINANCIAL ACCOUNTING	5	3	25	75	100	4
	13UCO05/13UCM05- COMMERCIAL LAW	5	3	25	75	100	4
	Allied II- 13UCO06/13UCM06 – BUSINESS APPLICATION SOFTWARE AND INTERNET	4	3	25	75	100	3
	13UCO07/13UCM07 PROGRAMMING LANGUAGE – BUSINESS APPLICATION SOFTWARE AND INTERNET	2	3	40	60	100	2
IV	08EVS01 -ENVIRONMENTAL STUDIES	1	3	-	50	50	2
	09HEC02-HUMAN EXCELLENCE COURSE : PAPER-II - FAMILY VALUES	1	3	-	75	75	1
	09HECP01-YOGA PRACTICAL PAPER-I	1	3	-	50	50	-
	12 UHR01 – HUMAN RIGHTS	1	3	-	100	100	2

SCHEME OF EXAMINATION (WITH EFFECT FROM 2013)

S.No	Part	Title of the Paper			Hours	Duration of Exam	Maximum Marks		Total	Credits
							Internal	External		
Semester-III										
20	III	13UCO08/ 13UCM08	Core -V	CORPORATE ACCOUNTING	6	3	25	75	100	4
21	III	13UCO09/ 13UCM09	Core -VI	INCOME TAX	6	3	25	75	100	4
22	III	13UCO10/ 13UCM10	Core -VII	COMPANY LAW	5	3	25	75	100	3
23	III	13UCO11/ 13UCM11	Core -VIII	INSURANCE AND RISK MANAGEMENT	5	3	25	75	100	3
24	III	13UCO12/ 13UCM12	Allied III	BUSINESS MATHEMATICS	6	3	25	75	100	5
25	IV	12UCOD01/ 12UCMD01	SKILL BASED SUBJECT Elective-I	FUNDAMENTALS OF ENTREPRENEURSHIP (or)ADVERTISING AND SALES PROMOTION	1	3	-	50	50	2
26			PAPER-I	BASIC TAMIL						2*
27	IV	13HEC03	PAPER III	HUMAN EXCELLENCE COURSE- Professional values	1	3	-	75	75	-
28				EXTENSION ACTIVITIES NSS/NCC/SPORTS AND GAMES	-	-	-	-	-	-
					30					21
Semester IV										
29	III	13UCO13/ 13UCM13	Core -IX	HIGHER CORPORATE ACCOUNTING	6	3	25	75	100	4
30	III	13UCO14/ 13UCM14	Core -X	PRINCIPLES OF MARKETING	5	3	25	75	100	3
31	III	13UCO15/ 13UCM15	Core -XI	MODERN BANKING	6	3	25	75	100	4
32	III	13UCO16/ 13UCM16	Core -XII	INDIRECT TAXATION	5	3	25	75	100	3
33	III	13UCO17/ 13UCM17	Allied-IV	STATISTICAL METHODS	6	3	25	75	100	5
34	IV	13UCODO2 /13UCMD02	SKILL BASED SUBJECT Elective-II	PROJECT MANAGEMENT (or)LOGISTIC MANAGEMENT	1	3	-	50	50	2
35			PAPER-II	BASIC TAMIL						2*
36	IV	09HEC04	PAPER IV	HUMAN EXCELLENCE COURSE – Social values	1	3	-	75	75	-
37	IV		PAPER-II	HE- PRACTICALS – II	-	3	-	50	50	2
38	V			EXTENSION ACTIVITIES NSS/NCC/SPORTS AND GAMES	-	-	-	-	-	1

				30					24

UNDER GRADUATE PROGRAMME (B.Com)
CHOICE BASED CREDIT SYSTEM
B.Com (AIDED & SELF FINANCING)
V AND VI SEMESTERS : SCHEME OF EXAMINATIONS (BATCH 2013-2016)

Part	Title of the Paper			Hours	Duration of Exam	Maximum Marks		Total	Credits
						Internal	External		
			Semester-V						
III	13UCO18/13UCM18	Core -XIII	COST ACCOUNTING	6	3	25	75	100	4
III	13UCO19/13UCM19	Core -XIV	AUDITING PRINCIPLES AND PRACTICE	5	3	25	75	100	3
III	13UCO20/13UCM20	Core -XV	EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL	6	3	25	75	100	3
III	13UCO21/13UCM21	Core -XVI	HUMAN RESOURCE MANAGEMENT	5	3	25	75	100	3
III	13UCO22/13UCM22	Core-XVII	FINANCIAL SERVICES	5	3	25	75	100	3
III	13UCO23/13UCM23	Elective-I	INSTITUTIONAL TRAINING	-	-	-	100	100	5
III	13UCONA1/ 13UCMNA1	NON-MAJOR Elective II	PRACTICAL BANKING (or)FUNDAMENTALS OF ACCOUNTING.	1	3	-	50	50	2
IV	10GKL01	GENERAL KNOWLEDGE AND AWARENESS – (SBE)*		SS*	3	-	100	100	2
IV	13HEC05	HUMAN EXCELLENCE COURSE - National values		1	3	-	75	75	-
		SOFT SKILL- APD		1					
			TOTAL	30					26
			Semester VI						
III	13UCO24/ 13UCM24	Core -XVIII	MANAGEMENT ACCOUNTING	6	3	25	75	100	4
III	13UCO25/ 13UCM25	Core -XIX	E-COMMERCE	5	3	25	75	100	3
III	13UCO26/ 13UCM26	Core -XX	FINANCIAL MANAGEMENT	5	3	25	75	100	3
III	13UCO27/ 13UCM27	Core -XXI	PROGRAMMING LAB - ACCOUNTING PACKAGE	2	3	25	75	100	2
III	13UCO28/ 13UCM28	Elective - II	INTERNATIONAL TRADE	5	3	25	75	100	5
III	13UCO29/ 13UCM29	Elective-III	CASE ANALYSIS	5	3	25	75	100	5
IV	13UCONA2/ 13UCMNA2	NON-MAJOR Elective -II	INVESTMENT MANAGEMENT(or) RETAIL MARKETING	1	3	-	50	50	2
IV	13 HEC 06	PAPER VI : HUMAN EXCELLENCE COURSE Global values		1	3	-	75	75	-
IV	13 HEC P 03	YOGA – PRACTICALS – III		-	3	-	50	50	2
			TOTAL	30					25
							GRAND TOTAL		140

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year:2013**
Subject code : 13UCO01/ 13UCM01	**Title: FINANCIAL ACCOUNTING**	**Semester: I**
Hrs/Week: 7		**Credit : 4**
Objectives	**To bring into lime-light the students' aptitude about accounting.**	
Unit	**Content**	**Hrs**
Unit I	**Accounting – Definition - Concept and Conventions - Final Accounts of a Sole Trader.**	**17**
Unit II	**Depreciation Accounting-Straight line and Diminishing Balance Methods-Single Entry-Meaning and Salient Features-Statement of Affairs Method-Conversion Method.**	**17**
Unit III	**Branch Accounts- Dependent Branch-Stock and Debtors System-Departmental Accounts.**	**17**
Unit IV	**Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.**	**17**
Unit V	**Royalty Accounting (excluding sub-lease)**	**17**
	Total contact hrs/semester	**85**
Text books	**Reddy, T.S and Murthy. Financial accounting. 2009. Chennai: Margham Publications.**	
Reference books	**1. Vinayakam, N and Charumathi,B. Financial accounting. 2002. New Delhi: S.Chand and Company** **2. Gupta,R.L and Radhaswamy,M. Corporate Accounts, Theory Methods and Applications.13th Revised edition 2000.New Delhi: Sultan Chand and Sons.**	

Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Effective from the year:2013
Subject code : 13UCO02/ 13UCM02	Title: BUSINESS MANAGEMENT	Semester:I
Hrs/Week: 5		Credit : 4
Objectives	To make the students to understand the conceptual framework 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-Fayol's Principles of Management – Management by Objective (MBO)- Management by Exception(MBE)	13
Unit II	Planning – Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process –Types.	13
Unit III	Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.	13
Unit IV	Staffing – Sources of Recruitment – Maslow's Theory of Motivation – Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication.	13
Unit V	Leadership - Functions and Types - X,Y and Z Theories – Qualities of a Good Leader – Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	13

	Total contact hrs/semester	**65**
Text books	**Dinkar pagare. Business Management. 2008. New Delhi: Sultan chand and Sons.**	
Reference books	**1. Premavathi, N. Principles of management. 2006. Chennai: Sri Vishnu publications.** **2. Jayashankar, J. Principles of management. 2005. Chennai: Margam publications.**	

Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Effective from the year:2013
Subject code : 13UCO03/ 13UCM03	Title: 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. Topics include economic theories and applications dealing with demand, production, market and pricing.	
Unit	Content	Hrs
Unit I	Economics – Definition – Economic Analysis – Micro and Macro Economics – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.	13
Unit II	Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium-Elasticity of Demand – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus	13
Unit III	Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium	13
Unit IV	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity.	13

Unit V	**Pricing Policy – Objectives of Pricing Policy – Pricing Methods – Capital Budgeting – Importance – Evaluation Techniques – National Income – Definition – Concepts of National Income – Methods of Calculating National Income.**	**13**
	Total contact hrs/semester	**65**
Text books	**Dr. Sankaran,S. Business economics. Margham publishers.**	
Reference books	**1. Sundharam,K.P.M. and Sundharam E.N. Business economics. New Delhi: Sultan chand and sons ltd.** **2. Reddy, PN and Appanniah, H.R. Principles of business economics.2003. New Delhi: Sultan chand and sons ltd.**	

Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Effective from the year:2013
Subject code: 13UCO04/ 13UCM04	Title: HIGHER FINANCIAL ACCOUNTING	Semester: II
Hrs/Week: 5		Credit : 4
Objectives	To expose the students to the Accounting procedure of partnership firms and some allied aspects of accounting.	
Unit	Content	Hrs
Unit I	Introduction- Types -LCP- Admission of Partner – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.	13
Unit II	Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account(with Equal Installments only)-Death of a Partner-Executor's Account.	13
Unit III	Dissolution – Insolvency of a Partners – Garner Vs Murray – Insolvency of all Partners Deficiency Account –.Piecemeal Distribution (Proportionate Capital Method only)	13
Unit IV	Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Account.	13
Unit V	Human Resources Accounting (Theory only) – Inflation Accounting (Theory only) NOTE: 20% Theory 80% Problem.	13
	Total contact hrs/semester	65

Text books	**Reddy and Murthy. Financial accounting 2004. Chennai: Margham publications.**
Reference books	**1. Jain and Narang. Advanced accounting 2010. Chennai: kalayani publishers** **2. Shukla, M.C, Grewal, T.S and Gupta, S.L. Advanced accountancy 2009. New Delhi: S.Chand and Company.**

<table>
<tr><td>Department</td><td colspan="2">COMMERCE</td><td></td></tr>
<tr><td>Course</td><td colspan="2">B.COM (AIDED AND SELF FINANCING COURSES)</td><td>Effective from the year: 2013.</td></tr>
<tr><td>Subject code: 13UCO05/ 13UCM05</td><td colspan="2">Title: COMMERCIAL LAW</td><td>Semester: II</td></tr>
<tr><td>Hrs/Week: 5</td><td colspan="2"></td><td>Credit : 4</td></tr>
<tr><td>Objectives</td><td colspan="3">To make the students understand the fundamentals of laws relating to commercial activities.</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Law – Meaning, Indian Contract Act 1772 – Contract – Definition – Classification of Contracts – Essential elements of Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.</td><td>13</td></tr>
<tr><td>Unit II</td><td colspan="2">Consideration – Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions – Capacity to Contract – Law Relating to Minor, Unsound Mind – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.</td><td>13</td></tr>
<tr><td>Unit III</td><td colspan="2">Contingent Contract – Rules Regarding Contingent Contract Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge Remedies for Breach of Contract.</td><td>13</td></tr>
<tr><td>Unit IV</td><td colspan="2">Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge –</td><td>13</td></tr>
</table>

	Essentials – Rights and Duties of Pawnor and Pawnee.	
Unit V	**Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of agency**	**13**
	Total contact hrs/semester	**65**
Text books	**Kapoor. N.D . 2005. Business law . New Delhi. Sultan chand and sons.**	
Reference books	**1.Pillai and Bhavathi, R.S.N 2005. Business law. New Delhi. Sultan chand and compampany** **2. Arun kumar sen. Commercial law kolkata. the world press pvt ltd.** **3.Arun kumar sen, jitendra kumar and mitra commercial law kolkata the world press pvt ltd.**	

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO06/ 13UCM06	**Title: BUSINESS APPLICATION SOFTWARE AND INTERNET**	**Semester: II**
Hrs/Week: 6		**Credit : 3**
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.**	**13**
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.**	**13**

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.**	**13**
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).**	**13**
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 – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS- Important HTML Tags-Creation of Simple Web Page.**	**13**
	Total contact hrs/semester	**65**
Text books	**Ron mans field Microsoft office. 2006. New Delhi Tata MC.Graw hill.**	
Reference books	**Alexis Leon & Mathews Leon, Internet for every one, Vikas Publishing house New Delhi, 1999.** **2. Russell A. Stultz, Learn Microsoft Office.**	

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<tr><td>Department</td><td colspan="2">COMMERCE</td><td></td></tr>
<tr><td>Course</td><td colspan="2">B.COM (AIDED AND SELF FINANCING COURSES)</td><td>Effective from the year: 2013.</td></tr>
<tr><td>Subject code: 13UCO07/ 13UCM07</td><td colspan="2">Title: BUSINESS APPLICATION SOFTWARE AND INTERNET PRATICALS</td><td>Semester: II</td></tr>
<tr><td>Hrs/Week: 5</td><td colspan="2"></td><td>Credit : 4</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>MS WORD</td><td colspan="2">1. Formatting Text
2. Table Creation
3. Mail Merge
4. Resume Preparation</td><td>5</td></tr>
<tr><td>MS EXCEL</td><td colspan="2">1. Invoice Preparation
2. Salary Bill Creation
3. Inventory List Creation
4. Student Result Analysis Using Graphics</td><td>5</td></tr>
<tr><td>MS POWERPOINT</td><td colspan="2">1. Slide Presentation about a new car
2. Graphics in a Slide
3. Organizational Chart for a industry</td><td>5</td></tr>
<tr><td>MS ACCESS</td><td colspan="2">1. Creation of tables (a)Supplier Information (b) purchase table
2. Queries using “Order by”
3. Sales Order Form
4. Purchase Order</td><td>5</td></tr>
<tr><td>HTML</td><td colspan="2">1. Create a HTML document using various tags
2. Create a HTML document to show a web page about the Post Graduate and Research Department of Commerce
3. Create a HTML document to show the Computer Advertisement details</td><td>5</td></tr>
<tr><td></td><td colspan="2">Total contact hrs/semester</td><td>25</td></tr>
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Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Effective from the year: 2013.
Subject code: 13UCO08/ 13UCM08	Title: 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 - Forfeiture and Reissue a Full and Partial Re-issue-Capital Reserve on Forfeiture.	18
Unit II	Debentures-Issue-Redemption (Sinking fund method only). Redemption of preference shares-Capital Redemption Reserve. Profit prior to incorporation.	18
Unit III	Final Accounts of Companies-Calculation of Managerial Remuneration.	18
Unit IV	Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.	18
Unit V	Liquidation of Companies- Preparation of Statement of Affairs and Deficiency Accounts. - Preparation of Liquidators Final Statement of Account. NOTE: Theory 20% Problems 80%	18
	Total contact hrs/semester	90

