

BHARATHIAR UNIVERSITY : COIMBATORE-641 046

## B.Com. (Bachelor of Commerce)

(For the students admitted during the academic year 2010-11 and onwards)

### SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Credits	Examinations				Credits
				Internal	CIA	End Semester	Total	
	SEMESTER –I							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		5	3	25	75	100	4
III	Core II–Business Organization & Office Management		5	3	25	75	100	4
III	Allied Paper I – Agricultural Economics of India		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER –II							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Financial Accounting		5	3	25	75	100	4
III	Core IV – Principles of Marketing		5	3	25	75	100	4
III	Allied Paper II – Economic Analysis		6	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER –III							
III	Core V – Higher Financial Accounting		7	3	25	75	100	4
III	Core VI – Commercial Law		6	3	25	75	100	4
III	Core VII – Principles of Management		6	3	25	75	100	4
III	Allied : III - Mathematics for Business		6	3	25	75	100	4
IV	Skill based Subject -1 : Business Application Software-I		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-Major Elective–I Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
	SEMESTER –IV							
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Computer Applications in Business		4	3	25	75	100	4
III	Core X – Company Law and Secretarial Practice		4	3	25	75	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII – Banking Theory		3	3	20	55	75	3
III	Allied : IV : Statistics for Business		6	3	25	75	100	4
IV	Skill based Subject-2 : Computer Applications (MS-Word and MS-Excel)-Practical –I		3	3	30	45	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50		50	2

	<b>SEMESTER –V</b>						
III	Core XIII –Corporate Accounting-II	6	3	25	75	100	4
III	Core XIV – Banking Law and Practices	5	3	25	75	100	4
III	Core XV – Cost Accounting	5	3	25	75	100	4
III	Core XVI – Income Tax Law and Practice	6	3	25	75	100	4
III	Elective –I :	5	3	25	75	100	4
IV	Skill based Subject-3 : Business Application Software-II	3	3	20	55	75	3
	<b>SEMESTER –VI</b>						
III	Core XVII – Management Accounting	6	3	25	75	100	4
III	Core XVIII - Principles of Auditing	5	3	25	75	100	4
III	Core XIX - Indirect Tax	6	3	25	75	100	4
III	Elective –II :	5	3	25	75	100	4
III	Elective–III :	5	3	25	75	100	4
IV	Skill based Subject-4 : Computer Applications : MS- PowerPoint, MS-Access and Tally 9.2 -Practical-II	3	3	30	45	75	3
V	Extension Activities @	-		50	-	50	2
	<b>TOTAL</b>					<b>3500</b>	<b>140</b>

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations.

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
<b>Elective – II</b>	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
<b>Elective - III</b>	A	Financial Markets
	B	Insurance Legislative Framework
	C	Project Work

## SEMESTER -1

### PRINCIPLES OF ACCOUNTANCY

**Goal:** To enable the students to learn principles and concepts of Accountancy.

**Objective:** On successful completion of this course, the student should have understood  
Concepts and conventions of Accounting.  
Basic Accounting framework

#### UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

#### UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

#### UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

#### UNIT – IV

Accounting for consignments and Joint ventures

#### UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

**Note :** Distribution of Marks between problems and theory shall be 80% and 20%.

### BOOKS FOR REFERENCE

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

## **BUSINESS ORGANISATION AND OFFICE MANAGEMENT**

**Goal:** To enable the students to learn principles and concepts of Business.

**Objective:** On successful completion of this course, the student should have understood  
Nature and types of business organizations.  
Process of decision-making.

