

GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Velachery Main Road, Velachery, Chennai – 600042.



B.Com (Accounting & Finance)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2017-18 and thereafter)

VISION

- To impart value-based quality academia; to equip the students with multi-dimensional talents to face the competitive world in future; to nurture the students to achieve academic excellence embracing holistic and value-based development; to enlighten students by creating multifarious opportunities to kindle their potential and emboldening them to follow their passion".

MISSION

- To provide a fostering and inspiring environment to enhance the potential of the students and ensure that the curriculum helps to bridge the gap between industry and academia.
- To prepare students to tackle the challenges in different facets of life through Application- Oriented skill-based practical learning for molding the students into technically sound accounts, management and taxation professionals.
- To deliver teaching and learning processes with state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship and soon.
- To provide the student with an exposure to self-employment avenues
- To impart skill-based training and incubation facilities to promote entrepreneurship

PROGRAMME OUTCOMES

PO 1: Explain the Fundamentals of Commerce, Accounting and Finance.

PO 2: Apply accounting concepts & theories to enter the work environment with confidence& strength.

PO 3: Prioritize & work in solving dynamic challenges of the business environment.

PO 4: Summarize the knowledge acquired over the period of study making the learners industry ready with enhanced job skills.

PO 5: Develop quantitative aptitude, presentation and analytical skills of the students.

PROGRAMME SPECIFIC OUTCOMES

PSO 1: Analyze the financials of business; manage investment portfolios and working capital of business.

PSO 2: Measure National Economic Progress and assess Domestic & Global Trade movements.

Semester	Part	Course	Title	Subject Code	Credits	Hours	Marks		Total
							Internal	External	
I	I	Language	Tamil - I	17UTAMF01	3	6	50	50	100
			Sanskrit - I	16USANF01					
			Hindi - I	16UHINF01					
			French - I	16UFREF01					
	II	English (Incl. Skillbased subject)	English	16UENGF21	3	6	50	50	100
	III	Core Subject-1	Financial Accounting	17UCAFC01	4	5	50	50	100
	III	Core Subject-2	Principles of Management	17UCAFC02	4	5	50	50	100
	III	Allied 1	Business Maths & Statistics	17UMATA11	5	6	50	50	100
	IV	Skill based subject Non-Tamil Students: Tamil (VI Std) Tamil Students: Non –Major Elective*	Listening And Speaking Skill	17UGSLS01	3	-	-	100	100
			Analytical And Logical Reasoning	17UNME01A					
Advanced Tamil - 1			16UADT401	2	2	100	100		
Basic Tamil - I			16UBAT401						
Total Credits-24/Total Hours Per Week-30									
II	I	Language	Tamil - II	17UTAMF02	3	6	50	50	100
			Sanskrit - II	16USANF02					
			Hindi - II	16UHINF02					
			French - II	16UFREF02					
	II	English (Incl. Skillbased subject)	English	16UENGF22	3	6	50	50	100
	III	Core Subject-3	Business and Corporate laws	17UCAFC03	4	5	50	50	100
	III	Core Subject-4	Advanced Financial Accounting	17UCAFC04	4	5	50	50	100
	III	Allied -2	Business Math's&Operations Research	17UMATA13	5	6	50	50	100
	IV	Skill based subject Non-Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective*	Reading And Writing Skills	17UGSLS02	3	-		100	100
			Advanced Tamil - II	16UADT402					
Basic Tamil - II			16UBAT402						
Importance Of Emotional Intelligence			17UNME02G						
IV	Total Credits - 24 / Total Hours Per Week - 30								
III	III	Core Subject-5	Banking	16UCAFC05	4	5	50	50	100
	III	Core Subject-6	Corporate Accounting	16UCAFC06	4	6	50	50	100
	III	Core Subject-7	Business Communication	16UCAFC07	4	5	50	50	100
	III	Core Subject-8	Investment Planning	16UCAFC08	4	6	50	50	100
	III	Allied-3	Practical Auditing	16UCAFA03	5	6	50	50	100
	IV	Soft skill	Personality Enrichment	16UGSLS03	3	2	-	100	100
Total Credits-24/Total Hours Per Week-30									

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
IV	III	Core Subject-9	Entrepreneurial Development	16UCAFC09	4	5	50	50	100
	III	Core Subject-10	Financial Services	16UCAFC10	4	5	50	50	100
	III	Core Subject-11	Business and International Economics	16UCAFC11	4	5	50	50	100
	III	Core Subject-12	Advanced Corporate Accounting	16UCAFC12	4	5	50	50	100
	III	Allied - 4	Business Taxation	17UCAFA04	5	6	50	50	100
	IV	Soft skill	Computing Skills	16UGSLS04	3	2	-	100	100
	IV	Environmental Studies	Environmental Studies	16UEVS401	2	2	50	50	100
Total Credits - 26 / Total Hours Per Week - 30									
V	III	Core subject-13	Professional Cost Accounting	17UCAFC13	4	6	50	50	100
	III	Core subject-14	Management Accounting	16UCAFC14	4	6	50	50	100
	III	Core subject-15	Income Tax Law &Practice-I	16UCAFC15	4	6	50	50	100
	III	Core subject-16	Marketing Management	16UCAFC16	4	5	50	50	100
	III	Elective-1	Foreign Trade	17UCAFE01	5	6	50	50	100
	IV	Value education	Value Education	16UVED401	2	1		100	100
Total Credits - 23 / Total Hours Per Week - 30									
VI	III	Core subject-17	Advanced Financial Management	17UCAFC17	4	6	50	50	100
	III	Core subject-18	Income Tax Law &Practice-II	16UCAFC18	4	6	50	50	100
	III	Core subject-19	Project Viva Voce	16UCAFC19	4	6	50	50	100
	III	Elective -2	Working Capital Management	16UCAFE02	5	6	50	50	100
	III	Elective-3	Human Resources Management	17UCAFE03	5	6	50	50	100
	V	Extension Activities	Community Service		1	-			
	Total Credits - 23 / Total Hours Per Week - 30								
Grand Total Credits - 144 / Total Hours Per Week - 180									

SEMESTER - I

**CORE I
FINANCIAL ACCOUNTING**

SUBJECT CODE : 17UCAFC01	THEORY & PROBLEMS	MARKS : 100
SEMESTER : I	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM), B.Com (ISM), BBA and B.Com (MM))

COURSE OBJECTIVES:

- To build the conceptual understanding developed in simple financial accounting.
- To get the basic skills in financial accounting for the beginners.

