

**ST. JOSEPH'S COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)
CUDDALORE-1**



PG & RESEARCH DEPARTMENT OF COMMERCE

SYLLABUS 2016-2017

B.COM
CURRICULUM TEMPLATE
COURSE PATTERN- 2016 -2017 BATCH

Year/ Semester	Part	Subject	Title of the Paper	Sub Code	Hrs	Credit
I Year I Semester	I	Language	French	LF101	5	3
	I	Language	Hindi-1	LH101S	5	
	I	Language	Tamil-1	LTC101T	5	
	II	English	Foundation Course English-I	LEC101T	5	3
	III	Core	Financial Accounting-I	CM101Q	6	5
	III	Core	Business Organisation	CM102T	6	4
	IV	Allied	Business Economics -I	AECM101 T	5	4
	V	Skill	Value Education	VE101T	3	2
I Year II Semester	I	Language	French	LF202	5	3
	I	Language	Hindi	LH202S	5	
	I	Language	Tamil	LTC202T	5	
	II	English	Foundation Course English-II	LEC202T	5	3
	III	Core	Financial Accounting-II	CM203T	6	5
	III	Core	Principles of Marketing	CM204T	6	4
	IV	Allied	Business Economics -II	AECM202 T	5	4
	V	Skill	Basic Tamil/ Dynamics of personality	EBT201/ EPD201T	3	2
II Year III Semester	III	Core	Corporate Accounting-I	CM305P	6	5
	III	Core	Principles of Management	CM306Q	6	4
	III	Core	Business Law	CM307S	5	4
	IV	Allied	Business Correspondence	ACM301	5	4

	IV	Allied	Business Statistics	ASCM301 Q	5	4
	V	Skill	Employability Skills	AOES301	3	2

II Year IV Semester	III	Core	Corporate Accounting-II	CM408P	6	5
	III	Core	Banking Law and Practice	CM409T	6	4
	III	Core	Company Law	CM410Q	5	4
	IV	Allied	Indian Economy	AECM403 S	5	4
	IV	Allied	Business Mathematics	AMCM40 1	5	4
	V	Skill	Environmental Science	EVS401S	3	2

III Year V Semester	III	Core	Cost Accounting	CM511Q	6	5
	III	Core	Human Resource Management	CM512P	6	5
	III	Core	Retail Marketing Management	CM513S	6	5
	III	Elective-I	Income Tax Law & Practice(or)	ECM514S	6	5
				Logistics and SupplyChain Management		
		Elective-II	Indian Capital Market(or)	ECM515T	6	5
Innovation Management				ECM515A		
III YearVI Semester	III	Core	Management Accounting	CM616Q	6	5
	III	Core	Entrepreneurial Development	CM617Q	6	5
	III	Core	Practical Auditing	CM618	6	5
	III	Elective-III	Indirect Taxation (or) Advertisement and Salesmanship	ECM619	6	5
ECM619B						

		Elective IV	Investment Management (or)	ECM620T	6	5
			Quantitative Techniques for Business Decisions	ECM620A		
			Extension Activities	EU601		2
						140

III Semester	Allied (B.Sc Maths)	Accounting for Business	ACMT301T	8 Hrs	6
III Semester	Allied (B.C.A)	Financial Accounting	ACCA301S	5 Hrs	4
IV Semester	Allied (B.C.A)	Cost and Management Accounting	ACMCA402	5 Hrs	4

I- B.COM	FINANCIAL ACCOUNTING -I For the Students Admitted in the year 2016	CM101Q
SEMESTER -I		HRS/WK - 6
CORE-1		CREDIT - 4

Objective

The objective of this paper is to help the students to acquire fundamental knowledge of accounting and their applications.

UNIT-I BOOK KEEPING

Accounting-Introduction-Meaning and definition-Types of Accounting-Accounting concepts and Conventions- Double entry system- Accounting Rules- Journal-ledger- Subsidiary Books- Trail Balance- Preparation of Profit and loss A/c and Balance Sheet- Advantages and disadvantages of Accounting- Uses of Financial Statement-Accounting of sole trading concern and non-trading concern.

UNIT-II SINGLE ENTRY SYSTEM

Single Entry System- Meaning and Definition- Preparation of Trading profit and loss A/c and statement of affairs- Networth Method- Conversion Method- Difference between Single entry system & Double entry system- Difference between Balance Sheet and Statement of Affairs.

UNIT-III ACCOUNTING FOR NON- TRADING CONCERNS

Accounting for Non-trading concerns- Meaning and Definition of Income, Expenditure, General and Special Funds- Preparation of Receipts and Payment A/c, Income and Expenditure A/c & Balance Sheet

UNIT -IV CONSIGNMENT ACCOUNTS

Consignment- Meaning- Accounting for consignment transaction- stock valuation- preparation of consignment A/c- Normal loss and Abnormal loss calculation.

UNIT-V JOINT VENTURE

Joint Venture- Meaning and Definition- Difference between partnership and joint venture- Journal entries for Joint Venture transactions when separate book for joint venture is maintained- (Recording Joint venture transactions in own books is Excluded)

TEXT BOOK:

1. Reddy and Hari Prasad –Financial Accounting- Margham Publications

REFERENCE BOOKS:

1. RL Gupta and Radhasamy- Advanced Accounting- Sultan chand& sons publications.
2. MC Sukkla- Advanced Accounting- Sultan chand& sons publications.

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

1. Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five out of Seven - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

I- B.COM	BUSINESS ORGANISATION For the Students Admitted in the year 2016	CM102T
SEMESTER -I		HRS/WK -5
CORE-2		CREDIT - 4

Objectives:

1. To enable the students to understand the basic concepts of Business Organization.
2. To make the students to know the important of MNC's in India.

UNIT – I: INTRODUCTION**[15 Hrs]**

Business – Meaning – Characteristics - Objectives - Criteria for Success in Modern Business – Classification of Business-Profession - Meaning-Distinction between Business and Profession - Social Responsibility of Business.

UNIT – II: FORMS OF BUSINESS ORGANISATION**[20 Hrs]**

Sole Trader – Partnership - concepts of limited liability partnership, Cooperative Societies - Joint Stock Company – Definition – Meaning – Characteristics – Advantages – Limitations - one man company- virtual organization- Private and Public Limited Company – Government Companies – Public Utilities.

UNIT - III: LOCATION OF INDUSTRY**[20 Hrs]**

Meaning - Theories of Location - Factors Influencing Location - Plant Layout- Definition - Meaning – Objectives - Characteristics of Good Layout - Size of Firm- Meaning - Concept of Size - Measures of Size.

UNIT-IV:BUSINESS COMBINATION**[20 Hrs]**

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade associations – Features and functions.

UNIT-V: MULTINATIONAL CORPORATIONS (MNC's)**[15 Hrs]**

Definition - Distinction among IC, MNC, GC and TNC - characteristics of NMCs- cultural impact of NMCs. Factors contributed for the growth of MNC's – Advantages and Disadvantages of MNC's – Control over MNC's – Organization Design and Structure of MNCs – Relationship between Headquarters and Subsidiaries – MNC's in India.

TEXT BOOKS:

1. Prof. C.D.Balaji&Dr.G.Prasad, 2014, Business Organization, (6th Ed.) Margham Publications, Chennai.
2. Kathiresan&Dr.Radha, 2007, Business Organization, (1st Ed.) Chennai. Prasana Publishers, Chennai.

REFERENCE BOOKS:

1. DinkarPagare, 2002, Business Organisation& Management, 1st (ed.) Sultan Chand & Sons, New Delhi.
2. P.N.Reddy&S.S.Gulshan, 1990, Business Organisation, (5th Ed.) Eurasia Publishing House (Pvt.) Ltd, New Delhi.
3. Y.K.Bhushan, 1995, Fundamentals of Business Organisation& Management, 13th edition, Sultan Chand & Sons, New Delhi.
4. C.B.Gupta, 2006, Business Organisation& Management, Sultan Chand & Sons, New Delhi.
5. Dr.P.SubbaRao, 2002, International Business – Text and Cases –Himalaya Publishing house,New Delhi.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
- 2) Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
- 3) Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

I- B.COM	FINANCIAL ACCOUNTING – II For the Students Admitted in the year 2016	CM203T
SEMESTER -II		HRS/WK - 6
CORE-3		CREDIT - 4

Objective:

To enable the students to acquire knowledge in fire insurance claims settlement, preparation of accounts of Branch & Department and to understand the changes in accounting records when partner is admitted or retired including dissolution of firm.

