

Vellalar College for Women (Autonomous), Erode - 12.

PG & Research Department of Commerce

Bachelor of Commerce

Academic Year 2017-2018

Course Content and Scheme of Examinations (CBCS Pattern)

Semester I

Part	Study components	Paper Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	Total	
I	Language I	15TAMU101/ 14HINU101	Tamil/Hindi	6	3	25	75	100	3
II	Language II	17ENHU101	English - I	6	3	25	75	100	3
III	Core	13COUC101	Principles of Accountancy	5	3	25	75	100	4
		13COUC102	Business Organisation & Office Management	5	3	25	75	100	4
	Allied A	17ESUA101	Paper I: Agricultural Economy of India	6	3	25	75	100	5
IV	Foundation Course	09FOCU1ES	Environmental Studies	2	3	-	100	100	2

Semester II

I	Language I	15TAMU202/ 14HINU202	Tamil/Hindi	6	3	25	75	100	3
II	Language II	17ENHU202	English - II	6	3	25	75	100	3
III	Core	13COUC203	Financial Accounting	5	3	25	75	100	4
		13COUC204	Indian Banking	5	3	25	75	100	4
	Allied A	17ESUA202	Paper II: Economic Analysis	6	3	25	75	100	5
IV	Value Education	14VEDU2HR	Value Education & Human Rights	2	3	-	100	100	2

Semester III

Part	Study Components	Paper Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	Total	
III	Core	13COUC305	Partnership Accounts	5	3	25	75	100	3
		13COUC306	Principles of Marketing	5	3	25	75	100	3
		13COUC307	Information Technology in Business	5	3	25	75	100	3
		15COUC308	Business Law	4	3	25	75	100	3
	Allied B	16MAUA303	Paper I: Mathematics for Commerce	6	3	25	75	100	5
IV	Skill Based Subject - I	13COUS301	Women Entrepreneurship Development	3	3	25	75	100	3
	Elective-I Basic Tamil Advanced Tamil	14TMLU301		2	-	100	-	100	2
		14ADTU301			3	25	75		
Non Major	09COUN301	Fundamentals of Accounting	3	3	-	100			

Semester IV

III	Core	13COUC409	Corporate Accounting-I	5	3	25	75	100	4
		15COUC410	Company Law & Secretarial practice	4	3	25	75	100	3
		13COUC411	Business Communication & Report writing	4	3	25	75	100	3
		13COUC412	Principles of Management	3	3	25	75	100	3
		13COUCP01	MS Office Practicals	3	3	40	60	100	3
	Allied B	16MAUA404	Paper II: Statistics for Commerce	5	3	20	55	75	5
16MAUAP01		Statistical Software	1	3		25	25		
IV	Skill Based Subject - II	13COUS402	Multi Skill Development Paper	3	1	40*	60**	100	3
	Elective - II Basic Tamil Advanced Tamil	14TMLU402		2	-	100	-	100	2
		14ADTU402			3	25	75		
	Non Major	11COUN402	E-Banking	3	3	-	100		

		*CIA –Unit IV & V		**Online Examination Unit- I,II & III					
Semester V									
Part	Study Components	Paper Code	Title of the Paper	Inst.	Exam.	Max. Marks			Credits
				Hrs./Week	Dur. Hrs.	CIA	ESE	Total	
III	Core	13COUC513	Corporate Accounting-II	6	3	25	75	100	4
		13COUC514	Banking Law and Practice	5	3	25	75	100	4
		13COUC515	Cost Accounting	5	3	25	75	100	4
		13COUC516	Principles of Taxation	5	3	25	75	100	4
	Elective I	11COUE501	Income Tax	6	3	25	75	100	5
IV	Skill Based Subject III	13COUS503	Consumer Protection	3	3	25	75	100	3
Semester VI									
III	Core	13COUC617	Higher Corporate Accounting	6	3	25	75	100	4
		13COUC618	Management Accounting	6	3	25	75	100	4
		13COUC619	Principles of Auditing	5	3	25	75	100	4
	Elective-II	15COUE602	Indirect Taxes	5	3	25	75	100	5
	Elective -III	13COUE603	Retail Management	5	3	25	75	100	5
IV	Skill Based Subject - IV	11COUS604	Event Management	3	3	25	75	100	3
V	Extension Activities		NCC/NSS/ Physical Education/Youth Red Cross/Green society/Citizen Consumer club/Entrepreneurship Development Programme	-	-	-	-	100	1
Total(I - VI Semesters)								4000	140

• Two weeks Industrial Training to be undergone during IV Semester holidays and the report to be submitted on or before July 31 during V Semester.

SKILL BASED SUBJECTS		
Subject	Paper Code	Title of Paper
1	13COUS301	Women Entrepreneurship Development (Cafeteria System)
2	13COUS402	Multi Skill Development Paper
3	13COUS503	Consumer Protection (Cafeteria System)
4	11COUS604	Event Management (Cafeteria System)
NON – MAJOR ELECTIVES		
Subject	Paper Code	Title of Paper
1	14TMLU301	Basic Tamil *
	14TMLU402	
2	14ADTU301	Advanced Tamil **
	14ADTU402	
3	09COUN301	Fundamentals of Accounting (Cafeteria System)
4	11COUN402	E-Banking (Cafeteria System)

* For students whose Part-I in Secondary education is not Tamil

**For students whose Part-I in Higher Secondary education is not Tamil

SELF LEARNING PAPER		
Subject	Paper Code	Title of Paper
1	13COUSL01	Elements of Banking
2	13AUGSL05	General Awareness – Online Exam

SEMESTER - I

Core Paper - I

PRINCIPLES OF ACCOUNTANCY

Instructional Hrs.: 75

Sub. Code: 13COUC101

Max. Marks: CIA - 25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire basic knowledge of accounting principles and concepts.
- To enrich the students with various accounting techniques and their practical application in different set of business transactions.

UNIT I

17 Hrs.

Meaning of Accounting – *Systems of Accounting* – *Accounting Concepts and Conventions* – AS1: Disclosure of Accounting Policies - Double Entry System – Journal – Ledger – Subsidiary Books – Trial Balance.

UNIT II

13 Hrs.

Reserves and Provisions - Final Accounts of a Sole Trader with Adjustments.

UNIT III

15 Hrs.

Bank Reconciliation Statement – Rectification of Errors.

UNIT IV

15 Hrs.

Accounting for Consignments and Joint Ventures.

UNIT V

15 Hrs.

Average Due Date – Account Current – Accounts of Non-profit Organizations – Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

- 1. Grewal .T.S.,** *Introduction to Accountancy*, Sultan Chand & Co. Ltd., New Delhi, 1st Edition, 2003.
- 2. Nagarajan .K.L., Vinayagam .N & Mani P.L,** *Principles of Accountancy*, Eurasia Publishing House Private Ltd., New Delhi, 3rd Edition, 2009.
- 3. Reddy T.S. & Murthy .A,** *Financial Accounting*, Margham Publications, Chennai, 5th Edition, 2010.
- 4. Reddy T.S. & Murthy .A,** *Corporate Accounting*, Margham Publications, Chennai, 5th Edition, 2007.

SEMESTER I

Core Paper – II

BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

Instructional Hrs.: 75

Sub. Code: 13COUC102

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enrich the students with the basic knowledge of business, and its ethics and sources of finance.
- To familiarize the students about various tools and equipments used in office.

UNIT I

12 Hrs.

Concepts of Business and Organisation - Meaning of Various Forms of Business Organisation – *Characteristics of Business* – Objectives of Business – Factors to be Considered for Starting Business – Social Responsibility of Business – Meaning, Features, Need and Levels – Business Ethics.

UNIT II

18 Hrs.

Location of Business – *Factors influencing Location* – Localization and Decentralisation of Industries – Size of Firms : Input and Output Measures – Factors determining the Size of Firm - Economies and Demerits of Large Scale Operations – Reasons for the Survival of Small Scale Undertakings.

UNIT III

15 Hrs.

Sources of Finance – Shares, Debentures, *Public Deposits*, Bank Credit and Trade Credit – Retained Earnings – Hire Purchase – Venture Capital - Relative Merits and Demerits.

UNIT IV

18 Hrs.

Office: Its Functions and Significance – Office Accommodation: Location of Office Building – *Choice of Location*. Office Layout: Importance, Objectives and Principles-Types: Open Plan Office, Private Office - Relative Merits and Demerits – Recent Developments in Office Layout – Office Furniture.

UNIT V

12 Hrs.

Filing and Indexing – Types – Relative Merits and Demerits. Office Machines and Equipments: Advantages and Disadvantages – *Criteria for Selection* – Types: Word Processor and Duplicating Machines – Calculating Machines – Accounting Machines-office Furniture.

Skill Based Component (Not for End Semester Examination)

Visit a nationalized bank, collect information on conditions for availing a small business loan, and prepare an application for availing business loan and submit.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Tulsian P.C., and Vishal Pandey**, *Business Organisation and Management*, Pearson Education Pvt. Ltd., Singapore, 1st Indian Reprint, 2003.
2. **Kathiresan and Dr.Radha**, *Business Organisation and Management*, Prasanna Publishers, Chennai, 3rd Edition, 2004.

SEMESTER - I

Allied A: Paper I

AGRICULTURAL ECONOMY OF INDIA

Instructional Hrs.: 90

Sub. Code: 17ESUA101

Max. Marks: CIA-25; ESE-75

Credits: 5

Objectives

- To know about various five year plans and their strategies implemented in agriculture.
- To enable the students to understand about various credit facilities available to the farmers.

UNIT I

15 Hrs.

Features of the Indian Rural Economy: Place of Agriculture in Indian Economy – The Role of Agriculture in Economic Development – Special Features - *Causes for Low Productivity in Agriculture* – Causes for backwardness in Agriculture – Measures for the Development of Agriculture - Progress of Agriculture during the Plan Period.

UNIT II

18 Hrs.

Agricultural Labour and Mechanisation of Agriculture: Meaning – Recommendations of Labour Enquires with reference to Wages and Income – *Measures to Improve the Conditions of Labour* – Green Revolution – Effects of Green Revolution in Indian Economy – Mechanisation: Advantages, Problems and Prospects.

