

# **MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI**

## **CHOICE BASED CREDIT SYSTEM**

### **B.Com (HONOURS) – AFFILIATED COLLEGES**

**(with effect from the academic year 2021-2022 onwards)**

#### **PREAMBLE**

The B.Com (Honours) programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com, because the courses are interrelated.

#### **VISION**

- To provide excellent and value based Commerce education.

#### **MISSION**

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and give them awareness about the prevailing business environment.
- To enable them to seek higher education in commerce and professional courses like CA,ICWA,ACS,M.B.A. etc.,
- To train the students with required levels of competence for employment in both domestic and global market.

#### **PROGRAMME OUTCOMES:**

Students at the time of graduation will be able to

**PO1:** To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.

**PO2:** To acquire practical knowledge to take up the task of accounting professionals.

**PO3:** To serve as a launch pad for professional programmes like CA, CMA and ACS.

**PO4:** To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.

**PO5:** To do their higher education and can build their career as business professionals.

**Manonmaniam Sundaranar University**  
**Tirunelveli**  
**Choice Based Credit System**  
**Course Structure for B.Com(Honours)– Affiliated Colleges**  
**(For those who joined 2021-2022 onwards)**  
**I B.Com(Honours)Semester - I**

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
I	I	1	Language	Tamil/other language	6	4
	II	2	Language	Communicative English – I	6	4
	III	3	Major Core 1	Financial Accounting – I	5	4
	III	4	Major Core 2	Business Organisation & Management	4	4
	III	5	Add on Major (compulsory)	Professional English for Commerce & Management – I	4	4
	III	6	Allied- I	Managerial Economics	3	3
	IV	7	Common	Environmental Studies	2	2
				Sub Total	30	25

**IB.Com (Honours)Semester – II**

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
II	I	8	Language	Tamil/other language	6	4
	II	9	Language	Communicative English – II	6	4
	III	10	Major Core 3	Financial Accounting – II	5	4
	III	11	Major Core 4	Business Law	4	4
	III	12	Add on Major (compulsory)	Professional English for Commerce & Management – II	4	4
	III	13	Allied- II	Business Communication and Reporting	3	3
	IV	14	Common	Value Based Education/Social Harmony	2	2
				Sub Total	30	25

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**II B.Com (Honours)Semester - III**

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
III	I	15	Language	Tamil-III/Other Language	6	4
	II	16	Language	English-III	6	4
	III	17	Major Core 5	Income Tax Law & Practice	5	4
	III	18	Major Core 6	Business Environment	4	4
	III	19	Allied- III	Computer Applications in Business	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Protection	2	2
	III	21	Skill Based I – Core	Services Marketing	4	4
	IV	22	Common	Yoga	2	2
				Sub Total	30*	25*

\* Excluding the hours and Credit for Yoga

**II B.Com (Honours)Semester - IV**

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
IV	I	23	Language	Tamil-IV/Other Language	6	4
	II	24	Language	English-IV	6	4
	III	25	Major Core 7	Indirect Taxes	4	4
	III	26	Major Core 8	Quantitative Techniques	5	4
	III	27	Allied- IV	Elements of E – Commerce	3	3
	IV	28	Non Major Elective II (Any one)	1. Financial Accounting 2. Human Rights	2	2
	III	29	Skill Based II – Core	Entrepreneurship Development	4	4
	V	30	Extension Activity	NCC/NSS/YRC/YWF	-	1
	IV	31	Common	Computer for Digital Era	2	2
				Sub Total	30*	26*

\*Excluding the hours and Credit for Computer for Digital Era

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**III B.Com (Honours)Semester - V**

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
V	III	32	Core 9	Corporate Accounting	6	4
	III	33	Core 10	Cost & Management Accounting	6	4
	III	34	Core 11	Company Law	6	4
	III	35	Core 12	Application of Tally in Accounting	5	4
	III	36	Major Elective I (Any one)	1. Security Analysis & Portfolio Management 2. Operations Research 3. Strategic Management	5	4
	IV	37	Skill Based III Common	Personality Development	2	2
					Sub Total	30

**III B.Com (Honours)Semester - VI**

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
VI	III	38	Core 13	Advanced Corporate Accounting	5	4
	III	39	Core 14	Corporate Tax Planning	5	4
	III	40	Core 15	Auditing & Corporate Governance	5	4
	III	41	Core 16	International Business	4	4
	III	42	Major Elective II (Any one)	1. Company Organisation and Secretarial Practice 2. Retail Management 3. Customer Relationship Management	5	4
	III	43		Major Project	7	7
					Sub Total	30

