

# **GURU NANAK COLLEGE (AUTONOMOUS)**

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

Guru Nanak Salai, Velachery, Chennai – 600042.



## **B.Com (Bank Management)**

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

## **Syllabus**

(For the candidates admitted in the Academic year 2019-20 and thereafter)

## **Vision**

- To provide blend of technical, managerial and social skills in the field of banking

## **Mission**

- To elevate and disseminate specialized knowledge in the banking and finance sector
- To lay emphasis on recent trends in banking.

## **Programme Outcomes**

PO 1: Imparting knowledge on various financial services

PO 2: Training students on nuances of banking communication

PO 3: Application of the knowledge of accounting fundamentals, and techniques relevant to banking.

PO 4: Making students understand ethical standards with reference to accounting practices.

PO 5: Encouragement of entrepreneurship among students

## **Programme Specific Outcomes**

PSO 1: Acquiring analytical and problem-solving skills in various disciplines of management, business, accounting, tax, finance and law pertaining to banking.

PSO 2: Providing practical exposure to practices of banking

**COURSE STRUCTURE FOR 2019-2022 BATCH**

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total
							CIA	ESE	
I	I	Language	LANGUAGE-I (Tamil-I, Hindi-I, Sanskrit-I, French-I)	19UTAM121/ 19UHIN121/ 19USAN121/ 19UFRE121	6	3	50		100
	II	English	ENGLISH-I	19UENG221	6	3	50	50	100
	III	CORE PAPER 1	FINANCIAL ACCOUNTING (COMMON TO A&F, MM, BM, ISM &BBA)	19UCAF301	5	4	50	50	100
	III	CORE PAPER 2	PRINCIPLES OF MANAGEMENT (COMMON TO A&F, MM, BM, ISM &BBA)	19UBBA302	5	4	50	50	100
	III	ALLIED 1	CORPORATE COMMUNICATION (COMMON TO MM, BM, &BBA)	19UBBA303	6	5	50	50	100
	IV	SKILL BASED SUBJECT	Introduction to Study Skill	19UGSL401	-	3	50	50	100
		NON – MAJOR ELECTIVE	NON-TAMIL STUDENTS : TAMIL (VI STD) TAMIL STUDENTS: Analytical and Logical Reasoning COMMON TO B.COM(ISM), B.COM(MM), B.COM (A&F), B.COM(BM), BBA &B.COM(HONS))	19UBAH401/ 19UNME401 K / 19UADT401/ 19UBAT401	2	2	50	50	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>350</b>	<b>350</b>	<b>700</b>
II	I		LANGUAGE-II (Tamil-II/Hindi-II)	19UTAM122/ 19UHIN122/ 19USAN122/ 19UFRE122	6	3	50	50	100
	II		ENGLISH-II	19UENG222	6	3	50	50	100
	III	CORE PAPER 3	ADVANCED FINANCIAL ACCOUNTING (COMMON TO	19UCAF304	5	4	50	50	100

		A&F & BM)							
III	CORE PAPER 4-	THEORY OF MONEY AND BANKING	19UCBM305	5	4	50	50	100	
III	ALLIED – 2-	MONETARY ECONOMICS	19UCBM306	6	5	50	50	100	
IV	SKILL BASED SUBJECT	Life Skill	19UGSL402	-	3	50	50	100	
	NON – MAJOR ELECTIVE	NON-TAMIL STUDENTS : TAMIL (VI STD) TAMIL STUDENTS : NON – MAJOR ELECTIVE* IMPORTANCE OF EMOTIONAL INTELLIGENCE (COMMON TO B.COM (ISM), B.COM (A&F), B.COM(BM) B.COM(MM),BBA)	19UNME402K/ 19UBAH402/ 19UADT402/ 19UBAT402	2	2				
						50	50	100	
<b>Total</b>				<b>30</b>	<b>24</b>	<b>350</b>	<b>350</b>	<b>700</b>	
III	III	CORE PAPER 5	CORPORATE ACCOUNTING (COMMON TO A&F, MM, BM)	19UCAF306	6	4	50	50	100
		CORE PAPER 6	BUSINESS AND CORORATELAWS (COMMON TO A&F,MM,BM,&BBA )	19UBBA304	5	4	50	50	100
		CORE PAPER 7	FINANCIAL MANAGEMENT (COMMON TO ISM,MM,BM,BBA)	19UBBA308	6	4	50	50	100
		CORE PAPER 8	ENTREPRENEURIAL DEVELOPMENT (COMMON TO ISM,MM,A&F,BBA)	19UBBA310	5	4	50	50	100
		ALLIED – 3	BUSINESS STATISTICS AND OPERATIONS RESEARCH I (COMMON TOMM, BM, ISM&BBA)	19UMAT339	6	5	50	50	100
	IV	SOFT SKIL	SOFT SKIL- JOB ORIENTED SKILLS	19UGSL403	2	2	50	50	100
	<b>Total</b>				<b>30</b>	<b>23</b>	<b>300</b>	<b>300</b>	<b>600</b>

IV	III	CORE PAPER 9	INTERNATIONAL ECONOMICS (COMMON TO BM AND BBA)	19UBBA313	5	4	50	50	100
		CORE PAPER 10	FINANCIAL SERVICES (COMMON TO A&F, BBA,MM, BM)	19UCAF311	5	4	50	50	100
		CORE PAPER 11	ADVANCED CORPORATE ACCOUNTING	19UCBM314	5	4	50	50	100
		CORE PAPER 12	BUSINESS TAXATION (COMMON TO A&F,	19UCAF312	5	4	50	50	100
		ALLIED – 4	BUSINESS STATISTICS AND OPERATIONS II (COMMON TO MM, BM, ISM & BBA)	19UMAT343	6	5	50	50	100
	IV		ENVIRONMENTAL STUDIES	19UEVS401	2	2	50	50	100
		SPECIAL SKILL	COMPUTING SKILL	19UGSL404	2	2			
<b>Total</b>					<b>30</b>	<b>25</b>	<b>300</b>	<b>300</b>	<b>600</b>
V	III	CORE PAPER 13	COST ACCOUNTING	19UCBM317	6	4	50	50	100
		CORE PAPER 14	INCOME TAX LAW & PRACTICE-I (COMMON TO A&F & BM)	19UCAF312	6	4	50	50	100
		CORE PAPER 15	BANKING LAW AND PRACTICE	19UCBM319	5	4	50	50	100
		CORE PAPER 16	PRACTICAL AUDITING (COMMON TO A&F, BM)	19UCAF307	5	4	50	50	100
		INTER-DISCIPLINARY ELECTIVE-1	PERSONAL INVESTMENT PLANNING	<b>19UIDE316</b>	6	5	50	50	100
	IV		VALUE EDUCATION	19UVED401	2	2	50	50	100
		INTERNSHIP			2				
<b>Total</b>					<b>30</b>	<b>25</b>		<b>300</b>	<b>600</b>