Text books	**1.Jain and Narang, Advanced Accountancy. New Delhi : 2006- Kalyani Publications**
Reference books	**1. Gupta R.L and Radhaswamy. M. Corporate Accounts, Theory method and application. 13th edition 2006. Sultan Chand and Company.** **2. Reddy and Murthy. Corporate Accounting. 2011. Chennai. Margham Publications.**

S.No	Complied by Name	signature	Verified by HOD (Name with signature)	COE	CDC (for office use only)
1.	Dr.R.Manikandan				
2.	A. Venkatasubramanian				

Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Effective from the year: 2013.
Subject code: 13UCO09/ 13UCM09	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.	18
Unit II	Income from Salaries- Computation of Income from Salary	18
Unit III	Profits and Gains of Business or profession – Computation of Profits and Gains of Business and Profession	18
Unit IV	Income from House Property, Capital Gains- Income from other Sources	18
Unit V	Exempted Incomes- Deductions from gross total Income-80C to 80GG, 80QQB and 80U - Set off, Carry Forward and Set Off Of Losses. NOTE: 40% Theory & 60% problems. 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 source, Set Off	18

	And Carry Forward and Set Off Of Losses.	
	Total contact hrs/semester	**90**
Text books	**1. Dr.H.C. Mehrotra and Dr.S.P.Goyal, HC. Income-tax Law and Account, 2014-15 SahithyaBhavan Publishers.**	
Reference books	**1.Gaur and Narang.2014-15.Income Tax Law and Practice. New Delhi : Kalyani publishers** **2.Bhagawathi Prasad. Law & Practice of Income Tax in India,2014-15. NavmanPrakashanAligarh.**	

S.No	Complied by Name	signature	Verified by HOD (Name with signature)	COE	CDC (for office use only)
1.	Dr.R.Manikandan				
2.	Dr.N. Bagyalakshmi				

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<tr><td>Course</td><td colspan="2">B.COM (AIDED AND SELF FINANCING COURSES)</td><td>Effective from the year: 2013.</td></tr>
<tr><td>Subject code: 13UCO10/ 13UCM10</td><td colspan="2">Title: COMPANY LAW</td><td>Semester: III</td></tr>
<tr><td>Hrs/Week: 5</td><td colspan="2"></td><td>Credit : 3</td></tr>
<tr><td>Objectives</td><td colspan="3">The objective is to provide basic knowledge of the provisions of the Companies Act, 2013 along with recent amendments.</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Company – Meaning, Definition – Characteristics – Types of Companies – Privileges of a Private Company - Formation of Companies- Promotion – Meaning - Promoters- Legal Status and Functions - Duties of Promoters – Remuneration to Promoters.</td><td>15</td></tr>
<tr><td>Unit II</td><td colspan="2">Memorandum of Association – Meaning – Purpose - Contents – Alteration of Memorandum – Doctrine of ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to Doctrine of Indoor Management.</td><td>15</td></tr>
<tr><td>Unit III</td><td colspan="2">Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Minimum subscription – –– Kinds of shares and debentures – Rights Issue – Bonus Shares – SEBI guidelines.</td><td>15</td></tr>
<tr><td>Unit IV</td><td colspan="2">Directors – Qualification and Disqualification of</td><td>15</td></tr>
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	Directors – Appointment of Directors – Removal of Directors – Director's Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors. Meetings – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting.	
Unit V	**Winding up – Meaning Modes of Winding up – 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 – Consequences of winding up (general).Liquidator – Powers and Duties.**	**15**
	Total contact hrs/semester	**75**
Text books	**1.Ashok K, and Bagrial, A.K Company law New Delhi: Vikas Publishing House**	
Reference books	**1. Kapoor M.D. Guide to the companies act. Nagpur:2006 Wadhwa And Company.** **2. Avtar Singh. Company Law. Lucknow:1999 Eastern Book Company**	

S.No	Complied by Name	signature	Verified by HOD (Name with signature)	COE	CDC (for office use only)
1.	Dr.K.Sirajuddin				
2.	M. Akilanayaki				

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO11/ 13UCM11	**Title: INSURANCE AND RISK MANAGEMENT**	**Semester: III**
Hrs/Week: 5		**Credit : 3**
Objectives	**To expose the students to practical knowledge of insurance To know the importance of insurance.**	

Unit	**Content**	**Hrs**
Unit I	**Contract of Insurance – Meaning – Definition –Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance Contract.**	**15**
Unit II	**Risk- sources of risk – Perils and Physical Hazard- Factors Relating to Physical Hazard- Sources of Risk Information – Risk Management.**	**15**
Unit III	**Life Insurance Contract – Types of policy - Differences between Life Insurance and General Insurance – Insurer, Insured - Procedures for Taking Insurance Policy - Premium and Procedure for Claims - Surrender Value -Double Insurance**	**15**
Unit IV	**General insurance – Fire Insurance – Contract of Fire Insurance – Feature of Fire Insurance – subjects matter 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 – Subject Matter of Marine Claims Including average clause – Marine Losses and settlement of claims – Motor , Burglary , and Personal Accident Insurance – Health Insurance.**	**15**

Unit V	**Reforms of insurance sector – IRDA – Privatization of Insurance – Insurance and Economic Development – Insurance Agents and Career in Insurance Sector.**	**15**
	Total contact hrs/semester	**75**
Text books	**1.Mishra. M.N Principles and Practise of Insurance. 2010. New Delhi S.Chand& Co.**	
Reference books	**1. Dr.Verma. M.M. Agarwal. R.K Insurance** **2. Dr.Kothari General insurance**	

S.No	Complied by Name	signature	Verified by HOD (Name with signature)	COE	CDC (for office use only)
1.	Dr.S.ShannmugaPriya				
2.	M. Aarthi				

Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO12/ 13UCM12	**Title: BUSINESS MATHEMATICS**	**Semester: III**
Hrs/Week: 6		**Credit : 5**
Objectives	**To enable students to apply mathematical knowledge to Business Problems**	
Unit	**Content**	**Hrs**
Unit I	**Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting**	**18**
Unit II	**Fundamental Ideas of Sets, – Arithmetic and Geometric Series – Application to Business Problems.**	**18**
Unit III	**Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix; Determinants and Solution of simultaneous linear equations - Application to Business**	**18**
Unit IV	**Differentiation - Rules for differentiation – Addition Rule, Product Rule, and Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions (excluding Trigonometric functions) –Derivative as rate measure second order derivatives – Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand- Elasticity of supply.**	**18**

Unit V	**Elementary Integral Calculus - Indefinite Integral- Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.**	**18**
	Total contact hrs/semester	**90**
Text books	**1.PA. Navnitham, Business mathematics and statistics. Jai Publishers, Trichy – 21.**	
Reference books	**1. Sanchetti, D.CandKapoor, V.K. Business Mathematics. New Delhi: Sultan chand Co and Ltd.** **2. Ranganath, Sampamgiram, C.S And Rajan, Y. A Text Book Business Mathematics. Himalaya Publishing House, 2006.**	