UNIT- I: AVERAGE DUE DATE AND ACCOUNT CURRENT [18 Hrs]

Average Due Date-meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests-account current-counting of days-methods of calculating interests-simple problems.

UNIT- II: BRANCH ACCOUNTS [15 Hrs]

Branch – meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors system – whole sale branch system and Final account systems.

UNIT -III: DEPARTMENTAL ACCOUNTS [15 Hrs]

Introduction – Allocation of expenses – Calculation department purchase Interdepartmental transfers at cost price – Selling price – Preparation of trading and Profit & Loss account of the department.

UNIT-IV: ADMISSION AND RETIREMENT OF PARTNERS [25 Hrs]

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (simple problems)

UNIT - V: DISSOLUTION OF PARTNERSHIP [20 Hrs]

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method- Maximum loss Method (simple problems)

TEXT BOOKS:

1. Financial Accounting T.S.Reddy& Murthy, Margham Publication, Chennai-5
2. Financial Accounting R.L.Gupta&V.K.Gupta Sultan Chand New Delhi-2005.

REFERENCE BOOKS:

1. Advance Accountancy – M.C.Skudhula&T.S.Grweal, Sultan Chand & Sons, New Delhi-2005.
2. Advance Accountancy – I Jain & Narang, Kalyani Publications, New Delhi – 2003.
3. Advance Accountancy M.A.Arulandam& Raman, Himalaya Publishers, New Delhi-2003.
4. Financial Accounting P.C. Thulsian, Tata MC Graw Hill, New Delhi – 2005
5. Advance Accountancy R.L.Gupta&V.K.Gupta, Gupta Edition, New Delhi-2005

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

1. Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five out of Seven - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

I- B.COM	PRINCIPLES OF MARKETING For the Students Admitted in the year 2016	CM204T
SEMESTER- II		HRS/WK -6
CORE-4		CREDIT - 4

Objectives

1. To enable the students to understand the elements of Marketing Mix and bases for Market segmentation
2. To know the stages of Product Life Cycle

UNIT –I INTRODUCTION**(17 Hrs)**

Market- Meaning- Definition- Classification of markets. Marketing – Meaning – Definition- Evolution – Approaches - Modern marketing concepts - Marketing Mix with Extended 7Ps and 10 Ps-- Meaning-Concepts - Role of Marketing in Economic Development-Market Segmentation-Definition –Requirements –Bases for Market Segmentation.

UNIT-II PRODUCT**(20 Hrs)**

Meaning- Features-Classification of products- Product Mix- Product Innovation- New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations - Packaging- Meaning- Kinds- Labeling- Meaning-Advantages and Limitation.

UNIT -III PRICING**(17 Hrs)**

Price – Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing

UNIT-IV DISTRIBUTION CHANNELS**(18 Hrs)**

Meaning-Importance-Marketing and Distribution- Middlemen in distribution - Function and Kinds of Middlemen -- Agents and Merchant Middlemen-Wholesalers –Types -- Services rendered by wholesalers - Retailers- Types – Requisites – Services rendered by retailers- Introduction to Supply Chain and Logistic Management – Introduction to Networking Marketing and Niche Marketing.

UNIT-V PROMOTION**(18 Hrs)**

Sales Promotion - Personal Selling – Meaning – Purpose – Types – Advantages - Limitations – Factors to be considered on Personal Selling. Advertising- Meaning and definition– Medias- Advantages- Limitations –Advertising copy – Definition –

TEXT BOOKS

1. R S N Pillai & Bagavathi' 2004 Modern Marketing principles & practices New Delhi, S. Chand & co ltd.
2. DR N Rajan Nair & Sanjith R Nair, 2002 MARKETING, New Delhi

REFERENCE BOOKS

1. Gary Armstrong & Philip Kotler, 2005 Marketing an Introduction Pearson Prentice Hall
2. Stanton William Charles Futrell, 2001 Fundamentals Mc Graw Hill book co
3. Edward W Cudiff 2006 Fundamentals of Modern Marketing New Delhi Prentice Hall of India.
4. Philip Kotler, 2003 Marketing Management [11 ED] Prentice Hall of India
5. DR N Rajan Nair, Marketing 2002, An Introductory Text New Delhi, Sultan Chand & Sons,

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	CORPORATE ACCOUNTING-I For the Students Admitted in the year 2016	CM305P
SEMESTER -III		HRS/WK -6
CORE-5		CREDIT - 4

Objectives:

1. To help the students to understand the basic concepts relating to issue and redemption of shares.
2. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.

UNIT -I: ISSUE OF SHARES**(20 Hrs)**

Issue of Shares-Introduction-Meaning-Definition-Features-Kinds of Components-Under Subscription and Over Subscription-Issue of shares at par-At Premium-At Discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares-Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

UNIT - II: REDEMPTION OF PREFERENCE SHARES**(15 Hrs)**

Introduction-Meaning-Provision of the Companies Act Section 80 and 80A-Steps Involved in Redemption of Preference Shares-Balance Sheet (Revised Schedule VI).

UNIT- III: ACQUISITION OF BUSINESS**(20 Hrs)**

Introduction-Meaning-When new set of books are opened-Net asset method-Net payment method-Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

UNIT -IV: PROFITS PRIOR TO INCORPORATION**(15 Hrs)**

Introduction-Meaning-Methods of Ascertaining profit or loss Prior to Incorporation-Basis of Apportionment of Expenses.

UNIT - V: FINAL ACCOUNTS OF COMPANIES**(25 Hrs)**

Introduction-Statement of profit and loss (Part II of Revised Schedule VI)-Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

TEXTBOOKS:

- 1) Advanced Accountancy (Volume I) **R.L.Gupta and M.Radhaswamy**-Sultan Chand & Sons-New Delhi-26th Revised Edition.

- 2) Advanced Accounts (Volume I) **M.C.Shukla, T.S.Grewal and S.C.Gupta-** S.Chand and Company Ltd.,-New Delhi-10th Revised Edition
- 3) Corporate Accounting (Volume I) **T.S.Reddy and A.Murthy-** Margham Publications-Chennai-6th Revised Edition.

REFERENCE BOOKS:

- 1) Corporate Accounting (Volume I) **S.P.Jain and K.L.Narang-** Kalyani Publishers-Ludhiana-19th Revised Edition.
- 2) Advanced Accountancy (Volume I) **S.P.Iyengar-** Sultan Chand & Sons-New Delhi-26th Revised Edition.
- 3) Corporate Accounting **V.Rajasekaran and R.Lalitha-** Dorling Kindersley (India) Pvt. Ltd.,-Noida-5th Revised Edition.
- 4) Corporate Accounting **Dr.R.Rangarajan and Dr.V.Chandrasekaran-** S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai-8th Revised Edition.

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

1. Part - A = 10x2 = 20 Marks – All the Questions are to be Answered.
2. Part – B = 5x5 = 25 Marks – Five out of Seven - Open Choice.
3. Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	PRINCIPLES OF MANAGEMENT For the Students Admitted in the year 2016	CM306Q
SEMESTER -III		HRS/WK - 6
CORE-6		CREDIT - 4

Objective:

To familiarize the students with the concepts and principles of management.

UNIT –I INTRODUCTION TO MANAGEMENT:(18Hrs)

Definition & Meaning of management-Functions of Management -Managerial skills -levels of management - roles of manager, Management as a Science or Art - Approaches to Management - Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker, C. K. Prahalad.

UNIT-II - PLANNING:(17 Hrs)

Planning - importance - Process of planning - types of planning - planning methods (Objectives- Policies- Procedures - Strategies & Programmes) - Obstacles to effective planning. Decision making - Steps - Types - Decision Tree

UNIT – III - ORGANISING AND STAFFING: (20 Hrs)

Organization - Importance - Principles of Organizing. Delegation & Decentralization – Departmentation - Span of Management. Organizational structure - line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.

UNIT-IV - DIRECTING AND MOTIVATING: (20 Hrs)

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

UNIT –V -CO-ORDINATION AND CONTROL: (15 Hrs)

Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information – Concepts of keizen – six sigma.