### **UNIT – I**

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

### **UNIT – II**

Location of Business – Factors influencing location , localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

### **UNIT – III**

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

### **UNIT – IV**

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

### **UNIT – V**

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

### **BOOKS FOR REFERENCE**

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & sons
5. R.K.Chopra – *Office Management* – Himalaya Publishing House
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*

## AGRICULTURAL ECONOMY OF INDIA

### **UNIT I**

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

### **UNIT II**

Agricultural Labour and Mechanisation of Agriculture: Agriculture Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

### **UNIT III**

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

### **UNIT IV**

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

### **UNIT V**

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

### **BOOKS FOR REFERENCE**

1. Indian Agriculture : Problems,  
Progress and Prospects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

## **Semester II**

### **FINANCIAL ACCOUNTING**

**Goals:** To provide basic knowledge in financial accounting concepts

**Objectives:** On successful completion of this course the student should have:  
Knowledge in the practical applications of accounting

#### **UNIT I**

Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

#### **UNIT II**

Investment accounts – Royalty excluding Sublease

#### **UNIT III**

Single Entry system-meaning and features-Statement of affairs method and Conversion method

#### **UNIT IV**

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

#### **UNIT V**

Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return

### **BOOKS FOR REFERENCE**

- |                         |                           |
|-------------------------|---------------------------|
| 1. Advanced Accountancy | - R.L.Gupta & M.Radhasamy |
| 2. Advanced Accountancy | - S.P.Jain & K.L.Narang   |
| 3. Advanced Accountancy | - M.C.Shukla & T.S.Grewal |
| 4. Financial Accounting | - T.S.Reddy & A.Murthy    |

**BHARATHIAR UNIVERSITY, COIMBATORE:641 046**  
**B.Com.(Bachelor of Commerce)**  
**(revised papers with effect from 2015-16 onwards)**

**Note:** The syllabus of the following papers for B.Com degree for the candidates admitted from the academic year 2015-16 is revised with modified papers Principles of Marketing and Banking Theory and there is no change in the existing scheme of examination and syllabi of remaining papers.

**SEMESTER II**  
**PRINCIPLES OF MARKETING**

**UNIT I**

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing

**UNIT II**

Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardisation – Market information

**UNIT III**

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing

**UNIT IV**

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context

**UNIT V**

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers

**BOOKS FOR REFERENCE**

- |                            |  |
|----------------------------|--|
| 1. MARKETING MANAGEMENT    | - RAJAN SEXENA                           |
| 2. PRINCIPLES OF MARKETING | - PHILIP KOTLER & GARY ARMSTRONG         |
| 3. MARKETING MANAGEMENT    | - V.S RAMASAMY & NAMAKUMARI              |
| 4. MARKETING               | - WILLIAM G. ZIK MUND & MICHAEL D' AMICO |
| 5. MARKETING               | - R.S.N. PILLAI & BAGAVATHI              |

## ECONOMIC ANALYSIS

### **UNIT I**

**SCOPE OF METHODOLOGY :** Definition of Economics – Na ture and Scope of Economics – Utility analysis – Law of diminishing u tility – Law of Equi... Marginal utility – Indifference curve – Approaches of Econom ic Analysis – Methodology of Economics maximisation and other objectives – Marsh all’s utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilit ies.

### **UNIT II**

**THEORY OF CONSUMER BEHAVIOUR :** Demand Analysis – De mand Schedule – Law of Demand – Demand Curves – Elasticity of Deman d – Consumer’s surplus – Analysis Schedule.

### **UNIT III**

Production – Factors of Production – Law of diminis hing Returns – Law of variable proportions – Returns to scale – scale of productio n – Law of supply – Cost and Revenue – concepts and Curves – **THEORY OF PRODUCTION :** Prod uction Function – Factors of Production – Enterprise as a Factor.

### **UNIT IV**

**PRODUCT PRICING :** Market Definition – Types – Equil ibrium under perfect competition of Firm and Industry – Pricing – Pricin g under perfect competition, Monopoly – Price Discrimination – Pricing under Mon opolistic competition – Pricing under Oligopoly.

### **UNIT V**

**FACTOR PRICING** – Marginal Productivity theory – The ories of wages, rent, intrest and profit.

### **BOOKS FOR REFERENCE**

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

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## **SEMESTER - III**

### **HIGHER FINANCIAL ACCOUNTING**

**Subject Description :** This course aims to enlighten the students on the Higher Financial Accounting procedures

**Goals :** To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.

**Objectives :** After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in partnership firms and other allied aspects..

#### **Unit - I**

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

#### **Unit - II**

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill (As per new accounting standards) – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only.

#### **Unit – III**

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

#### **Unit - IV**

Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.