UNIT-I: (15 hours)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.

UNIT-II: (15 hours)

Preparation of Cash Book, Preparation of Final Accounts of a Sole Trading Concern – Adjustments entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings (simple problems)

UNIT-III: (15 hours)

Classification of errors – Rectification of errors – Preparation of Suspense Account, Insurance claims – Average Clause (Loss of stock only)

UNIT-IV: (15 hours)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (simple problems).

UNIT V: (15 hours)

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (simple problems).

PRESCRIBED TEXT BOOKS :

1. T.S. Reddy & Murthy, Financial Accounting - Margham Publications Chennai-5/e
2. Financial Accounting – Dr. S. Manikandan and R.Rakesh Shankar –3rd Edition- SCITECH Publisher
3. Dalston L. Cecil and Jenitra L. Merwin, Financial Accounting, Learn Tech press, Trichy, 1st Edition 2015.

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting - Kalyani Publishers. NewDelhi.2014
2. R.L.Gupta & V.K. Gupta, Advanced Accounting - Sultan Chand & Sons. New Delhi.
3. Shukla & Grewal, Advanced Accounting – S Chand New Delhi18thEdition.
4. P.C. Tulsian – FinancialAccountingForthImpression,2009.
5. S. Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers–New Delhi.

WEB REFERENCES:

1. <http://www.accountingcoach.com>
2. <http://www.learnaccountingforfree.com>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problems
A	Unit – 1	2	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
B	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
C	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit – 5		1

CORE II
PRINCIPLES OF MANAGEMENT

SUBJECT CODE : 17UCAFC02	THEORY	MARKS : 100
SEMESTER : I	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com(ISM), B.Com (MM), B.Com (BM), B.B.A)

COURSE OBJECTIVE:

- To enable the students, acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making.

UNIT- I: (20 hours)

Management: Importance – Definition – Is Management art or science –Functions of Management: POLC framework - Role and Functions of a Manager- Managerial skill – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management.

UNIT-II: (15 hours)

Evolution of Management: Classical school of thought: Henry Fayol, Peter Drucker, Elton Mayo, Max Weber - Modern School of Thought: Systems Approach, Contingency approach, Kaizen's approach.

UNIT-III: (15 hours)

Planning: Meaning - Objectives of planning - Importance of planning – Types of planning - Decision making: Nature and significance- Process of Decision making – Types of Decision making- Styles of decision making – analytical decision making, behavioral decision making, conceptual decision making – Decision making techniques – Decision trees, payback analysis and simulations.

UNIT-IV: (15 hours)

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure.

UNIT-V: (10 hours)

Coordination: What is co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance –Function of controlling, Process of controlling and types of Control.

PRESCRIBED TEXT BOOKS :

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - New Delhi, 16th Edition.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi, 8th Edition.

REFERENCE BOOKS :

1. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - NewDelhi,5thEdition
2. Weihrich and Koontz, Management – A Global Perspective, 8thEdition.
3. N.Premavathy, Principles of Management - Sri Vishnu Publication–Chennai8thEdition
4. J.Jayashankar, Business Management – Margham Publications-Chennai

WEB REFERENCES:

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200words)	21-26	10	40
	TOTAL			100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit -5	1	

ALLIED: I
BUSINESS MATHS & STATISTICS

SUBJECT CODE : 17UMATA11	THEORY & PROBLEMS	MARKS : 100
SEMESTER : I	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVES:

- To understand the concepts of ratio, proportion and progression.
- To understand the concept and application of Simple and Compound interest in business.
- To introduce basic concepts of Statistics and understand the Statistical techniques used for business data analysis

UNIT-I: (15 hours)

Algebra – Ratio – Proportion- Arithmetic Progression- Geometric Progression.

UNIT-II: (25 hours)

Interest – Simple Interest- Compound Interest- Discount on bills- Annuities- Annuity Certain - Annuity due - Immediate Annuity- Annuity Contingent- Perpetual Annuity- Deferred Annuity- Present Value.

UNIT-III: (20 hours)

Introduction to Statistics –Definition - Measures of Central tendency – Mean, median and mode – Dispersion, Quartile Deviation, Mean Deviation, Standard Deviation

UNIT-IV: (15 hours)

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients.

UNIT-IV: (15 hours)

Time Series Analysis – Index Numbers

PRESCRIBED TEXT BOOKS :

1. P.R. Vittal - Business Mathematics
2. Sancheti D.C. & V.K. Kapoor - Business Mathematic Statistical Methods – S.P. Gupta, Sultan 2000.

REFERENCE BOOKS:

1. Sancheti and Kapoor, Business Mathematics, KGSaur,1979
2. Draper and Klingman, Mathematical Analysis, Harper &Row,1986
3. Copper, Business Research methods, RDIrwin,1985
4. Loven Rubin, Kirk Patrik, Quantitative approaches toManagement,SultanChand,2004
5. Vohra N.D. - Quantitative Techniques in Management Tata McGraw Hill–New Delhi
6. Soni R.S. - Business Mathematics –Pitamber Publishing house.

7. Navaneetham P.-Business Mathematics
8. KapoorV.K.-Business Mathematics, Sultan Chand

WEB REFERENCE:

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjib/ieb/or/contents.html>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Short Answer: Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	
	Unit – 5	2	1
Section B	Unit – 1	1	
	Unit – 2		1
	Unit – 3		2
	Unit – 4	2	
	Unit – 5		2
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

NON MAJOR ELECTIVE - 1

ANALYTICAL AND LOGICAL REASONING

SUBJECT CODE: 17UNME01A	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 2	TOTAL HOURS :30

(Common to B. Com (Hons), B. Com (BM), B. Com (ISM) and B. Com (MM), BBA) Course

COURSE OBJECTIVES:

- To describe the problem-solving process
- To make the students identify various problem-solving techniques and its application in business.
- To know the tips and tricks to solve the alphanumeric series and blood relation chart quicker.
- To help students to solve Direction based questions easily.
- Venn diagrams enable students to organize information visually so they are able to see the relationships between two or three sets of items.

UNIT-I

(6 hours)

Logical reasoning Introduction- Number Series

UNIT-II

(6 hours)

Statement and assumptions – Statement and conclusion

UNIT-III

(6 hours)

Verbal reasoning – Coding and Decoding (with alphanumeric characters) - Reasoning Blood Relationship

UNIT-IV

(6 hours)

Direction Sense Test – Data Interpretation from bar chart, pie chart.