UNIT III

20 Hrs.

Agricultural Marketing and Pricing: Features of Agricultural Marketing – Causes and Consequences of Defective Agricultural Marketing System - Measures to Improve Agricultural Marketing System in India – Agricultural Prices: Causes and Consequences of Price Fluctuations for Agricultural Products – Need for Price Stability – Commission for Agricultural Cost and Price (CACP) – Minimum Support Prices for Agricultural Goods – *Evaluation of Government's Agricultural price Policy.*

UNIT IV

20 Hrs.

Land Tenure and Land Reforms: Land Tenure - Meaning and Types – Need for Land Reforms – Various measures – Abolition of Intermediaries - Tenancy Legislation - Land Ceiling- *Co- operative Farming* – Problems of Land Reforms measures.

UNIT V

17 Hrs.

Rural Indebtedness & Agricultural Finance: Causes and Consequences of Rural Indebtedness – Measures to remove Rural Indebtedness – Types of Farm Credit – Features of good system of farm Credit – Importance of Farm Credit – Sources of

Agricultural Finance - Role of Co-operative Rural Banks and Commercial Banks –
Agricultural Refinance Corporation – RBI – *SBI- Regional Rural Banks – NABARD.*

Note: *Italics* denote self study topics.

BOOKS FOR REFERENCE:

1. **Dr. S. Sankaran**, *Agricultural Economy of India*, Margham Publications, Chennai, 2009.
2. **Dutt and Sundaram**, *Indian Economy*, Sultan Chand & Company Ltd., New Delhi, 2012.

SEMESTER I

Foundation Course (2008-09 onwards)

ENVIRONMENTAL STUDIES

Instructional Hrs.: 30

Sub. Code: 09FOCU1ES

Max. Marks: ESE -100

Credits: 2

Objectives

- To bring awareness among the students about the environmental protection.
- To inculcate the knowledge of environmental education.

Unit I

8 Hrs.

The Multidisciplinary Nature of Environmental Studies – Definition, Scope and Importance, Need for Public Awareness, Natural Resources and Associated Problems – Forest Resources, Water Resources, Mineral Resources, Food Resources, Energy Resources, Land Resources, *Role of an Individual in Conservation of Natural Resources, Equitable use of Resources for Sustainable Lifestyles.*

Unit II

5 Hrs.

Concept of an Ecosystem, Structure and Function of an Ecosystem – Producers, Consumers and Decomposers. Energy Flow in the Ecosystem – Food Chain, Food Webs and *Ecological Pyramids, Ecological Succession.*

Unit III

6 Hrs.

Biodiversity and its Conservation – Introduction – Definition, Genetic, Species and Ecosystem diversity. *Conservation of Biodiversity – In-situ and Ex-situ Conservation of Biodiversity.*

Unit IV

6 Hrs.

Definition, Causes, Effects and Control Measures of Air Pollution, Water Pollution, Soil Pollution, Noise Pollution and Thermal Pollution. *Disaster Management – Floods, Earthquake, Cyclone and Landslides.*

Unit V

5 Hrs.

Global Warming, Ozone Layer Depletion, Acid Rain, Nuclear Accidents and Holocause, Social Issues – (case studies). Consumerism and Waste Products, *Environmental Protection Act - Air, Water, Wildlife, Forest, Issues involved in enforcement of Environmental Legislation and Public Awareness.*

Field Work

Visit to a local area to document environmental assets – river / forest / grass land / hill / mountain.

Visit to a local polluted site –urban /rural /industrial / agricultural.

Study of common plants, insects and birds.

Study of simple ecosystems – pond, river, hill slope, etc.

Note: *Italics* denote topics for self study.

BOOKS FOR REFERENCE:

1. Environmental Studies, Bharathiar University, Coimbatore, Published by Bharathiar University.

SEMESTER II

Core Paper –III

FINANCIAL ACCOUNTING

Instructional Hrs.: 75

Sub. Code: 13COUC203

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire knowledge of the financial accounting principles and practices.
- To equip the students with skills for recording various kinds of business transactions concerning departments, branches and hire purchase.

Unit I

15 Hrs.

Accounting for Depreciation–*Need for and Significance of Depreciation*, AS 6: Features - Methods of Providing Depreciation: Straight-Line, Written Down Value, Sinking Fund, Annuity and Insurance Policy Methods.

Unit II

15 Hrs.

Self-balancing Ledgers – Meaning and *Advantages* – Accounting Aspects – Transfers – Royalties.

Unit III

15 Hrs.

Single Entry System – Meaning and *Features* – Statement of Affairs Method and Conversion Method.

Unit IV

18 Hrs.

Departmental Accounts – Transfers at Cost or Selling Price – Branch Accounts excluding Foreign Branches

Unit V

12 Hrs.

Hire Purchase System including Hire Purchase Trading Account.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Skill Based Component (Not for End Semester Examination)

Collect figures from a sole trading concern and prepare necessary accounts under single entry system.

Visit a bank, get terms and conditions regarding hire purchase loan for vehicles.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Reddy .T.S. and Murthy A.,** *Financial Accounting*, Margham Publications, Chennai, 5th Edition, 2010.
2. **Gupta .R.L. and Radhaswamy M.,** *Advanced Accountancy- Vol.I*, Sultan Chand Publications, New Delhi, 11th Edition, 2005.
3. **Jain S.P. and Narang K.L.,** *Advanced Accountancy*, Kalyani Publishers, New Delhi, 1st Edition, 2004.

SEMESTER II

Core Paper IV

INDIAN BANKING

Instructional Hrs.: 75

Sub. Code: 13COUC204

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To help the students to understand the meaning, importance and the monetary implications of banking operations.
- To impart knowledge about the various forms of banking services and to gain insight into E-Banking services.

Unit I

15 Hrs.

Origin of Banks – Kinds of Banks – Definition of Banking – Virtual Banking – Universal Banking & Banking Markets – Functions of Modern Commercial Banks – *Credit Creation by Commercial Banks.*

Unit II

20 Hrs.

Recent Trends in Indian Banking – ATM – EFT – Tele Banking – Internet banking – Digital Payment System – Cyber Cash – *Credit Cards – Debit Cards – Smart Cards* – Electronic Clearing Services – Anywhere Banking – Mobile Banking - Electronic Pass Book.

Unit III

15 Hrs.

Central Banks – *Evolution* – Functions of a Central Bank – RBI – Role of RBI in Regulating and Controlling Banks.

RBI and Credit Control – Meaning, Objectives, Advantages and Dangers of Credit Creation, Methods of Credit Control – Quantitative methods and Qualitative methods.

Unit IV

10 Hrs.

Money Market: Meaning – Money Market Vs Capital Market – Components – Submarkets – Characteristics – Importance of a developed money market.

Indian Money Market: Structure – Instruments in India – Deficiencies/Weaknesses.

Unit V

15 Hrs.

Regional Rural Banks : Objectives – Capital Structure and Management – Functions – Merchant Banking - Factoring Service.

Skill Based Component (Not for End Semester Examinations)

Collect an application form for opening of Saving Bank A/c. DD form, Withdrawal slip, Collection of Cheque, Deposit of amount in the saving bank a/c from any one bank, fill it up and submit it.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Natarajan .S and Parameswaran .R.,** *Indian Banking*, Sultan Chand and Company Ltd., New Delhi, 1st Edition, 2012.
2. **Radhaswamy .M and Vasudevan S.V.,** *A Text Book of Banking*, Sultan Chand and Company Ltd., New Delhi, 2009.
3. **Sundaram and Varshney,** *Banking Theory Law and Practice*, Sultan Chand and Company Ltd., New Delhi, 17th Edition, 2004.

SEMESTER II
Allied A: Paper II
ECONOMIC ANALYSIS

Instructional Hrs.: 90

Sub. Code: 17ESUA202

Max. Marks: CIA - 25; ESE-75

Credits: 5

Objectives

- To make the students to understand the tools and techniques of economic analysis.
- To enable the students to understand various economic strategies in business decision making.
- On Successful completion of this course, the student should be well – versed in the concepts, tools and principles in the field of economics.

UNIT-I

15 Hrs.

Definition and Scope of Economics: Definition of Economics-Nature and Scope of Economics- Objectives of Business Firms in Modern days – Utility Analysis: Law of Diminishing Marginal Utility – Law of Equi-marginal Utility.

UNIT-II

18 Hrs.

Theory of Consumer Behaviour: Indifference curve analysis - Approach – Assumption – Indifference map – MRS – Characteristics – Uses – Consumer's Surplus - Demand Analysis – Elasticity of Demand – *Law of Supply* - Elasticity of Supply.

UNIT-III

20Hrs.

Production: Factors of Production – Features of land – Functions of Capital – Classifications of Capital – Characteristics of Labour – Factors affecting Labour Efficiency – Merits and Demerits of Division of Labour – Enterprise – Production Function – Assumptions –Uses – Law of Diminishing Returns – Law of Variable Proportions – *Scale of Production* – Cost and Revenue Curves – Short run and Long run Cost Curves.

UNIT-IV

20Hrs.

Product Pricing: Market - Types – Equilibrium of firm and Industry under Perfect Competition – Pricing under Perfect Competition – Monopoly – *Price Discrimination* – *Pricing under Oligopoly* – Monopolistic Competition.

UNIT-V

17Hrs.

Factor Pricing: Rent: Ricardian Theory of Rent – Wages: Marginal Productivity Theory of Wages – Interest: *Loanable Funds Theory* – Liquidity Preference Theory, Profit: Risk Theory – Dynamic Theory – Innovative Theory.

Note: *Italics* denote self study topics

BOOKS FOR REFERENCE:

1. **Dr.S.Sankaran**, *Economic Analysis*, Margham Publications, Chennai, 7th Edition, 2009.
2. **Jhingan M.L.**, *Macro Economics*, Vrinda Publications Private Ltd., 4th Revised and Enlarged Edition, 2010.
3. **Dr.Sankaran .S**, *Managerial Economics*, Margham Publications, Chennai, 4th Edition, 2009.
4. **Deweett K.K.**, *Modern Economic Theory*, S. Chand & Company, New Delhi, 2012.
5. **Dr.Sankaran .S**, *Business Economics*, Margham Publications, Chennai, Reprint 2012.

Semester - II
Value Education
Value Education and Human Rights

Instructional Hrs.: 30
Max. Marks: 100

Sub. Code: 14VEDU2HR
Credits: 2

OBJECTIVES:

On successful completion of the course, the student should have understood the significance of human values and the rights.