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCOSA1/ 13UCMSA1	**SKILL BASED SUBJECT PAPER – I Elective– I : FUNDAMENTALS OF ENTREPRENEURSHIP**	**Semester: III**
Hrs/Week:1		**Credit : 2**

Unit	**Content**	**Hrs**
Unit I	**Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an entrepreneur – Distinction between an Entrepreneur and Manager.**	**3**
Unit II	**Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.**	**3**
Unit III	**Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Organisation (SIDO) - District Industries Centers (DIC) – Small Industries Development Corporation (SIDCO).**	**3**
Unit IV	**Sources of finance – Own fund – Lease – Venture capital.**	**3**
Unit V	**Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.**	**3**
	Total contact hrs/semester	**15**
Reference books	**1.Khanka, S.S. Entrepreneurial Development Gupta C.B**	

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCOSB1/ 13UCMSB11	**SKILL BASED SUBJECT PAPER - I Elective – II : ADVERTISING AND SALES PROMOTION**	**Semester: III**
Hrs/Week:1		**Credit : 2**

Unit	**Content**	**Hrs**
Unit I	**ADVERTISING** **Meaning – Definition –Objectives – Advertising Copy - Clarification Of copy – Advertising Media – Kinds of Media.**	**3**
Unit II	**ADVERTISING AGENCIES** **Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.**	**3**
Unit III	**BASIC ELEMENTS OF ADVERTISING** **Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – Television Production - Radio Production.**	**3**
Unit IV	**ADVERTISING CAMPAIGN** **Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.**	**3**
Unit V	**SALES PROMOTION** **Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.**	**3**
	Total contact hrs/semester	**15**
Reference books	**1. Philip Kotler Marketing Management** **2. BagwatiPiliai. Marketing Management**	

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO13/ 13UCM13	**Title: 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 provisions of the Companies Act.**	

Unit	**Content**	**Hrs**
Unit I	**Accounting for Amalgamation and Absorption of Companies.**	**18**
Unit II	**Accounting for Reconstruction of Companies- Internal and External.**	**18**
Unit III	**Banking Company Accounts - Rebate on Bills Discounted - Classification of Advances - Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.**	**18**
Unit IV	**Insurance Company accounts:** **A. General Insurance – Revenue account- Balance sheet** **B. Life Insurance - Revenue account – Valuation Balance Sheet – Balance Sheet.**	**18**
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)**	**18**
	Total contact hrs/semester	**90**
Text books	**1.Jain, S.P and Narang,K.L Advanced accountancy. Kalayani**	

	Publishers,2010
Reference books	**1. Gupta,R.L And Radhaswamy,M Corporate accounts theory method and applications. 2006. 13th revised edition. New Delhi: Sultan Chand And company** **2.Reddy And Murthy. Corporate Accounting. 2004 Chennai: Margham Publications, 2008.**

Department	**COMMERCE**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO14/ 13UCM14	**Title: PRINCIPLES OF MARKETING**	**Semester: IV**
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.**	**15**
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 – Brand Name and Trademark.**	**15**
Unit III	**Pricing – Definition – Objectives – Factors affecting Price Determinations – Methods of Setting Prices – Cost – Demand and Competition.- Kinds of Pricing.**	**15**
Unit IV	**Promotion- Meaning & 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 – Kinds of Media.**	**15**

Unit V	**Retail Marketing – Methods - Rural Marketing - Meaning and Features - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the Consumer Interest – Consumer Protection Act – Consumer Courts-Green Marketing.**	**15**
	Total contact hrs/semester	**75**
Text books	**1.Pillai. R.S.N &Bagavathi. Modern Marketing Principles and Practices. 2012. New Delhi: S. Chand & Co Pvt. Ltd.,**	
Reference books	**1. Philip Kotler, Principles of Marketing, 2002. New Delhi: Prentice Hall of India,** **2. Rajan Nair .Dr. Marketing, New Delhi : Sultan Chand &Sons**	

<table>
<tr><td>Department</td><td colspan="2">Commerce</td><td></td></tr>
<tr><td>Course</td><td colspan="2">B.COM (AIDED AND SELF FINANCING COURSES)</td><td>Effective from the year: 2013.</td></tr>
<tr><td>Subject code: 13UCO15/ 13UCM15</td><td colspan="2">Title: MODERN BANKING</td><td>Semester: IV</td></tr>
<tr><td>Hrs/Week: 6</td><td colspan="2"></td><td>Credit : 4</td></tr>
<tr><td>Objectives</td><td colspan="3">To enrich, enlighten and embellish the students’ knowledge about the ingredients of the Banking Sector.</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Banker and customer – Definition - Relationship between Banker and customer - General Relationship and Special Relationship.</td><td>18</td></tr>
<tr><td>Unit II</td><td colspan="2">Negotiable Instruments- Salient Features- Crossing- Endorsement – Fixed Deposits Receipt – Different Types of customers – Individual and Institutions – Lunatics – Minors – Married Women – Drunkard – Illiterate Persons – Partnership Firms – Joint Stock Companies – Non profit Organizations.</td><td>18</td></tr>
<tr><td>Unit III</td><td colspan="2">Banking system in India – Structure of Indian Banking System – Regional Rural Banks – Land Development Banks – Industrial Development Bank of India – National Bank for Agricultural and Rural Development – National Housing Bank – Small Industries Development Bank of India.</td><td>18</td></tr>
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Unit IV	**Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.**	**18**
Unit V	**Recent developments in Banking – Core banking solution-Electronic Banking –ATM Debit/Credit Card –RTGS(Real Time Gross Settlement)-NEFT(National Electronic Fund Transfer)- Lending – Principles of Sound Lending - Different Types of Lending.**	**18**
	Total contact hrs/semester	**78**
Text books	**1.Gordon And Natarajan, Banking theory and practices. Himalaya Publishing House ,2010.**	
Reference books	**1. Tandon, M.L Banking Law and Practices. Thacker & Co Ltd.** **2.Varshney Banking theory Law and Practices. Sultan Chand Ltd,2005**	

Department	**Commerce**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO16/ 13UCM16	**Title: INDIRECT TAX**	**Semester: IV**
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 - Contribution to government revenue - Taxation under the constitution - Merits – Demerits**	**15**
Unit II	**Central excise duty - Meaning - Excise Duty Vs Sales Tax - Bases Of Excise Duty - Kinds Of Excise Duty - Administrative Set Up For Levy And Collection - Exemption - Basic Conditions For Liability To Excise Important Concepts - Goods, Excisable Goods, Excitability 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.-Demand Refund/Rebate Of Central Excise Duty-Central Sales Tax.**	**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**
	Customs duty - Meaning - Objectives - Features -	

Unit IV	**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.**	**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 Returns**	**15**
	Total contact hrs/semester	**75**
Text books	**1.Balachandran. Indirect Taxation. 2006. New Delhi Sultan Chand & Co**	
Reference books	**1. Datey, V.S. Indirect Tax. 2002. New Delhi:Taxmann Publication(p) Ltd** **2. Gupta R.LandGupta,V.K. Indirect tax.**	

Department	**Commerce**	
Course	**B.COM (AIDED AND SELF FINANCING COURSES)**	**Effective from the year: 2013.**
Subject code: 13UCO17/ 13UCM17	**Title: STATISTICAL METHODS**	**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, Mode, Geometric Mean, Harmonic Mean**	**18**
Unit II	**Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.**	**18**
Unit III	**Simple Correlation – Pearson's coefficient of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation**	**18**
Unit IV	**Index Numbers (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).**	**18**