TEXT BOOK:

1.Gupta C. B, Business Management, Sultan Chand & Sons, New Delhi, 2011

REFERENCE BOOKS:

1. Koontz, O'Donnell, Weirich, Essentials of Management, Tata McGraw Hill Publishing Company Ltd., New Delhi, 5th Edition, 1998
2. Pagare Dinkar, Principles of Management, Sultan Chand & Sons, New Delhi, 2003.
3. Sherlekar & Sherlekar, Principles of Business Management, Himalaya Publishing House, New Delhi.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	BUSINESS LAWS	CM307S
SEMESTER -III		HRS/WK -5
CORE-7		CREDIT - 4

Objective

To make the students to gain the Basic Knowledge in Business Law

UNIT – I**(15 Hrs)**

Law - Meaning – Objectives – Need For The Knowledge Of Law . Law Of Contract – Contract- Definition – Agreement And Its Enforceability – Consensus Ad Idem – Essential Elements Of A Valid Contract – Classification Of Contracts . Offer And Acceptance – Legal Rules As To Offer And Acceptance – Communication Of Offer, Acceptance And Revocation.

UNIT – II**(20 Hrs)**

Consideration – Definition – Meaning – Legal Rules As To Consideration – Valid Contracts Without Consideration .Capacity To Contract - Agreements With Minor – Minor’s Liability For Necessaries Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake. Agreements Opposed To Public Policy.

UNIT – III**(20 Hrs)**

Special Contracts – Bailment and Pledge – Indemnity and Guaranty- Various Modes of Discharge of Contract – Breach of Contract – Meaning - Remedies for Breach of Contract – Quasi Contract – Types.

UNIT – IV:**(17Hrs)**

Sale Of Goods Act 1930 -Definition Of Sale - Sale V/S Agreement To Sell, Goods - Condition And Warranties – Warranty Vs Guarantee - Express And Implied Conditions - “Doctrine Of Caveat Emptor” - Rights Of Unpaid Seller.

UNIT – V**(18 Hrs)**

The Consumer Protection Act, 1986. – Definition Of “Consumer” – Objectives –Role Of Consumer Protection Council – Central Council And State Council – Consumer Disputes Redressal Agencies – Meaning Of Deficiency In Service -District Forum For Consumer Redressal – National Commission—Jurisdiction – Composition – Appeal. State Commission - Jurisdiction – Composition – Appeal.

TEXT BOOK:

1. Business Law, N.D.kapoor, Sultan Chand, 3rd edition, New Delhi, 1999

REFERENCE BOOKS:

1. Business Law, R.S.N. Pillai Bagavathi, Chand & co, 1st edition, New Delhi, 2000.
2. Business Law, P.C. Tulsian, Tata McGraw Hill, 2nd edition, New Delhi, 2002.
3. Legal Aspects of Business, P. Saravanel & S. Sumathi, Himalaya publication, 1st edition, New Delhi, 2005.
4. Business Law, M.R. Sreenivasan, Margham publication, 1st edition, Chennai, 2006.
5. Legal Aspects of Business, Akhilashware Pathek, Tata McGraw Hill, 3rd edition, New Delhi, 2005.
6. Business Law – Bulchandani K.P, HPH, 2nd edition, New Delhi, 2001.
7. Business Law, M.C. Kuchal, Vikas Publication, 4th edition, New Delhi, 2005.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = 10x2 = 20 Marks – All the Questions are to be Answered.
- 2) Part - B = 5x5 = 25 Marks – Five out of Seven - Open Choice.
- 3) Part - C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II-B.COM	BUSINESS CORRESPONDANCE For the Students Admitted in the year 2016	
SEMESTER - III		HRS/WK -5
CORE - 8		CREDIT -2

Objectives

- 1 To familiarize with the essentials of an effective business letter.
- 2 To train them to draft business letters relating to different situations.

UNIT-I**(20Hrs)**

ESSENTIALS OF EFFECTIVE BUSINESS LETTERS: Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter - Layout.

UNIT-II**(18 Hrs)**

BUSINESS LETTERS AND PERSONNEL CORRESPONDENCE: Business enquiries and replies - Credit and status enquiries – Placing and fulfilling orders - Complaints and adjustments - Collection letters - Secular letters - Sales letters. Application for employment - References - Testimonials - Letters of appointment - Confirmation - Promotion - Retrenchment and resignation.

UNIT-III**(17 Hrs)**

BANK, INSURANCE, AGENCY AND SECRETARIAL CORRESPONDENCE: Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT-IV**(18 Hrs)**

OFFICE CORRESPONDENCE: Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT-V**(17 Hrs)**

MODERN FORMS OF COMMUNICATION: Fax – Email – Video Conferencing – Internet – Websites and their use in Business.

TEXT BOOKS:

1. R.S.N. Pillai and Bagavathi, 1997. Commercial Correspondence and Office Management, New Delhi.S.Chand and Co. Ltd.

REFERENCE BOOKS:

1. Prasanta K. Ghosh, 2000. Office Management, New Delhi.S.ChandAnd Sons.
2. M.S. Ramesh, C.C. Pattanshetti, 1996. Business Communication, R. Chand &co,New Delhi.
3. HomaiPradhan, D.S. Bhende, Vijaya Thakur, 1996. Business Communication, Bombay. Himalaya Publishing House.
4. M.S. Ramesh, C.C. Pattanshetti, Madhumathi. M. Kulkarni, 2004.Business Communication, New Delhi. R.Chand& co.
5. Penrose, Rasberry, Myers. 2000. Advanced Business Communication. Bangalore: Thomson Southwestern Publishers.
6. Pearce, Figgins, Golen. Business Communication. 2nd edition, New York: John Wiley & Sons.
7. Raymond, John. D. Petit, 1990. Business Communication. 6th edition. New Delhi:All India Traveller Book Seller.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
- 2) Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
- 3) Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	EMPLOYABILITY SKILLS For the Students Admitted in the year 2016	
SEMESTER -III		HRS/WK - 3
SKILLED-3		CREDIT - 2

Objective

1. To introduce the students to the gradations of developing the basic skills that required of an educated youth; and to train them to present the best of themselves as job seekers.

UNIT 1: Effective Communication

Basics of communication - definition of communication, Barriers of Communication, Non-verbal Communication; Effective Communication - Johari Window, The Art of Listening, Conversation Techniques, Good manners and Etiquettes.

UNIT II: Resume Writing and Interview skills

Resume Writing: meaning of resume, resume writing- Types of Resume - Chronological, Functional and Mixed Resume, Steps in preparation of Resume - differences between Bio data, resume and CV. Interview Skills: Common interview questions, Attitude, Body Language, The mock interviews, Phone interviews, Behavioral interviews.

UNIT III: Group Discussion

Group Discussion Basics, GD Topics for Practice, Points for GD Topics. Personal Effectiveness: Self Discovery; and Goal Setting

UNIT IV: Numerical Ability

Average, Percentage; Profit and Loss, Simple Interest, Compound Interest; Time and Work, Pipes and Cisterns; Time and Distance, Problems on Trains, Boats and Streams; and Calendar, Rations and Proportions.

UNIT V: Test of Reasoning: Verbal Reasoning: Series Completion, Analogy; Data Sufficiency, Assertion and Reasoning; and Logical Deduction. Non-Verbal Reasoning: Series; and Classification.

REFERENCESBOOKS:

1. Aggarwal, R.S. 2010. A Modern Approach to Verbal and Non Verbal Reasoning.S.Chand, New Delhi.
2. Covey, Stephen. 2004. 7 Habits of Highly effective people, Free Press. Egan, Gerard. (1994). The Skilled Helper (5th Ed). Pacific Grove, Brooks/ Cole.
3. Khera, Shiv 2003. You Can Win. Macmillan Books , Revised Edition.
4. Murphy, Raymond. 1998. Essential English Grammar. 2nd ed., Cambridge University Press.Sankaran, K., & Kumar, M. Group Discussion and Public Speaking.M.I.Pub, Agra, 5th ed., Adams, Media.
5. Trishna's 2006. How to do well in GDs & Interviews, Trishna Knowledge Systems.
6. Yate, Martin. 2005. Hiring the Best:

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

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- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	CORPORATE ACCOUNTING-II For the Students Admitted in the year 2016	CM408P
SEMESTER -IV		HRS/WK - 6
CORE-9		CREDIT - 4

Objective:

The enable the students to acquire knowledge in valuation of shares and goodwill, Liquidation accounting procedure and various business combinations.

UNIT -I :VALUATION OF GOODWILL AND SHARES

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method-Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

UNIT -II**ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION**

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

UNIT -III**AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION**

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration-Lump sum method-Net payment method-Net asset method-Intrinsic value method-Absorption-Meaning-Methods- Net payment method-Net asset method-Intrinsic value method-External Reconstruction-Introduction-Meaning-Methods-Lump sum method-Net payment method-Intercompany holding excluded.