Unit I: Aim of value education – concept of Human Values – Types of Values – Components of Value Education – Personal Development : *Character formation towards positive personality* – National Values.

Unit II: Concept and Theories of Human Rights – *Classifications of Human Rights* – Universal Declaration of Human Rights – International Covenant on Civil and Political Rights – International covenant on Economic, Social and Cultural Rights.

Unit III: Rights Guaranteed by Indian Constitution – Constitutional vision of freedom: Fundamental Rights – *Fundamental duties* – Constitutional Vision of Justice: Directive Principles of State Policy.

Unit IV: Human Rights Issues: Gender Discrimination – *Domestic violence*- Child Labour- Bonded Labour

Unit V: Human Rights Enforcement: National Human Rights Commission – State Human Rights Commission – Human Rights Courts - Role of NGO's: Amnesty International, Asia Watch - *Peoples Union for Liberties(PUCL)*, People's Union for Democratic Rights(PUDR).

Note: Italics denote self study topics

Books for Reference:

1. Mugammad Naqi, *Modern Value Education*, Anmol Publications Pvt Ltd, New Delhi,2007
2. Shrimali L.L, *A Search for Values in Indian Education*, Vikas Publishers, Delhi,1974.
3. Acharya. N.K, *The Constitution of India*, Asia Law House, Hyderabad,2011.
4. Misra R., "*Human Rights*" Sumit Enterprises, New Delhi, First Edition,2005.
5. Nirmal S.J, "*Human Rights in India*", Oxford University Press, New Delhi,2000
6. Durgadas Basu, *Human Rights in Constituional Law*, Prentice Hall of India,1994.
7. Bajwa G.S., *Human Rights in India*, Anmol Publications,New Delhi,1995.

SEMESTER III

Core Paper –V

PARTNERSHIP ACCOUNTS

Instructional Hrs.: 75

Sub. Code: 13COUC305

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To help the students to acquire conceptual and technical knowledge of the fundamentals of Partnership accounts.
- To equip the students with skills for recording various aspects of partnership accounts.

Unit I **15 Hrs.**

Partnership Accounts – Treatment of Goodwill – Admission of a Partner.

Unit II **15 Hrs.**

Retirement of a Partner - Admission Cum Retirement of a Partner (Simple Problems) – Death of a Partner.

Unit III **15 Hrs.**

Dissolution of Partnership – (Excluding dissolution before the expiry of fixed term and dissolution and sale to a company).

Unit IV **15 Hrs.**

Insolvency of Partners – Rule in Garner Vs. Murray – All Partners' Insolvency.

Unit V **15 Hrs.**

Amalgamation of Firms – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Note : Distribution of marks for theory and problems shall be 20% and 80% respectively.

Skill Based Component (Not for End Semester Examination)

Collection of Partnership Deeds – Terms & Clauses.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Reddy .T.S. and Murthy A.,** *Financial Accounting*, Margham Publications, Chennai, 5th Edition, 2010.

2. **Gupta .R.L. and Radhaswamy M.,** *Advanced Accountancy- Vol.I*, Sultan Chand Publications, New Delhi, 11th Edition, 2005.

3. **Jain S.P. and Narang K.L.,** *Advanced Accountancy*, Kalyani Publishers, New Delhi, 1st Edition, 2004.

SEMESTER III

Core Paper - VI

PRINCIPLES OF MARKETING

Instructional Hrs.: 75

Sub. Code: 13COUC306

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To provide basic knowledge about the concepts, principles, tools, techniques and latest trends in Marketing.
- To impart necessary skills which help the student to choose a career in the field of marketing.

Unit I

13 Hrs.

Marketing – Definition of market and marketing – Features, *Objectives and Importance of Marketing* – Modern Marketing Concept – Features and Factors Influencing the Modern Concept of Marketing.

Unit II

23 Hrs.

Marketing Functions – Classification of Marketing Functions – Functions of Exchange – Buying and Selling – Functions of Physical Supply – Transportation and Storage – Facilitating Functions – Financing – Standardization – *Bureau of Indian Standards and AGMARK*.

Unit III

17 Hrs.

Marketing Mix – Product Mix – Meaning of Product, Product Mix – Expansion and Contraction – Product Life Cycle – Price Mix – *Importance of Price* – Pricing Objectives – Kinds of Pricing – Methods of Price Determination.

Unit IV

10 Hrs.

Marketing of Services – Definition and Meaning of Services – Goods and Services. A Comparison – Characteristics of Services – *Significance of Service Marketing and its Growth* – Classification of Services.

Unit V

12 Hrs.

Consumer Behaviour- Meaning - Need for studying Consumer Behaviour - Factors Influencing Consumer Behaviour.

E- Marketing : Meaning – Characteristics – Strategies – Benefits.

Green Marketing: Meaning – Green products and its Characteristics – Challenges of Green Marketing – Mix and Strategies.

Tele Marketing: Meaning - Categories – Advantages and disadvantages of Tele Marketing.

Mobile Marketing: Meaning – Methods of Mobile Marketing: SMS Marketing – Mobile Web Marketing - Advantages and disadvantages of Mobile Marketing.

Marketing Ethics.

Skill Based Component (Not for End Semester Examinations)

Conduct of survey on consumer preference regarding select consumer durables.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Dr.Memoria C.B. and Dr.Mulla N.I.**, *Modern Marketing*, Kitab Mahal, Allahabad, 1st Edition, 2005.
2. **Pillai R.S.N. and Bhagavathi**, *Modern Marketing – Principles and Practices*, 3rd Revised and Enlarged Edition, 2005.
3. **Rajan Nair**, *Marketing*, Sultan Chand and Company Ltd., New Delhi, 7th Edition, 2004.
4. **Rajan Saxena**, *Marketing Management*, Tata McGraw Hill Education Private Limited, New Delhi, Third reprint 2010.s

SEMESTER III

Core Paper –VII

INFORMATION TECHNOLOGY IN BUSINESS

Instructional Hrs.: 75

Sub. Code: 13COUC307

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To enable the students about the detailed working of computers, different software and hardware systems.
- To enable the students to acquire knowledge about internet and working of E-Mail.

Unit I

22 Hrs.

Introduction to Computers – *Types and Characteristics of Computers* - Classification of Digital Computer System: Micro, Mini, Main, Super and Network Computers.

Anatomy of a Digital Computer: Functions and Components of Computer.

Types of Memory: RAM – ROM – PROM – EPROM – Flash Memory.

Unit II

7 Hrs.

Auxiliary Storage Devices: Introduction - Hard Disk – Floppy Disk – CD – ROM.

Input Devices and Output Devices.

Unit III

15 Hrs.

Introduction to Software: *Types of Software*, Operating Systems – Functions and Classification of OS. Programming Languages – Machine, Assembly and High Level Languages – Compilers and Interpreters.

Unit IV

23 Hrs.

Data Processing: *Data Vs Information* – Objectives of Data Processing - File Processing – Data Base Processing.

Database: Definition of Data Base – Characteristics – Types. Data Base Management System: Definition – Objectives – Benefits – Classification of DBMS.

Unit V

8 Hrs.

Data Mining – Meaning – Technologies used in Data Mining – Merits. Data Warehousing – Components – Structure – Uses of a Data Warehouse.

Internet: Introduction – Meaning – History and Growth – Internet Protocols – Advantages – Disadvantages.

World Wide Web: Concept – Basic Features – Difference between WWW and Internet.

Skill Based Component (Not for End Semester Examination)

Open an E-mail ID and Send Mail.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Alexis Leon and Mathews Leon**, *Fundamentals of Information Technology*, Leon Press, Chennai and Vikas Publishing House Private Ltd., New Delhi, 2nd Edition, 2009.
2. **Parameswaran R.**, *Computer Application in Business*, Sultan Chand and Company Ltd., New Delhi, 5th Edition, 2006.
3. **Nidhi Dhawan.**, *Introduction to E – Commerce*, International Book House Private Ltd., New Delhi, 1ST Edition, 2010.

SEMESTER III

Core Paper –VIII

BUSINESS LAW

Instructional Hrs. 60

Sub. Code: 15COUC308

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To provide the knowledge about basic legal concepts and the Indian legal environment in which business is carried on.
- To enable the students to understand the emerging legal issues in a digital networked environment.

Unit I

20 Hrs.

Indian Contract Act, 1872 – Contract – Definition – Nature of Contract and Classification – Components of Valid Contract – Offer and Acceptance – *Consideration* – Capacity – Free Consent.

Unit II

9 Hrs.

Different modes of Discharge of Contract – Remedies for Breach – Principles for Awarding Damages.

Contract of Indemnity and Guarantee – *Rights of Surety* – Discharge of Surety.

Unit III

12 Hrs.

Indian Partnership Act, 1932 – Definition and *Tests of Partnership* – Implied authority of Partners - Limitations – Rights and Liabilities of Partners – Dissolution of Partnership Firm – Limited Liability Partnership Act , 2008.

Unit IV

12 Hrs.

Sale of Goods Act, 1930 – Definition of Sale and Distinction between “Sale and Related Transaction Resembling Sale” – *Sale and Agreement to Sell* – Condition and Warranties – Actual and Implied - Principle of “Caveat Emptor” and its Limitations .

Unit V

7 Hrs.

Common Carrier – *Characteristics* – Rights and Duties of Common Carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter Party – Distinction.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Kapoor N.D.**, *Business Law*, Sultan Chand and Company Ltd., New Delhi, 5th Edition, Reprint 2014.
2. **Pillai .R.S.N. and Bagavathi**, *Business Law*, Sultan Chand and Company Ltd., New Delhi, 1st Reprint, 2011.
3. **Kapoor N.D. and Rajni Abbi**, *General and Commercial Laws*, Sultan Chand and Company Ltd., New Delhi, 6th Edition, 2005.

B.Com 2015-16 onwards

SEMESTER – III

PART III – ALLIED

MATHEMATICS FOR COMMERCE

Instructional Hrs.: 90

Sub. Code: 16MAUA303

Max. Marks: CIA – 25; ESE – 75

Credits: 5

Objective: The objective is to provide basic knowledge of Mathematics and its applications to its business situations.

UNIT I

(18 hrs.)