Unit V	**Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only)** **Note: Marks Distribution shall be 80% for Problems and 20% for theory**	**18**
	Total contact hrs/semester	**90**
Text books	**1.Navanitham. P.A. Business Mathematics And Statistics. Jai Publishers**	
Reference books	**1. Gupta.S.P. Statistical Methods** **2. SivathanuPillai, M. Economic and business statistics.**	

Department	**Commerce**	
Course	**B.COM (AIDED AND SELF FINANCINGCOURSES)**	**Effective from the year: 2013.**
Subject code: 13UCOSA2/ 13UCMSA2	**SKILL BASED SUBJECT PAPER 1I** **Elective – I : PROJECT MANAGEMENT**	**Semester: IV**
Hrs/Week: 1		**Credit : 2**

Unit	Content	Hrs
Unit I	**Project – meaning – Project Identification – Selection – Network planning Techniques – PERT - CPM.**	**3**
Unit II	**Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.**	**3**
Unit III	**Project appraisal – Methods –Payback period – Average Rate of return – Discounted cash flow techniques.**	**3**
Unit IV	**Plant location – importance – Factors affecting Location – Factory design – Types of Factory**	**3**
Unit V	**Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.**	**3**
	Total contact hrs/semester	**15**
Reference books	**1.Khanka, S.S Entrepreneurial Development** **2.Gupta,C.B and Srinivasan, N.P Entrepreneurial development**	

Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Effective from the year: 2013.
Subject code: 13UCOSB2/ 13UCMSB2	SKILL BASED SUBJECT PAPER 1I Elective - II : LOGISTIC MANAGEMENT	Semester: IV
Hrs/Week: 1		Credit : 2

Unit	Content	Hrs
Unit I	Transport – Meaning – Definition – Importance in Globalised Era.	3
Unit II	Organization and Management of Urban Transport Means – Problems – Role of Government	3
Unit III	Kinds of Transport - Rail Transport – Operations – Merits – Demerits – Air Transport – Energy Requirements – Merits and Demerits	3
Unit IV	Road Transport – Development – Merits – Demerits – State Road Corporation – Water Transport – Merits – Demerits.	3
Unit V	1.Logistics Management – Role of Private sector – Problems of Transport Industry in India	3
	Total contact hrs/semester	15
Reference books	1.Panduranga Rao. D. Problems of Urban transport in India 2.Ajit, V. Karnik. Energy in Indian Transport-The emerging scenario.	

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013-2016.
Subject code: 13UCO18/13UCM18	Title: COST ACCOUNTING	Semester: V
Hrs/Week: 6		Credit : 4
Objectives	To expose the students to the aspects of Cost Accounting.	
Unit	**Content**	**Hrs**
Unit I	Cost Accounting – Definition- Meaning and Scope-Objectives and functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting.	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 – ABC – VED Analysis – Control Over Wastages –Scrap and 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. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads	16

Unit IV	**Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.**	**15**
Unit V	**Unit costing – Cost Sheet – Tender or Quotations – Job Costing – Transport Costing.** **Distribution of Marks – 40% theory and 60 % problems**	**15**
	Total contact hrs/semester	**78**
Text book	**1.Jain. S.P and Narang.K.L(2014) Re-print, Cost Accounting Principles and Practices, Kalyani Pbulishers.**	
Reference books	**1.Reddy, T.S, Hari Prasad Reddy. V.(2014)Cost Accounting, Margham Publications** **2. Khan. M.Y &Jain. P.K,(2014), Cost Account and Financial Management, 3rd edition:Tata MCGraw hill education private Ltd,New Delhi.**	

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013-2016.
Subject code: 13UCO19/13UCM19	Title: AUDITING PRINCIPLES AND PRACTISES	Semester: V
Hrs/Week:5		Credit : 3
Objectives	To expose the students to the principles and practice of auditing.	

Unit	Content	Hrs
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities Of An Auditor-Difference between Auditing and Investigation.	13
Unit II	Internal Control – Internal Check And Internal Audit – Audit Programme -Audit Note Book – Working Papers. Vouching – Voucher – Vouching Of Cash Book – Vouching Of Trading Transaction – Vouching Of Impersonal Ledger.	13
Unit III	Verification And Valuation Of Asset And Liabilities – Auditor's Position Regarding The Valuation And Verification Of Assets And Liabilities – Depreciation – Reserves And Provisions – Secret Reserves.	13
Unit IV	Audit of Joint Stock Companies – Appointment of Company Auditor - Qualification – Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.	13
Unit V	Investigation – Objectives of Investigation – Investigation under the provisions of Companies Act. Audit of computerized accounts- Computer Assistant Audit Technique-need for CAATs-Key capabilities of CAATs-precautions -step by step methodology -	13

	analytical review procedures .CAATs planning steps-audit evidence and CAATs-CAATs documentation-audit testing	
	Total contact hrs/semester	**65**
Text book	**1.Tandon. B.N, Sudharsana.S, Sundharabahu.S. (2013), A Hand Book Of Practical Auditing. New Delhi: S.Chand & Co Ltd**	
Reference books	**1.De Paula.F.R.M.(2012), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.** **2. Pradeep Kumar. (2012),Auditing Principles And Practices.**	

Department	COMMERCE	
Course	B.COM (AIDED AND SELF FINANCING COURSES)	Batch: 2013-2016.
Subject code: 13UCO20/13UCM20	Title: EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL	Semester: V
Hrs/Week: 6		Credit : 3
Objectives	To develop the skill of writing letters 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	18
Unit II	Trade letters –Enquiries and Orders And Their Execution- Credit And Status Enquiries-Claims And Adjustments	18
Unit III	Collection letters –Collection Series; Circular Letters – Objectives-Situations; Application letters-Forms and Contents Of An Application Letter-Bio Data; Sales Letters-Function of a Sales Letter.	18
Unit IV	Report Writing-Importance-Features-Sales Report - Letters to the Editor-Letters to the Local Bodies. Computation of Tax Liability-Filling of Form 16-Preparation of Saral Form; Inward Mail Register-Outward Mail Register; Application for PAN Card. Pay in Slip-Withdrawal Slip-/ Cheque- DD Challan.	18
Unit V	Money Order- Share Application-Promissory Note-Employee History Card-Pay roll-Pay Slip-Fixing Brand Name-USP-Office layout.	18
	Total contact hrs/semester	90

Text books	**1.Rajendra pal and Korlahalli. J.S. Essential of Business Communication. 2010. New Delhi: Sultan Chand And Sons.**
Reference books	**1. SINHA. Business Communication** **2. Balasubrananyan. M. Business Communication**

I Scheme Of Evaluation:

1. **Separate written examination is conducted for business communication for-First Three units(Units I,II,III)**
2. **The time of examination- 3 hours**
3. **Pattern of Examination Marks: 75**
   Part A 10*1=10 (answer all question)
   Part B 5*5=25 (five out of eight)
   Part C 5*8=40 five out of eight (open choice)
4. **The maximum mark is reduced to 45.**

II Scheme of Evaluation for Commerce Practical:

1. **Separate written examination is conducted for Commerce Practical areas in unit IV and V.**
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
   The required forms for Commerce Practical are provided to the students who appear for the exam.
4. **Maximum marks obtained by the students, then reduced to 30 marks.**

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013- 2016
Subject code: 13UCO21/13UCM21	Title: HUMAN RESOURCE MANAGEMENT	Semester: V
Hrs/Week: 5		Credit : 3
Objectives	To expose the students to the human resources management	