VI	III	CORE PAPER 17	INCOME TAX LAW & PRACTICE-II (COMMON TO A&F&BM)	19UCAF314	6	4	50	50	100
		CORE PAPER 18	MANAGEMENT ACCOUNTING (COMMON TO MM,ISM,BM,A&F, BBA)	19UBBA305	6	4	50	50	100
		CORE PAPER 19	CREDIT AND RISK MANAGEMENT IN BANKING	19UCBM323	6	4	50	50	100
		ELECTIVE 2	MANAGEMENT OF HUMAN RESOURCES(COMMON TO A&F& BM)	19UCAF316	6	5	50	50	100
		ELECTIVE 3	PROJECT VIVA	19UCBM325	6	5	50	50	100
	IV	EXTENSION ACTIVITIES	COMMUNITY SERVICE	19UEXT501		1	50	50	100
	<b>Total</b>					<b>30</b>	<b>23</b>	<b>300</b>	<b>300</b>
<b>Grand Total</b>					<b>180</b>	<b>144</b>	<b>1900</b>	<b>1900</b>	<b>3800</b>

# **SEMESTER I**

**CORE I**  
**PAPER TITLE: FINANCIAL ACCOUNTING**

<b>SUBJECT CODE :19UCAF301</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 75</b>

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

**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 TEXTS**

1. T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications Chennai – 5/e
2. Financial Accounting – Dr. S. Manikandan and R.Rakesh Shankar –3<sup>rd</sup> 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. New Delhi. 2014
2. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons. New Delhi.
3. Shukla & Grewal, Advanced Accounting – S Chand New Delhi 18<sup>th</sup> Edition.
4. P.C. Tulsian – Financial Accounting Forth Impression, 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>

**THEORY: 20% PROBLEMS: 80%**

## RECOMMENDED TEXTBOOKS

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5<sup>th</sup> edition.
3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

## REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4<sup>th</sup> edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15<sup>th</sup> edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

## E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	1	1	1	-	1
<b>II</b>	1	2	-	1	-	1
<b>III</b>	1	1	-	1	-	-
<b>IV</b>	1	1	1	1	-	1
<b>V</b>	1	1	-	1	-	1
<b>TOTAL</b>	6	6	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

**CORE II**  
**PAPER TITLE: PRINCIPLES OF MANAGEMENT**

<b>SUBJECTCODE:19UBBA302</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

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

**COURSE OBJECTIVES:**

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

**UNIT I**

(15 Hours)

Management: Importance – Definition – Is Management art or science or –Is Management a profession –Functions of Management: *POSDCORB framework by Luther Gulick* and *Lyndall Urwick* - Role and Functions of Managers - Managerial skills – Levels of Management – Application of management in various functional areas – Production, Accounting, Finance, Marketing and Personnel Management

Administrative Management by Henri Fayol - Scientific Management by F.W.Taylor - Bureaucratic Management by Max Weber - Human Relations Management by Elton Mayo - Modern Management by Peter Drucker

Approaches to Management - Systems Approach & Contingency Approach

**UNIT II**

(15 Hours)

Planning – Definition, Objectives of planning - Importance of planning – Types of plans - Decision making: Nature and significance- Process of Decision making – Types of Decisions.

**UNIT III**

(15 Hours)

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing-Delegation and Decentralization-Span of control:Meaning,Factors affecting span of control-Types of organizational structure-Line organizational structure –Staff organizational structure- line and staff – Departmentation -Bases of Departmentation - Departmentation by functions, Departmentation by products, Departmentation by territories, Departmentation by customers, Departmentation by process, Departmentation by numbers and Combined Base Departmentation

**UNIT IV**

(15 Hours)

Staffing & Recruitment –Meaning, Directing-Meaning-Importance of Directing- Leadership-Styles of leadership - Authoritative leadership (Autocratic), Participative leadership (Democratic) - Delegative leadership (Laissez-faire)

**UNIT V**

(15 Hours)

Co-ordination: What is co-ordination, Need for co-ordination, Types of co-ordination, Essential requisites for excellent co-ordination- Controlling: Meaning and Importance, Functions of controlling, Process of control and types of Control.

**RECOMMENDED TEXTBOOKS**

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi, 16<sup>th</sup> Edition.
2. L.M.Prasad, Principles & Practice of Mangement – Sulatan Chand & Sons – New Delhi, 8th Edition.

## REFERENCE BOOKS

1. P.C.Tripathi & P.N.Reddy, Principles of Managements – Tata Mc.Graw Hill – New Delhi, 5<sup>th</sup> Edition
2. Weihrich and Koontz, Management – A Global Perspective, 8<sup>th</sup> Edition.
3. N.Premavathy, Principles of Mangement – Sri Vishnu Publication – Chennai 8<sup>th</sup> Edition
4. J.Jayashankar, Business Management - Margham Publications -Chennai

## E-L LEARNING RESOURCES

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [http://www.tutotrialspoint.com/management\\_principles/management\\_principlestutorial.pdf](http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf)

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	2	-
II	2	-	1	-	1	-
III	3	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	1	-	1	-
<b>TOTAL</b>	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

**ALLIED I**  
**PAPER TITLE: CORPORATE COMMUNICATION**

<b>SUBJECT CODE:19UBBA303</b>	<b>THEORY</b>	<b>MARKS</b>
<b>SEMESTER: I</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

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

**COURSE OBJECTIVES:**

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

**UNIT I** (20 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, Non-verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non- verbal communication.

**UNIT II** (20 Hours)

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

**UNIT III** (20 Hours)

**Personnel correspondence**-Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-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 share holders –Correspondence with directors.

**UNIT V** (15 Hours)

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

**RECOMMENDED TEXTBOOKS**

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi N.S.Raghunathan, R.Santhanam, Business Communication-Margham Publications

**REFERENCE BOOKS**

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication of Business- Pearson Publication- New Delhi
3. K.Sundar, A.Kumararaj, Business Communication, Vijay Nichole Imprints Pvt.Ltd.

**E-LEARNING RESOURCES**

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=0538466251>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and Letter writing

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	LETTER WRITING	THEORY	LETTER WRITING	THEORY	LETTER WRITING
<b>I</b>	2	-	1	-	2	-
<b>II</b>	2	-	1	1	-	1
<b>III</b>	3	-	1	1	-	1
<b>IV</b>	3	-	1	1	-	1
<b>V</b>	2	-	1	-	1	-
<b>TOTAL</b>	12	-	5	3	3	3
<b>SECTION A - 12</b>			<b>SECTION B - 8</b>		<b>SECTION C - 6</b>	

## NON-MAJOR ELECTIVE I

### PAPER TITLE: ANALYTICAL AND LOGICAL REASONING

<b>SUBJECT CODE :19UNME401K</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS : 30</b>

(Common to B.Com (ISM), B.Com (HONS), B.Com (BM), B.Com (A&F), B.B.A and B.Com (MM))

#### COURSE OBJECTIVES:

- To enable students to learn to describe the problem-solving process
- To make the students identify various problem-solving techniques and apply these in solving business problems
- To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space
- To Understand creativity and blocks to creativity
- To Arrive at objective, well-reasoned decisions in a reasonable time

**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 alpha numeric 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

#### RECOMMENDED TEXTBOOKS

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition

#### REFERENCE BOOKS

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S.Agarwal – Publisher – S.Chand and Company Pvt. Ltd.