#### **Unit - V**

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

**NOTE: Distribution of Marks :Theory - 20% and Problems- 80%**

#### **Books for Reference:**

- 1.**S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, NewDelhi.
- 2.**Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.
- 3.**Dr. M. A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.
- 4.**Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application -13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi
- 5.**Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., NewDelhi.

## SEMESTER - III

### COMMERCIAL LAW

**Subject Description :** This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

**Goals** : To enable the students to understand the fundamentals of law relating to commercial activities.

**Objectives** : On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

#### **UNIT-I**

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

#### **UNIT-II**

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

#### **UNIT-III**

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

#### **UNIT-IV**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

#### **UNIT-V**

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.

#### **Books for Reference:**

1. N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House

## SEMESTER – III

### PRINCIPLES OF MANAGEMENT

**Subject Description :** To enable the students to know the theories/concepts about management

**Goals :** To make the students to understand the elements of effective Management

**Objectives :** On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

#### Unit I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

#### Unit II

Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Decision Making.

#### Unit III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

#### Unit IV

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

#### Unit V

Communication in Management – Coordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

### Books for Reference:

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|--|-----------------------|
| 1. <b>Principles of Management</b>             | - Koontz and O'Donald |
| 2. <b>Business Management</b>                  | - Dinkar - Pagare     |
| 3. <b>The Principles of Management</b>         | - Rustom S. Davan     |
| 4. <b>Business Organization and Management</b> | - Y. K. Bhushan       |
| 5. <b>Business Management</b>                  | - Chatterjee          |

### SEMESTER - III

## MATHEMATICS FOR BUSINESS

**Subject Description :** This course aims to expose the students on the Applications of Mathematical Techniques in Business

**Goals :** To enable the students to apply mathematical knowledge to solve business problems.

**Objectives :** On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

### UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

### UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

### UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

### UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

### UNIT – V

Linear Programming Problem – Formulation – Solution by Graphical Method Solution by Simple Method.

**Note:** Theory questions shall be restricted to Section A of the Question Paper

### Books for Reference:

1. **Navanitham, P.A.**, "Business Mathematics & Statistics" Jai Publishers, Trichy-21
2. **Sundaresan and Jayaseelan**, "Introduction to Business Mathematics", Sultan chand Co& Ltd, New Delhi
3. **Sanchetti, D.C and Kapoor, V.K.**, "Business Mathematics", Sultan chand Co& Ltd, New Delhi
4. **G.K.Ranganath, C.S.Sampamgiram and Y.Rajan**-A Text book Business Mathematics-Himalaya Publishing House.

### SEMESTER - III

#### Skill Based Subject-1 : BUSINESS APPLICATION SOFTWARE - I

**Subject Description :** This course aims to expose the students on the Applications of Computer in Business

**Goals :** To enable the students to learn the concepts of MS-Office.

**Objectives :** On successful completion of this course, the student should have understood the basic framework and how to work in Ms-Word and Ms-Excel.

#### **Unit – I**

**Microsoft Word:** Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.

#### **Unit – II**

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

#### **Unit – III**

Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.

#### **Unit –IV**

**Microsoft Excel:** Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.

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#### **Unit – V**

Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications

#### **Books for Reference:**

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

SEMESTER - IV  
CORPORATE ACCOUNTING - I

- Subject Description :** This course aims to enlighten the students on the accounting procedures followed by the Companies.
- Goals :** To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
- Objectives :** After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the corporate.

**Unit - I**

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

**Unit - II**

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

**Unit - III**

Final Accounts of Companies - Calculation of Managerial Remuneration.

**Unit - IV**

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**Unit - V**

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

**NOTE Distribution of Marks** : Theory - 20% Problems - 80%

**Books for Reference:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, ”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M .A . Arulanandam, Dr. K. S. Raman** , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

SEMESTER - IV

COMPUTER APPLICATION IN BUSINESS

**Subject Description :** This course is designed to project the utilization of Computers in the Modern Business World.

**Goals :** To enable the students to know the importance of Computer in Business

**Objectives :** After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

**Unit I**

Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

**Unit II**

Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.

**Unit III**

Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types.

**Unit IV**

Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.