UNIT -IV :HOLDING COMPANIES

Holding Company-Introduction-Meaning-Definition-Subsidiary Company-Meaning-Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-Unrealized profit-Computation of consolidated balance sheet (As per Revised Schedule VI).

UNIT –V :BANK ACCOUNTS

Introduction-Meaning-Business of banking companies-Legal requirements-Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

TEXTBOOKS:

- 1) Advanced Accountancy (Volume II) **R.L.Gupta and M.Radhaswamy**- Sultan Chand & Sons-New Delhi-26th Revised Edition.
- 2) Advanced Accounts (Volume II) **M.C.Shukla, T.S.Grewal and S.C.Gupta**- S.Chand and Company Ltd.,-New Delhi-10th Revised Edition
- 3) Corporate Accounting (Volume II) **T.S.Reddy and A.Murthy**-Margham Publications-Chennai-6th Revised Edition.

REFERENCE BOOKS:

- 1) Corporate Accounting (Volume II) **S.P.Jain and K.L.Narang**-Kalyani Publishers-Ludhiana-19th Revised Edition.
- 2) Advanced Accountancy (Volume II) **S.P.Iyengar**- Sultan Chand & Sons- New Delhi-26th Revised Edition.
- 3) Corporate Accounting **V.Rajasekaran and R.Lalitha**-Dorling Kindersley (India) Pvt. Ltd.,-Noida-5th Revised Edition.
- 4) Corporate Accounting **Dr.R.Rangarajan and Dr.V.Chandrasekaran**- S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai-8th Revised Edition.

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20 % Problems: 80%****QUESTION PAPER PATTERN:**

1. Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five out of Seven - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	BANKING LAW AND PRACTICE	CM409T
SEMESTER -IV	For the Students Admitted in the year	HRS/WK -6
CORE-10	2016	CREDIT - 4

Objective:

To make the students understand the law and practice of banking.

UNIT -I: INTRODUCTION TO BANK (20 Hr)

Bank -Meaning, Definition, Classification, types of banks and their functions and Services- Commercial Banks - Universal Banking - Central Bank - Credit control measures - EXIM Bank - Deposit Insurance and Credit Guarantee Corporation.

UNIT -II: NEGOTIABLE INSTRUMENTS (15 Hr)

Cheque - Essentials of a Cheque - Crossing of a Cheque - General Crossing - Special Crossing - Payment of Cheque - Collection of Cheque- Endorsement - Debit Card - Credit Card - Green Card - Smart Card.

UNIT -III: BANKER AND CUSTOMER RELATINSHIPS AND TYPES OF CUSTOMERS (15 Hr)

Banker - Customer - General and Special relationship between Banker and Customer - Opening of Current - Saving - Recurring - Fixed deposit Accounts - Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company -: Non - Trading Institutions.

UNIT -IV: NABARD, RRBS AND SHGs(20 Hr)

National Bank for Agricultural and Rural Development (NABARD) - Objectives - Features - Functions - Co-operative Banks - Regional Rural Banks (RRBs) - Contribution to social and rural development - Micro Credit(SHG).

UNIT-V: INNOVATIONS OF BANKING TECHNOLOGIES (20 Hr)

E-Banking - Internet Banking - Telephone Banking - Mobile Banking- ATMs - Cash Machine - Electronic Money - Electronic Fund Transfer System (EFT) - Indian Financial Network - Customer Grievances Redressal and Ombudsman - core banking system - Electronic Clearing Services (ECS).

TEXT BOOK:

1. M. L.Tannan, (2009), Banking Law and Practice in India - India Book House, New Delhi.

REFERENCEBOOKS:

1. Sundaram, .K.P.M.&Varshney, (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon, E.Natarajan, (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Radhasamy&Vasudevan (2003), A Text Book of Banking, Sultan Chand & Sons, New Delhi.
4. Gurusamy.S, (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi
5. Rajesh (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delh

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.COM	COMPANY LAW	CM410Q
SEMESTER -IV	For the Students Admitted in the year	HRS/WK -5
CORE-11	2016	CREDIT -4

Objective:

To make the student to gain the Basic Knowledge in existing Company Law

UNIT - I**(15 Hrs)**

Company - Meaning and Definition - Kinds of Companies - Limited and Unlimited, Private and Public, Government Companies, Statutory Companies – One person company – Corporate Social Responsibility u/s 35 of 2013.

UNIT - II**(15 Hrs)**

Formation of a Company - Promotion - Promoter, Functions of a Promoter - Incorporation .Documents of Companies - Memorandum of Association - Definition, Clauses, Provisions and Procedures for Alteration .Articles of Association - Definition, Contents, Provisions and Procedures for Alteration, - Distinction between Memorandum and Articles of Association .

UNIT -III**(16 Hrs)**

Prospectus - Contents - Statements in Lieu of Prospectus. Share Capital - Types – Provisions of Alteration , conversion - Buy back of Shares and Commencement of Business.

UNIT - IV**(24 Hrs)**

Managements of Companies -Directors –Independent Director – Women Directors - Appointment, Qualification, Remuneration, Rights, Responsibilities and Liabilities -.Company secretary - definition - appointment - dismissal - qualification - duties & liabilities - Meetings - Statutory, Annual, Extra ordinary and Board Meetings, Agenda - Quorum - Proxy - Resolutions - Types - Minutes.

UNIT - V**(20 Hrs)**

Winding Up Companies - Meaning - Modes of Winding up - Winding Up by Court – Role of Liquidators in Winding Up by Court - Voluntary Winding up - Liquidators in Voluntary Winding up.

TEXT BOOK:

1.P.P.S. GOGNA, S. CHAND and Company Ltd, 7361, Ram Nagar, New Delhi - 110005

REFERENCE BOOKS:

1. N.D.Kapoor, Sultan Chand & Sons, 23, Daryaganj, New Delhi - 110 002
2. Ashok K. Bagrial, Vikash publishing, House PVT.LTD, 576, Masjid Road, Jangpura, New Delhi - 110 014
3. S. Kathiresan & Dr. V. Radha, Prasana Publisher, Old No:20, Krishnappa street, (Near) SanthoshMahal, Triplicane, Chennai -600 005

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	COST ACCOUNTING	CM511Q
SEMESTER -V	For the Students Admitted in the year	HRS/WK -6
CORE-12	2016	CREDIT - 6

Objective

To familiarize the students on the use of cost accounting system in different nature of businesses.

UNIT -I: INTRODUCTION TO COSTING METHODS (15 Hrs)

Costing methods –Meaning, Importance and objectives of Cost Accounting -Cost accountings Vs Financial Accounting and its Reconciliation of Cost. Preparation of Cost sheet

UNIT-II: JOB AND BATCH COSTING (15Hrs)

Job costing Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. Batch costing : Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – problems.

UNIT-III: PROCESS COSTING (15Hrs)

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification -Joint and by -products costing –problems under reverse cost method.

UNIT-IV: CONTRACT COSTING (15Hrs)

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

UNIT-V: MATERIAL AND LABOUR COSTING (15Hrs)

Material control - Meaning objectives – need – advantages .l - Inventory control and its techniques – Stock levels and EOQ- methods of pricing material issues – FIFO – LIFO – HIFO. Labour - Labour turn over-idle time-over time- remuneration-time rate and piece rate – Incentive system- halsey and rowan plans.

TEXT BOOKS :

1. MC Shukla T.S Grewal, MP Gupta - Cost accounting - S. Chand & Co ltd. New delhi
2. RSN Pillai&Bagavati. Cost accounting - S. Chand & Co ltd. New delhi

REFERENCE BOOK:

1. Dr. SN Maheswari Principles of Cost and Management accounting- S. Chand & Co ltd. New delhi

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

1. Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks –Five out of Seven - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	HUMAN RESOURCE MANAGEMENT For the Students Admitted in the year 2016	CM512P
SEMESTER -V		HRS/WK -6
CORE-13		CREDIT - 6

Objectives

1. To enable the students to understand the Human resource management concepts and principles
2. To create an awareness about the existing HR practices of the companies in India

UNIT -I**(17 Hrs)**

Human Resources Management – Definition – Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of a HR Manager. Human Capital Management (HCM) - Jobs and Career in Human Capital Management.

UNIT -II**(20 Hrs)**

Human Resource Planning – Definition, Need And Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness-Job Analysis –Job Design, Job Enrichment– Job Description, Job Specification.