**For Problem Papers 40 % marks for theory and 60% marks for problems.**

**Proportion of marks between internal evaluation and external evaluation for subjects- 25:75.**

**Internal – 20 marks for theory and 5 marks for assignment.**

**Total Credits – 150 (Excluding the hours and Credit for Yoga and Computer for Digital Era)**

## **I B.COM (HONOURS) I SEMESTER UNDER CBCS**

### **PART III MAJOR CORE-1**

#### **FINANCIAL ACCOUNTING - I**

##### **Objectives**

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

##### **Unit I: Accounting Fundamentals**

Accounting –Definition –Branches of Accounting –Functions of Accounting – Advantages –Limitations –Book Keeping –Book Keeping Vs Accounting –Uses of Accounting Information –Accounting Principles –Concepts and Conventions –Classification of Accounts –Double Entry System of Accounting –Journal –Ledger –Subsidiary Books – Trial Balance –Bank Reconciliation Statement –Rectification of Errors –Final Accounts of Sole Trader –Opening Entries – Closing Entries –Transfer Entries –Adjustment Entries.

##### **Unit II: Depreciation and Inventories**

Depreciation –Meaning –Causes –Types –Straight line Method –Written Down Value Method –Annuity Method –Sinking Fund Method –Revaluation Method – Insurance policy Method

Inventories –Meaning –Signification of Inventory Valuation –Inventory Record System: Periodic and Perpetual –Methods – FIFO, LIFO and Weighted Average Method – Salient Features of Indian Accounting Standard (Ind-AS 2)

##### **Unit III: Bills of Exchange, Account Current and Average Due Date**

Bills of Exchange –Definition –Features –Advantages –Types : Trade Bills and Accommodation Bills –Bills of Exchange Vs Promissory Notes –Recording Transactions in Journal and Ledger –Retiring –Dishonour –Renewal of bills –Insolvency of Acceptor – Accommodation Bills –Trade Bills Vs Accommodation Bills.

Account Current –Meaning –Definition –Different Methods of Preparation of Account Current. Average Due Date –Meaning –Practical Uses- Determination of Due Date – Calculation of Average Due Date

##### **Unit IV: Insurance Claims and Insolvency Accounts**

Insurance Claims – Meaning – Loss of Stock –Average Clause –Abnormal Items – Consequential Loss.

Insolvency Accounts –Meaning –Statement of Affairs –Deficiency Accounts – Insolvency of Individual Only

##### **Unit V: Accounts of Not-For-Profit Organisations**

Final Accounts of Not-For-Profit Organisations –Preparation of Receipts and Payments Account,Income and Expenditure Account and Balance Sheet –Treatment of Various Special Items

### **TEXT AND REFERENCE BOOKS**

1. R.L.Gupta and Radhaswamy, Advanced Accountancy-Vol I, Sulthan Chand and sons, New Delhi
2. M.C. Shukla, T.S.Grewal and S.C. Gupta, Advanced Accountancy-Vol I, S Chand and sons, New Delhi
3. S.P. Jain and K.L. Narang, Advanced Accountancy-Vol I, Kalyani Publishers, New Delhi
4. Dr.M.A. Arulanandam and K.S. Raman, Advanced Accountancy-Vol I ,Himalaya Publishing House , Mumbai.
5. T.S. Reddy and A.Murthy, Advanced Accountancy, Margham Publications, Chennai.

### **Outcomes:**

1. To understand book keeping and accounting concepts, conventions and accounting information.
2. To prepare financial statements in accordance with generally accepted accounting principles.
3. To demonstrate an understanding of the various methods of providing depreciation.
4. To understand how to manage the inventories and its different methods.
5. To know about the differences between bill of exchange and promissory note.
6. To ascertain the principles and preparation of insurance claims and insolvency accounts.
7. To know about the preparation of balance sheet and income and expenditure account.

**PART III – MAJOR CORE- 2**  
**BUSINESS ORGANISATION AND MANAGEMENT**

**Objectives**

1. To understand business and its role in society.
2. To enable the student to undertake business activities.
3. To familiarise the students with concepts and principles of management.
4. To impart knowledge on the functions of management among the students

**Unit I: Business Enterprises**

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises- International Business - Multinational Corporations

**Unit II: Foundation of Indian Business**

Manufacturing and service sectors; Small and medium enterprises; Problems and government Policy - India's experience of liberalisation and globalisation - Technological innovations and skill development - 'Make in India' Movement- Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce

**Unit III: Introduction to management**

Meaning and definition of management-Functions of management- Managerial skills- Levels of management-Roles of manager-Management as a science or art-contributions to management by F. W. Taylor, Henry Fayol, Elton Mayo and Peter. F. Drucker.