#### E-L EARNING RESOURCES

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

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50

### Break up of questions for problem

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**  
**PAPER TITLE: ADVANCED FINANCIAL ACCOUNTING**

<b>SUBJECT CODE :19UCAF304</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

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

**COURSE OBJECTIVES:**

- To build the conceptual understanding developed in simple financial accounting.
- To understand the accounting procedure for different kinds of businesses Branch, Hire Purchase, Departments.
- To familiarize students with methods of preparing Partnership Accounts.

**UNIT I** (15 hours)

Branch Accounts-Dependent branches-stock & debtor system-Objects of branch accounts, types of Branches, Goods sent to branch at invoice price are included.

**UNIT II** (15 hours)

Departmental Accounts-Basis for allocation of expenses-Inter departmental transfer at cost or selling price-Need for departmental accounting and Advantages of departmental accounting are included.

**UNIT III** (15 hours)

Hire purchase and Instalment-Default & Repossession-Hire purchase trading account- Instalment purchase system- Features of hire purchase system, Hire purchase vs Instalment purchase system, accounting treatment of Instalment system, Journal entries and Interest calculation.

**UNIT IV** (15 hours)

Admission of Partner-Retirement of Partner-Death of Partner- Accounting aspects of admission of Partners, Accounting treatment of Goodwill, Revaluation of assets and liabilities, Adjustments on retirement- Amount payable to the retiring partner and Accounting treatment at the time of 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- modes of dissolution

**THEORY: 20% PROBLEMS: 80%**

**RECOMMENDED TEXTBOOKS**

1. Financial Accounting - R.L.Gupta & M.Radhaswamy– Sultan Chand & sons.
2. Financial Accounting - T.S.Reddy & A.Murthy – Margham Publications

**REFERENCE BOOKS**

1. Principles and practice of Accounting - R.L.Gupta & V.K.Gupta– sultan chand & sons.

2. Financial Accounting– S.P. Jain & K. L. Narang –Kalyani Publishers.

### E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	-	1	1	-	1
<b>II</b>	2	1	-	1	-	1
<b>III</b>	2	-	-	1	-	-
<b>IV</b>	1	2	-	1	-	1
<b>V</b>	2		1	1	-	1
<b>TOTAL</b>	9	3	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

**CORE IV**  
**PAPER TITLE: THEORY OF MONEY & BANKING**

<b>SUBJECT CODE:19UCBM305</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

**COURSE OBJECTIVES:**

- To expose the students to various concepts in the Banking system and money market.
- To make the students understand the working of the banks and the banking instruments used in the system.

**UNIT I** (15 Hours)

Introduction to Money – Kinds, Functions and Significance – Demand for and Supply of Money – Monetary Standards – Gold Standard – Bimetallism and Paper Currency Systems –Paper Money – Money Market.

**UNIT II** (15 Hours)

Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Bank Assets – Banking Structure – Clearing Houses.

**UNIT III** (15 Hours)

Central Banking – Evolution – Definition – Concepts – Functions – Methods of Credit Control.

**UNIT IV** (15 Hours)

Foreign Exchanges – Exchange Market and Rates of Exchange – Exchange Control.

**UNIT V** (15 Hours)

Indian Banking –NABARD – State Bank of India – Exchange Banks – Commercial Banks - Indigenous Banks – Co-operative Banks.

**RECOMMENDED TEXTBOOKS**

1. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons - New Delhi.
2. Dr. D.M. Mithani, Banking, International Trade and Public Finance, Himalaya Publishing House, 16<sup>th</sup> revised Edition.

**REFERENCE BOOKS**

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.
2. S.V. Vasudevan, Theory of Banking - S.Chand& Company Ltd., - New Delhi.
3. B.S. Raman, Banking Theory, law and Practice-United Publishers, First Edition, Jan 2010.
4. MC.Vaish, Money, Banking trade and Public Finance, 3<sup>rd</sup> Updated Edition.

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
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<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	2		2		1	
<b>II</b>	3		1		1	
<b>III</b>	2		1		1	
<b>IV</b>	2		1		1	
<b>V</b>	3		2		2	
<b>TOTAL</b>	12		7		6	
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	

**ALLIED II**  
**PAPER TITLE: MONETARY ECONOMICS**

<b>SUBJECT CODE:19UCBM306</b>	<b>THEORY</b>	<b>100MARKS</b>
<b>SEMESTER: II</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To help students understand the most important theories in monetary economics
- To enable the students to understand the role of monetary policy on the economy.

**UNIT - I** (15 Hours)

Money - Functions and classification - Role of money in capitalist, socialist and mixed economies.

**UNIT – II** (15 Hours)

Value of money - Fishers equation - Cambridge equation - superiority of Cambridge equation over Cash Transaction.

**UNIT – III** (20 Hours)

Monetary standards - Paper currency -Systems of note issue - Indian currency system - Development and problems

**UNIT - IV** (20 Hours)

Factors influencing money supply - Money supply and price level - Keynesian approach - Neutrality of money - Real balance effect - Patinkin - Friedman's Restatement of quantity theory of Money.

**UNIT - V** (20 Hours)

Business Cycles: - Phases, types and Theories - Inflation : Causes, types and remedies - Effects of inflation on Production, Consumption and distribution - Deflation - effects and control.