**Unit V**

Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

**Books for Reference:**

1. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
2. Information Technology for Management - Henry C. Lucas
3. Computers and Commonsense - Roger Hunt and John Shellery
4. Management Information System - Dr. S.P. Rajagopalan

**BHARATHIAR UNIVERSITY : COIMBATORE-641 046**

**B.Com. (Bachelor of Commerce)**

(For the students admitted during the academic year 2017-18 and onwards)

**NOTE: The following papers in Semester IV – “Company Law and Secretarial Practice” and in Semester V - “Corporate Accounting - II” are revised and there is no change in the existing scheme of examination and syllabi of remaining papers.**

**SEMESTER - IV**

**COMPANY LAW AND SECRETARIAL PRACTICE**

**Subject Description :** This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities. .

**Goals :** To enlighten the students’ knowledge on Companies Act.  
**Objectives :** After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

**UNIT-I**

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents.

**UNIT-II**

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

**UNIT-III**

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General) – Latest Amendments as per companies Act 2013 & 2015

**UNIT-IV**

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer - Latest Amendments as per companies Act 2013 & 2015

**UNIT-V**

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes.

**Books for reference:**

M.C.Shukla and S.S.Gulshan----	Principles of Company Law----	S.Chand & Co.,
M.C.Shukla and S.S.Gulshan----	S.Chand & Co.,	
N.D.Kapoor----	Company Law----	Sultan Chand & Sons
M.C.Kuchhal----	Secretarial Practice----	Vikas Publications



## SEMESTER - IV

### EXECUTIVE BUSINESS COMMUNICATION

**Subject Description :** This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

**Goals :** To develop the written and oral Business Communication Skills.

**Objectives :** After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

#### **Unit - I**

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

#### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

#### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

#### **Books for Reference:**

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Ch and & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

## **SEMESTER IV BANKING THEORY**

**SUBJECT DESCRIPTION:** This course enable the learners to update with the modern banking Practices

**GOALS** : To develop the knowledge in the field of banking

**OBJECTIVES** : After the successful completion of the course the student will be able to know the functions of banks

### **UNIT I**

Origin of banks – Definition of banking – Classification of banks – Banking system – Unit banking – Branch banking, Universal banking & Banking markets- Functions of Modern Commercial Banks

### **UNIT II**

Recent trades in Indian banking – Automated Teller Machines – Customer services – Debit cards – Credit cards – E-banking

### **UNIT III**

Central banks – Functions – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks

### **UNIT IV**

State bank of India – Evolution – Functions – Role of SBI in Economic Development

### **UNIT V**

Commercial banks function – Rural financing – Regional rural banks – Place of co – operative banks in the Indian banking scene

### **BOOKS FOR REFERENCE**

- |                                 |                                   |
|---------------------------------|-----------------------------------|
| 1. BANKING OF INDIA             | - PANANDIGAR . S.J                |
| 2. A TEXT BOOK OF BANKING       | - RADHASAMY .M & VASUDEVAN . S.V  |
| 3. A TEXT BOOK OF BANKING       | - MAHESWARI .S.N                  |
| 4. INDIAN BANKING               | - NATARAJAN .S & PARAMESHWARAN .R |
| 5. BANKING AND FINANCIAL SYSTEM | - SANTHANAM                       |

SEMESTER - IV  
STATISTICS FOR BUSINESS

PART – III : Group B : Allied Paper

**Subject** : This course introduces the concepts, methods and the application of  
**Description** : Statistical Tools that are essential for commerce, economics and industry  
**Goal**: To enable the students to learn the Statistical methods and their applications in Commerce  
**Objective** : On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation  
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.  
Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III :

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.  
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.  
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

**Books Recommended:**

1. Statistical Methods by S.P. Gupta
  2. Business Mathematics and Statistics by P. Navaneetham
  3. Statistics by R.S.N. Pillai and V. Bagavathi
  4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
  5. Applied General Statistics by Frederick E.Croxtan and Dudley J. Cowden
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## SEMESTER - IV

### Skill Based Subject-1 : COMPUTER APPLICATIONS

#### PRACTICAL–I MSWORD AND MS EXCEL

**Subject Description :** This course aims to expose the students on the Practical Applications of Computer in Business

**Goals :** To enable the students to Work with MS-Office.

**Objectives :** On successful completion of this course, the student should be able to work efficiently in Ms-Word and Ms-Excel.

#### MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following:
  - i. Change a paragraph into two column cash book.
  - ii. Change a paragraph using bullets (or) numbering format.
  - iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:  
EMP-no, Emp-name, designation, department, experience.

#### MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years.
3. Create a Pivot table showing the performance of the salesmen's.

## SEMESTER - V

### CORPORATE ACCOUNTING - II

**Subject Description:** This course aims to enlighten the students on the accounting procedures followed by the Companies.

**Goals** : To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

**Objectives** : After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporates.

#### **UNIT-I**

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction(Both Internal and External Reconstructions)

#### **UNIT-II**

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

#### **UNIT-III**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

#### **UNIT-IV**

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

#### **UNIT-V**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals.

**NOTE Distribution of Marks : Theory - 20% Problems - 80%**

#### **Books for Reference:**

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
- 3.Dr. M .A . Arulanandam, Dr. K. S. Raman , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003 .
- 4.Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. Shukla M.C.,Grewal T.S.& Gupta S.L.,“Advanced Accountancy”,S. Chand & Co., New Delhi.

## SEMESTER - V

### BANKING LAW AND PRACTICES

**Subject Description :** This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

**Goals :** To enlighten the students' knowledge on Banking Regulation Acts.

**Objectives :** After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

#### **Unit – I**

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

#### **Unit – II**

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

#### **Unit – III**

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

#### **Unit – IV**

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

#### **Unit – V**

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.

#### **Books for Reference:**

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

**SEMESTER - V**  
**COST ACCOUNTING**

**Subject Description :** This course aims to enlighten the students on the various methods of costing adopted in practice.

**Goals :** To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

**Objectives :** After the successful completion of the course the student should have a through knowledge on the cost accounting principles and the methods of accounting cost

**UNIT I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

**UNIT II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

**UNIT III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

**UNIT IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT V**

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

**NOTE : Distribution of marks : Theory 40% and Problems 60%**

**Books for Reference:**

1. S.P. Jain and K.L. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. R.S.N. Pillai and V. Bagavathi , “Cost Accounting”, S. Chand and Company Ltd., New Delhi.Edn.2004
3. S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. V.K.Saxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N.Arora, “Cost Accounting”, Sultan Chand, New Delhi 2005.

SEMESTER - V  
INCOME TAX LAW AND PRACTICE

**Subject Description :** This course aims to provide an in-depth knowledge on the provisions of Income Tax.

**Goals :** To familiarize the students with recent amendments in Income-tax.

**Objectives :** On successful completion of this course, the student should be well versed in the prevailing act.

**UNIT I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**UNIT II**

Heads of Income: Income from Salaries – Income from House Property.

**UNIT III**

Profit and Gains of Business or Profession – Income from Other Sources.

**UNIT IV**

Capital Gains – Deductions from Gross Total Income .

**UNIT V**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

**Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.**

**Books for Reference:**

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahitya Bhavan publishers



## SEMESTER - V

### Skill Based Subject-3 : BUSINESS APPLICATION SOFTWARE - II

**Subject Description :** This course aims to expose the students on the Applications of Computer in Business

**Goals :** To enable the students to learn the concepts of MS-Office.

**Objectives :** On successful completion of this course, the student should have understood the basic framework and how to work in Ms-PowerPoint and Ms-Access.

#### **Unit – I**

**Microsoft PowerPoint:** Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

#### **Unit – II**

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.

#### **Unit – III**

**Microsoft Access:** Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.

#### **Unit –IV**

Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.

#### **Unit – V**

Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.

#### **Books for Reference:**

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

SEMESTER - VI  
MANAGEMENT ACCOUNTING

- Subject Description :** This course aims to develop an understanding of the conceptual framework of Management Accounting
- Goals :** To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.
- Objectives :** After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

**UNIT I**

Management Accounting – Meaning – Objectives and Sc ope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

**UNIT II**

Ratio Analysis – Analysis of liquidity – Solvency a nd Profitability – Construction of Balance Sheet.