**Unit IV: Management and Organisation**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams

**Unit V: Leadership, Motivation and Control**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

**Suggested Readings:**

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Wehrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.

**Outcomes:**

1. To know the various forms of business organisation and its functions.
2. To acquire knowledge about manufacturing and service sector in India.
3. To understand the latest developments and technological innovations in the organisation of business.
4. To develop knowledge about evolution of management thoughts and to better understanding of planning and decision making.
5. To give an idea about organisation structure and different types of organisation.
6. To provide an idea about leadership, theories of motivation, importance of communication and principles of co-ordination.

**PART III – ADD ON MAJOR -1**  
**PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – I**

**UNIT 1: COMMUNICATION**

**Listening:** Listening to audio text and answering questions - Listening to Instructions

**Speaking:** Pair work and small group work

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

**UNIT 2: DESCRIPTION**

**Listening:** Listening to process description.-Drawing a flow chart.

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

**UNIT 3: NEGOTIATION STRATEGIES**

**Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific)

**Speaking:** Brainstorming (Mind mapping), Small group discussions (Subject-Specific)

**Reading:** Longer Reading text.

**Writing:** Essay writing (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

**UNIT 4: PRESENTATION SKILLS**

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations Interpreting Visuals inputs

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

**UNIT 5: CRITICAL THINKING SKILLS**

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading:** Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

**Writing:** Problem and Solution essay– Creative writing –Summary writing

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

**References:**

1. Shiv Khera – You Can Win
2. Robin Sharma – The Monk Who Sold His Ferrari
3. A.P.J.Abdul Kalam – Ignited Minds - Wings of Fire
4. Richard Back – Jonathan Livingston Seagull
5. Med Serif – How to Manage Yourself

**PART III ALLIED -1**  
**MANAGERIAL ECONOMICS**

**Unit I:**

Subject matter of economics – definition and meaning of business economics – basic concepts – importance and limitations of business economics – goods – types of goods – wants – law of diminishing utility – consumer surplus

**Unit II:**

Demand analysis – meaning – kinds of demand – law of demand determination of demand – types of demand – elasticity of demand – meaning – price elasticity – income elasticity – cross elasticity – types – method of measuring elasticity of demand – demand forecasting

**Unit III:**

Production analysis – meaning of production – factors of production – production function – isoquants – law of returns – law of variable proportions – returns to scale – economics and diseconomies – cost of production – short run and long run – cost curves – optimum firm

**Unit IV:**

Pricing of the product – pricing in perfect competition – monopoly – meaning – monopolistic competition – oligopoly – imperfect competition – pricing policy objectives – factors influencing pricing policy – various pricing methods – pricing of new products

**Unit V:**

Profit analysis – profit – functions of profit – profit policy – meaning – break even analysis – break-even point – assumption – limitations – uses – profit forecasting – methods

**Reference Books**

1. Managerial Economics – R.L. Varshney & K.L. Maheswary - Sultan Chand, Publications, New Delhi
2. Economic Analysis – K.P.M. Sundaram & E.N. Sundaram – Sultan Chand, Publications, New Delhi
3. Business Economics by Bani Mazumdar & V.G. Mankar – Himalaya Publishing house, Bombay
4. Business Economics – A.R. Arya Sri, V.V. Ramamoorthy – Tata McGraw Hill Companies

**Outcomes:**

1. To understand business economics and importance of business economics for managerial decision making.
2. To acquire knowledge about demand analysis and its forecasting.
3. To understand the principle and different types of elasticity of demand.
4. To acquire knowledge about production analysis at market fluctuations.
5. To determine the product pricing in the situation of perfect competition, monopolistic competition and imperfect competition.
6. To estimate the profit analysis to the help of break even analysis.

**PART IV**  
**ENVIRONMENTAL STUDIES - COMMON**

**PART III MAJOR CORE-3**  
**FINANCIAL ACCOUNTING -II**

**Objectives**

- 1.To enhance critical and analytical approach to different types of accounting.
- 2.To understand the nature and system of accounting followed in partnership firm.

**Unit I: Hire Purchase and Instalment Purchase System**

Meaning –Definition –Accounting Procedure -Calculation of Cash Price and Interest –Accounting Treatment –Default and Repossession –Complete and Partial Repossession – Difference between Hire Purchase and Instalment System –Instalment Purchase System.