**RECOMMENDED TEXTBOOKS**

1. Sankaran .S : Monetary Economics
2. Vaish .M.C. : Monetary Theory

**REFERENCE BOOKS**

1. Jhingan .M.L. : Monetary Economics
3. Seth M.L. : Money, Banking and International Trade
4. Vaish .M.C. : Monetary Theory
5. Cauvery and Others : Monetary Economics
6. Gupta .S.B. : Monetary Economics
7. Sethi .T.T. : Monetary Economics
8. Kishore, G. Kulkarni : Modern Monetary Theory
9. Gupta .G.P. : Monetary Policy of the Reserve Bank of India
10. Mithani, D.M. : Money, Banking, International trade & Public finance

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	3	-	2	-	1	-
<b>II</b>	2	-	1	-	1	-
<b>III</b>	2	-	1	-	2	-
<b>IV</b>	3	-	2	-	1	-
<b>V</b>	2	-	1	-	1	-
<b>TOTAL</b>	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

## NON MAJOR ELECTIVE - II

### PAPER TITLE:IMPORTANCE OF EMOTIONAL INTELLIGENCE

<b>SUBJECT CODE :19UNME402K</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS : 30</b>

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

#### 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-Hand writing 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

#### RECOMMENDED TEXTBOOKS

1. What's Your Emotional IQ, Dr.AparnaChattopadhyay,PustakMahal,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

#### E-LEARNING RESOURCES

1. [www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt](http://www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt)
2. [www.personality\\_project.org](http://www.personality_project.org)
3. [www.donblake.com/module5/resources/emotionalintelligence.doc](http://www.donblake.com/module5/resources/emotionalintelligence.doc)
4. [www.visionrealization.com/Resources/.../Emotional\\_intelligence\\_handout.pdf](http://www.visionrealization.com/Resources/.../Emotional_intelligence_handout.pdf)



## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50
<b>Total Marks</b>				<b>50</b>

### Break up of questions for theory

Sections	Units	No. of Theory
<b>Section A</b>	Unit – 1	1
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	1

# **SEMESTER III**

**CORE V**  
**PAPER TITLE: CORPORATE ACCOUNTING**

<b>SUBJECT CODE:19UCAF306</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

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

**COURSE OBJECTIVES**

1. To Prepare the journal entries of issue of shares and compute underwriter's liabilities.
2. Demonstrate thorough knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
3. To Demonstrate thorough knowledge in preparation of financial statements of companies as per the provisions of companies ACT 2013.
4. To Select the appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.
5. To Learn about the concepts of various procedures for alteration of share capital and accounting treatment in respect of internal reconstruction of a company

**UNIT I**

(22 Hours)

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares-Determination of the liability of underwriters-Complete underwriting- partial underwriting-Firm underwriting.

**UNIT II**

(17 Hours)

Redemption of preference shares- Revenue profit and capital profit – Minimum fresh issue of shares. profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses(Simple problems only).

**UNIT III**

(20 Hours)

Company final accounts- Preparation of statement of profit& loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

**UNIT IV**

(16 Hours)

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill - Valuation of Shares – Need – Methods of valuation of shares.

**UNIT V**

(15 Hours)

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

**THEORY: 20% PROBLEMS: 80%**

**RECOMMENDED TEXTBOOKS**

1. Corporate Accounting : Gupta R.L and Radhaswamy M., Sultan Chand & Sons, New Delhi. (2013)
2. Corporate Accounting: Reddy T.S & Murthy A, Volume 1 & 2, Sixth Edition , Margham Publications, Chennai. (2014)

**REFERENCE BOOKS**

1. Corporate Accounting: Arulanandam M.A. and Raman K.S-Himalaya Publishing House.
2. Corporate Accounting-I :Jain S.P, Narang K.L, Agrawal Simmi & Sehgal MonikaNinth Edition , KalyaniPublishers, Ludhiana (2018).
3. Advanced Accountancy : Maheswari S.N; Volume 1,10th Edition; Vikas Publishing.
4. Shukla M.C, Grewal T.S. and.Gupta S.C;),Corporate Accounting; S Chand & Sons, New Delhi.;

### E-LEARNING RESOURCES

1. <https://commerceease.com/terms-of-issue-of-shares/>
2. <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
3. <https://blog.ipleaders.in/rules-share-capital-alteration/>
4. <https://books.google.co.in/books?isbn=8131754510>
5. <https://books.google.co.in/books?isbn=8120346270>
6. <https://books.google.co.in/books?isbn=8126908394>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	1	1	1	-	1
<b>II</b>	1	1	-	1	-	-
<b>III</b>	1	1	-	1	-	1
<b>IV</b>	2	1	1	1	-	1
<b>V</b>	1	1	-	1	-	1
<b>TOTAL</b>	7	5	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

**CORE VI**  
**PAPER TITLE: BUSINESS AND CORPORATE LAWS**

<b>SUBJECT CODE:19UBBA304</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

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

**COURSE OBJECTIVES**

1. To inherit the knowledge about the legal methodology involved in business by the students.
2. To impart the performance of contract as per Indian Contract Act, 1872.
3. To create and demonstrate the knowledge about sale of goods Act 1930.
4. To demonstrate Memorandum and Articles of Association.
5. To make the students to understand Meetings of the company.

**UNIT I**

(15 Hours)

Law of Contract –Essential elements of a valid contract- Classification of Contracts - Offer and Acceptance – Capacity of parties to Contract – Free Consent – Consideration – Legality of Object – Agreements 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 -Bailment: Meaning, Essential features of Bailment - Duties and Rights of bailor and bailee - Termination of bailment- Pledge - Meaning, Essentials of a valid pledge - Rights and Duties of pawnor and pawnee.

**UNIT III**

(15 Hours)

Contract of Agency - Definition of Agent and Principal - Essentials and legal rules of a valid agency - Creation of Agency - Termination of Agency. Sale of Goods Act - Definition of Sale and 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-Statement of lieu in prospectus - Types-Misstatements in prospectus.

**UNIT V**

(15 Hours)

SEBI-Introduction and guidelines – Meetings - 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

**RECOMMENDED TEXTBOOKS**

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

**REFERENCE BOOKS**

1. P.C.Tulsian, Business Laws, Tata Mc Graw Hill, 2<sup>nd</sup> Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications , Chennai

3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12<sup>th</sup> Edition, New Age International (P) Ltd. Publishers.

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break Up Of Questions For Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	-	2	-	1	-
<b>II</b>	2	-	2	-	1	-
<b>III</b>	3	-	1	-	2	-
<b>IV</b>	2	-	2	-	1	-
<b>V</b>	3	-	1	-	1	-
<b>TOTAL</b>	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

## CORE VII

### PAPER TITLE: FINANCIAL MANAGEMENT

<b>SUBJECT CODE:19UBBA308</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

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

#### COURSE OBJECTIVES

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximization and profit maximization.
2. To understand the cost of capital, importance of leverage and capitalization.
3. To Demonstrate the Theories of capital structure.
4. To formulate dividend decisions in a firm.
5. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

#### UNIT I

(12 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines – Function of Finance – Functions of Finance Manager in 21<sup>st</sup> Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity –CMI Amortization.