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.	13
Unit II	Recruitment – Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.	13
Unit III	Performance Appraisal- Objectives- Appraisal Methods –Training and Development-Methods of Training.	13
Unit IV	Motivation-Types-Theories of Motivation-Morale-Measures to improve Morale-Job Satisfaction.	13
Unit V	Conflict Management-Types of Conflict-Causes and Remedies of Conflict.	13
	Total contact hrs/semester	65

Text book	1.Aswathappa.K.(2013),7th Edition, Human Resources and Personnel Management- Text and Cases. New Delhi : Tata M.C.Graw- Hill Publishing Ltd.
Reference Books	1.Subba Rao. P. (2012),4th Edition, Personal and Human Resources Management- Text and Cases, Mumbai: Himalaya Publishing House. 2.Tripathi.P.C.(2013) 7th Edition, Human Resource Development. New Delhi-Sultan Chand & Sons

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013-2016
Subject code: 13UCO22/13UCM22	Title: FINANCIAL SERVICES	Semester: V
Hrs/Week: 5		Credit : 5
Objectives	To make the students to acquire in depth knowledge in financial services	

Unit	Content	Hrs
Unit I	Financial Services-Meaning-Scope-Fund Based and Non-Fund Based Activities – Innovative Financial Products & Services-Challenges Faced by Indian Financial services industry – Merchant Banking – Services (Functions).	13
Unit II	Capital Market – Meaning – Classification – Primary Market – Methods of Issue – Merits and demerits of primary market- Secondary Market – Origin and Growth of Stock Exchanges – Functions of Stock Exchanges-SEBI – objectives –functions- Powers – Investors Protection Measures of SEBI	13
Unit III	Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	13
Unit IV	Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit- Problems Faced by Venture Capital – Venture Capital Scenario in India-Angle Funding.	13

Unit V	**Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India**	**13**
	Total contact hrs/semester	**65**
Text book	**1.Gorden. E. and Najatran.K.(2014), Financial Services. Himalaya Publishing House.**	
Reference books	**1. Khan.M.Y.(2012) "Financial Services",5th edition, Tata McGraw Hill Publishing Company Limited, New Delhi .** **2. Santhanam. B.(2013), Financial services, McGraw Hill Publishing Company Limited, New Delhi .**	

Department	COMMERCE	Batch: 2013- 2016.
Course	B.COM (AIDED and SELF FINANCING)	Semester: V
Subject code: 13UCO23/13UCM23	Title: INSTITUTIONAL TRAINING	Credit : 3

Institutional Training is a part of B.Com. Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. Internal and External examiners evaluate the students ' performance and award the viva- voce marks.

Criteria	Marks
External –Viva and Report presentation	80
Internal - Institutional Training Report	20
Total	100

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013- 2016.
Subject code: 13UCONA1/13UCMNA1	NON-MAJOR ELECTIVE PAPER-I Elective – I : PRACTICAL BANKING	Semester: V
Hrs/Week: 1		Credit : 2
Objectives	To introduce the students to the practical aspects on banking	

Unit	Content	Hrs
Unit I	Banker and Customer – Special type of customer- Minor, Married women –Relation between Banker and Customer.	3
Unit II	Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account –Recurring Deposit.	3
Unit III	Loan and advances-Principles of sounding lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills purchased and Discounted.	3
Unit IV	Cheque –Definition-Salient features of a cheque- Specimen of a cheque- Crossing-General and special Crossing.	2
Unit V	ATM, Debit card, Credit card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	2
	Total Contact Hrs/Semester	13

Text book	1.Tannan.M.L(2014),Banking Law and Practice. New Delhi. Thackar & Co Ltd
Reference books	1.Varshney(2014), Banking Theory Law and Practice. New Delhi : Sultan & Chand Ltd. 2.Gordon and Natarajan(2013), Banking Theory, Law and Practice. 23rd Revised edition. Himalaya Publishing House.

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013- 2016
Subject code: 13UCONB1/13UCMNB1	NON-MAJOR ELECTIVE PAPER-I Elective – I : FUNDAMENTALS OF ACCOUNTING.	Semester: V
Hrs/Week: 1		Credit : 2
Objectives	To introduce the students to the fundamentals of Accounting	
Unit	Content	Hrs
Unit I	Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.	3
Unit II	Rules of Double Entry System – Journals.	3
Unit III	Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book).	3
Unit IV	Cash Book – Single Coloum, Double Coloum Cash Book.	2
Unit V	Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accured Income Received In Advance and Depreciation only. DISTRIBUTION OF MARKS: 20% Theory 80% Problems	2
	Total Contact Hrs/Semester	13

Text book	1. Reddy. T.S and Murthy (2014), Financial Accounting. Chennai: Margham Publications.
Reference books	1.Vinayakam. N and Charumathi,B. (2014) Financial accounting. New Delhi: S.Chand and Company 2. Gupta. R.L and Radhaswamy,M. (2014), Financial Accounts, Theory Methods and Applications.13th Revised edition, New Delhi: Sultan Chand and Sons.

Department	COMMERCE		
Course	B.COM (AIDED and SELF FINANCING)		Batch: 2013- 2016
Subject code: 13UCO24/ 13UCM24	Title: MANAGEMENT ACCOUNTING		Semester: VI
Hrs/Week: 6			Credit : 4
Objectives	To enlighten the students on the different concepts of management accounting		
Unit	Content	Hrs	
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	16	
Unit II	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	16	
Unit III	Funds Flow Analysis – Cash Flow Analysis (New format).	16	
Unit IV	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	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: Theory-20% Problem- 80%	15	
	Total contact hrs/semester	78	
Text book	1.Sharma and Gupta. S.K (2014) "Management Accounting",13th edition, Kalyani Publishers, New Delhi.		
Reference books	1.Jain.S.P and Narang. K L (2014)"Cost and Management Accounting", Kalyani Publishers, New Delhi.		

	2.Dr. Maheswari.S.N. (2013) "Cost and Management Accounting", Sultan Chand & Sons,14 th edition New Delhi

Department	COMMERCE		
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013- 2016	
Subject code: 13UCO25/13UCM25	Title: E-COMMERCE	Semester: VI	
Hrs/Week: 5		Credit : 4	
Objectives	To enable the students to acquire knowledge on electronic commerce.		
Unit	Content		Hrs
Unit I	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce-Advantages and Disadvantages-Framework of E-Commerce.		13
Unit II	E-Commerce and Business – Business Models of E-Commerce – B2B – B2C – B2C – C2B – C2C – B2E-G2B. Business Applications of E-Commerce-Mobile Commerce-Applications		13
Unit III	Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems		13
Unit IV	E-Online Banking-Electronic Delivery Channels-ATM – Telebanking- Electronic Money Transfer (EMT)- E-cheque – E-banking – Components – Advantages and Limitations of Online Banking.		13
Unit V	Security Issues in E-Commerce-Risks involved-E-Commerce security tools-Biometric-Client Server Network Security-Data and Message Security-Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.		13
	Total contact hrs/semester		65
Text books	1.Dr.Rayudu.C.S,(2013), E-commerce and E-Business, Himalaya publishing house, New Delhi.		
Reference books	1.Ravi Kalakota and Andrew .B Whiston(2012), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd. 2.Bharat Bhasker,(2013), Electronic Commerce, Tata Mc Graw Hill Publishing Co. Ltd,New Delhi.		