Number System : Introduction – Natural Number System – Highest Common Factor – Least Common Multiple – Progression – Arithmetic Progression–Arithmetic mean– Geometric Progression –Geometric Mean – Ratios – Proportion – Mixtures.

Unit II

(17 hrs.)

Matrices :Introduction – Types of matrices – Algebra of matrices – Transpose of a matrix – Determinants – Inverse of a matrix – Solution of simultaneous equations –Rank of a matrix.

Unit III

(18 hrs.)

Mathematics of Finance : Simple Interest – Compound Interest – Effective and Nominal Rate of Interest – Depreciation – Annuities

Unit IV

(18 hrs.)

Discounting of Bills : Sinking fund – Amortization table – Discounting – Banker's Discount – True Discount – Banker's Gain – Cash Value – Actual Rate of Interest – Equated Due Date.

Unit V

(19 hrs.)

Applications of Differentiation : Introduction to Differentiation – Elasticity – Elasticity of Demand – Elasticity of Supply – Marginal Cost and Marginal Revenue – Relation between Marginal Revenue & Elasticity of Demand – Maxima and Minima.

Applications of Integration: Introduction to Integration – Calculation of Cost function – Calculation of Revenue function.

Case Studies:

- Calculate Secondary overhead distribution summary using Simultaneous Equations method
- Preparation of Bank statement
- Applications of matrix in Business Problems
- Develop an Amortization table for Loan amount – EMI calculation
- Obtain the revenue function for x units of sales & find the marginal revenue

Note: *Italics* denote Self Study topics

TEXT BOOKS

1. M.Wilson., *Business Mathematics*, Himalaya Publishing House, Reprint 2016. (For units I, II and V)
2. P.A.Navnitham, *Business Mathematics and Statistics*, Jai publishers, 2017. (For units III and IV)

REFERENCE BOOKS

1. B.C. Metha and G.M.K. Madnani, *Mathematics for Economists*, Sultan Chand and Sons, Reprint 2004.

Question paper setters are asked to confine to the above **text books** only.

SEMESTER IV

Core Paper - IX

CORPORATE ACCOUNTING - I

Instructional Hrs.: 75

Sub. Code: 13COUC409

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to be aware on the corporate accounting in conformity with the provisions of the Companies Act.
- To enlighten the students on the accounting procedures followed by the company.

Unit I

17 Hrs.

Issue of Shares – *Books to be Maintained - Allotment of Shares* – Issue of Shares at Premium and at Discount, Pro-rata Allotment – Forfeiture and Re-issue of Shares – Surrender of Shares – Rights Issue.

Unit II

13 Hrs.

Issue and Redemption of Preference Shares – *Issue of Bonus Shares*.

Unit III

15 Hrs.

Underwriting of Shares Issue and Redemption of Debentures.

Unit IV

15 Hrs.

Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements - *Determination of Managerial Remuneration* – Divisible Profits and Dividends.

Unit V

15 Hrs.

Goodwill – Meaning – *Factors influencing Goodwill* – Methods of Valuation of Goodwill – Shares – Meaning – Factors influencing Shares – Methods of Valuation of Shares - AS 26: Intangible Assets - Objectives – Scope – Features - Recognition of Expense - Amortisation – Retirement and Disposal.

Note: Distribution of marks between theory and problems shall be 20% and 80% respectively.

Skill Based Component (Not for end semester examinations)

Collect the Annual report of a Company and Calculate Goodwill and Value the Shares.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Reddy .T.S. and Murthy A.,** *Corporate Accounting*, Margham Publications, Chennai, 5th Edition, 2007.

2. **Gupta .R.L. and Radhaswamy M.,** *Advanced Accountancy – Vol. II*, Sultan Chand Publications, New Delhi, 14th Edition, 2004.

3. **Jain S.P. and Narang K.L.,** *Advanced Accountancy*, Kalyani Publishers, Chennai, 16th Edition, 2007.

B.Com 2013-14 onwards

SEMESTER IV

Core Paper - X

COMPANY LAW AND SECRETARIAL PRACTICE

Instructional Hrs.: 60

Sub. Code: 15COUC410

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To enable the students to get familiarized with the regulatory framework for the companies in India and to understand the formation, management and other activities of the companies.
- To acquire the knowledge about various companies meetings, important regulations pertaining to the issue of shares and capital resources.

Unit I

15 Hrs.

Company – Definition and Features – *Distinction between Company and Partnership Firm* – Kinds of Companies – Differences between a Public Company and a Private Company – Incorporation of a Company – Documents to be Filed – E-Filing.

Unit II

15 Hrs.

Memorandum of Association – Doctrine of Ultravires - Articles of Association – Doctrine of Constructive Notice and Indoor Management – Alteration of Articles.

Unit III

10 Hrs.

Prospectus, Contents – Misstatements – Liability for Misstatements – *Certificate of Commencement of Business* - Shares –Kinds of Shares - Debentures –Features – Kinds of Debentures – Differences between Shares and Debentures.

Unit IV

10 Hrs.

Company Management – Board of Directors – Appointment, Qualification, Powers, Duties, Liabilities and Position of Directors, Managing Director and Manager – *Company Secretary – Appointment, Qualifications, Powers, Duties and Position.*

Unit V

10 Hrs.

Company Meetings – Secretarial Duties for Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting – Resolutions, *Minutes, Quorum and Proxy* – Green Initiatives in Corporate Governance.

Skill Based Component (Not for end semester examinations)

Collect Annual Report of the Companies and note the contents.

Draft Specimen Resolution.

Collect Memorandum and Articles of Association and extract the salient contents.

Group Discussion on Corporate Governance.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Kapoor N.D.**, *Company Law and Secretarial Practice*, Sultan Chand and Company Ltd., New Delhi, 11th Revised Edition, 2014.
2. **Balachandran V., Govindarajan M.**, *Company Law and Practice*, Vijay Nicole Imprints Private Limited., Chennai, 2016.

SEMESTER IV

Core Paper - XI

BUSINESS COMMUNICATION & REPORT WRITING

Instructional Hrs.: 60

Sub. Code: 13COUC411

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To develop better communication skills among students and enable them to know the effective media of communication.
- To enhance their writing skills in various forms of business letters and reports.

Unit I

13 Hrs.

Communication: Meaning - Process - Objectives – Media – Barriers – Principles of Communication - Need and Functions of a Business Letter – Language and Layout of Business letter – *Essentials of an Effective Business Letter*.

Unit II

12 Hrs.

Enquiries and Replies – *Orders and Execution* – Credit and Status enquiries.

Unit III

12 Hrs.

Banking Correspondence – Insurance Correspondence (Life & Fire) - Application for Appointment.

Unit IV

12 Hrs.

Meaning of Report – Principles Governing the Preparation of Reports – Qualities of a Good Report – Functions of a Report – Business Report – Types of Reports – *Drafting of Resolutions and Minutes of Company Meetings*.

Unit V

11 Hrs.

Drafting of Company Meeting Notices – Letters to the Editor of Newspapers.

Skill Based Component: (Not for End Semester Examination)

Collection of Company Meeting Notices (AGM) from the Company Annual Reports.

Collection of Letters to the Editors from various Newspapers on 'Current Issues'.

Collection of Resolutions to be passed in the AGM from Company Annual Reports.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. Pattan Shetty C.S., Ramesh M.S. and Madhumati M. Kulkarni, *Business Communication*, R. Chand and Company Ltd., New Delhi, 25th Edition, 2005.

2. Rajendra Pal and Korlahalli J.S., *Essentials of Business Communication*, Sultan Chand and Company Ltd., New Delhi, 2nd Edition, 2006.

SEMESTER IV

Core Paper - XII

PRINCIPLES OF MANAGEMENT

Instructional Hrs.: 45

Sub. Code: 13COUC412

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To enrich the knowledge of the students about management concepts, thoughts, planning and decision making.
- To familiarize the students with current management practices like motivation, communication, co-ordination and control process.

Unit I

6 Hrs.

Definition of Management – Nature and Scope of Management – Functions of Management – *Contribution of F.W. Taylor* – Henry Fayol – Mc Gregor and Peter F. Drucker.

Unit II

8 Hrs.

Planning – Meaning – Nature and Importance of Planning – Steps in Planning – Methods and *Types of Plans* – Decision making – Types – Factors involved in Decision making.

Unit III

13 Hrs.

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – *Organization Structure* – Span of Control – Organization Chart.

Unit IV

8 Hrs.

Staffing: Recruitment – Internal and External Sources – Merits and Demerits.

Selection: Selection Procedure (in brief)

Motivation – Need – Determinants of Behaviour – Maslow's Theory of Motivation.

Unit V

10 Hrs.

Communication in Management – Co-ordination: *Need and Techniques* – Control – Nature and Process of Control.

Skill Based Component: (Not for End Semester Examination)

Visit an organization and study communication system and control measures applied in that organization and also submit a report.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Dinkar Pagare**, *Business Management*, Sultan Chand and Company Ltd., New Delhi, 1st Edition, 2006.
2. **Ramaswamy, T.S., Surekha .V. and Firdouse Jahan S.**, *Principles of Management*, Himalaya Publications, Mumbai, 1st Edition, 2006.
3. **Kathiresan.S., and Radha.V.**, *Principles of Management*, Prasanna Publishers, Chennai, 1st Edition, 2004.

SEMESTER IV

Core Paper- XIII

MS-OFFICE – PRACTICALS

Instructional Hrs.: 45

Sub. Code: 13COUCP01

Max. Marks: CIA -40; ESE - 60

Credits: 3

Objectives

- To expose the students on the applications of computers in business and to develop basic skills in MS-Office.
- To enable the students to prepare text documents, excel statements, power point presentations and records in access.

MS-WORD

1. Prepare an invitation for the college function using Text boxes and Clip Arts.
2. Create a Table with the following field names:
EMP-No. , EMP – Name, Designation, Department, Experience and Total Salary.
3. Prepare an Interview call letter for 5 members using Mail-merge operation.
4. Prepare BIO-DATA by using Wizard / Templates
5. Design a Cheque.
6. Create the front page of a journal.

MS-EXCEL

1. Prepare a Mark list of your class (minimum of 5 subjects) and perform the following operations : - Data Entry, Total and Average
2. In Excel worksheet, input the data and compute the following:
a) $A * B / C$ b) $(A + B) / C$ c) $A / C * B$
3. Draw various Graphs assuming data.
4. Given the transactions, prepare a Trial Balance.
5. With the given data, prepare Payroll.