UNIT-V

(6 hours)

Venn Diagrams – Image Series

REFERENCE BOOKS:

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016PaperBackedition
2. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S. Agarwal–Publisher – S.Chand and Company Pvt. Ltd.

WEB REFERENCES:

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Multiple choice Questions	1-50	1	50
TOTAL MARKS				50

Distribution of Questions:

Sections	Units	No. of
		Problems
Section A	Unit – 1	10
	Unit – 2	10
	Unit – 3	10
	Unit – 4	10
	Unit – 5	10

SEMESTER-II

**CORE III
BUSINESS AND CORPORATE LAWS**

SUBJECT CODE: 17UCAFC03	THEORY	MARKS:100
SEMESTER: II	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (A&F), B.Com (MM), B.COM (BM), B.B.A)

COURSE OBJECTIVE:

- Inherit the knowledge about the legal methodology involved in business by the students

UNIT-I: (21 Hours)

Law of contract – Nature of contract - Classification - Offer and acceptance – capacity of parties to contract – Free consent – Consideration – Legality of object – Agreement Declared Void. – Contingent Contracts.

UNIT-II: (15 Hours)

Performance of contract – Discharge of contract – Remedies for breach of contract – Quasi contracts (General Contract – Sections 1 to 75) -Contract of Indemnity–Guarantee

UNIT-III: (12 Hours)

Sale of goods Act – Definition – Sale - Agreement to Sell – Distinction between sale and Agreement to Sell – Condition and Warranties – Distinction between conditions and Warranties-Rights and duties of an unpaid seller.

UNIT-IV: (15 Hours)

Company – Meaning – Characteristics - Kinds of companies - Memorandum of Association – Contents - Articles of Association - contents – Distinction between Memorandum and Articles - Prospectus - Meaning-Contents-Types-Misstatements in prospectus.

UNIT-V: (12 Hours)

Shares –Meaning- Kinds- Debentures –Meaning-Kinds- Distinction between Shares and Debentures- Annual General Meeting-Meaning-Extra-ordinary General Meeting- Meaning- Board Meeting-Meaning-Procedure for the conduct of the meetings(Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes- Resolution-meaning and types

PRESCRIBED TEXT BOOKS :

1. Business Laws – N.D. Kapoor, Sultan Chand Publications, 15th Edition
2. Legal Systems in Business – P. Saravanel, S. Sumathi, Himalaya Publishing House, 2011.

REFERENCE BOOKS:

1. P.C. Tulsian, Business Laws, Tata McGraw Hill, 2nd Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications, Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	TOTAL			100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

CORE IV
ADVANCED FINANCIAL ACCOUNTING

SUBJECT CODE : 17UCAFC04	THEORY & PROBLEMS	MARKS : 100
SEMESTER : II	CREDITS : 4	TOTAL HOURS :75

COURSE OBJECTIVE:

- To familiarize students with different kinds of businesses such as Branch, Hire Purchase, Departments and Partnership Accounts.

UNIT-I: (15 hours)

Branch Accounts: - Dependent branches – Stock and debtors system

UNIT-II: (12 hours)

Departmental Accounts: - Basis for allocation of expenses – Inter departmental transfer at cost or selling price.

UNIT-III: (13 hours)

Hire Purchase and installment – Default and repossession – Hire Purchase trading account – Installment Purchase System.

UNIT-IV: (20 hours)

Admission of a partner – Retirement of a partner – Death of a partner

UNIT-V: (15 hours)

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

PRESCRIBED TEXT BOOK:

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications -Chennai.

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta, Advanced Accounting – Sultan Chand & Sons-New Delhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers –New Delhi.
3. Shukla & Grewal Advanced Accounting – S Chand-New Delhi.
4. P.C. Tulsian, Financial Accounting
5. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers –New Delhi

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	
	Unit – 4	1	2
	Unit – 5	2	
Section B	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4		1
	Unit – 5	1	1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit -5		1

ALLIED II
BUSINESS MATHS AND OPERATION RESEARCH

SUBJECT CODE :17UMATA13	THEORY & PROBLEMS	MARKS : 100
SEMESTER : II	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVES:

- To understand the set theory.
- To use the concept of permutation and combination in day to day life.
- To give an insight into Operations research techniques used in business for critical decision making.

UNIT-I: (15 hours)

Theory of sets –Set theory–Definition, Elements and types of sets, Operations on sets, Relations and functions of sets.

UNIT-II: (18 hours)

Permutation and combination, Binomial Theorem, Exponential series.

UNIT-III: (20 hours)

Introduction to OR – LPP – Formulations, Graphical method, Simplex method (\leq) (Simple Problems only) – Network Analysis – PERT & CPM (No crashing).

UNIT – IV: (20 hours)

Assignment and Transportation Problems.

UNIT-V: (17 hours)

Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – Normal, t, F, Chi –square – Simple problems.

PRESCRIBED TEXT BOOKS:

1. P.R. Vittal - Business Mathematics
2. Statistical Methods – S.P. Gupta, Sultan2000.
3. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

REFERENCE BOOKS:

1. Statistics-Elhance
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.

WEB REFERENCE:

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastijb/jeb/or/contents.html>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	1
	Unit – 2	2	1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	
Section B	Unit – 1		2
	Unit – 2		1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit -5		1

NON MAJOR ELECTIVE
IMPORTANCE OF EMOTIONAL INTELLIGENCE

SUBJECT CODE : 17UNME02G	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS : 30

Common to B.Com (MM) and B.Com (ISM)

COURSE OBJECTIVES:

- To evoke knowledge amongst students on Emotional Intelligence
- To make students understand the importance of self-awareness and self-development

UNIT-I: (6 hours)

Introduction -Emotional Intelligence –Meaning, Benefits, Importance of emotions

- Self- awareness and Competencies Psychological Needs. EQ vs IQ.

UNIT-II: (6 hours)

Personality Analysis -Distinct Personality Type- Handwriting Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

UNIT-III: (6 hours)

Negative Traits - Anger Management -Negative Syndrome and Attitude-Negative thinking- Guilt Quotient Stress and Emotion, Adapting to Loneliness

UNIT-IV: (6 hours)

Positive Traits-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

UNIT-V: (6 hours)

Self-analysis: Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life

PRESCRIBED TEXT BOOKS :

1. What's Your Emotional IQ, Dr. Aparna Chattopadhyay, Pustak Mahal, May 2004.
2. Emotional Intelligence In A Week, JillDann, Hodder & Stoughton,10 Edition, 2007.