**UNIT III**

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis(As Per New Accounting Srandards).

**UNIT IV**

Marginal costing and Break Even Analysis – Manageri al applications of marginal costing – Significance and limitations of marginal costing.

**UNIT V**

Budgeting and Budgetary control – Definition – Impo rtance, Essentials – Classification of Budgets – Master Budget – Preparation of cash bu dget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

**Books for Reference:**

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing Hou se.

SEMESTER - VI  
PRINCIPLES OF AUDITING

**Subject Description :** This course aims to create interest in the minds of students towards Auditing Profession.

**Goals :** To familiarize the students with the Principles of Auditing.

**Objectives :** On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

**Unit – I**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

**Unit – II**

Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

**Unit – III**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

**Unit – IV**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

**Unit - V**

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

**Books for Reference:**

1. **B.N. Tandon**, “ Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “ Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “ Auditing “ , Tata Mcgrill Publications

**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

**B.Com/B.Com(CA)/B.Com(E-Commerce)/B.Com-Finance/B.Com Accounting and Finance (For the candidates admitted from the academic year 2015-16 onwards)**

**Note: The syllabus for the paper Indirect Taxes is revised and furnished below. This change is applicable wherever the Indirect Tax subject is included in all B.Com. degree programmes**

**INDIRECT TAXES**

**Subject Description :** This course aims to provide knowledge on the Indirect Tax.

**Goals :** To familiarize the students with the major in.

**Objectives :** On successful completion of this course, the student should be well versed in the prevailing indirect tax laws.

**UNIT-I**

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

**UNIT-II**

Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

**UNIT-III**

Levy and Collection under TNGST/CGST Acts - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply.

Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST Registration procedure under GST- Filing of Returns.

**UNIT-IV**

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply.

**UNIT-V**

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

**BOOKS FOR REFERENCE:**

- |  |  |
|--|--|
| 1. Indirect Taxes                      | -V.S.Datey. Taxmann Publication(p) Ltd.New Delhi |
| 2. Indirect Taxation                   | -V.Balachandran. Sultan Chand & Co. New Delhi    |
| 3. Indirect Tax                        | - V.K.Gupta,                                     |
| 4. Indirect Taxes:GST and Customs Laws | - R.Parameswaran and P.Viswanathan               |
| 5. Relevant Bare Acts                  |  |

## SEMESTER - VI

### Skill Based Subject-4 : COMPUTER APPLICATIONS PRACTICAL –II MS POWERPOINT, MS ACCESS AND TALLY 9.2

**Subject Description :** This course aims to expose the students on the practical applications of computer in business

**Goals :** To enable the students to Work with MS-Office and Tally.

**Objectives :** On successful completion of this course, the student should be able to work efficiently in Ms-PowerPoint, Ms-Access and Tally.

#### MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

#### MS Access

1. Create a Student database with the following Tables :
  - i). Students Personal Details
  - ii). Students Mark DetailsPerform the following :
  - a). Relate the Tables
  - b). Create a query to the students passed in all subjects.
  - c). Create a form and report

#### Tally

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information's
10. Bill wise Statements.

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<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	<b>Business Finance</b>
	B	<b>Brand Management</b>
	C	<b>Fundamentals of Insurance</b>
<b>Elective – II</b>	A	<b>Entrepreneurial Development</b>
	B	<b>Supply Chain Management</b>
	C	<b>Principles of Web Designing</b>
<b>Elective - III</b>	A	<b>Financial Markets and Institutions</b>
	B	<b>Insurance Legislative Framework</b>
	C	<b>Project Work</b>

Elective – I	A	BUSINESS FINANCE
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**Subject Description :** This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

**Goals :** To enable the students to know the intricacies of Business Finance.

**Objectives :** On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

#### **Unit – I**

Business Finance: Introduction – Meaning – Concepts – Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

#### **Unit – III**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

#### **Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of – Concept – Importance – Calculation of Individual Capital and Composite Cost of Capital.