MS POWER POINT

1. Design presentation of slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, price etc.
2. Design an Advertisement.
3. Prepare a power point presentation for Department Inaugural Function.

MS ACCESS

1. Create a database and maintain the address of your class mates (At least 10 records).
2. Create a database of Students' Mark List with name and subjects.
(a) Add at least 10 records.
(b) Sort the names with alphabetical order and find Total & Average.

SEMESTER – IV

PART III – ALLIED

STATISTICS FOR COMMERCE

Instructional Hrs. :75

Sub. Code: 16MAUA404

Max. Marks: CIA – 20; ESE – 55

Credits: 4

Objective: To provide basic knowledge of Statistics, Index numbers, Interpolation, Time series and their applications.

UNIT I

(11 hrs.)

Diagrams and Measures of Central Tendency : Diagrammatic Presentation – Bar and Pie Diagrams – Graphic presentation – Graph of Frequency Distribution .Measures of Central Tendency – Averages – Simple and Weighted – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Their Computation – Properties and Uses.

UNIT II

(13 hrs.)

Measures of Dispersion : Range, Coefficient of Range, Quartile Deviation, Coefficient of Quartile Deviation – Mean Deviation, Coefficient of Mean Deviation, Standard Deviation and Coefficient of Variation.

UNIT III

(12 hrs.)

Correlation and Regression: Correlation – Meaning and Definition – Scatter Diagram – Pearson's Coefficient of Correlation – Rank Correlation – Computation and interpretation – Regression – Properties of Regression Coefficient – Meaning of Regression – Regression Equations – Mathematical properties of Regression coefficient – Uses of Regression.

UNIT IV

(12 hrs.)

Index Numbers and Interpolation : Index Numbers – Meaning – Uses – Methods of Construction – Aggregative and Relative Types – Tests of consistency of index Number – Consumer price index Number – Methods of Construction– Interpolation – Binomial method – Method of advancing differences – Newton's method of backward differences – Lagrange Method .

UNIT V

(12 hrs.)

Analysis of Time Series: Meaning – Time series Components – Models – Measurement of Secular Trend – Measurement of Seasonal Variation.

Case Studies:

- Collect marks scored by 150 students in an examination and make a frequency distribution table, subject wise and class wise.
- Collect data relating to prices of shares of two companies for ten days and ascertain stability of share prices.
- Select 10 items of daily consumed products and collect base year quantity, base year price and current year price in your street/place. Calculate Cost of Living Index.
- Fit a straight line trend for the production of a company for 10 years & forecast the future trend.
- Collect the sales & profit of 10 items in a shop and find the correlation between sales and profit.

Note : *Italics* denotes Self Study topics

TEXT BOOKS

1. **R.S.N Pillai, Bagavathi**, Statistics Theory and Practice, Sultan Chand & Co., New Delhi, Reprint 2015.

REFERENCE BOOK

- **PA. Navnitham**, *Business Mathematics & Statistics*, Jai Publishers, April 2012.
- **P.R.Vittal**, *Business Mathematics & Statistics*, Jai Publishers, Trichy, 2004.

Question paper setters are asked to confine to the above **text books** only.

SEMESTER – IV

Allied Practical– STATISTICAL SOFTWARE– SPSS

Instructional Hrs.: 15

Sub. Code: 16MAUAP01

Max. Marks: CIA – 10; ESE – 15

Credit: 1

Objective: The aim of this paper is to teach statistical software to the students, which is mainly a skill – oriented, job – oriented and research – oriented. At the end of course, the students will be able to (i) create data base (ii) present the data (iii) analyze the data using statistical tools.

List of Practical

1. Using R software as a calculator
2. Data entry, manipulation and retrieval (Notepad, Excel sheet)
3. Data frame, creating matrices and operations with matrices
4. Descriptive statistics, Graphics – pie diagram, box plot, histogram, bar plot
5. Object orientation, defining functions
6. To find mean, median, geometric mean, harmonic mean of numerical data and edit the output.
7. To determine standard deviation, variance and checking the consistency of the given data and edit the output.
8. To find the range and skewness for the given data
9. Bivariate data – scatter plot, correlation co-efficient, fitting linear regression line
10. Multiple linear regression models
11. Analysis of variance(ANOVA)

SEMESTER V

Core Paper - XIV

CORPORATE ACCOUNTING II

Instructional Hrs.: 90

Sub. Code: 13COUC513

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To help the students acquire conceptual knowledge about the fundamentals of corporate accounting and the techniques of preparing the financial statements.
- To acquire knowledge on accounting for company amalgamation, absorption, reconstruction and liquidation.

Unit I

25 Hrs.

Acquisition of Business and Profits Prior to Incorporation.

Unit II

25 Hrs.

AS 14: Accounting for Amalgamation - Amalgamation and Absorption of Companies excluding Inter Company Owings and Holdings.

Unit III

10 Hrs.

Alteration of Share Capital and Internal Reconstruction of Companies.

Unit IV

20 Hrs.

Liquidation of Companies – Legal Provisions – Statement of Affairs and Deficiency / Surplus Account – Liquidator’s Final Statement of Account.

Unit V

10 Hrs.

Social Responsibility Accounting – *Human Resource Accounting* – Inflation Accounting (Theory Only).

Note : Distribution of Marks for Theory and Problems shall be 20% and 80% respectively.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Reddy .T.S. and Murthy A.,** *Corporate Accounting*, Margham Publications, Chennai, 5th Edition, 2007.

2. **Gupta .R.L. and Radhaswamy M.,** *Advanced Accountancy- Vol II*, Sultan Chand Publications, New Delhi, 14th Edition, 2004.

3. **Jain S.P. and Narang K.L.,** *Advanced Accountancy*, Kalyani Publishers, Chennai, 16th Edition, 2007.

SEMESTER V

Core Paper - XV

BANKING LAW AND PRACTICE

Instructional Hrs.: 75

Sub. Code: 13COUC514

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire knowledge on the basics of different types of bank account and E- banking concepts.
- To help the students to learn various provisions of Banking Regulations Act, 1949 and Negotiable Instruments Act, 1881.

Unit I

12 Hrs.

Banker and Customer: Meaning, Definition, Relationship - General and Special.

Operation of Bank Account: Opening of a New Account – General Precautions – *Types of Bank Accounts* – Pass Book – Its Functions – Nomination – Special Types of Customers – Closure of a Bank Account.

Unit II

16 Hrs.

Negotiable Instruments : Characteristics of Negotiable instruments – Different Types of Negotiable instruments – Bills of Exchange – Promissory Note – Cheques – Characteristics – Crossing of Cheques – Material Alteration – Endorsement.

Unit III

17 Hrs.

Collection of Cheques: Procedure for Collection – Collecting Banker – Duties and Responsibilities – Statutory Protection – *Banker as Holder in Due course* – *As Holder for Value*.

Unit IV

14 Hrs.

Payment of Cheques: Paying Banker – Duties and Responsibilities – Statutory Protection – Precautions by the Paying Banker – Refusal of Payment of Cheques – *Payment by Mistake* – Consequences of wrongful Dishonour of Customer's Cheque.

Unit V

16 Hrs.

E-Banking: MICR Cheques – Electronic Cheque - Cheque Truncation System – Electronic Fund Transfer – NEFT / RTGS.

Non-Performing Assets: Meaning of NPA – *Factors contributing to NPA.*

Skill Based Component (Not for End Semester Examinations)

Filling in Account Opening Form, Pay-in-Slip, Application for DD and Cheque Leaf of various banks.

Collection of Interest Rates on FD – Nationalised Vs Scheduled banks.

Different types of loans offered and the interest rates – Nationalised Vs. Scheduled banks

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Sundaram and Varshney.**, *Banking Theory Law and Practice*, Sultan Chand and Company Ltd., New Delhi, 21st Edition, 2005.
2. **Gordon and Natarajan.**, *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai, 17th Edition, 2003.
3. **Maheswari S.N. and Maheswari S.K.**, *Banking Theory Law and Practice*, Kalyani Publishers, Ludhiana, 6th Edition, 2006.

SEMESTER V

Core Paper - XVI

COST ACCOUNTING

Instructional Hrs.: 75

Sub. Code: 13COUC515

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To familiarize students with the various techniques of costing and methods of valuing inventory.
- To create cost consciousness among the students to enrich their knowledge on costing aspects.

Unit I

25 Hrs.

Cost Accounting – Definition, Meaning and Scope – Cost Analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an aid to management – Limitations of Cost Accounting. Materials – Purchasing of Materials, *Procedure and Documentation involved in Purchasing* – Requisitioning for Stores – Store Keeping.

Unit II

20 Hrs.

AS 2: Valuation of Inventories - Methods of Valuing Material Issues – Maximum, Minimum and Re-ordering Levels – EOQ – *Perpetual Inventory* – Labour – Systems of Wage Payment: Time Rate System – Piece Rate System – Idle Time, Control Over Idle Time – Labour Turnover.

Unit III

10 Hrs.

Overhead – *Classification of Overhead* – Allocation and Absorption of Factory Overhead only.

Unit IV

10 Hrs.

Process Costing: *Features of Process Costing* – Process Losses, Waste, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain (excluding inter- process profit and equivalent production).

Unit V

10 Hrs.

Operating Costing for Transport Services Only – Reconciliation of Costs and Financial accounts – Activity Based Costing.

Note: Distribution of Marks for Theory and Problems shall be 20% and 80% respectively.

Skill Based Component (Not for End Semester Examinations)

Visit TNSSTC Transport Company, Erode / Coimbatore Division. Learn how to prepare a trip sheet and operating cost sheet. Submit a report on trip sheet and operating cost.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Iyengar S.P.**, *Cost Accounting – Principles and Practice*, Sultan Chand and Company Ltd., New Delhi, 10th Edition, 2005.
2. **Jain and Narang**, *Cost Accounting*, Kalyani Publishers, New Delhi, 8th Edition, 2009.
3. **Pillai R.S.N and Bagavathi**, *Cost Accounting*, Sultan Chand and Company Ltd., New Delhi, 7th Edition, 2010.