#### UNIT II

(17 Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

#### UNIT III

(17 Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

#### UNIT IV

(22 Hours)

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s - Gordons’s – M.M Hypothesis – Forms of Dividend

#### UNIT V

(17 Hours)

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

**THEORY: 20% PROBLEMS: 80%**

#### RECOMMENDED TEXTBOOKS

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

#### REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management , Taxman’s publication,14th edition

5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

#### E-L EARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 2 out of 4 questions (each in 1200words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	1	1	-	-	-
<b>II</b>	2	1	-	1	-	1
<b>III</b>	1	1	1	1	-	1
<b>IV</b>	1	1	-	1	-	1
<b>V</b>	1	1	-	2	-	1
<b>TOTAL</b>	7	5	2	5	-	4
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	



## CORE VIII

### PAPER TITLE: ENTREPRENEURIAL DEVELOPMENT

<b>SUBJECT CODE:19UBBA310</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

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

### COURSE OBJECTIVES

1. To discuss the concept of entrepreneurship and its importance.
2. To analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. To utilize the various technical tools for the business premises and encounter business ventures.
4. To Communicate the important values of EDP's and the government role played in.
5. To design the valuable approaches in the changing economic scenario and to apply the same for the improvement of small-scale entrepreneurs.

### UNIT I

(15 Hours)

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

### UNIT II

(15 Hours)

Entrepreneurial Development Agencies - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Ministry of Micro, Small & Medium Enterprises (MSME)- Prime Minister Employment Generation Programme - Pradhan Mantri Yuva Yojana - 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

(15 Hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Entrepreneurship Development Institute of India (EDII), 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 - problems – steps taken by government- Women and Self Help Groups. (SHGs)

### RECOMMENDED TEXTBOOKS

1. Gupta, D. C., & Srinivasan, D. N. Entrepreneurship Development in India Sultan Chand & Sons, (2001).
2. Khanka, S. S. Entrepreneurial development. S. Chand Publishing, (2006).

### REFERENCE BOOKS

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P. F. Innovation and Entre-preneurship: Practice and Principles. Harper &

Row, (1986).

3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development Margham Publications, (2002).

#### **E-LEARNING RESOURCES**

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportant-yps-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-supportsystem-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

### **GUIDELINES TO THE QUESTION PAPER SETTERS**

#### **Question Paper Pattern**

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

#### **Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	3	-	2	-	1	-
<b>II</b>	3	-	2	-	2	-
<b>III</b>	2	-	1	-	1	-
<b>IV</b>	2	-	2	-	1	-
<b>V</b>	2	-	1	-	1	-
<b>TOTAL</b>	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**ALLIED:III**  
**PAPER TITLE: BUSINESS STATISTICS AND OPERATIONS RESEARCH-I**

<b>SUBJECT CODE:19UMAT339</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

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

**COURSE OBJECTIVES:**

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools

**UNIT –I:** (18 Hours)

Introduction –Basic definitions - Diagrammatic and graphical representation of data – Simple bar diagram, Multiple bar diagram, sub-divided bar diagram, Deviation bar diagram, Histogram, Pie diagram - Measures of Central tendency – Mean, median and mode.

Chapter 1 to Chapter 4

**UNIT – II:** (18 Hours)

Measure of Dispersion - Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness.

Chapter 5 and Chapter 6

**UNIT – III:** (18 Hours)

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

Chapter 7 and Chapter 8

**UNIT – IV:** (18 Hours)

Introduction to OR – Linear Programming –Formulation - Graphical and Algebraic Solution (**< = type**)

Chapter 1 and chapter 2 Section-1.1 to 1.8 and 2.1 to 2.41

**UNIT – V:** (18 Hours)

Network Analysis - PERT and CPM (no crashing) Chapter 15; Section-15.1 to 15.67

**CONTENT AND TREATMENT AS IN**

1. Business Statistics – S.P.Gupta and M.P.Gupta,Sultan Chand &Sons,Sixteenth Edition [Units I,II and III]
2. Resorce Management Techniques-Prof V.Sundaresan ,K.S.Ganapathy Subramanian, K.Ganesan,A.R Publications,Ninth Edition.[Units IV and V]

**REFERENCE BOOKS**

1. Elementary Statistical Methods – Dr.S.P. Gupta, Sultan Chand &Sons,Eighteenth Edition
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/~mastjib/jeb/or/contents.html>
3. [www.e-booksdirectory.com](http://www.e-booksdirectory.com)
4. [www.bookboon.com/en/statistics-and-mathematics-ebooks](http://www.bookboon.com/en/statistics-and-mathematics-ebooks)
5. [www.freebookcentre.net](http://www.freebookcentre.net)

### Question Paper Pattern :

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principles</b> Answer any <b>10</b> out of 12 questions	1 – 12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any <b>5</b> out of 7 questions	13–19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	20– 25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Distribution of Questions :

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

Syllabus for Under Graduates

**DEPARTMENT OF ENGLISH  
UG Part IV SOFT SKILLS**

**SUBJECT CODE: 19UGSL403  
2019 Batch onwards**

**2020-21**

**SECOND YEAR**

**THIRD SEMESTER: Job-oriented Skills**

**CREDITS:2**

**30 hrs.**

**OBJECTIVES:**

- to prepare the students to be job-ready.
- to help learners use English Language appropriately to the role or situation.
- to develop confidence in them to face Interviews.
- to train them to prepare their own CV/Resume

Different kinds of Interviews

Letter of Application and CV

Technical Writing - Circulars, Memos, Agenda and Minutes

Group Discussion

Review

- i. Books
- ii. Films

**Books for Reference**

1. Harishankar, Bharathi. ed. Essentials of Spoken and Presentation Skills. University of Madras.
2. John, Seely. 1998. The Oxford Guide to writing and speaking. Oxford U P, 1998, Delhi.
3. The Princeton Language Institute and Lanny Laskowski.2001. 10 days to more confident Public Speaking. Warner Books.
4. <http://jobsearch.about.com/cs/curriculumvitae.html//>
5. <http://www.cvtips.com//>

**QUESTION PAPER PATTERN**

**UG - SOFT SKILLS**

**TIME – 3 HRS**

**MAXIMUM MARKS – 50**

**PART – A (5X2=10)**

Answer any FIVE from the questions given below from Q.No.1 to Q.No.7 (5 out of 7)

**PART – B (4X5=20)**

Answer any FOUR from the questions given below from Q.No.8 to Q.No.13 (4 out of 6)

**PART – C (2X10=20)**

Answer TWO questions only choosing one each from Q.No.14 &Q.No.15 (Internal Choice)

# **SEMESTER IV**

## **CORE IX**

### **PAPER TITLE: INTERNATIONAL ECONOMICS**

<b>SUBJECT CODE: 19UBBA311</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

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

#### **COURSE OBJECTIVES:**

- To impart the knowledge about international trade and export management.
- To create awareness about the different international economic organizations and its functions

#### **UNIT I** (15 Hours)

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

#### **UNIT II** (15 Hours)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

#### **UNIT III** (15 Hours)

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing

#### **UNIT IV** (15 Hours)

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

#### **UNIT V** (15 Hours)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

#### **RECOMMENDED TEXTBOOKS**

1. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
2. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi - 14.

#### **REFERENCE BOOKS**

1. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi – 92.
2. Dr. S. Sankaran, International Economics, Margham Publications, Chennai.
3. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.