UNIT -III**(18 Hrs)**

Recruitment and Selection – Meaning and Definition, Objectives Sources Of Recruitment, Process, Methods, and Recruitment Practices In India. Application Blank, Interviews,

UNIT -IV:**(18 Hrs)**

Training And Development - Meaning – Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training – Training And Development As Source Of Competitive Advantage – Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs.

UNIT -V**(17 Hrs)**

Performance and Potential Appraisal - Meaning, Purpose-Process – Methods – Traditional and Modern Methods - Problems.

TEXT BOOK:

1. Human resource management S. S. Khanka.

REFERENCE BOOKS:

1. Human resource management K. A. Aswathappa.
2. Personnel management – C. B. Mamoria
3. Personnel management and industrial relations – P. C. Tripathi
4. Personnel management – ArunMonappa, Mirza S. Saiyadain.
5. Human resource management – L. M. Prasad.
6. Human resource management – Davis & Werthnz.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	RETAIL MARKETING MANAGEMENT For the Students Admitted in the year 2016	CM513S
SEMESTER -V		HRS/WK -6
CORE-14		CREDIT - 5

Objectives

1. To create a strong knowledge base in retail marketing.
2. To motivate the students to take up retailing business as a career.

UNIT-I Introduction to Retailing [14 Hrs]

Retailing – meaning, definition, characteristics, importance and functions – types of retailers – types of retailing formats – Product Retailing Vs. service Retailing – Retailing environment.

UNIT-II Merchandise Management [18 Hrs]

Merchandise Management – Definition, key areas – phases in developing Merchandise plan – Methods of planning and calculating inventory level – basic stock method, percentage variation method, week's supply method and stock to sales method – merchandiser's skill and profile.

UNIT – III Location of retail units [20 Hrs]

Retail location - factors affecting Retail location decision – site location and lay out - factors affecting site location and lay out – steps in selecting site. Store design – interiors and exteriors. Retailing strategies – differentiation strategies – growth strategies – expansion strategies – pricing strategies. Meaning of logistic and supply chain management- issues of storage and warehouse facility.

UNIT – IV promotion of retail outlets [18Hrs]

Retailing promotion – definition – promotional objectives – SMARRTT objectives – approaches to promotional budget – promotional advertising – sales promotion - objectives and types- personal selling.

UNIT – V Information Technology in Retailing [20 Hrs]

Meaning and definition of IT – advantages and limitations of IT in Retail trade – competitive advantage of using IT – capturing and transmitting data at point of sale – systems for business communication and exchanging data – merchandise reordering system – E - Retailing – merits – systems of E - Retailing – kinds of retailers engaged in E - commerce – Future trends – smart cards – E-cash - Multimedia Kiosk – Customer-specific offers – Electronic body scanners –

E-Tailing in India.

TEXT BOOK:

1. Dr. L.Natarajan, 4th Ed 2014, Retail Marketing, MargamPcblications, Chennai.

REFERENCE BOOKS:

1. Channel Management & Retail Marketing – MeenalDhotre.
2. Retail Marketing Management – David Gilbert.
3. Retail Marketing Management – SwapnaPradhan.
4. Gibson &Vedamani, Retail Management, 2000, Jaice Publishing House, New Delhi.
5. Berman & Evans, Retail Management, 2001, Prentice-Hall of India, New Delhi.
6. Micheal Levy & Barton Aweitz, Retail Management, Tata McGrew – Hill Publishing Company Ltd, New Delhi.
7. Gilbert Pearson, Retail Marketing, 2001, Education Asia.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
- 2) Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
- 3) Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	INCOME TAX LAW AND PRACTICE For the Students Admitted in the year 2016	ECM514S
SEMESTER -V		HRS/WK - 6
CORE-15		CREDIT - 5

Objective

To enable the students to understand and apply basic concepts and compute the income of individuals under various heads of income.

UNIT-I (25Hrs)

Basic Concepts and definitions of Previous Year, Assessment Year, Persons, Assessee, Income, Gross Total Income – Residential status – Exempted Income – Agricultural Income Computation of Salary Income – Taxable Allowances, Perquisites and Profit in lieu of salary – Deductions u/s 80 C to 80 U

UNIT-II (12 Hrs)

Computation of House Property income -Annual value – Deductions.

UNIT-III (15 Hrs)

Profits & Gains from business or Profession – Expressly allowed and disallowed deductions – Depreciation – Block of assets.

UNIT-IV (15 Hrs)

Income from Capital gains – deductions and exemptions – Income from other sources – Grossing up of interest.

UNIT-V (8Hrs)

Deemed Income - Set off and carry forward of losses .

TEXT BOOK

1.Gaur&Narang—Income Tax Law Practice Kalyani Publications New-Delhi

REFERENCE BOOKS

1. T S Reddy—Hari Prasad Reddy-Business Taxation 2nd Magma Publication
2. Dr. Vinod K Singhania—Monica Singhania- Students Guide To Income Tax, Taxmann Publications, New Delhi
3. Dr. H C Mehrotra- Income Tax Law & Practice Sri Venkateswara Publication

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75****Theory - 40% Problem - 60%**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT <i>(For the Students Admitted in the year 2016 onwards)</i>	ECM514A
SEMESTER- V		HRS/WK –6
DSE –I (B)		CREDIT - 5

Objectives:

- 1.To Provide An Insight Into The Role Of Internet Technologies In Logistics Management.
- 2.To Provide knowledge various aspects on Logistics and Supply Chain management.

Unit – I: Introduction**(20 Hrs.)**

Definition of Logistics and Supply Chain, Importance of Logistics and Supply Chain, Objectives of Business Logistics, Functions of Logistics Management, Supply Chain Macro Processes in a Firm - Channel Structure, Relationship Management, Channel Relationships, Logistical Service Alliances, Factors Stimulating Service Based Alliances, Various Approaches to Study Channels, Conditions for Successful Supply Chain Relationships.

Unit – II: Warehouse Management**(15 Hrs.)**

Storage Functionality and Principles, Strategic Storage, Warehouse Benefits, Service Benefits of Warehousing, Types of Warehouses, Functions of Public Warehouses, Material Handling Consideration, Space Layout, Types of Layout for Order Picking, Area System, Storage Equipment Choice, Movement Equipment Choice, Fully Mechanised Equipment.

Unit – III: Transportation**(15 Hrs.)**

Importance of effective transportation system, Modes of Transportation, Transportation Rates, Distance Related Rates , Demand Related Rates , Vehicle Routing And Scheduling , Principles For Good Routing And Scheduling , Shipment Consolidation.

Unit - IV: Logistics Information System and Distribution Network(20 Hrs.)

Principles of Logistics Information, Information Architecture, Application of Information Technologies, Electronic Data Interchange, Personal Computers, Artificial Intelligence or Expert System – Communication, Factors Influencing Distribution Network Design, Component of Customer Service, Options for a Distribution Network, E – Business and the Distribution Network, Impact of E –

Business on Customer Service, Choice of Distribution Network, Factors Influencing Network Design Decision, The Capacitated Plant Location Model.

Unit -V: Managing Risk, Competition, and Future of SCM (20Hrs.)

Understanding and Managing the Supply Chain risk, Managing the Supply Chain as a Network ,Seven major business transformations, Implication for tomorrow's Logistics Managers, Emerging mega trends, The Multi-Channel Revolution,

TEXT BOOKS

1. Logistics and Supply Chain Management, Dr.L.Natarajan, Margham Publication, India.
2. Logistics and Supply Chain Management, Martin Christopher, Prentice Hall Publication 4th Edition.
3. Logistics and Supply Chain Management, Agarwal.D.K , Macmillan India Ltd.

REFERENCES BOOKS

1. Logistics Management by Ailawadi C Sathish&Rakesh, Prentice Hall, India.
2. Supply Chain Management – Strategy, Planning and Operation by Sunil Chopra and Peter Meindl, 4th Edition, Prentice Hall.
3. Supply Chain And Logistics Management ,DrShailaBootwala , RaisaShaikh , MohdFazilShareef, Nirali Publications.

QUESTION PAPER PATTERN

Time: 3 Hours Marks: 75

- 1) Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
- 2) Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
- 3) Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all the units with equal weightage

III- B.COM	INDIAN CAPITAL MARKET	ECM515T
SEMESTER -V	For the Students Admitted in the year	HRS/WK - 6
CORE-16	2016	CREDIT - 5

Objectives

To create a strong knowledge base in Indian capital market and its operations.