SEMESTER V

Core Paper - XVII

PRINCIPLES OF TAXATION

Instructional Hrs.: 75

Sub. Code: 13COUC516

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire knowledge about basic concepts and principles of taxation.
- To familiarize the students with various types of tax systems and role of finance commissions in India.

Unit I

16 Hrs.

Public Finance – *Sources of Public Revenue*, Revenue based on Compulsion, Revenue by way of Voluntary Payment, Tax – Definition and General Characteristics – Direct and Indirect Taxes – Comparison – Merits and Demerits of Direct and Indirect Taxes.

Unit II

13 Hrs.

Progressive and Proportional Taxation – Canons of Taxation – Benefit Approach, Ability Principle – Index of ability to pay – Shifting and Incidence of Taxation.

Unit III

14 Hrs.

Federal Financial System – Principles of Federal Finance – Constitutional basis for Taxation – *Union List, State List and Concurrent List* – Distribution of Revenue between Centre and States.

Unit IV

17 Hrs.

Fiscal Policy Measures : Their Effectiveness and Limitations – Finance Commissions – Recommendations of the XI and XII Finance Commissions – Specific and Advalorem Duty – Single Point and Multipoint Tax.

Unit V

15 Hrs.

Black Money – Meaning, Causes – Tax Evasion and Tax Avoidance – *Local Taxation*.

Skill Based Component (Not for End Semester Examinations)

Central Budget – Analysis, Comparison of the current years' Budget with that of the previous period.

Taxes on select commodities to be ascertained. Conduct a survey on consumers to study their level of awareness on the taxes they pay on the commodities they purchase.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Parameswaran .R.**, *Principles of Taxation*, Prasanna Publishers, Chennai, 1st Edition, 2006.
2. **Ruddar Dutt & Sundaram K.P.M.**, *Indian Economy*, Sultan Chand and Company Ltd., 52nd Edition, 2006.

SEMESTER V

Elective Paper - I

INCOME TAX

Instructional Hrs.: 90

Sub. Code: 11COUE501

Max. Marks: CIA -25; ESE -75

Credits: 5

Objectives

- To impart basic knowledge and equip students with application of principles and provisions of Income tax Act, 1961 amended upto date.
- To impart knowledge about taxation procedure, its importance and enable the students to know about different heads of income.

Unit I

10 Hrs.

The Income Tax Act – Definition of Income – Assessment Year – Previous Year – Assessee – Assessee in Default - Scope of Income – Charge of Tax – Residential Status – *Incomes which do not form part of Total Income.*

Unit II

35 Hrs.

Heads of Income – Salaries – Income from House Property – Computation of Salaries and Income from House Property.

Unit III

15 Hrs.

Profits and Gains of Business or Profession – Meaning of Business or Profession – Computation of Profits and Gains of Business or Profession of an Individual – Expenses Expressly Allowed – Expenses Expressly Disallowed.

Unit IV

20 Hrs.

Computation of Capital Gains – Income from Other Sources – Computation of Income from Other Sources.

Unit V

10 Hrs.

Deductions to be made in computing Total Income – Set Off and Carry Forward and Set Off of Losses – *Rates of Tax for Individuals.*

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Skill Based Component (Not for End Semester Examinations)

Group Discussion on E-filing of Returns – Merits & Problems.

Mini Project on Savings pattern of individuals to avail 80 C benefits.

Filling-up of Salary and other forms.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Dr.Mehrotra H.C.**, *Income Tax Law and Practice*, Sahitya Bhawan Publications, Agra, 31st Edition, 2012.
2. **Gaur and Narang**, *Income Tax Law and Practice*, Kalyani Publishers, Ludhiana, 31st Edition, 2012.

SEMESTER VI

Core Paper – XVIII

HIGHER CORPORATE ACCOUNTING

Instructional Hrs.: 90

Sub. Code: 13COUC617

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire knowledge of the higher corporate accounting.
- To acquire knowledge in the preparation of annual financial statements for special type of organizations.

Unit I

20 Hrs.

Bank Accounts – *Legal Provisions* – Accounts and Books – Final Accounts.

Unit II

20 Hrs.

Insurance Company Accounts – Introduction – *Types of Insurance* – Life Insurance – General Insurance – Books of Accounts – Life Insurance - Revenue Account – Balance Sheet – Determination of Net Liability of Life Insurance Business (new format only).

Unit III

25 Hrs.

Accounts of Holding Companies – Meaning and Definition of Holding Company and Subsidiary Company – AS - 21: Consolidated Financial Statements - Preparation of Consolidated Balance Sheet (excluding Inter-Company and Chain Holdings).

Unit IV

15 Hrs.

Double Accounts including Final Statement of Accounts - Electricity Companies – Treatment of Repairs and Renewals.

Unit V

10 Hrs.

Corporate Financial Reporting – *Objectives* – Requirements of Financial Reports – Forms of Corporate Reporting – Segment Reporting.

Government Accounting – Objectives – Powers and Duties of Comptroller and Auditor General of India.

Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.

Skill Based Component (Not for End Semester Examinations)

Collect the Annual Reports of Banking or Insurance Company and analyse its performance.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Reddy .T.S. and Murthy A.,** *Corporate Accounting*, Margham Publications, Chennai, 5th Edition, 2007.
2. **Gupta .R.L. and Radhaswamy M.,** *Advanced Accountancy- Vol II*, Sultan Chand Publications, New Delhi, 14th Edition, 2004.
3. **Jain S.P. and Narang K.L.,** *Advanced Accountancy*, Kalyani Publishers, New Delhi, 16th Edition, 2007.

B.Com 2013-14 onwards

SEMESTER VI
Core Paper - XIX
MANAGEMENT ACCOUNTING

Instructional Hrs.: 90

Sub. Code: 13COUC618

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to understand the concept and relevance of management accounting.
- To provide the students an understanding about the use of accounting and costing data for planning, control and decision making.

Unit I

10 Hrs.

Management Accounting – Meaning, Objectives and Scope – *Relationship between Management Accounting, Cost Accounting and Financial Accounting* – Significance of Management Accounting – Financial Statements – Importance – Tools for Analysis and Interpretation (theory only)

Unit II

23 Hrs.

Ratio Analysis – Types of Ratios – *Significance of Ratios* – Analysis of Solvency, Profitability and Capital Structure – Uses and Limitations of Ratios.

Unit III

23 Hrs.

Fund Flow Analysis – AS - 3: Cash Flow Analysis (New format only).

Unit IV

17 Hrs.

Marginal Costing and Break – even Analysis, Managerial Applications, *Significance and Limitations of Marginal Costing.*

Unit V

17 Hrs.

Budgeting and Budgetary Control – Definition, *Uses, Limitations* – Types of Budgets – Preparation of Budgets.

Note : Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

Skill Based Component (Not for End Semester Examinations)

Collect the Annual Reports of a company for the latest five years, analyse it and comment on its financial position and the same should be communicated to the company in the form of a report.

Preparation of Monthly family budgets.

Cash Flow Analysis with reference to select companies.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Sharma R.K. and Shashi .K.Gupta**, *Management Accounting – Principles and Practice*, Kalyani Publishers, New Delhi, 11th Revised Edition, 2009.
2. **Jain S.P. and Narang K.L.**, *Cost and Management Accounting*, Kalyani Publishers, New Delhi, 2nd Edition, 2003.
3. **Maheswari S.N.**, *Principles of Cost and Management Accounting*, Sultan Chand and Company Ltd., New Delhi, 2nd Edition, 2006.

SEMESTER VI

Core Paper - XX

PRINCIPLES OF AUDITING

Instructional Hrs.: 75

Sub. Code: 13COUC619

Max. Marks: CIA -25 ; ESE -75

Credits: 4

Objectives

- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
- To create interest in the minds of students towards auditing profession and build a career towards it.

Unit I

14 Hrs.

Definition – General objectives of Auditing – Advantages and Limitations of Auditing – Auditing and Investigation – Qualification of an Auditor – *Auditors' vis-à-vis errors and frauds.*

Unit II

16 Hrs.

Various Types of Audit – Continuous Audit – Final Audit – Interim Audit – Balance Sheet Audit – Auditing of Computerised Accounts - Merits and Demerits – Audit Procedure – Planning of Audit – Audit Programme – Audit Note Book – Audit Working Papers – Internal Control – Internal Check – Internal Check as regards Cash, Wages, Sales etc – Position of External Auditors as to Internal Auditor.

Unit III

15 Hrs.

Vouching – Vouching of Cash Transactions – Trading Transactions – Impersonal Ledger.

Unit IV

15 Hrs.

Verification and Valuation of Assets and Liabilities – Auditor's Position – Auditor's Duty regarding Depreciation, Reserves and Provisions.

Unit V

15 Hrs.

Company Audit – Appointment and Removal of Auditors – Rights and Duties of Company Auditors – Liabilities – Audit Report – Contents, Signing and Types of Opinion.

Skill Based Component (Not for End Semester Examinations)

Collect an audit report of a joint stock company – Analyse the contents of the report.
Prepare an imaginary audit programme for periodic audit of a medium sized concern.
Collect atleast 4 vouchers falling in four different categories of voucher.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Tandon, B.N., Sudharsanam .S and Sundharabahu S.,** *A Hand book of Practical Auditing*, Sultan Chand and Company Ltd., New Delhi, 1st Edition, 2006.
2. **Kamal Gupta and Ashok Arora,** *Fundamentals of Auditing*, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 1st Edition, 2006.
3. **Dinkar Pagare and Rahul Pagare,** *Principles and Practice of Auditing*, Sultan Chand and Company Ltd., New Delhi, 10th Edition, 2004.

SEMSTER- VI
Elective Paper – II
INDIRECT TAXES

Instructional Hrs:75

Sub. Code: 15COUE602

Max. Marks: CIA- 25: ESE- 75

Credits: 5

Objectives

- To acquaint the students with the concept of “ONE NATION, ONE TAX, ONE MARKET”.
- To impart the knowledge on Goods and Services Tax and Customs Act.

UNIT I

15 Hrs.

Taxation of Goods and Services: Tax policy and Tax Bases - Objectives of Tax Policy - Determinants of Tax Yield - Direct Taxes versus Indirect Taxes - Advantages and Disadvantages of Indirect Taxes - Specific versus Ad Valorem Taxes - Operating Costs of a Tax – *Problems Created by Multiple Taxation of Goods.*

UNIT II

15 Hrs.

Early Thoughts and Preparations of GST – Taxes and Duties merged under GST at Central and State Level- GST Council-Goods and Service Tax Network (GSTN)-GST Suvidha Provider (GSP).