Department	**COMMERCE**	
Course	**B.COM (AIDED and SELF FINANCING)**	**Batch: 2013- 2016**
Subject code: 13UCO26/ 13UCM26	**Title: FINANCIAL MANAGEMENT**	**Semester: VI**
Hrs/Week: 6		**Credit : 5**
Objectives	**To enlighten the students on the concepts of Financial Management**	

Unit	**Content**	**Hrs**
Unit I	**Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management-Functions of Controller and Treasurers in India**	**16**
Unit II	**Cost of Capital-Significance-Concepts of Cost of Capital-Cost of Debt, Preference, Equity and Retained Earnings-Weighted Average Cost of Capital.**	**16**
Unit III	**Capital Structure-Concept-Capital Structure Theories: Net Income Theory, Net Operating Income Theory-Determinants of Optimal Capital Structure.**	**16**
Unit IV	**Management of Working Capital-Determinants of Working Capital-Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital- Capital Budgeting decisions-Techniques.**	**15**
Unit V	**Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy** **NOTE: Theoretical aspects only (All Units)**	**15**
	Total contact hrs/semester	**78**
Text book	**1. Shashi K.Gupta and R.K.Sharma(2014). Financial Management,. New Delhi: Kalyani Publishers.**	

Reference books	**1.Khan.M.Y. and P.K.Jain(2011). Financial Management, .6th Edition New Delhi:Tata McGrawHill ,Publishing Company Ltd.** **2. Prasanna Chandra, (2012), Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Publishing Company Ltd.**

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013-2016.
Subject code: 13UCO27/13UCM27	Title: PROGRAMMING LAB-ACCOUNTING PACKAGE.	Semester: VI
Hrs/Week: 2		Credit : 1
Objectives	To create practical knowledge in accounting aspect	

Excises	Content	Hrs
	LIST OF PROGRAMMES	
1	Company creation and alteration	
2	Creating and Displaying Ledger.	
3	Voucher Entry.	
4	Voucher alternation and deletion.	
5	Display of trial balance.	
6	Inventory information- stock Summary.	26
7	Inventory information- Godown creation and alternation	
8	Final accounts Without Adjustments.	
9	Final accounts with Adjustments.	
10	Display of Ratio Analysis	
11	Bank- Reconciliation Statements.	
	Total contact hrs/semester	26

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013- 2016
Subject code: 13UCO28/13UCM28	Title: INTERNATIONAL TRADE	Semester: VI
Hrs/Week: 6		Credit : 4
Objectives	To expose the students to the International trade procedure.	

Unit	Content	Hrs
Unit I	International trade- scope- features-Difference between internal trade and International trade-Merits and Demerits of international Trade	15
Unit II	Theories of Comparative cost- Recent trends in World Trade- Alternative Strategy for foreign trade and Economic growth- prosperity to explore growth of manufacturers-Stable Export Strategy-import Substitution Strategy.	15
Unit III	Balance of trade-Balance of payments-Balance of payments Disequilibrium-Instruments of trade policy- Tariff and Quotas- Merits and Demerits.	16
Unit IV	FEMA – Objectives – Exchange rate Adjustments-WTO-GATT-Objectives and evolution of GATT-UNCTAD-functions.	16
Unit V	Export Documents and Procedures- Regulatory requirements-Operational requirements-Processing of an Export Order-Stages involved-Terms and payments of Export Finance – Export Import Bank (EXIM Bank)-Functions.	16
	Total contact hrs/semester	78
Text book	1.Francise cherunilam. International Trade and Export Management, Himalaya Publishing House,New Delhi	
Reference books	1.Balagopal.(2013), T.A.S. Export Management. Sultan Chand Ltd, New Delhi	

Department	**COMMERCE**	
Course	**B.COM (AIDED and SELF FINANCING)**	**Batch: 2013- 2016.**
Subject code: 13UCO29/ 13UCM29	**Title: CASE ANALYSIS**	**Semester: VI**
Hrs/Week: 4		**Credit : 2**
Objectives	**To enable the students develop their analytical skills, problem solving abilities anddecision making strategies.**	

Unit	**Content**	**Hrs**
Unit I	**Case Study-Meaning-Purpose-Preparation Of Cases-Types of Cases-Role of Case Analysis**	**11**
Unit II	**Case Studies in Marketing management -Concept of marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management.**	**11**
Unit III	**Case studies in Human Resources Management -Training and Development- Performance Appraisal-Leadership-Motivation-Industrial relation.**	**10**
Unit IV	**Case Studies in Financial Management -Working Capital-Dividend Policies-Capital Structure-Budgeting.**	**10**
Unit V	**Case studies in Costing-Production and Material Management -Production Techniques –Material Management – Cost Management and case studies related to Transport Management.**	**10**
	Total contact hrs/semester	**52**

Material	**1. Case Analysis compiled by P.Maruthu Pandian,Reader, Department of Commerce, NGM College, Pollachi.**	
Reference books	**1. Sherlakar. Case studies in Marketing, New Delhi S.Chand & Co** **2. Nair and Latha Nair. Personnel management and industrial relations, New Delhi S.Chand & Co**	

I Scheme of Evaluation for Case Analysis:

Criteria	Marks
End Semester Examination	**30**
Internal Assessment (Case Analysis Record)	**20**
Total	**50**

II Question paper pattern ESE:

1. **Duration of examination : 3 Hours**
2. **Pattern of Questions :**
   Part A -1*15= 15 Marks
   Part B -5*12 = 60 (Five out of Six)
   Max Marks: 75
3. **Maximum marks obtained by the students, then reduced to 30 marks.**

Department	COMMERCE	
Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013- 2016
Subject code: 13UCONA2/ 13UCMNA2	NON-MAJOR ELECTIVE PAPER-II Elective –II: INVESTMENT MANAGEMENT	Semester: VI
Hrs/Week: 1		Credit : 2
Objectives	To introduce the students to the sediments of Investment.	

Unit	Content	Hrs
Unit 1	Investment – Financial and Economic – Meaning of Investment – Importance of Investment – Features of an Investment Programme.	3
Unit II	Share Market – Primary Market – New Issues – Methods of floating new issues – Secondary Market – Functions of Stock Exchange.	3
Unit III	Bonds – Types – Public sector Bonds – Zero Bonds – Shares – Preference shares and Equity shares – Bonds and Right shares.	3
Unit IV	Debentures – Non-convertible – Partly convertible – Fully convertible debentures.	2
Unit V	Mutual Funds –Types – Advantages and Disadvantages – Net Asset Value –UTI and Other Mutual Funds.	2
	Total Contact Hrs/Semester	13

Text book	1.Preeti Singh (2013) , Investment Management security Analysis and Portfolio Management, Fifth Edition, Himalaya Publishing House,
Reference books	1.Bhalla V.K. (2013) ,Investment management (Security Analysis and Portfolio Management), 17th edition, S.Chand and Sons, New Delhi, 2.Gopalakrishnan .V (2014), Investment Management, S.Chand and sons, New Delhi.

Course	B.COM (AIDED and SELF FINANCING)	Batch: 2013-2016.
Subject code: 13UCONB2/13 UCMNB2	NON-MAJOR ELECTIVE PAPER-II Elective – II: RETAIL MARKETING	Semester: VI
Hrs/Week: 1		Credit : 2
Objectives	To make the student to understand the concept of Retail Marketing	
Unit	Content	Hrs
Unit I	Retail Marketing – Retail Concept and Definition – Meaning – Retail Marketing Mix – Functions of Retailer.	3
Unit II	Retail Communication Mix- Advertising – Sales Promotion – Public Relation and Publicity – Personnel Selling – POP Displays – Integrated Marketing Communication.	3
Unit III	Retail Development – Evolution of Format – Concept of Life cycle in Retail – Innovation – Accelerated Growth – Maturity –Decline – Business Models in Retail.	3
Unit IV	Retail Pricing – Elements – Determining the Retail Price –Pricing Policies and Strategies.	2
Unit V	Retail in India – Indian Retail Industry – Evolution of Retail in India – Drivers of Retail change in India –Size of Retail in India – Structure of Indian Retail Industry – Challenges of Retail Development in India.	2
	Total Contact Hrs/Semester	13

Text book	1.Swapna Pradhaa(2013) . Retail Marketing. New Delhi: 3rd Edition, Tata Mc Graw Hill Education Private Limited.