UNIT I Capital Market (15 Hrs)

Capital Market – meaning - structure of Indian capital market – primary and secondary market. Stock exchanges – functions of stock exchanges – regulatory environment of stock exchanges. Financial instruments and institutions- recent trends in Indian capital market. Sensex index-Meaning – methods of calculation of sensex index. Nifty-Meaning.

UNIT II Money market (15Hrs)

Money market – characteristics, importance, instruments and institutions – defects of Indian money market – steps taken by government to tune up Indian money market.

UNIT III SEBI Guidelines for Stock Exchanges (20Hrs)

SEBI-meaning, objectives, functions-Guidelines for Stock Exchanges-Guideline to set up new stock exchange, Guidelines for trading, clearing and settlement. Guideline for opening terminal in abroad.

UNIT IV Merchant banking (20Hrs)

Merchant banking – meaning, functions and types. Underwriting – meaning, types and merits. Venture capital – meaning, features, importance and stages in venture capital financing. Factoring – meaning, characteristics, mechanism, types and benefits. Forfeiting – Meaning and Mechanism.

UNIT V Mutual funds (20Hrs)

Mutual funds – meaning, features and types. Portfolio finance – meaning. Credit rating – meaning, features, process and advantages – Companies offering Credit rating services in India- Recent trends in financial services in India.

TEXT BOOKS:

1. Dr. S. Gurusamy, Financial services and markets, 2004, Vijay Nicole imprints pvt. Ltd. Chennai
2. B. Santhanam, Financial services, Reprint 2010, Margam Publications, Chennai

3. M. Y. Khan, Financial services, 4th Ed., 2006 TATA McGraw Hill Publishing Company ltd. New Delhi.

REFERENCE BOOKS:

1. Dr. S. Gurusamy, Financial Services and System, 2004, Vijay Nicole imprints pvt. Ltd. Chennai
2. L. M. Bhole, Financial Institutions and markets, 4th Ed. 2007 TATA McGraw Hill Publishing Company ltd. New Delhi.
3. Gordan E and K. Natrajan, Emerging Scenario of Financial Services, 2003, Himalaya Publishing House, Bombay.
4. Saha T. R. and Mondal A, Indian Financial System and Financial Market Operations, New Central book agency pvt. Ltd.

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
- 2) Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
- 3) Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	INNOVATION MANAGEMENT	ECM515A
SEMESTER -V	<i>(For the Students Admitted from the year 2016</i>	HRS/WK - 6
DSE - II (B)	<i>onwards)</i>	CREDIT - 5

Objectives

1. To help students understand, describe and explain the phenomenon of Innovation.
2. To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.

Unit I: Innovation and Competitive advantage: (10 Hrs.)

Innovation –Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation - identifying opportunities-Discovering new points of differentiation.Innovation drivers- State - Technology - Types of innovations; Descriptions of technological, marketing and organization.

Unit II: Innovation and Creativity: (20Hrs.)

Creativity - meaning, definition, need for and importance of creativity - Factors influencing creativity. Individual – Self-evaluation of individual – SWOT Analysis - Team
 – Group dynamics –Meaning, Characteristics, Stages, Types, Factors affecting group behavior and team building– Leadership – Meaning and nature - Creating Breakthroughs in innovation. Perception – meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

Unit III: Innovation Theories: (20Hrs.)

Major contemporary theories: Disruptive-Networked-Open;
 Alternative theories: Evolutionary-Uncontested- Adaptive - Green Initiatives.

Unit IV: Innovation Process: (15Hrs.)

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market-Systems of Ideation, Experimentation and Prototyping – Innovation Labs.

Unit V: Success and Innovation:**(10Hrs.)**

Transformation of Business - Business processes - Recognition and Execution strategies- Designing a Winning Innovative Culture – Patents – Intellectual property – successful innovation case studies (any two).

TEXT BOOKS

1. Tidd Joe, and Bessant John., Managing Innovation, John Wiley and Sons, Chichester, UK.,
2. Global innovation Management, A strategic Approach, Palgrave Macmillan.

REFERENCE BOOKS

1. Moore, G.A., Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution, Capstone.
2. Collins, J., How the Mighty Fall: And Why Some Companies Never Give In, Random House.
3. Prahalad C.K. and Krishna, The New Age of Innovation: Driving Concrete Value Through Global Networks, M.S. McGraw Hill.

QUESTION PAPER PATTERN**Time: 3 Hours Marks: 75**

1. Part - A = 10x2 = 20 Marks – All the Questions are to be Answered.
2. Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
3. Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all the units with equal weightage.

III- B.COM	MANAGEMENT ACCOUNTING	CM616Q
SEMESTER-VI	For the Students Admitted in the year	HRS/WK -6
CORE-17	2016	CREDIT - 5

Objective

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

UNIT- I: INTRODUCTION TO MANAGEMENT ACCOUNTING (10 Hrs)

Management Accounting: Meaning –Definition –Objectives–Nature and Scope– Role of Management Accountant - Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis –Methods of Financial Analysis–Problems on Comparative Statement analysis –Common Size Statement analysis and Trend Analysis.

UNIT-II: RATIO ANALYSIS (20 Hrs)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis –Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

UNIT-III: FUND FLOW ANALYSIS (20 Hrs)

Meaning and Definition of Fund Flow Statement –Uses and Limitations of Fund Flow Statement –Differences between Cash Flow Statement and Fund Flow Statement -Procedure for preparation of Fund Flow Statement –Statement of changes in Working Capital –Statement of Funds from Operations –Statement of Sources and Applications of Funds –Problems. Meaning and Definition of Cash Flow Statement –Uses of Cash Flow Statement –Limitations of Cash Flow Statement –Provisions of Ind AS-7 (old AS 3) –Procedure for preparation of Cash Flow Statement –Cash Flow from Operating Activities –Cash Flow from Investing Activities and Cash Flow from Financing Activities –Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

UNIT-IV: BUDGETING AND BUDGETARY CONTROL (15 Hrs)

Meaning and definition of budget-essential features of budget-budgeting-budgetary control-objectives-essentials of successful budgetary control – classification of budgets-on the basis of time-on the factors of production -on the basis of flexibility–on the basis of functions-zero based budgeting -advantages and

limitations of budgetary control-preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets

UNIT-V: MARGIONAL COSTING**(10Hrs)**

Marginal costing – definition – features – advantages - limitation - break even analysis and break even point – margin of safety.

TEXT BOOKS

1. S.N. Maheswari – Accounting and financial control , S. Chand & Co ltd. New delhi
2. S. Reddy and murthy Management accounting

REFERENCE BOOK

1. H.Y Khan & P.K Jain – Management accounting

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks – Five out of Seven - Open Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	ENTREPRENEURIAL DEVELOPMENT For the Students Admitted in the year 2016	CM617Q
SEMESTER VI		HRS/WK -6
CORE-18		CREDIT - 6

Objectives

1. To make the students aware of the importance of entrepreneurship opportunities
2. Facilitates the students in decision making process for setting-up of a new enterprise;

UNIT-I Introduction (20 Hrs)

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition-Characteristics-Qualities-Types And Roles of an Entrepreneur-Entrepreneur vs Intrapreneur-Factors Promoting An Entrepreneur - Women Entrepreneur : Concept and Definition - Problems of Women Entrepreneurs

UNIT-II Entrepreneurship Development Programmes (15 Hrs)

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP- Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes

UNIT-III New Venture (20 Hrs)

Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection- Licensing Procedures- Procedures to Start a New Venture- Project : Meaning- Types-formulation of Project report -Project Appraisal- Network Analysis.

UNIT-IV Supporting Agencies (20 Hrs)

Sources of Raising Fund for Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs– DIC- Industrial Estates

UNIT V Successful Entrepreneurs (15Hrs)

DhirubhaiAmbani, JRD Tata, Narayana Murthy, CK Ranganathan, Steve Jobs, IndraNooyi: Struggles-Business strategies-Achievements(case studies)- Role of entrepreneurs in India's Economic Development- Social Responsibilities of an Entrepreneur.