GST – Justifications – Components, Features and Objectives of GST- Advantages and Disadvantages of GST – Pre-GST versus Post-GST System.

UNIT III

15 Hrs.

GST - Exemptions, Threshold Limits, Rate Structure and Composition Scheme - Implications of GST on Industries, Consumers and Government - Future Challenges facing GST - *GST in select Countries of the World* (Canada, Malaysia, Australia, New Zealand, Singapore).

UNIT IV

15 Hrs

GST Law (Main Provisions) – Meaning, Scope, Time, Place and Value of Supply – Input Tax and Input Tax Credit – Registration of Taxable Persons – Filing of Returns and Matching of Input Tax Credit - *Payment of GST: Features and Methods* – Search, Inspection, Seizure and Arrest – Offences and Penalties – Prosecution and Compounding of Offences - Appeals and Revisions.

UNIT V

15 Hrs

The Customs Act – *Types of Customs Tariff* – Important Definitions – Power to Prohibit Import and Export of Goods – Detection of Illegally Imported Goods – Levy and Exemption from Customs Duties – Drawback – Powers of Customs Officers – Search, Seizure and Arrest.

Skill Based Component (Not for End Semester Examinations)

Visit atleast 5 Taxable Persons under GST and Collect the Copy of Returns Filed by them.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Sury M.M.**, *Goods and Services Tax [GST] in India, Background, Present Structure and Future Challenges*, New Century Publications, New Delhi, 1st Edition, 2017.
2. **Reddy T.S, and Hariprasad Reddy .Y**, *Business Taxation with introduction to GST*, Margham Publications, Chennai, 10th Edition, 2018.

Websites:

1. <https://www.gstindia.com>
2. <http://cbec-gst.gov.in>

SEMESTER VI
ELECTIVE III
RETAIL MANAGEMENT

Instructional Hrs.: 75

Sub. Code: 13COUE603

Max. Marks: CIA – 25; ESE – 75

Credits : 5

Objectives:

- To provide students with a comprehensive understanding of the theoretical and applied aspects of retail management.
- To make the students to learn the features of retailing, theories of retail development and growth of retail in India and at global level.

Unit – I

Retail Management: Meaning and Definition of Retail, Retailing, Retailer – Role of Retailer – Types of Retailer – Functions of Retailing – Characteristics of Retailing – Factors responsible for Retailing in India – *Retailing Principles* – Emerging Trends in Retailing .

Retailing Formats: Classification - Advantages and Disadvantages.

Unit – II

Retailing Strategy: Store Location – Importance -Target Market and Store Location -*Recent Trends in Store Location*

Retail Marketing Segmentation – Significance – Dimensions - Process.

Category Management – Concept - Reasons - Components – Drawbacks.

Unit - III

Merchandising Procurement and Store Management: Merchandising Procurement – Types of Merchandise Products - Process of Merchandise Procurement - Merchandise Assortment Plan - factors Affecting Merchandise Assortment Plans - Store Brands and its benefits to the Retailer.

Supply Chain Management – Meaning, Benefits - Need - Major Drivers – Components. Distribution Management – *Distribution Channel* - Functions of Distribution Channel -Channel Level - Participants - Elements of Physical Distribution - Wholesaling and Warehousing.

Unit – IV

Retail Sales Promotion and Customer Service Strategies: Objectives - Types of Retail Sales Promotion Programmes - Retail Marketing Mix and New Trends in Sales Promotion. Customer Service Strategies – Managing the Customer - Importance of

Customers - Customer Contact Points - Essentials of Good Customer Service - New Trends in Customer Service - *Challenges in Managing Customers*.

Unit – V

E-tailing & Career Opportunities in Retail : Meaning and Definition - e-tailing Vs. Traditional Retailing - Characteristics of e-tailing - Advantages and Disadvantages of e-tailing - Business Models - Barriers to Growth in e-tailing - Understanding Consumer Behaviour in e-tailing - Cyber Retailers/e-tailers as a Modern Retailing Format - Reasons for Popularity of Cyber Retailing.

Retailing Careers - Areas of career Opportunities in retail, Opportunities in Organised Retail market in India - Emerging Retail Destinations - Government Policy for Retailing in India - FDI in Retailing.

Note: *Italics* denotes self study topics

Skill based Component: (Not for End Semester Examinations)

- **Visit a Retail Shop at Erode and Study its Retailing Formats.**
- **Prepare a report on various aspects in Retail Management followed by a Retail Shop.**

Books for Reference:

1. Dr.Harjit Singh, *Retail Management - Text and Cases*, S.Chand, 3rd Edition, 2014.
2. Dr.R.K.Jain, *Retail Management*, Vayu Education of India, 1st Edition, 2009.
3. Gibson G Vedamani, *Retail Management – Functional Principles and Practices*, Jaico Publishing House, 2nd Edition, 2004.
4. Swapna Pradhan, *Retail Management – Text and Cases*, Tata Mc Graw Hill, 2nd Edition, 2004.
5. S.PraveenKumar & Dr.V. Mahalakshmi, *Retail Management*, Rudhra Books, 1st Edition, 2008.
6. Chetan Bajaj; Tuli R., Srivanstava N.V., *Retail Management*, Oxford University Press, Delhi, 2nd Edition, 2010.
7. K.V.S. Madaan, *Fundamentals of Retailing*, Tata Mc Graw Hill Education Private Limited, New Delhi, 2011.

B.Com 2013-14 onwards

SEMESTER III

Skill – Based Subject - I (Cafeteria System)

WOMEN ENTREPRENEURSHIP DEVELOPMENT

Instructional Hrs.: 45

Sub. Code: 13COUS301

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To impart knowledge on the concept of entrepreneurship and women entrepreneurship development.
- To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.

Unit I

10 Hrs.

Definition of Entrepreneur – Entrepreneurial Characteristics – Functions of Entrepreneurs – Types – Concept of Entrepreneurship - Intra-preneurship – *Economic and Social benefits* – Barriers to Entrepreneurship – Eco-preneurship – Edupreneurship.

Unit II

10 Hrs.

Women Entrepreneurship – Concept of Women Entrepreneurs – Features of Women Entrepreneurs – Women Entrepreneurship in India – Growth and Problems of Women Entrepreneurs – *Suggestions to Promote Women Entrepreneurship*.

Unit III

8 Hrs.

Rural Entrepreneurship – Meaning, Need and Problems - Small Scale Sector in India – Rationale and Objectives of SSI – Problems of SSI.

Concept of Self-help Group – Role of Government and NGO's in promoting Self – Help Groups – Micro Enterprises.

Unit IV

8 Hrs.

Meaning of Project – Project Identification and Selection. Guidelines for preparing Project Reports – Meaning and Contents – Feasibility Analysis.

Unit V

9 Hrs.

Institutional Support and Incentives : Need for Incentives , DIC – SIPCOT – TIIC – IFCI – Commercial Banks – Subsidies and Incentives in Tamilnadu.

Skill Based Component (Not for End Semester Examination)

Preparation of Project Profile for Manufacturing Units.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Shukla M.B.**, *Entrepreneurship and Small Business Management*, Kitab Mahal Agencies, Allahabad, 1st Edition, 2003.
2. **Gupta C.B. and Srinivasan N.P.**, *Entrepreneurial Development*, Sultan Chand and Company, New Delhi, 6th Edition, 2009.
3. **Khanka S.S.**, *Entrepreneurial Development*, Sultan Chand and Company Ltd., New Delhi, 3rd Edition, 2004.

SEMESTER – IV

Skill Based Subject II

MULTI SKILL DEVELOPMENT PAPER

Instructional Hrs.: 45

Sub. Code: 13COUS402

Max. Marks: CIA – 40; ESE – 60

Credits: 3

OBJECTIVES:

- To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.
- To familiarize the students with various types of tests that is employed by the diverse examination bodies.

Unit I

Communication: Question tag – Gerund and Infinitives – Spotting the errors – Vocabulary – Synonyms – Antonyms – Preparation – Articles – One Word substitution – Sentence completion.

Unit II

Numerical Aptitude: Problems on numbers - Problems on Ages – Percentage – Profit and Loss – Ratio and Proportion – Time and Work – Time and Distance – Simple Interest – Compound Interest.

Unit III

Credit Reasoning: Logical Inference Questions and Syllogism.

Analytical Reasoning: Arrangement problem – Family / Blood Relation Qualms – Sense of Directions – Age Doubts.

Verbal Reasoning: Verbal Analogy – (Letter series and number series only) – Coding and Decoding.

Unit IV

Preparation of CV, Resume and Presentation – Preparing and Presenting papers in seminars and Conference s topics of Current Relevance in Commerce and Industry.

Group Discussion in Current Topics related to Commerce and Industry.

Unit V

Acquiring Interview Skills – Self Introduction – Facing the Interview Board: Face to Face Interview – Telephonic Interview – One to Panel Interview.

BOOKS FOR REFERENCE:

1. **Agarwal R.S**, *Quantitative Aptitude*, Sultan Chand Company Limited, 2012.
2. *Test of Reasoning for Competitive Examinations* – Edgar Thorpe, 4th edition, Tata McGraw – Hill Publishing Company Limited, New Delhi.
3. **Aggarwal R.S**, *A Modern Approach to Verbal Reasoning*, Revised Edition, Sultan Chand Company Limited, New Delhi, 2012.
4. **Hari Mohan Prasad and Uma Rani Sinha**, *Objective English for Competitive Examinations*, Tata McGraw Hill Education Private Limited, New Delhi, 2011.
5. **Jain .T.S**, *Upkar's SBI Clerical Cadre Recruitment Examination*, Agra.

SEMESTER V

Skill Based Subject –III (Cafeteria System)

CONSUMER PROTECTION

Instructional Hrs.: 45

Sub. Code: 13COUS503

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives

- To inculcate awareness among students regarding various consumer protection measures available to the public.
- To impart knowledge on the rights that can be exercised by the consumers against the unfair trade practices.

Unit I

5 Hrs.

History of Consumer Movement - Consumer Awareness - Business Ethics –Total Quality Managements – ISO - Misleading Advertisements - *Unfair Trade Practice*.