#### **Unit – V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

#### **Books for Reference:**

- |                                   |                      |
|-----------------------------------|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava   |
| 2. Financial Management           | - Saravanavel        |
| 3. Financial Management           | - L.Y. Pandey        |
| 4. Financial Management           | - S.C. Kuchhal       |
| 5. Financial Management           | - M.Y. Khan and Jain |

Elective – I	B	BRAND MANAGEMENT
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## **Objective**

To teach the importance of brand and its impacts among the customers

### **Unit I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

### **Unit II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

### **Unit III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

### **Unit IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

### **Unit V**

Brand Strategies: Designing and implementing branding strategies – Case studies

## **REFERENCES:**

- 1) Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
- 2) Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
- 3) Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
- 4) Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
- 5) S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
- 6) Jagdeep Kapoor, “Brandex”, Biztantra, New Delhi, 2005.

Elective – I	C	FUNDAMENTALS OF INSURANCE
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### **Objective**

To impart theoretical base on fundamentals principles of insurance business

### **Unit I**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

### **Unit II**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

### **Unit III**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

### **Unit IV**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

### **Unit V**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

### **Suggested Reading:**

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.



Elective – II	A	ENTREPRENEURIAL DEVELOPMENT
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**Subject Description :** This course enables the students to know the fundamentals of being a good entrepreneur.

**Goals :** To enable the students to learn the concept of Entrepreneurship

**Objectives :** On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

### Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

### Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

### Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

### Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

### Unit – V

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

### Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

Elective – II B	SUPPLY CHAIN MANAGEMENT
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## **Objective**

To create awareness about the supply chain activities taken in order to deliver the goods

### **Unit I**

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

### **Unit II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

### **Unit III**

Strategic Alliances: Framework for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

### **Unit IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – framework of e-procurement

### **Unit V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

## **Reference Books:**

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
- 3.R.B. Handfield and E.L. Nichols, Introduction to Supply Chain Management. Prentice Hall, 1999.
- 4.Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.

Elective – II	C	PRINCIPLES OF WEB DESIGNING
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### **Objective**

To impart the conceptual knowledge in creating a web page

### **Unit I**

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

### **Unit II**

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

### **Unit III**

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

### **Unit IV**

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

### **Unit V**

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

### **Text Books**

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donnell (Platinum Edition) (PHI)
2. PERL & CGI by Elizabeth Castro (Pearson Education )
3. Principles of Web Designing by Xavier
4. Principles of Web Designing by Joel Sklar
5. HTML: A Beginner's Guide, Second Edition by Wendy Willard

Elective – IIIA	FINANCIAL MARKETS
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**Subject Description :** This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

**Goals** : To enable the students to know the functioning of Indian Financial Markets and Institutions.

**Objectives** : On successful completion of this course, the student should know about the methods of financing by these agencies and the key role played by them in Corporate Financing.

**Unit – I**

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

**Unit – II**

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

**Unit – III**

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

**Unit – IV**

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investment Companies.

**Unit – V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

**Books for Reference:**

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|---|----------------------|
| 1. Essentials of Business Finance           | - R.M. Sri Vatsava   |
| 2. Financial Management                     | - Saravanavel        |
| 3. Financial Management                     | - L.Y. Pandey        |
| 4. Financial Management                     | - S.C. Kuchhal       |
| 5. Financial Management                     | - M.Y. Khan and Jain |
| 6. Principles of Financial Management       | - S.N. Maheshwari    |
| 7. Financial Management Theory and Practice | - Prasanna Chandra   |

Elective – IIIB	INSURANCE LEGISLATIVE FRAMEWORK
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**Objective:**

To provide basic knowledge about the insurance laws in India

**Unit I**

Insurance Act 1938

**Unit II**

LIC Act 1956

**Unit III**

Insurance Regulatory & Development Authority Act 1999

**Unit IV**

Consumer protection Act 1985 applicable to Insurance Companies

**Unit V**

Ombudsman scheme

**Suggested Reading**

- 1 Mishra M. N: Insurance principles and practice; S Chand & co. New Delhi
- 2 Insurance Regulatory Development Acts 1999
- 3 Life Insurance Corporation Acts 1956

Elective – III	C	PROJECT WORK
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- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

**2) CIA Marks Distribution:**

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

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25 Marks

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**3) End Semester Examination:**

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

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75 Marks

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