TEXT BOOKS

1. Jaishreesuresh –Entrepreneurship Development
2. Dr.S.S Khanka , Entrepreneurial Development, Sultan chand company Ltd, 2012

REFERENCE BOOKS

1. Prasanna Chandra- Project Preparation , Appraisal, Implementation, Tata McgrawHill, New Delhi.
2. G.N.Pande- A Complete Guide To Successful Entrepreneurship- VikasPublishingHouse, New Delhi
3. C B Gupta &Srinivasan : Entrepreneurship Development in India, Sultan Chand.
4. A Gupta : Indian Entrepreneurial Culture, New Age International.
5. Tandon B.C.-Environment And Entrepreneur, Chugh Publications, Allahabad

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	PRACTICAL AUDITING	CM618
SEMESTER -VI		HRS/WK -6
CORE-19		CREDIT - 5

Objective

To enable the students to get the knowledge of auditing programme and procedure.

UNIT I (17 Hrs)

Auditing - Meaning – Definition – Objectives – Scope – Advantages, Limitations - Distinction between Accounting and auditing – Difference between Auditing and Investigation, materiality in auditing, evidence – audit techniques, classification as to methods of approach to work – types and conduct of audit.

UNIT - II (18 Hrs)

Audit planning – audit engagement letter - factors considered before commencing a new audit, audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction – internal check – internal control – internal audit.

UNIT – III: (18 Hrs)

Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – classifications of asset – importance of valuation – difference between verifications and valuation – verification and revaluation of liabilities.

UNIT - IV: (22 Hrs)

Audit of limited companies – necessity of company Audit. Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors. Powers, duties and liabilities of a company auditor. Special audit U/S 233A – powers of central government, powers and duties of special auditors, contents of special audit report.

UNIT -V (15 Hrs)

Investigation – scope – objects, procedures followed in investigation – investigation under the company act – powers of inspectors .EDP systems – Characteristics – comparison of manual and EDP systems – features of auditing through computer system – computer based accounting – features of CAAT – uses of CAAT.

TEXT BOOKS:

1. B. Tandon – S. Chand – Practical Auditing
2. S. Vengadamani – Margam publication
3. V. H. Krishanadwala & N. H. Krishanadwala – Sultan Chand Sons

REFERENCE BOOKS:

1. N. Premavathi – Sri Vishnu Publications.
2. Principles and practice of auditing – by Dinkar pagare sultan Chand Sons
3. Fundamentals of Auditing by Kamal Kupta and Ashok Arora – Tata McGraw Publishers.
4. Auditing principles, practices and problems – by JagadeshPrakash
5. Contemporary auditing by Kamal Kupta – Tata McGraw Publishers

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	INDIRECT TAXATION	ECM619
SEMESTER-VI		HRS/WK -6
CORE-20		CREDIT - 5

Objective

To enable the students to understand and apply basic concepts of customs excise and service Tax

UNIT -I**(12 Hrs)**

Basic Concept of direct and indirect taxes- salient features, objectives and scope of indirect taxes- Merits and demerits of direct and indirect taxes.

UNIT -II**(18 Hrs)**

Service tax- meaning and element- person liable to pay tax- taxable service-value of taxable service- exempted service- different services on which tax is payable- consultancy service and financial service only- services tax procedure- Registration records of payment and refund of tax –offence and penalties.

UNIT-III**(20 Hrs)**

Customs act 1962- Objectives of Customs Act – Officers of Customs –Appointment – Functions and powers – Levy and collection of Customs duty – classification of goods –Goods Exempted from Customs duty= Searches ,seizures, confiscation and penalties.

UNIT-IV**(25 Hrs)**

Central excise duty 1944- Nature of excise duty, levy and collection of excise duty under notification of tariff advises, trade notices- manufacture and removal of excisable goods- Type of excise duty valuation of goods- daily stock account- revision of duty loss or destroyed goods- clearance of goods- clearance of samples- registration and exemption from registration.

UNIT-V**(15 Hrs)**

VAT and CENVAT – objectives –advantages and limitations –Types of VAT – Features of CENVAT-difference between MODVAT and CENVAT – scope and Merits of CENVAT- Procedure applicable for CENVAT credit

TEXT BOOKS:

1. Govindan M S-Indirect Taxes Sitaraman& co Chennai
2. Balachandran- Indirect taxable s. chand& sons New Delhi

REFERENCE BOOKS:

1. Datey V S –Indirect Taxes Tax man publication new- Delhi
2. Jayakumar- Indirect taxes learn tech Tirchy
3. R Rajavelu- Business taxation Srivenkateswara publication, Vellore

QUESTION PAPER PATTERN:**Time: 3 Hours****Marks: 75**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

III- B.COM	ADVERTISEMENT AND SALESMANSHIP	ECM619B
SEMESTER -VI	<i>(For the Students Admitted in the year 2016</i>	HRS/WK -6
DSE- III (B)	<i>onwards)</i>	CREDIT - 5

Objectives

- To enable Students acquire Skills in the Field of Advertising.
- To Promote Salesmanship among Students.

Unit – I: Introduction to Advertising (20 Hrs.)

Advertising – Origin and Meaning, Definition, Characteristics, Features, Scope of advertising. Functions of Advertising, Purpose of Advertising, Development of Modern Advertising, Contemporary advertising, Advantages of Advertising, Criticisms of Advertising.

Unit – II: Online Advertising (20 Hrs.)

Meaning, Features, Needs, Types, Advantages and Disadvantages of Online advertising, Online advertising Strategies, The Social Responsibility of the Advertiser, Advertising and Cultural Values, Ethical issues in online Advertising , Guidelines for effective online advertising.

Unit – III: Advertising Agency (15 Hrs.)

Meaning, Roles, Evolution, Importance, Classifications, Functions, Selection and evaluation of Advertising Agency. Client: Client-Agency Relationship, handling New Client's Accounts, Clients Expectations, Reasons for losing Clients, Services rendered by an Advertising Agency to its clients , Advertising Agencies in India

Unit - IV: Introduction to Salesmanship (15Hrs.)

Definition, Features, Objectives, Nature, Selling methods, Advantages of salesmanship, Criticisms against Salesmanship, Differences Between Salesmanship and Advertising ,Classification of Salesmen ,Functions, Duties And Responsibilities of a Salesman.

Unit- V: Sales Organisation and Sales Territory (20 Hrs.)

Sales Organisation: Introduction, Meaning, Needs, Functions and Structure, Classifications, Sales Manager: Meaning, Importance, Qualities, Functions, Duties and Responsibilities, Types of sales manager. Theories of Selling-AIDAS Theory, Buyers Formula Theory, Right Set of Circumstances Approach, Behaviour Equation Theory

TEXT BOOKS

1. Advertising and Salesmanship, P.Saravanavel and S. Sumathi ,Margham Publication .
2. Advertising and Sales Promotion, S H Kazmi&Satish K Batra, Excel Books.
3. Salesmanship and Advertisement, Dawar S.R, Pearson Publication .

REFERENCE BOOKS

1. New Patterns in sales Management , Birth and Boyd, McGraw Hill,.
2. Marketing By Rajan Nair, Sultan Chand & Sons, New Delhi.
3. Marketing Management By V.S. Ramasamy and S. Namakumari , Macmillan.

Online References:

1. <https://www.slideshare.net/amalrains/online-advertising-2720735>
2. http://www.indianmba.com/Occasional_Papers/OP105/op105.html

QUESTION PAPER PATTERN

Time: 3 Hours Marks: 75

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all the units with equal weightage.

III- B.COM	INVESTMENT MANAGEMENT	ECM620T
SEMESTER -VI		HRS/WK - 6
CORE-21		CREDIT - 5

Objective

To impart skills on the fundamentals of investment and security analysis.

UNIT- I INTRODUCTION TO INVESTMENT (18 Hrs)

Investment Meaning- Investment Vs. Speculation- Investment Vs. Gambling- Important factors favorable for Investment Program- Stages in Investment - Investors Classification

UNIT -II SECURITY INVESTMENT (18 Hrs)

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds

UNIT -III NON SECURITY INVESTMENT (18 Hrs)

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National savings schemes- Fixed deposit schemes

UNIT -IV RISK AND RETURN (18 Hrs)

Meaning- Historical and Expected return- Types of risk- Measurement of risk

UNIT -V FUNDAMENTAL AND TECHNICAL ANALYSIS (18 Hrs)

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

TEXT BOOKS:

1. Preeti Singh, Investment Management, Himalaya Publishing House.
2. V. K. Bhalla, Fundamentals of Investment Management, S. Chand.

REFERENCE BOOKS:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill.
2. Chandra, Investment Analysis & Portfolio management. Tata McGraw Hill.
3. Investment management, Margam Publications.