#### **GUIDELINES TO THE QUESTION PAPER SETTERS**

#### **Question Paper Pattern**



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

**Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	3	-	1	-	2	-
<b>II</b>	2	-	2	-	1	-
<b>III</b>	2	-	1	-	1	-
<b>IV</b>	2	-	2	-	1	-
<b>V</b>	3	-	2	-	1	-
<b>TOTAL</b>	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**CORE X**  
**PAPER TITLE: FINANCIAL SERVICES**

<b>SUBJECT CODE:19UBBA313</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

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

**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:** (15 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:** (15 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: Mutual Funds:** (15 Hours)

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

**RECOMMENDED BOOKS**

1. Financial Services – M.Y.Khan, 3<sup>rd</sup> Edition, 2004, Tata McGraw Hill Publications.
2. Financial Services – B.Santhanam, Margham Publications.
3. Financial services – K.S. Dinesh Kumar, ShriSai Publishers' Distributors, 2014.

**REFERENCE BOOKS**

1. Law of Insurance – Dr.M.N. Mishra, 2014, Sultan Chand Publications.
2. Indian Financial System – H.r.Machiraju, 4<sup>th</sup> Edition, 2010, Vikas Publications.
3. A Review of current Banking Theory and Practice – S.K. Basu., 2<sup>nd</sup> Edition, MacMillan Publications, London.

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

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

**Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	3	-	2	-	1	-
<b>II</b>	3	-	1	-	2	-
<b>III</b>	2	-	2	-	1	-
<b>IV</b>	2	-	1	-	1	-
<b>V</b>	2	-	2	-	1	-
<b>TOTAL</b>	12	-	8	-	6	-
	<b>Section-A 12</b>		<b>Section-B 8</b>		<b>Section –C 6</b>	

**CORE XI**  
**ADVANCED CORPORATE ACCOUNTING**

<b>SUBJECT CODE :19UCBM315</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 75</b>

**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** (15 hours)  
Amalgamation, Absorption and External reconstruction.

**UNIT II** (15 hours)  
Consolidated final statement of Holding companies and subsidiary companies (Inter company owing excluded) – treatment of dividend.

**UNIT III** (15 hours)  
Final statements of Banking companies (As per New provisions).

**UNIT IV** (15 hours)  
Liquidation - Statement of affairs(only theory) and Liquidator's Final statement of Account.

**UNIT V** (15 hours)  
Final statements of Insurance companies (As per New provisions).

**RECOMMENDED BOOKS**

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham publications, Chennai.
2. 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 Ludhiana Kalyani Publishers.

**Question paper pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions :**

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

**CORE XII**  
**PAPER TITLE: BUSINESS TAXATION**

<b>SUBJECT CODE:19UBBA314</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

(Common to B.Com (AF), B.Com (BM), BBA)

**COURSE OBJECTIVES:**

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

**UNIT I:** (10 Hours)

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

**UNIT II:** (15 Hours)

Customs Act 1962 – Definition, Concepts and Scope – 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:** (15 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

**UNIT IV:** (15 Hours)

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provision

**UNIT V:** (20 Hours)

Introduction to registration under GST – Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

**RECOMMENDED BOOKS**

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

## REFERENCE BOOKS

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., New Delhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law HousePvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.

## E-L EARNING RESOURCES

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

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	1	-
III	2	-	1	-	2	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
<b>TOTAL</b>	12	-	7	-	6	-
	<b>Section-A 12</b>		<b>Section-B 7</b>		<b>Section –C 6</b>	

**ALLIED IV**

**PAPER TITLE: BUSINESS STATISTICS AND OPERATIONS RESEARCH-II**

<b>SUBJECT CODE:19UMAT343</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

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

**COURSE OBJECTIVES:**

- To introduce basic concepts of statistics and understand the statistical techniques used for business data analysis.
- To give an insight into operation research techniques used in business for critical decision making.

**UNIT - I:** (18 Hours)

Time Series Analysis – Secular trend: Graphic or free hand method, Method of semi average, Moving average and Method of least squares to fit a straight line-Seasonal variation: Method of simple average only. Chapter 10

**UNIT - II:** (18 Hours)

Index Numbers: Simple aggregative, simple average of price relative method, weighted average of price relative method and weighted aggregative method – Fixed and Chain base Index – Cost of Living Index. Chapter 9

**UNIT - III:** (18 Hours)

Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – t, Chi –square test only. Chapter 16 and 17

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

Assignment Problems: Minimisation, Maximisation case in assignment problem. unbalanced assignment problem. Chapter 8 -Section-8.1 to 8.7

**UNIT - V:** (18 Hours)

Transportation Problems: North West Corner Method (NWCM) – Lowest Cost Entry Method (LCM), Vogel’s Approximation Method (VAM) and MODI Method. Chapter 7 Section -7.1,7.2,7.4,7.5.

**CONTENT AND TREATMENT AS IN**

1. Business Statistics – S.P.Gupta and M.P.Gupta,Sultan Chand &Sons, Sixteenth Edition[Units I,II and III]
2. Resource Management Techniques-Prof V.Sundaresan ,K.S.Ganapathy Subramanian, K.Ganesan,A.R Publications,Ninth Edition. [Units IV and V]



## REFERENCE BOOKS

1. Elementary Statistical Methods-Dr.S.P.Gupta, Sultan Chand & Sons, Eighteenth Edition
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/~mastjjb/jeb/or/contents.html>

### Question Paper Pattern :

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principles</b> Answer any <b>10</b> out of 12 questions	1 – 12	3	<b>30</b>
Section B	<b>Short Answer</b> Answer any <b>5</b> out of 7 questions	13–19	6	<b>30</b>
Section C	<b>Essay</b> Answer any 4 out of 6 questions	20– 24	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Distribution of Questions :

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

## **DEPARTMENT OF COMPUTING SKILLS**

**COURSE COMPONENT: Soft Skill – Computing Skills**

**SUBJECT CODE: 19UGSL404**

<b>SUBJECT CODE:</b>	<b>PRACTICAL</b>	<b>MARKS :100</b>
<b>SEMESTER : IV</b>	<b>CREDIT :2</b>	<b>NO.OF.HOURS PER WEEK :</b>

**(For the following UG Departments)**

### **SHIFT –I:**

B.A. (Economics), B.A. (Defence and Strategic Studies), B.Sc. Mathematics, B.Sc. Physics, B.Sc. Chemistry, B.Sc. Zoology, B.Sc. Plant Biology and Plant Biotechnology, B.Com (General), B.Com (Corporate Secretaryship)

### **SHIFT –II:**

BBA, B.Sc. Visual Communication, B.Com (General), B.Com (Accounting & Finance), B.Com (Corporate Secretaryship), B.Com (Information System Management), B.Com (Banking Management) and B.Com (Marketing Management)

### **COURSE OBJECTIVES**

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like Ms word, MS Excel, Ms Access, Power point etc., at two levels based on their knowledge and exposure.
- It provides essential skills for the user to get adapted to any work environment, as most of the systems in any workplace have Ms Office installed for their day to day activities. The course is highly practice oriented rather than regular class room teaching

## **UNIT I**

Word Processing – Open, Save and close word document; Editing text- tools, formatting, bullets; Spell Checker; Navigating in word – keyword, Mouse; document formatting- paragraph alignment, indentation, headers and footers, numbering; printing- preview, options

## **UNIT II**

Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts –creating, formatting and printing, header and footer, centering data, printing.