REFERENCE BOOKS:

1. Emotional Intelligence: Why It Can Matter More Than IQ
Paperback – September 27, 2005by Daniel Goleman

WEB REFERENCE:

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org
3. www.donblake.com/module5/resources/emotionalintelligence.doc
4. www.visionrealization.com/Resources/.../Emotional_intelligence_handout.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
TOTAL MARKS				50

Distribution of Questions:

Sections	Units	No. of
		Problems
Section A	Unit – 1	1
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	1

SEMESTER- III

**CORE V
BANKING**

SUBJECT CODE : 16UCAFC05	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS :75

(Common to B.Com (MM))

COURSE OBJECTIVE:

- To make the students understand the concepts and working of the banking system.

UNIT-I: (15 hours)

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

UNIT-II: (15 hours)

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account.

UNIT-III: (15 hours)

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

UNIT-IV: (15 hours)

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman – Functions, Powers & Duties.

UNIT-V: (15 hours)

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features–Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker.

PRESCRIBED TEXT BOOKS :

1. **Varshney and Sundaram**, Banking and financial system of India, Sultan ChandPublishers,2000
2. **Sekar**, Banking theory & practice, Vikas Publishing House,1999

REFERENCE BOOKS:

1. **Vasant Desai**, Indian banking, Bookwell Publishers, NewDelhi,1997
2. **Mathur**, Indian Banking, Performance, Problems and Challenges, Bookwell Publishers, NewDelhi,2000
3. Banking and Financial Systems – B. Santhanam (Margham Publishers)
4. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
	Unit – 1	1	
Section C	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	

CORE VI
CORPORATE ACCOUNTING

SUBJECT CODE :16UCAFC06	THEORY & PROBLEMS	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS : 90

(Common to B.COM (BM) and B.COM (MM))

COURSE OBJECTIVE:

- To give the students an exposure to issue & redemption of shares, company final accounts and valuation of shares & goodwill for corporate accounting

UNIT-I: (18 hours)

Issue of Shares – Various Kinds: Issued at par and a premium – Forfeiture – Reissue – Underwriting of Shares: Determining the liability of underwriters: complete, partial, firm underwriting.

UNIT-II: (17 hours)

Redemption of Preference Shares: Redemption at par and at premium out of profits, Redemption at par out of fresh issue, Redemption at a premium, partly out of profit and partly out of fresh issue – Profits Prior to Incorporation.

UNIT-III: (20 hours)

Preparation of Company final accounts – Company balance sheet. (As per revised schedule) **(Simple problems only)**

UNIT-IV: (15 hours)

Valuation of Shares: Net assets method, Yield method and Valuation of Goodwill: Average profit method, super profit method and Capitalization method. **(Simple Problems only)**

UNIT-V: (20 hours)

Alteration of Share Capital, Internal Reconstruction and Reduction of Capital.

PRESCRIBED TEXT BOOKS:

1. T.S. Reddy A. Murthy Corporate Accounting, Margham Publication, Chennai.
2. Shukla, Grewal and Gupta Advanced Accounts, S. Chand New Delhi.

REFERENCE BOOKS:

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	2
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	2
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2		2
	Unit – 3		1
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit -5		1

CORE VII
BUSINESS COMMUNICATION

SUBJECT CODE : 16UCAFC07	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (ISM), B.Com (BM), B.Com (MM), B.B.A)

COURSE OBJECTIVE:

- To enable the students to acquire knowledge about the importance of communication in today's competitive business environment

UNIT-I: (15 Hours)

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers. Types of Communication: Verbal, Nonverbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication.

UNIT-II: (15 Hours)

Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Business Letters and Layout: Parts, Structure, Layouts— Full Block, Modified Block, Semi – lock, Principles of Effective Letter Writing.

UNIT-III: (15 Hours)

Personal Correspondence-Job Application Letter and Resume Letter of Acceptance of Job Offer, Interoffice-Memo, Letter of Resignation. **Business Correspondence:** Trade Letters – Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers.

UNIT-IV: (15 Hours)

Report Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

UNIT-V: (15 Hours)

Modern Forms of Communication: Fax – Email – Video Conferencing – Benefits and Perils of communication through social media: Website and Apps.

PRESCRIBED TEXTS BOOKS :

1. N.S. Raghunthan, B. Santhanam –MarghamPublications,Chennai,3rdEdition
2. C.B. Gupta, Business communication, OrganizationandManagement,2014.

REFERENCE BOOKS:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2. Shirley Taylor, Communication for Business - Pearson Publications-New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd.-New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.

WEB REFERENCES:

1. <http://www.businesscommunication.org>
2. <http://www.iabc.com>
3. <http://www.etiquettetrainer.com>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	

CORE VIII
INVESTMENT PLANNING

SUBJECT CODE : 16UCAFC08	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS :90

COURSE OBJECTIVES:

- The aim is introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in India.
- To equip the students with advanced tools and techniques for making profitable investment decisions.

UNIT-I: (20 hours)

Introduction about investment, Difference between investment, speculation and gambling - Features of investment- Importance of Investments- Investment activity, Financial assets, Physical assets, Marketable assets from the primary and secondary market- Factors influencing investments- Types of Investors.

UNIT-II: (20 hours)

Meaning – Non- marketable financial assets, equity shares, preference shares, Debentures, Gilt Edged Securities, De-mat of Gilt edged securities, Post office savings deposits (Term deposits, MIS, KVP, NSC, NSS) -Provident fund, Types of PF, Features of PPF, Unit trust of India- Money market instruments (Treasury bills, Certificates of deposits, Commercial paper, REPOS)- Bank deposits (Current, SB account, FD, RD) – Investment in precious objects- Investment based Insurance policies – Real estate- Mutual Funds, Definition, Types.- Investment in commodity trading.

UNIT-III: (20 hours)

STOCK EXCHANGE AND NEW ISSUE MARKET Meaning and definition of stock exchange- dealings on stock exchange (ready delivery contract and forward delivery contract) – Functions of Stock exchange- Byelaws of Stock Exchange (SCRA 1956 , SEBI) – Listing of securities – Advantages and disadvantages of listing – Stock brokers – Sub brokers, Types of brokers – Types of speculators (Bull, Bear, Stag).