Unit II

10 Hrs.

Consumers Rights - Right to Safety - Safeguarding Consumers from various hazards - LABELS on Safety Standards - Consumer Product Safety in India - Important Mandatory Standards - Food Safety and Standards Act 2006 - The Drugs and Cosmetic Act, 1940 - *International Consumer Product Safety – HACCP*.

Unit III

12 Hrs.

Right to Information - The importance of Consumer Information - Statutory information to be printed on a Packed Commodity - Standards of Weights and Measures Act - Advertising Standards Council of India - *Monopolistic Trade Practice* - Unfair Trade Practice - Essential Commodities Act – Labels - Bureau of Energy Efficiency - Nutritional Labeling - Unhealthy Food.

UNIT IV

8 Hrs.

Right to Choose – Tips to choose a Product or Service - Key Factors to look into before buying and while buying a Product or Service.

Right to be Heard - Right to be heard at Government level - Right to be Heard at Corporate Level - Right to be Heard at Consumer Products Manufacturers level.

Customer Survey - Customer Satisfaction Index - The Right to Information Act.

Right to Seek Redressal.

UNIT V

10 Hrs.

The Consumer Protection Act, 1986 – Definition of ‘Consumer’ and ‘Services’ – Defective Goods – Deficiency in Service – Persons Eligible to Complain – Grievances and Statutory Remedy - Limitation Period – Complaining Procedures - Consumer Disputes Redressal Agencies - District Consumer Disputes Redressal Forum - State Consumer Disputes Redressal Commission - National Consumer Disputes Redressal Commission - Relief/Remedies to Consumer - Appeal Procedures.

Skill Based Component(Not for End Semester Examination)

- Collection of Advertisements – False, Misleading Advertisements.
- Safety aspects in the Home Appliances – Safety measures at your Kitchen – Mention Products which require Mandatory Standard.
- Collect Samples – Find the Truth.
- Customer Satisfaction Survey.
- Visit to Consumer Court – Mock Court.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Balasubramanian .R.**, *Consumer Awareness and Consumer Protection*, Consumer Protection Centre, Erode District, 2010.

SEMESTER VI

Skill Based Subject IV (Cafeteria System)

EVENT MANAGEMENT

Instructional Hrs.: 45

Sub. Code: 13COUS604

Max. Marks: CIA – 25 ESE -75

Credits: 3

Objectives

- To impart knowledge on the concept and planning techniques for event management.
- To enable the students to handle and organize various events and thereby build their profession.

Unit I

9 Hrs.

Introduction to Event Management: Event Management – Definition – *Characteristics of Events* – Types of Events – Concepts and Design of an Event.

Unit II

9 Hrs.

Planning Events: Planning Process – Objectives – Demand and Operational Planning – *Financial Planning* – Marketing Planning.

Unit III

9 Hrs.

Event Leader: Developing Leadership Skills – Managing Temporary and Diverse Teams – Group Development – Improving Communication – *Time Management* – Planning and Managing Meetings.

Unit IV

9 Hrs.

Event Organisation: Organisation – Effectiveness – Staffing – Factors Influencing the Number and Type of Staff – Finding Staff – *Running the Event on the Day* – Managing Events at the Department / College Level.

Unit V

9 Hrs.

Event Monitoring, Control and Evaluation: *Monitoring and Control Systems* – Operational Monitoring and Control Evaluation – Job opportunities.

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Lynn Van Dar Wagen, Brenda R. Carlos**, *Event Management for Tourism, Cultural , Business and Sporting Events*, Pearson Education, 2009.
2. **Anton Shone and Bryn Parry**, *Successful Event Management – A Practical Hand book*, Thomson Delmar Learning, 1st Edition, 2004.

B.Com 2013-14 onwards

SEMESTER III

Part-IV – Non-Major Elective - I

FUNDAMENTALS OF ACCOUNTING

Instructional Hrs.: 30

Sub. Code: 09COUN301

Max. Marks: ESE -100

Credits: 2

Objectives

- To help the students acquire conceptual knowledge about the fundamentals of accounting procedures
- To enable the students to gain knowledge about the financial position of a concern.

Unit I

3 Hrs.

Accounting – Definition – Meaning – Systems of Accounting – Single Entry System – Double Entry System.

Unit II

8 Hrs.

Types of Account – Rules of Debit and Credit – Journal – Journal Entries.

Unit III

6 Hrs.

Ledger – Meaning – Posting – Balancing.

Unit IV

8 Hrs.

Subsidiary Books – Purchases Book – Purchases Returns Book - Debit Note – Invoice – Vouchers – Sales Book – Sales Returns Book – Credit Note.

Preparation of Three Column Cash Book.

Unit V

5 Hrs.

(a) Trial Balance – Meaning – Preparation of Trial Balance.

(b) Trading and Profit and Loss Account, Balance Sheet – Meaning, Trading Account Items – Profit and Loss Account Items – Balance Sheet Items.

(The whole of part (b) covers Theory only)

**Question Paper pattern – Three Questions from theory part and five from problems
– Answer any 5 out of 8 questions**

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. Grewal .T.S., *Double Entry Book-Keeping*, Sultan Chand & Co. Ltd., New Delhi, 1st Edition, 2008.

2. Nagarajan .K.L, Vinayagam .N & Mani P.L, *Principles of Accountancy* , Eurasia Publishing House, Private Ltd , New Delhi, 3rd Edition, 2009.

3. Reddy T.S. & Murthy .A, *Financial Accounting*, Margham Publications, Chennai, 5th Edition, 2010.

B.Com 2013-14 onwards

SEMESTER IV

Part-IV –Non-Major Elective II

E-BANKING

Instructional Hrs.: 30

Sub. Code: 11COUN402

Max. Marks: ESE -100

Credits: 2

Objectives

- To familiarize the students with various risks associated with internet banking in today's tech savvy era.
- To impart awareness in students on IT enabled banking and to acquaint the students with E-banking products and services.

Unit I

6 Hrs.

E-banking – Definition – *Evolution* – *Salient Features* – Benefits – Simple Internet Banking Services offered to Customers.

Unit II

6 Hrs.

E- banking Products – *ATMs*- Credit Card – Debit Card.

Unit III

6 Hrs.

E-Payment – Cyber Cash – Smart Card – *E-Cheque* – *E-Wallet*.

Unit IV

6 Hrs.

Electronic Clearing Services (ECS) – Credit Clearing – Debit Clearing – Clearing Process and *Benefits*.

Electronic Fund Transfer (EFT) – NEFT – RTGS – SWIFT.

Unit V

6 Hrs.

Risks associated with Internet Banking – IT Environment Risks – IT Operations Risks – Product / Service Risks – *Other Risks*

Italics denote topics for self study.

BOOKS FOR REFERENCE:

1. **Kaptan .S.S and Choubey N.S.,** *Indian Banking in Electronic Era*, Sarup and Sons, New Delhi, 1st Edition, 2003.
2. **Natarajan .S and Parameswaran .R.,** *Indian Banking*, Sultan Chand and Company Ltd., New Delhi, 1st Edition, 2012

B.Com 2013-14 onwards

Self - Learning Paper - Group I
ELEMENTS OF BANKING

Max. Marks : ESE - 100

Sub. Code: 13COUSL01
Credits: 5

Objectives

- To help the students to understand the meaning, importance and the monetary implications of banking operations.
- To impart knowledge about the various forms of banking services and to gain insight into E-Banking services.

UNIT I

Evolution and Development of Banking in India – Meaning and Definition of Banking – Features of Banking – Classification of Banks – unit Banking and Branch banking.

UNIT II

Money Market – Importance – Constituents – Developed and under developed Money market – Characteristics of Indian Money market.

UNIT III

Nationalisation of Major Commercial banks – Reasons for Nationalisation – Criticisms against Nationalization of the Banks – Privatisation of banks-Arguments for privatization-Arguments against privatization - Role of Private Sector Banks in India .

UNIT IV

Technology based products in banking –Home banking MICR cheques- Electronic Fund Transfer(EFT)- Automated Teller Machines (ATM) – Phone Banking – Net Banking or Internet Banking –Real Time Gross Settlement(RTGS)-Security consideration.

UNIT V

Reserve Bank of India – Functions of RBI – Traditional, Promotional and Supervisory Functions – Methods of Credit Control – Quantitative and Qualitative methods.

BOOKS FOR REFERENCE:

1. **Natarajan .S & Parameswaran .R**, *Indian Banking*, Sultan Chand & Company Ltd., New Delhi, 2007.
2. **Radhasamy .M, & Vasudevan S.V**, *A Text Book of Banking*, Sultan Chand & Company Ltd., New Delhi, 3rd Edition, 2009.
3. **Sundaram & Varshney**, *Banking Theory Law & Practice*, Sultan Chand & Company Ltd., New Delhi, 8th Edition, 2005.
4. **Srivatava**, *Computer application in Banks, BTC, RBI*

Self - Learning Paper - Group – V (Optional)

Subject Title – GENERAL AWARENESS – (Online Examination)

Subject Code (13AUGSLO5)

CONTENTS*

I	Verbal Aptitude	1
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*Reference

BOOK TITLE : GENERAL AWARENESS

Year of Publication : January 2010

Published by : Vellalar College for Women

(Autonomous)

(For Private Circulation only)

GREEN SOCIETY

Objectives

- To educate the students in environment related issues and problems
- To involve themselves in environment and action based programmes and activities locally
- To enable them to appreciate the importance of tree plantations and Green audit
- To provide opportunity for the students to observe and learn more about Nature, immediate environment and Biodiversity

The activities of the Green Council are as follows

- Tree plantation
- Importance of Rainwater harvesting
- Conservation of Renewable energy
- Internal Green auditing
- Awareness on Disaster and Pollution mitigation, Ozone depletion, Global warming and Importance of wetlands through the below mentioned programmes: Ramp shows, debates, speeches, rallies (3 to 5 km walk) with banners and placards, competitions, presenting articles in journals and distributing pamphlets and celebrating Environmental days.

As per the CDC recommendations Green Council has been introduced in addition to NCC, NSS, Physical Education, YRC under Part V Extension activity of Course content and scheme of examination for 2013-14 onwards. The Green Council syllabus was approved by Botany Board of Studies meeting held on 9.3.2013.