## **UNIT III**

Presentations – Power point – exploring, creating and editing slides, inserting tables and charts – Special effects – Clip Art, creating and drawing shapes, inserting multimedia content – Presentations – planning, animation, handouts, slideshow.

## **Unit VI**

Networks – Internet Explorer- components; www – working, browsing, searching, saving – Bookmark – favorite, create, delete – Printing a web page; email- creating, receiving, reading and sending messages

## **UNIT V**

HTML – Defining HTML paragraph and spacing – HTML styles, that include Background color – Text color - Text Fonts – Text that includes Bold, Italic, Underline, Superscript and Subscript.

**Note:***Unit II to Unit V needs exposure thru Practicals*

## **REFERENCES:**

1. Introduction to Computers – Peter Norton, Tata McGraw HillMicrosoft 2003 – Jennifer Ackerman Kettell, Guy Hat-Davis, Curt Simmons, Tata McGraw Hill

# **SEMESTER – V**

**CORE XIII**  
**PAPER TITLE: COST ACCOUNTING**

<b>SUBJECT CODE:19UCBM317</b>	<b>THEORY &amp; PROBLEMS</b>	<b>100 MARKS</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

**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 (20 Hours)**

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

**UNIT II (17 Hours)**

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

**UNIT III (18 Hours)**

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

**UNIT IV (15 Hours)**

Labor cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system- Payroll procedures-Idle time and over time-Labour turnover.

**UNIT V (20 Hours)**

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

**REFERENCE BOOKS**

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
3. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
4. N.K. Prasad and V.K. Prasad – Cost Accounting.
5. Saxena and Vashist – Cost Accounting.
6. Hansen / Mowen – Cost Management Accounting and Control.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
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<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
	<b>TOTAL MARKS</b>			<b>100</b>

### Distribution of Questions

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

## CORE XIV

### PAPER TITLE: INCOME TAX LAW & PRACTICE – I

<b>SUBJECT CODE :19UCAF312</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

(Common to B.COM(A&F))

#### COURSE OBJECTIVES

- To familiarize students with the basic concepts of Income Tax.
- To enable the students to compute income under various heads of income.

#### UNIT I (15 Hours)

Meaning and features of income – Important definitions under the Income Tax Act – Tax Rates of Individual Assesse – Residential status - Scope of total income – Capital and revenue – Incomes exempt from tax. **(Simple problems only)**

#### 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. **(Simple problems only)**

#### UNIT III (20 Hours)

Income from House property – Definition of annual value – Deductions from annual value – Computation of income under different circumstances. **(Simple problems only)**

#### 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. **(Simple problems only)**

#### 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 - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage. **(Simple problems only)**

#### RECOMMENDED 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. Singhanian, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang, Kalyani Publishers.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (Each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (Each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

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



**CORE XV**  
**PAPER TITLE: BANKING LAW AND PRACTICE**

<b>SUBJECT CODE:19UCBM319</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To expose the students to various concepts in the Banking Law
- To make the students understand the working of the banks and the banking instruments used in the 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** (20 Hours)

Definition of Banker-Definition of Customer-General relationship between Banker and customer –Rights and duties of banker-Different types of customers-Customer identification and KYC norms. Debt Recovery Act- Definitions and objectives - Establishment of Tribunal and Appellate Tribunal - Jurisdiction, Powers and Authority of Tribunals - Procedure of Tribunals - Recovery of Debt Determined by Tribunal - Miscellaneous

**UNIT –III** (15 Hours)

Negotiable instruments: Promissory notes- Bills of Exchange-Cheques, Crossing, Endorsement- Material alteration-Paying Banker-Rights and Duties;Statutory protection-Dishonour of cheques- Role of Collecting Banker.

**UNIT-IV** (15 Hours)

E-Banking-Forms of E-Banking-Features and benefits of online banking-Importance of E-Banking in business-Development in E-Payments-Key benefits of internet banking-Drawbacks of internet banking-Internet banking frauds-Prevention of online frauds-RBI guidelines-Mobile banking-Services offered by mobile banking-Top 10 mobile wallets in India-Electronic fund transfer- Types.

**UNIT-V** (10 Hours)

Customer grievance –Grievance redressal-Banking Ombudsman-Banking Ombudsman scheme- Procedure of redressal of grievance-Appointment of Banking Ombudsman-Powers and duties of Ombudsman-Grounds of Complaint-Procedure for filing complaint-Appeal against the award-Redressal for customer complaints against banks-steps for complaints.

**PRESCRIBED TEXT BOOKS:**

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam ,Margham Publishers

**REFERENCE BOOKS**

1. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
2. Indian Banking – Parameswaran – S.Chand and Co,

3. Banking Law Theory and Practice – Tanon
4. Banking Law Theory and Paractice – Sherlaker&Sherlaker.
5. Banking Regulation Act, 1949
6. Negotiable Instruments Act, 1881
7. Banking Theory Law and Practice, Dr. S. Guruswamy, Fourth Edition

**Question paper pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
				<b>100</b>

**Distribution of questions :**

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

**CORE XVI**  
**PAPER TITLE: PRACTICAL AUDITING**

<b>SUBJECT CODE :19UCAF307</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

(Common to B.COM(A&F) and BM)

**COURSE OBJECTIVES**

- To appreciate the role of auditing in business.
- To understand the steps involved in the audit of account.
- To familiarise with provisions of the Companies Act relating to the appointment, conduct and liabilities of an audit.
- To understand the new EDP audit in tune with the latest adoption of technology in businesses.

**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 EDP system.

**RECOMMENDED BOOKS**

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

**REFERENCE BOOKS**

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

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>

**Distribution of Questions:**

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

**INTER-DISCIPLINARY ELECTIVE I**  
**PAPER TITLE:PERSONAL INVESTMENT PLANNING**

<b>SUBJECT CODE:19UIDE316</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: V</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To understand the meaning and necessity of investment.
- To identify the investment opportunity in various areas

**UNIT I – INTRODUCTION (15 Hours)**

Introduction about investment, Difference between investment, speculation and gambling- Features of investment- Importance of Investments- Types of Investors.