UNIT-IV: (15 hours)

Major Stock exchanges in India NSE, BSE , OTCEI – Reading of stock Indices reported in a Financial Daily- Trading mechanism - Investor Rights and Obligations - Registration procedures & documents involved for clients – Precautionary measures - Basic concept of margins & volatility.

UNIT-V: (15 hours)

Technical Analysis – Fundamental Analysis – Dow Theory - Random Walk Theory – Efficient market theory – Capital Asset Pricing Theory – Portfolio management – Process –Planning – Evaluation Analysis.

PRESCRIBED TEXT BOOKS :

- 1.V.K. Bhalla “Investment Management”
2. Investment Management by L.Natarajan, Margham publications, 2007
3. Investment Management by Hiriappa, New age international publications, 2008.

REFERENCE BOOKS:

1. V. A. Avadhani “Studies in Indian Financial System”
2. M. Gordon “The Investment financing and valuation corporation”
3. Preet Singh “Investment Management”.

WEB REFERENCES:

www.halifax.co.uk/investments/pdfs/sw51813.pdf
http://www.nseindia.com/education/content/nse_rapid_series.htm
www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL		100		

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	

**ALLIED III
PRACTICAL AUDITING**

SUBJECT CODE : 16UCAFA03	THEORY	MARKS : 100
SEMESTER : III	CREDITS : 5	TOTAL HOURS : 90

(Common to B.COM (BM))

COURSE OBJECTIVE:

- To provide in depth knowledge of auditing principles, concepts and appreciate the general Auditing practice.

UNIT-I: (20 hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.

UNIT-II: (20 hours)

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT-III: (20 hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification

UNIT-IV: (15 hours)

Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

UNIT-V: (15 hours)

EDP audit – meaning -Division of auditing in EDP environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under ERP system.

PRESCRIBED TEXT BOOK:

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,

REFERENCE BOOKS

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and virender Sharma, Eastern economy edition.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	

SEMESTER - IV

CORE IX
ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE : 16UCAFC09	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(COMMON TO B.B.A, B.COM (MM), B.COM (BM), B.COM (ISM))

COURSE OBJECTIVES:

- To create awareness among students about entrepreneurship and its importance.
- To keep the students informed about various financial institutions that promote ED.
- To encourage students to become entrepreneurs..

UNIT-I: (13 hours)

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT-II: (20 hours)

Entrepreneurial Development Agencies. - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI

UNIT-III: (15 hours)

Project Management - Business idea generation techniques – Identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report –Tools of Appraisal.

UNIT-IV: (12 hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs –Critical Evaluation.

UNIT-V: (15 hours)

Economic development and entrepreneurial growth - Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

PRESCRIBED TEXT BOOKS :

1. Jayashree Suresh – Entrepreneurial development, Margham Publication.
2. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

REFERENCE BOOKS:

1. Srinivasan N.P.–Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai –Project Management
4. Holt – Entrepreneurship –New Venture Creation
5. J.S. Saini & S.I. Dhameja– Entrepreneurship and small business.
6. P.C. Jain – Handbook for New Entrepreneurs

WEB REFERENCE:

1. www.inderscience.com/jibed
2. <http://www.slideshare.net/balajisetty/entrepreneurship-development-8886110>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Short Answer Answer any 5 out of 8 questions(each in 300 words)	13-20	6	30
C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	

COREX
FINANCIAL SERVICES

SUBJECT CODE : 16UCAFC10	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM), B.Com (MM), B.B.A)

COURSE OBJECTIVES:

- To impart knowledge about the various financial services.
- To have a knowledge of venture capital and mutual funds.

UNIT-I: (15 Hours)

Meaning and importance of **Financial Services** – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

UNIT- II: (20 Hours)

Merchant Banking: Meaning, Functions – **Issue management:** Pre Issue management and Post issue activities – Managing of new issues – **Underwriting:** meaning, types of underwriting – **Capital market:** Meaning, Definition, Capital market instruments: equity shares, Preference shares and Debentures. Types of capital market: Primary market and Secondary market – **Stock Exchange:** Meaning and definition, Characteristics of stock exchange, Operators at stock exchange, BSE, NSE and OTCEI – Listing: Meaning, objectives and advantages – Types of speculators - Role of SEBI.

UNIT-III: (10 Hours)

Leasing: Meaning, types of lease, features of lease agreement - **Hire purchase** - Concepts and features – Distinguishing features between hire purchase and leasing. **Factoring** - Definition and meaning, Functions of Factor, types of factoring.

UNIT-IV: (15 Hours)

Venture Capital: Meaning, Features, Functions, Modes or Forms of venture capital – **Credit Rating:** Meaning, Advantages and disadvantages, CRISIL, ICRA, CARE Consumer Finance: Meaning and types of consumer finance.

UNIT – V: (15 Hours)

Mutual Funds: Meaning – Types: Based on Ownership, Operation, Objectives and Location – Advantages and Disadvantages of mutual fund – Institutions Involved – UTI.

PRESCRIBED TEXT BOOKS :

1. Financial Services – M.Y. Khan, 3rd Edition , 2004, Tata Mc Graw Hill Publications.
2. Financial Services – B. Santhanam, Margham Publications.
3. Financial services – K.S. Dinesh Kumar, Shri Sai Publishers Distributors, 2014.

REFERENCE BOOKS:

1. Law of Insurance – Dr.M.N. Mishra, 2014, SultanChandPublications.
2. Indian Financial System – H.r.Machiraju, 4thEdition, 2010, Vikas Publications.
3. A Review of Current Banking Theory and Practice – S.K. Basu., 2ndEdition,MacMillanPublications,London.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

CORE XI
BUSINESS AND INTERNATIONAL ECONOMICS

SUBJECT CODE: 16UCAFC11	THEORY	MARKS :100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (MM))

COURSE OBJECTIVES:

- To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
- To impart the knowledge about international trade and Fixed and floating exchange rates.

UNIT-I: (15 Hours)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles.

UNIT-II: (15 Hours)

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT-III: (15 Hours)

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale –Producer’s equilibrium.

UNIT-IV: (15 Hours)

International Trade – Importance of International Trade, Theories of Foreign Trade:-Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin.

UNIT-V: (15 Hours)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates.

PRESCRIBED TEXT BOOKS :

1. S.Shankaran, Business Economics - Margham Publications-Ch-17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – NewDelhi–02.