III- B.COM	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	ECM620A
SEMESTER -VI		HRS/WK - 6
DSE - IV (B)	<i>(For the Students Admitted from the year 2016 onwards)</i>	CREDIT - 5

Objectives:

1. To train the students in mastering the techniques and tools of Statistics.
2. To enrich the knowledge among the students to apply the techniques for business decisions.

UNIT-I Linear programming: (18Hrs.)

Introduction- Meaning- Importance- Graphical method - Simplex method- Application of simplex technique (Simple problems).

UNIT-II Inventory models: (18Hrs.)

General concepts and definitions-Various cost concepts-The technique of inventory control-EOQ models (Simple problems).

UNIT-III Transportation Model: (18Hrs.)

Definitions-Formulation and solution of Transportation models-North west corner – least cost method - VAM (Vogel's Approximation Model) Assignment model - Definitions- Formulation and solution of Assignment models-simplex and Hungarian method (Simple problems).

UNIT-IV Queuing theory: (18Hrs.)

Meaning - Objectives - Limitations-Elements of queuing system-Queuing models (Simple problems).

UNIT -V Network Analysis: (18Hrs.)

Meaning- Importance- PERT-CPM (Simple problems)

TEXT BOOKS

1. C.R.Kothari, Quantitative Techniques, Vikas publishing house. New Delhi.
2. Statistical method by S.P. Gupta, , Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.

2. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
3. Business statistics and operations research, Dr. D Joseph Anbarasu Lintec Press Trichy.

QUESTION PAPER PATTERN**Problem Oriented paper Theory: 20% Problems: 80%****Time: 3 Hours Marks: 75**

1. Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all the units with equal weightage.

ALLIED (B C A)

II- B.C.A	FINANCIAL ACCOUNTING For the students admitted in the year 2016	ACMCA301T
SEMESTER -III		HRS/WK -5
ALLIED-1		CREDIT -

Objective

The objective of this paper is to help the students to acquire fundamental knowledge of accounting and their applications.

UNIT-I-INTRODUCTION**[15Hrs]**

Meaning - Need for Accounting – Definition and scope of Accounting – Book Keeping and Accounting – Objectives of Accounting –Advantages and limitations of accounting - Branches of Accounting – Methods of Accounting – Types of accounts – Accounting rules – Accounting concepts and conventions. (Theory Questions only) . Journal -Introduction – Meaning- Transaction analysis for journal entries.

UNIT –II-LEDGER AND TRIAL BALANCE**[15Hrs]**

Ledger – Meaning – Difference between journal and ledger. Trial Balance - Introduction – Trial balance – Meaning – Definition – Objectives – Errors not disclosed by trial balance – Errors disclosed by trial balance.

UNIT –III FINAL ACCOUNTS OF SOLE TRADER**[15Hrs]**

Final Accounts – Introduction – Preparation of manufacturing account – Trading account – profit and loss account – Balance sheet – Adjustments (Simple).

UNIT- IV SUBSIDIARY BOOKS**[15Hrs]**

Subsidiary books – benefits of subsidiary books – preparation of individual subsidiary books – purchase – sales – purchase returns – sales returns – cash book – single column – two column – three column cash book .

UNIT – V-BANK RECONCILIATION STATEMENT**[15Hrs]**

Introduction – Meaning – Definition – Causes for differences between cash book and pass book- method of preparation of Bank Reconciliation statement – proforma bank reconciliation statement.

TEXT BOOKS:

1. Financial Accounting, T.S. Reddy&Murth, Margham Publications, Chennai-5, 2007

2. Financial Accounting R. L. Gupta & V. K. Gupta, Sultan Chand, New Delhi, 2005.

REFERENCE BOOKS:

1. Advance accountancy – I, M. C. Skukla & T. S. Grewal, Sultan Chand & Sons, New Delhi, 2005.
2. Advance Accountancy – I, Jain & Narang, Kalyani Publications, New Delhi, 2003
3. Advanced Accountancy – I, Arulandam & Raman, Himalaya Publications, New Delhi, 2003
4. Financial Accounting, P. C. Thulsian, Tata McGraw Hill, New Delhi, 2005
5. www.icaai.org (1st Unit)
6. Indian accounting standards R.L.Gupta & M.Radhaswamy Sultan Chand

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks – Five out of Seven - Open Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II- B.C.A	COST AND MANAGEMENT ACCOUNTING	ACMCA402
SEMESTER -IV		HRS/WK -5
ALLIED-2		CREDIT -

Objective:

To understand the students the basic accounting treatment of cost and management accounting

UNIT – I

Cost accounting – meaning, definition objectives, advantages, limitation, methods of costing and types of costing – differences between cost accounting and management accounting – differences between cost accounting and financial accounting.

UNIT – II

Cost sheet – meaning, definition, elements of cost, purpose, specimen of cost sheet and problems on cost sheet preparation – tenders and quotation.

UNIT – III

Management Accounting: Meaning –Definition –Objectives–Nature and Scope– Role of Management Accountant –Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

UNIT – IV

Analysis of Financial Statements: Types of Analysis –Methods of Financial Analysis–Problems on Comparative Statement analysis –Common Size Statement analysis and Trend Analysis.

UNIT – V

Marginal Costing – decision making problems – key factor – make or buy decisions – product mix or sales mix.

REFERENCE BOOKS:

1. Management Accounting – Pillai&Bagavathi
2. Principles of Management of Accounting – 1997, S. N. Maheswari. Sultan Chand, New Delhi
3. Cost Accounting, S. P. Jain &Narang

4. Cost & Management Accounting, 2002, Y. S. Reddy & Y. Hari Prasad Reddy, Margham Publications', Chennai

Problem Oriented paper

Time: 3 Hours

Marks: 75

Theory: 20% Problems: 80%

QUESTION PAPER PATTERN:

- 1) Part - A = $10 \times 2 = 20$ Marks - All the Questions are to be Answered.
- 2) Part - B = $5 \times 5 = 25$ Marks - Five out of Seven - Open Choice.
- 3) Part - C = $3 \times 10 = 30$ Marks - Three Out of Five - Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

II - B.Sc (Maths)	ACCOUNTING FOR BUSINESS	ACMT301T
SEMESTER -III		HRS/WK - 4
ALLIED-3		CREDIT -

Objective:

1. To impart knowledge on the basic accounting principles and procedures.
2. To enable the students to prepare final accounts of a sole trading concern, financial statement analysis and cost planning.

UNIT-I: INTRODUCTION T ACCOUNTING (20Hrs)

Accounting meaning and definition –Branches of accounting – Accounting concepts and conventions – types of accounts – personal, Real and Nominal – Accounting rules – Journal

UNIT- II: LEDGER (15Hrs)

Ledger –meaning and definition-differences between journal and ledger-preparation of trial balance.

UNIT-III: FINAL ACCOUNTS (30Hrs)

Final accounts of sole trader – preparation of profit and loss account and balance sheet – various adjustments (only simple problems)

UNIT – IV: COST ACCOUNTING (25Hrs)

Meaning and definition – Types of costing –Elements of cost – Preparation of cost sheet and its reconciliation statement-tenders and Quotations.

UNIT – V: MARGINAL COSTING (30Hrs)

Marginal costing- Meaning and definition- features- advantages-limitations - Marginal and Absorption costing- cost volume profit analysis- Break Even analysis and Break even point- Applications of marginal costing.

(Key factor, Make or buy decision, export decision, Plant merger decision and sales mix decision)

TEXT BOOK:

1. T.S.Reddy, Y.Hari Prasad Reddy, Financial and Management Accounting, Margham Publications, Chennai, Reprinted 2006.

REFERENCE BOOKS:

1. T.S.Grewal, S.C.Gupta, Introduction to Accounting, Sultan Chand, New Delhi, First Edition 2008.
2. N.Vinayagem, Mani, Nagarajan, Principles of Accountancy, Sultan Chand, New Delhi, 2005
3. Jain & Narang. S.P. Cost Accounting, Kalyani Publications, Chennai, 10th Edition 2007.
4. ReterAtrll, CddieM.Laney, Management Accounting for Non-Specialist Prentice Hall, 3rd Edition, New Delhi, 2001.
5. Charles T.Horngren, Introduction to Management Accounting, 2nd Edition, Prentice Hall, New Delhi, 2000.
6. T.S.Reddy, A.Murthy, Financial Accounting, Margham Publications, Chennai, Reprint 2007.

Problem Oriented paper**Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%****QUESTION PAPER PATTERN:**

- 1) Part - A = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks – Five out of Seven - Open Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

Note: Questions should be asked from all Units. Equal importance should be given to all Units.