**UNIT II - INVESTMENT OPPORTUNITIES – I (20 Hours)**

Meaning – Non- marketable financial assets, equity shares, preference shares, Debentures, Gilt Edged Securities, Post office savings deposits ( Term deposits, MIS, KVP, NSC, NSS)

**UNIT III - STOCK EXCHANGE AND NEW ISSUE MARKET (18 Hours)**

Meaning and definition of stock exchange- Introduction & Functions of SEBI– Listing of securities – Stock brokers – Sub brokers, Types of brokers – Types of speculators ( Bull, Bear, Stag)- Meaning of NSE , BSE , OTCEI- Steps for opening a Demat Account.

**UNIT IV - INVESTMENT OPPORTUNITIES – II (17 Hours)**

Provident fund, Types of PF, Features of PPF, Unit trust of India - 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 V – PERSONAL INVESTMENT PATTERN (20 Hours)**

Analyzing the opportunities of investment applicable to the current scenario- Developing personal investment pattern for individuals.

**REFERENCE BOOKS:**

1. Study Material
2. Investment Management by L.Natarajan, Morgan publications,2007
3. Investment Management by Hiriappa, New age international publications,2008

**WEBSITES:**

1. [www.personalfinance.byu.edu](http://www.personalfinance.byu.edu)
2. [www.halifax.co.uk./investments/pdfs/sw51813.pdf](http://www.halifax.co.uk./investments/pdfs/sw51813.pdf)
3. [www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf](http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf)

**Question paper pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
				<b>100</b>

**Distribution of Questions:**

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

# **SEMESTER VI**

**CORE XVII**

**PAPER TITLE: INCOME TAX LAW & PRACTICE – II**

<b>SUBJECT CODE :19UCAF314</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

(Common to B.COM(A&F))

**COURSE OBJECTIVES:**

- To enable the students to compute income under various heads and also the total income subject to deductions.
- To familiarize students with the procedure of assessment and filing of return.

**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 set off 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.

**RECOMMENDED 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 Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang, Kalyani Publishers.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
	<b>TOTAL</b>			<b>100</b>

**Distribution of Questions :**

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

**CORE XVIII**  
**PAPER TITLE: MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE :19UBBA305</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

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

**COURSE OBJECTIVES**

- To understand and analyze financial statement to help in managerial decision making.
- To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.
- To learn the various tools and techniques in cost control like variance analysis and budgetary control.

**UNIT I** (10 Hours)

Management accounting – Meaning, nature, scope and 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, construction of Balance sheet(simple problems only)

**UNIT IV** (20 Hours)

Fund flow analysis-meaning of funds, importance and uses of funds flow statement-preparation of working capital statement-Funds from operations-Funds flow statements(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 budgets-Production, cash and flexible budget. (simple problems only)

**RECOMMENDED TEXTS**

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 Tech press, Trichy, 3rd Edition 2015

**Web References:**

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

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

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

## CORE XIX

### PAPER TITLE: CREDIT AND RISK MANAGEMENT IN BANKING

<b>SUBJECT CODE :19UCBM323</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

#### COURSE OBJECTIVES:

- To learn about the various forms of credit extended by banks and the security system prevalent in safeguarding from NPAs.
- To focus on the credit risk and the governance of credit risk management and analyses

#### UNIT-I ( 25 Hours)

Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects – business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details.

#### UNIT -II ( 13 Hours)

Lending to Different Customers – Individuals – Partnership – Limited companies – Trust – Association – Legal aspects – Documents to be called for.

#### UNIT -III ( 25 Hours)

Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(ActivityBased) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure : Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous : Self – Employed.Business loan(Borrower Based) – Small Business :Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up – Recovery Agriculture : Small, Medium and Big Farmers – Short term and Medium term Loans – Corporate Borrowers.Government sponsored : Priority sector lending – Lead Bank Scheme – Government sponsored loan to Weaver section – Subsidy.

#### UNIT- IV ( 15 Hours)

Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement – Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach

#### UNIT V ( 12 Hours)

NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund.

#### PRESCRIBED TEXTS

1. Indian Financial System and Commercial Banking – IIB
2. Special and preferred sector Finance – IIB
3. Management and Accounting and Financial Management – IIB

**REFERENCE BOOKS**

1. Prudential Accounting Norms and Audit of Banks – Naganatham M. and Jayaraman .
2. Annual Reports of RBI

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
				<b>100</b>

**Distribution of Questions:**

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

**ELECTIVE II**  
**PAPER TITLE: MANAGEMENT OF HUMAN RESOURCES**

<b>SUBJECT CODE :19UCAF316</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS : 90</b>

(Common To B.Com (A&F), BM)

**COURSE OBJECTIVES**

- To understand the nature of human resources and its significance to the organization.
- To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.
- To bring to the attention of the students the latest trends in managing human resources 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 – Abraham Maslow's theory, Mc Gregor's "X", "Y", William Ouchi's "Z" Theory - Herzberg's two factor theory and Vroom's valence expectancy theory – Mc Clelland's Need Achievement theory.

**UNIT IV** (15 Hours)

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 TEXTS**

1. Essentials of Human Resource Management and Industrial Relations- P.Subba Rao – Himalaya Publishing House- 2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand & Sons.
3. Human Resource Management – Ashwathappa -5<sup>th</sup> Edition – McGraw Hill

**REFERENCE BOOKS**

1. Human Resource Management – Garry Deseler -11<sup>th</sup> Edition – Pearson International
2. Human Resource Management- By [DrCharmine E.J. Härtel](#) , [Dr Yuka Fujimoto](#) – 2<sup>nd</sup>

Edition

**Web References:**

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	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**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	1	
	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	

**ELECTIVE III  
PROJECT**

<b>SUBJECT CODE : 19UCBM325</b>	<b>THEORY AND PRACTICAL</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES**

- To give an opportunity to students to have an experiential learning through outside classroom activity.
- To make the students learn life values such as learning from others, listening to others, teamwork, commitment, co-ordination, meeting deadlines, sharing, adapting etc. as the project is done in groups.
- To add value through practical experience in the relevant field of project .

**MODUS OPERANDI:**

1. A group of 3 students will be assigned a project in the beginning of the final year in the field of banking, finance, insurance or related areas.
2. The students would be asked to prepare the theoretical content and practical component(Questionnaire).
3. The Questionnaire would be corrected by the respective faculty-in-charge.
4. The same will be administered to the employees of the organisation in the relevant field of project work.
5. Based on the filled-in questionnaire, the students would do data entry, classify, tabulate and analyse the results to conclude on the findings in the area chosen for study.
6. The project report shall be submitted to the college before the due date prescribed by the department and the college has to certify the same and submit to the OCOE 15 days prior to the commencement of the End Semester Examinations.
7. The project shall be evaluated through internal project(50 marks) and external Viva-voce examination(50 marks).
8. The external examination shall be conducted by the panel of examiners suggested by the Controller of Examinations from time to time.
9. Those who fail to present the project report will have to redo the project work and submit to the college for the next external examination.