REFERENCE BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House-Mumbai-04.
2. Peter Mitchelson and Andrew Mann, Economics for Business ,Thomas Nelson Australia-Can -004603454.
3. Chaudhary, C.M Business Economics , RBSA Publishers , Raipur -03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi
5. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House -Mumbai-04.
6. Paul. R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.
7. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd -New Delhi–

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

CORE XII
ADVANCED CORPORATE ACCOUNTING

SUBJECT CODE : 16UCAFC12	THEORY & PROBLEMS	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM))

COURSE OBJECTIVES:

- To prepare financial statements of special types of businesses viz. Banks, Insurance and Holding & Subsidiary Companies.
- To familiarize the accounting treatment for price level changes.
- To understand the accounting procedures for amalgamation of companies in the nature of merger or purchase and at the time of liquidation.

UNIT-I: (20 hours)
Amalgamation, Absorption and External reconstruction.

UNIT-II: (16 hours)
Consolidated final statement of Holding companies and subsidiary companies (Inter – company owing excluded) – treatment of dividend.

UNIT-III: (18 hours)
Final statements of Banking companies and Insurance companies (As per New provisions).

UNIT-IV: (16 hours)
Liquidation - Statement of affairs (only theory) and Liquidator's Final statement of Account.

UNIT-V: (05 hours)
Accounting Standards (1,2,3,6,10,14,17,20,21)- Only theory , problems & case studies excluded).

PRESCRIBED TEXT BOOKS:

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham publications, Chennai.
M.C. Shukla and J.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Company.

REFERENCE BOOKS:

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and K.L. Narang Advanced Accounts Ludhi No Space and Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
	TOTAL			100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	2
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

**ALLIED IV
BUSINESS TAXATION**

SUBJECT CODE : 17UCAFA04	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 5	TOTAL HOURS :90

(Common to B.Com (A&F), BBA)

COURSE OBJECTIVES:

- To familiarize students with the basic concepts of Indirect taxes & Customs Act
- To enable the students to understand the concept and procedure for computation of GST

UNIT- I: TAXATION AND TAXSYSTEMININDIA (10 Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India –Classification of Taxes.

UNIT-II: CUSTOMS ACT1962 (20 Hours)

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods– Baggage.

UNIT- III: INTRODUCTIONTOGST (20 Hours)

Introduction - Meaning – Need – Benefit – Types – GST Council – Applicability Exclusions.

EXEMPTIONS

Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

UNIT- IV: TAXABLE EVENTUNDER GST (20 Hours)

Introduction – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy

VALUE AND TIME OF SUPPLY

Introduction – Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions

UNIT- V: REGISTRATION AND REFUND PROCEDUREUNDER GST (20 Hours)

Introduction –Time limit – Persons liable for Registration – Persons not liable for Registration Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Refunds under GST- Assessment and Tax Payment under GST - An overview of tax audit(GST Assessment)

PRESCRIBED TEXT BOOKS:

1. Business Taxation – T.S. Reddy AND. Hariprasad Reddy, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material,2018.

REFERENCE BOOKS:

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical Problems and Solutions, Bharat Law House Pvt. Ltd.,New Delhi.

WEB REFERENCES:

<http://www.idtc.icai.org/gst.html>

<http://idtc.icai.org/gst-topic-wise-study-material-list.html>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
	Unit – 1	2	
Section B	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	

SEMESTER - V

CORE XIII
PROFESSIONAL COST ACCOUNTING

SUBJECT CODE : 17UCAFC13	THEORY & PROBLEMS	MARKS : 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS :90

COURSE OBJECTIVES:

- To enlighten the students on the importance of cost ascertainment reduction and control.
- To teach the method of arriving at cost and thereby reconciling the same with Financial accounts
- To teach the students to calculate the element-wise and the total cost of product and services.

UNIT-I: (10 hours)

Nature and scope of Cost Accounting - Cost analysis - Concepts and Classifications - Installation of costing systems, cost centers and profit centers.

UNIT-II: (25 hours)

Cost sheets, tenders and quotations- Reconciliation of cost and financial account - Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ , Stores records - Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM

UNIT-III: (20 hours)

Labour cost – Computation and control. Time keeping Methods of wage payment – Time rate and Taylor’s differential piece rate system – Halsey, Rowan, Merrick plan (Sundry Premiums Excluded) - Labour turnover. – Replacement, Separation and Flux Method

UNIT-IV: (20 hours)

Overheads – Classification, Allocation, Apportionment and Absorption of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution)- Machine Hour Rate.

UNIT-V: (15 hours)

Process (Normal, Abnormal Loss / Abnormal Gain only) – Contract Costing (Simple problems only) Operating Costing (Transport Only)

PRESCRIBED TEXT BOOKS :

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. T.S. Reddy and Y. Hari Prasad Reddy–Cost Accounting

REFERENCE BOOKS:

1. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. –Practical Costing.
2. N.K. Prasad and V.K. Prasad–Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	2	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		2
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		

**CORE XIV
MANAGEMENT ACCOUNTING**

SUBJECT CODE : 16UCAFC14	THEORY & PROBLEMS	MARKS : 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS : 90

(Common to B.Com (ISM), B.Com (MM), B.B.A.)

COURSE OBJECTIVE:

- To understand and analyze financial statements to help in managerial decision-making

UNIT – I: (10 hours)

Management accounting – Meaning, nature, scope, functions, need, importance and limitations– Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting.

UNIT - II: (15 hours)

Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools, Methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT - III: (20 hours)

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios- Liquidity, Profitability, Turnover Ratios, and Construction of Balance sheet (simple problems only)

UNIT - IV: (20 hours)

Funds flow Analysis – Meaning of Funds, Importance and uses of Funds Flow Statement – Preparation of Working capital Statement – Funds from operations – Fund Flow Statement (simple problems only).

UNIT - V: (25 hours)

Cash Flow Analysis – Meaning of Cash and Cash Equivalents – Preparation of Cash flow Statement as per AS-3, Fund Flow Analysis Vs. Cash Flow Analysis. Budgets and Budgetary Control – Meaning, Importance, Merits and Demerits, Types of Budget – Production, Cash and Flexible Budget (simple problems only)

PRESCRIBED TEXT BOOKS:

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, 2014-Margham Publication.
2. SN Maheswari, Management Accounting - Sultan Chand & Sons.