Reference books	**1.Piyush Kumar Sinha(2013), Managing Retailing. New Delhi: 2nd Edition, Oxford University Press.**

Department	**COMMERCE**	
Course	**B.SC MATHS (SELF FINANCING)**	**Effective from the year: 2013.**
Subject code: 13UMAA03	**Title: FINANCIAL ACCOUNTING**	**Semester: III**
Hrs/Week: 6		**Credit : 3**

Unit	Content	Hrs
Unit I	**Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance -Subsidiary books.**	**16**
Unit II	**Final Accounts of sole trader with Simple Adjustments.**	**16**
Unit III	**Company – meaning- Definition- features- Company final accounts**	**15**
Unit IV	**Company Accounts- Issue of shares at par ,Premium and Discount**	**16**
Unit V	**Company Accounts -forfeiture of shares at par , Premium and Discount- Reissue of share.**	**15**
	Total contact hrs/semester	**78**
Text books	**1.Reddy. T.S and Moorthy. Financial accounting. Chennai: Margham Publications,2012.**	
Reference books	**1.Gupta. R.L And Radha. M. Advanced Accountancy.** **2.Jain.S.P And Narang.K.L Advanced accountancy.**	

Department	**COMMERCE**	
Course	**B.SC MATHS (SELF- FINANCING)**	**Effective from the year: 2013.**
Subject code: 13UMAA04	**Title: PROGRAMMING LAB – ACCOUNTING PACKAGES.**	**Semester: III**
Hrs/Week:2		**Credit : 2**
Objectives	**1. To create practical knowledge in accounting aspects.** **2. To prepare the students for job market.**	

Excises	**Content**	**Hrs**
	LIST OF PROGRAMMES	
1.	**Company creation**	
2.	**Company alternation**	
3.	**Creating and Displaying Ledger.**	
4.	**Voucher Entry.**	**26**
5.	**Voucher alteration and deletion.**	
6.	**Display of trial balance.**	
7.	**Inventory information- stock Summary.**	
8.	**Inventory information- Godown creation and alternation**	
9.	**Final accounts Without Adjustments.**	
10	**Final accounts with Adjustments.**	
	Total contact hrs/semester	**26**

DEPARTMENT	COMMERCE	
Course	BCA (SELF FINANCING)	Effective from the year: 2013.
Subject code: 13UBC 13	Title: FINANCIAL AND MANAGEMENT ACCOUNTING	Semester: III
Hrs/Week: 5		Credit : 5
Objectives	To provide the basic concepts of accounting management so as to enable the students to carry out the financial management effectively.	
Unit	**Content**	**Hrs**
Unit I	Accounting Concepts – Conventions – Journal – Ledger – Subsidiary Books – Trial Balance.	13
Unit II	Depreciation – Meaning – Definition – Straight Line Method – Written Down Value Method – Annuity Method – Preparation of Final Accounts with Standard Adjustments.	13
Unit III	Costing – Meaning – Definition – Elements Objectives – Cost Accounting vs. Financial Accounting – Preparation of Cost Sheet .	13
Unit IV	Ratio Analysis – Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio – Merits and Demerits of Ratio Analysis(Simple problems only)	13
Unit V	Budgets – Budgetary Control – Objectives – Advantages and Limitations – Preparation of Cash Budget – Flexible Budget – Production Budget – Sales Budget.	13
	Total contact hrs/semester	65
Text books	1.Sharma.R.K And Shasi, Guptha. K. Management Accounting. Kalyani Publishers.	
Reference books	1.Maheswari. S.N. Management Accounting. 2.Jain. S.P And Narang. K.L. Advanced Accountancy.	

Department	**COMMERCE**	
Course	**BSC MATHS (SELF FINANCING)**	**Effective from the year: 2013.**
Subject code: 13UMA A05	**Title: COST AND MANAGEMENT ACCOUNTING**	**Semester: IV**
Hrs/Week: 8		**Credit : 5**

Unit	**Content**	**Hrs**
Unit I	**Cost accounting – Definition – Objectives – Advantages and Disadvantages – Elements of Cost – Elements Excluded from Cost. Cost Sheet: Meaning – Advantages – Preparation of Cost(simple problems)**	**21**
Unit II	**Material cost: Meaning – Techniques of Material Cost – Level Setting and E.O.Q. Valuing Material Issues LIFO & FIFO Labour cost: Meaning – Computation of Labour Cost – System of Wage Payment.**	**21**
Unit III	**Over Heads: Definition – Allocation and Apportionment. Management Accounting: Meaning – Definition – Nature and Scope – Advantages and Disadvantages.**	**21**
Unit IV	**Fund Flow Analysis and Cash Flow Analysis(simple problems only)**	**21**
Unit V	**Analysis of Material and Labour Variance.(simple problems) Budget: Meaning – Definition – Types – Preparation of Cash and Flexible Budget. (simple problems)** **Note: 20%Theory 80% Problems**	**20**
	Total contact hrs/semester	**104**
Text books:	**1.Jain. S.P and Narang. K.L. Cost accounting,2010.**	
Reference books	**1.T.S.Reddy And Y.Hari Prasad Reddy, Cost Accounting, 2011, Margham publications.** **2.Sharma.R.K and Shasi. K. Gupta. Management Accounting,2012.**	

Department	**COMMERCE**		
Course	**BSC COMPUTER SCIENCE (AIDED AND SELF FINANCING COURSES)**		**Effective from the year: 2013.**
Subject code: 13UCS19/ 13UCE19	**Title: ACCOUNTANCY FOR DECISION MAKING**		**Semester: IV**
Hrs/Week: 5			**Credit : 3**
Objectives	**To enlighten the students of computer science the basics of Accountancy for decision making**		
Unit	**Content**	**Hrs**	
Unit I	**Basic Principles of Accounting – Concepts – Conventions – Methods of Book Keeping – Accounting Cycle – Journal – Ledger –Preparation of Final Accounts with Basic Adjustments.**	**13**	
Unit II	**Company Accounts – Issues of Shares – at Par, Premium & Discount – Forfeiture and Re-issue of Shares. (at par only).**	**13**	
Unit III	**Cost Accounting – Elements of Cost – Cost Sheet – Advantages. Stock Valuation – LIFO, FIFO and Simple Average Method – Weighted Average Method**	**13**	
Unit IV	**Management Accounting for business Decisions – Nature and Scope. Budgetary control – Cash Budget – Flexible budget.**	**13**	
Unit V	**Ratio Analysis – Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio – Merits and Demerits of Ratio Analysis**	**13**	
	Total contact hrs/semester	**65**	
Text books	**1. Shukla. M.C And Grewal. T.S And Gupta. S.L. Advanced Accountancy. New Delhi: S.Chand And Co,2010.**		
Reference books	**1.Jain. S.P and Narang. K.L. Cost Accounting. 2002. New Delhi: Kalyan Publishers.** **2. Sharma. K, Sasi.K.Gupta. Management Accounting, Kalyani Publishers 2012.**		