REFERENCE BOOKS:

1. RSN Pillai & Bagavati, Management Accounting - S Chand & Co Ltd–New Delhi.
2. Horngren Sunderu Stratton, Introduction to Management Accounting – Pearson Education
3. Dalston L. Cecil and Jenitra L. Merwin, Management Accounting, Learn Techpress, Trichy, 3rd Edition 2015

WEB REFERENCES:

1. <http://pakaccountants.com/courses/managementaccounting/>
2. <http://www.elearnuk.co.uk/course/management-accounting>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		2
	Unit – 5		2
Section C	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit -5		1

CORE XV
INCOME TAX LAW & PRACTICE – I

SUBJECT CODE : 16UCAFC15	THEORY & PROBLEMS	MARKS : 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To impart knowledge about basic concepts of income tax and computation of income under Various heads

UNIT-I: (15 hours)

Meaning and features of income –Important definitions under the Income Tax Act – Tax Rates of Individual Assessee – Residential status - Scope of total income – Capital and revenue –Incomes exempt from tax.

UNIT-II: (25 hours)

Heads of income - Salaries – Allowances – Perquisites and their valuations - Deductions from salary – Gratuity – Pension – Commutation of pension – Leave Salary – Profits-in-lieu of salary - Provident funds – Deductions under section 80C.

UNIT-III: (20 hours)

Income from House property – Definition of annual value – Deductions from annual value – Computation of income under different circumstances.

UNIT-IV: (15 hours)

Income from Business or Profession -Allowable and not allowable expenses –General deductions – Provisions relating to depreciation – deemed business profits – Undisclosed Income / Investments - compulsory maintenance of books of accounts – audit of accounts of certain persons - special provision for computing incomes on estimated basis – Computation of income from business or profession.

UNIT-V: (15 hours)

Income Tax Authorities – Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers – Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment) - Advance payment of Tax – Meaning and Due dates – Deduction of Tax at source – Meaning - FilingofReturn– VariousReturnForms–PermanentAccountNumber(PAN)anditsusage.

PRESCRIBED TEXT BOOKS:

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hari prasad Reddy Margham Publications.

REFERENCE BOOKS:

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra Goyal Sahitya Bhawan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B.Narang, Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle			
	Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	20
Section B	Short Answer			
	Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
Section C	Essay			
	Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2		2
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit – 5	1	

**CORE XVI
MARKETING MANAGEMENT**

SUBJECT CODE : 16UCAFC16	THEORY	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 75

(Common to B.Com (BM), B.Com (ISM), B.B.A, B.Com (MM))

COURSE OBJECTIVE:

- To outline key marketing concepts and its application to different markets

UNIT-I: (10 hours)

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - concept of marketing mix-Marketing approaches - Various Environmental factors affecting the marketing functions.

UNIT-II: (10 hours)

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation -Targeting - positioning.

UNIT-III: (20 hours)

The Product - Characteristics - benefits - classifications - consumer goods - industrial goods - New Product Development process - Product Life Cycle - Branding –Packaging & Labeling – Pricing-Meaning, Objectives and Types of Pricing.

UNIT-IV: (20 hours)

Promotion –Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling - Direct selling and Sales promotion.

UNIT-V: (15 hours)

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods– Levels of channels: Zero level, one level, two level and three level channel –distribution issues.

PRESCRIBED TEXT BOOKS:

1. Marketing Management by Sontakki C.N;Kalyani Publishers; 2009
2. R.S.N. Pillai and Bagavathi, Modern Marketing, S. Chand& Co, New Delhi.
3. Jayasankar, Marketing, Margham publications, Chennai.

REFERENCE BOOKS:

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore) Pvt. Ltd, New Delhi.
2. Crrain field, Marketing Management, Palgrave Macmillan

WEB REFERENCE:

1. <http://www.marketing91.com/marketing-management/>
2. <https://www.managementstudyguide.com/marketing-management-articles.htm>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	

**ELECTIVE – I
FOREIGN TRADE**

SUBJECT CODE : 17UCAFE01	THEORY	MARKS : 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVE:

- This Course aims to impart the knowledge on international business and its various features about foreign trade. It also helps them to understand the import and export payment and risk associated with it.

UNIT-I: (15 hours)

Foreign trade – Meaning – Importance – Advantages of Foreign Trade – Exploring Foreign Market Sources.

UNIT-II: (20 hours)

Evaluating Business for International Trade – Planning Production, Finance, People, Fixed Assets, Market research for exporting and importing – Sales Planning

UNIT-III: (20 hours)

International trade and payment – Contractual terms for payment – Making and receiving payment- Foreign trade contracts & Documents – Letter of credit – Bills of Exchange –Transport documents – Bill of Lading – Airway Bill – Multimodal transport documents

UNIT-IV: (20 hours)

Foreign trade risk – Currency exchange rate risk – Hedging risks – Forward contracts – Currency futures and options - Managing transaction and translation exposure – Internal, External Hedge Interest rate risk – Hedging through swaps, FRAs and Options.

UNIT-V: (15 hours)

Financing Exports – Credit advances – Pre shipment credit in foreign currency – Post-shipment finance – Export credit Insurance – Financing Imports. Indian trade Policy – Policies of WTO related to India.

PRESCRIBED TEXT BOOKS:

1. Lilm and Raj Agarwal, International Trade, Excel Books.
2. Sudhir Dawra, World trade organization – Functions and activities, an Indian perspective- Radha Publications.
3. Bhattacharya & Muzumdar , ‘International Market & Management’,

REFERENCE BOOKS:

1. Bimal Jaiswal and Sunita Srivastava, International Trade, New age International Publishers.
2. Indian Institute of Banking and Finance, International Trade Finance, Taxmann Publications.
3. John Wilson, International trade for the small Business, Blackwell Publishers
4. SurendraS.Yadav, P.K.Jain, Max Peyrard, -Foreign exchange markets , Understanding derivatives and other instruments – Macmillan IndiaLtd.,2002

WEBSITE RECOMMENDATIONS:

1. <http://dgft.gov.in/>- Directorate General of Foreign Trade
2. <https://www.foreign-trade.com/>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	TOTAL			100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

SEMESTER- VI

CORE XVII
ADVANCED FINANCIAL MANAGEMENT

SUBJECT CODE : 17UCAFC17	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS :90

COURSE OBJECTIVE:

To offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems

UNIT-I: (15 hours)

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

UNIT-II: (20 hours)

Capital structure planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures - Net Income, Net Operating Income and MM approach (simple problems only) – Leverage – Definition- Kinds of Leverages (Simple problems only).

UNIT-III: (20 hours)

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC) – Leverages- Methods (Simple Problems only)

UNIT-IV: (15 hours)

Dividend policies – Factors affecting dividend payment –Various Dividend Models - Walter, Gordon and M.M. Hypothesis

UNIT-V: (20 hours)

Capital Budgeting- Definition, Importance and Objectives - Payback period, ARR and NPV method (theory and simple problems only) - Marginal Costing- Meaning, Features, Advantages and Limitations of Marginal Costing – CVP Analysis- Profit Volume Ratio, Break even analysis, Margin of safety (Excluding decision making) – Simple problems only.

PRESCRIBED TEXT BOOKS:

1. Financial Management–Prasanna Chandra
2. Financial Management–S.N. Maheshwari
3. Dalston L. Cecil, Financial Management, Learn Tech press, Trichy, 2nd Edition 2015.

REFERENCE BOOKS:

1. Financial Management–I.M. Pandey
2. Financial Management – Y. Khan and Jain

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	1
Section B	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit – 5		1

CORE XVIII
INCOME TAX LAW & PRACTICE – II

SUBJECT CODE : 16UCAFC18	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide an insight on practical Knowledge required for Tax procedures and Systems calculating income tax.

UNIT-I: (25 hours)

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

UNIT-II: (15 hours)

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

UNIT-III: (20 hours)

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and setoff of losses.

UNIT-IV: (15 hours)

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G,80GG,80GGA, 80U.

UNIT-V: (15 hours)

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession, Capital gains, Income from other sources including deductions under Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G,80GG,80GGA, 80U) – Computation of Tax liability.

PRESCRIBED TEXT BOOKS:

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

REFERENCE BOOKS:

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra Goyal Sahitya Bhawan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B.Narang, Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
	TOTAL			100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	1	1
Section B	Unit – 1		2
	Unit – 2		2
	Unit – 3	1	
	Unit – 4		2
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit – 5	1	

**CORE XIX
PROJECT**

SUBJECT CODE : 16UCAFC19	PROJECT	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide an opportunity to apply the theoretical knowledge to the practical business situations and prepare a project report relevant to the topic or problem, after analyzing the same methodologically making intelligent observation and offering practical suggestions.

The Project Work will be evaluated by an External Examiner (drawn by the COE from the panel of Experts suggested by the Board of Studies) and an internal examiner (drawn by the Chairman of BOS, from the panel of Guides/ Supervisors).

Project Work will be individual work done by each and every student separately. It shall carry 50 marks and Viva – Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide / Supervisor, who is nominated by the Department for each student.

For the Project work and Viva – Voce examination, the student must secure 40% to obtain a pass (i.e. 30 marks out of 75 in the end – semester examination).

The project work can be in any one of the following areas:

International Business/Foreign Exchange/Financial Management/Portfolio Analysis/Stock Market Analysis/Financial Statement Analysis/Cost Analysis any other related to Finance and Financial Services / Human Resource / Marketing.

The Project may be in the form of:

- (a) Analysis based on Secondary data – e.g. Analysis of financial statements of two or more companies for at least 2 or more financial years, analysis of wage patterns of employees (not less than 50) in factory.
- (b) Analysis based on primary data – e.g. consumer behaviour in respect of a product or service, investment pattern or behaviour of a group of investors belonging to a particular category.
- (c) Proposal of a small business.

ELECTIVE II
WORKING CAPITAL MANAGEMENT

SUBJECT CODE : 16UCAFE02	THEORY & PROBLEMS	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide knowledge on application of the principles and concepts of financial theory to problems and decisions associated with short-term (working) capital.

UNIT-I: (15 hours)

Working capital meaning – Importance of working capital management- components of working capital – Factors Influencing working capital requirements – Estimating working capital management – Working capital life cycle – Roles of finance manager in working capital.

UNIT-II: (20 hours)

Financing current Assets: Different approach to financing current Assets – Conservative, aggressive and matching approach- Sources of finance - Committees on working capital finance.

UNIT-III: (20 hours)

Cash Management: Importance – Factors influencing cash balance – Determining optimum cash balance – cash budgeting - controlling and monitoring collection and disbursements.

UNIT-IV: (20 hours)

Receivables Management: Credit policy variables credit standards- credit period – cash discount and collection efforts – credit evaluation – control of receivables.

UNIT-V: (20 hours)

Inventory management : Need for Inventories and Importance of its management – Techniques for managing Inventory – Economic order quantity (EOQ) – Stock levels – Analysis of Investment in inventory – Selective inventory control – ABC, VED, FSN Analysis.

PRESCRIBED TEXT BOOKS :

1. Hrishikesh Bhattacharya Working capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New AgeInternationalPublishers1999.

REFERENCE BOOKS:

1. K.M. Chitnis, Working capital Management of large Industrial Units,
2. Dastane Ramchandra and company Poona

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	20
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	2	1
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3		1
	Unit – 4		2
	Unit – 5		2
Section C	Unit – 1	1	
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit – 5	2	

**ELECTIVE III
HUMAN RESOURCE MANAGEMENT**

SUBJECT CODE : 17UCAFE03	THEORY	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90

(Common to B.Com (ISM), B.Com (BM), B.Com (MM), BBA)

COURSE OBJECTIVE:

- To introduce to the students, the functional department of human resource management and acquaint them with planning, its different functions in an organization.

UNIT-I: (20 hours)

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Sources of recruitment -Selection – Methods of Selection – process of selection- Uses of various tests – interview techniques in selection and placement.

UNIT-II: (20 hours)

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services –Career development.

UNIT-III: (20 hours)

Remuneration – Components of remuneration – Incentives – Benefits – Motivation: A.Maslow's theory, McGregor's 'X' and 'Y' theory, Herzberg's two factor theory and Vroom's valence expectancy theory – McClelland's Need Achievement theory.

(15 hours)

UNIT-IV:

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types And Effectiveness.

UNIT-V: (15 hours)

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India. Arbitration–Adjudication-settlement

PRESCRIBED TEXT BOOKS :

1. Essentials of Human Resource Management and Industrial Relations-
P. Subba Rao – HimalayaPublishingHouse-2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan
Chand & Sons.
3. Human Resource Management – Ashwathappa -5th Edition–McGrawHill

REFERENCE BOOKS:

1. Human Resource Management – Gary Dessler -11thEdition–PearsonInternational
2. Human Resource Management- By Dr Charmine E.J. Härtel, Dr Yuka Fujimoto – 2ndEdition

WEB REFERENCE:

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Short Answer: Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Essay Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	