**Unit II: Branch and Departmental Accounts**

Branch –Meaning –Types of Branches –Accounting of Various Types of Dependent Branches –Debtor System –Goods Invoiced to Branch at Cost Price and Selling Price –Final Account System –Whole Sale Branch System –Independent Branches –Accounting Treatment –Inter Branch Transaction –Incorporating Branch Trial Balance in the Head office Books (Excluding Stock and Debtor System and Foreign Branches)

Departmental Accounts –Purpose –Allocation of Expenses –Preparation of Departmental Trading and Profit and loss account -Inter Departmental Transfers at Cost Price and Selling Price.

**Unit III: Accounting of Consignment and Joint Venture**

Consignment Account –Meaning –Account Sales –Accounting Treatment –Valuation of Stock –Normal Loss and Abnormal Loss –Invoicing Goods Higher than Cost

Joint Venture –Meaning –Features –Accounting of Joint Venture Transactions – Separate Set of Books Only.

**Unit IV: Partnership Accounts–I**

Definition –Partners Capital and Current Account –Appropriation of Profits –Past Adjustments and Guarantee –Admission of a Partner –Retirement of a Partner –Calculation of Ratios –Treatment of goodwill –Revaluation of Assets and Liabilities –Adjustment of Capital according to Profit Sharing Ratio –Death of a Partner –Treatment of Joint life Policy –Amalgamation of firms .

**Unit V: Partnership Accounts–II**

Dissolution of Partnership Firms –Insolvency of One Partner –Insolvency of All Partners –Sale to a Company –Gradual Realisation of Assets and Piecemeal Distribution – Proportionate Capital Method and Maximum Loss Method.

**TEXT AND REFERENCE BOOKS**

1. R.L.Gupta and Radhaswamy, Advanced Accountancy-Vol ,I, Sulthan Chand and sons, New Delhi
2. M.C. Shukla, T.S.Grewal and S.C. Gupta, Advanced Accountancy-Vol I, S Chand and sons, New Delhi
3. S.P. Jain and K.L. Narang, Advanced Accountancy-Vol I, Kalyani Publishers, New Delhi
4. Dr.M.A. Arulanandam and K.S. Raman, Advanced Accountancy-Vol I ,Himalaya Publishing House , Mumbai.
5. T.S. Reddy and A.Murthy, Advanced Accountancy, Margham Publications, Chennai.

**Outcomes:**

1. To know the difference between hire purchase and instalment system.
2. To know about the maintenance of accounts relating to branch accounts.
3. To understand the calculation of profit involved in sending goods at cost and invoice price.
4. To understand the facts related to consignment and joint venture with normal and abnormal losses.
5. To have practical knowledge regarding the maintenance of partnership accounts in case of admission and retirement.
6. To know the concepts related to revaluation of assets and liabilities.
7. To understand the maintenance of partnership accounts in case of dissolution of a firm.

## **PART III MAJOR CORE-4**

### **BUSINESS LAW**

#### **UNIT I Introduction to business laws:**

Introduction, nature of law, meaning and definition of business laws, scope and sources of business laws

#### **UNIT II Contract Laws:**

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of Contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

#### **UNIT III Intellectual Property Legislation:**

Meaning and definition of intellectual property, types of intellectual properties; Patent Act of 1970 and amendments (as per WTO agreements) – Background, objects, definition, inventions, patentee, true and first inventor, procedure for grant of process and product patents, WTO rules for patents (in brief), rights to patentee, infringement, remedies.

#### **UNIT IV Laws Relating to Finance:**

Laws relating to Finance: the Securities and Exchange Board of India (SEBI), need for SEBI, establishment and legal status of SEBI, functions and power of SEBI, power conferred by the act to SEBI. FEMA – Salient features, directions, major provisions.

Objectives, scope and salient features, offences under the Act.

#### **UNIT V Consumer Protection Act & Competition Law:**

Background, Definitions - Consumer, consumer dispute, complaint, deficiency, service, consumer protection council, consumer Redressal agencies, district forum, state commission and national commission; Competition Law: Meaning and scope, salient features, offences and penalties under the Act.

#### **References:**

1. N.D. Kapoor – Elements of Commercial Law
2. N.C. Shukla – A Manual of Mercantile Law
3. Dr .Avtarsingh – Law of contracts.

#### **Outcomes:**

1. To understand the overall aspects of business laws.
2. To know the provisions related to Contract Act and Indian Sale of Goods Act.
3. To ascertain the rights of buyers and sellers, its condition and warranties regarding sale of goods act.
4. To understand the different types of intellectual properties and its provisions.
5. To understand the functions and powers and SEBI to help the protection of investors.
6. To understand the laws related to consumer protection act.
7. To know the provisions related to competition act.

**PART III – ADD ON MAJOR - 2**  
**PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II**

**Objectives:**

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

**Unit 1- Communicative Competence**

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

**Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.**

**Unit 2 - Persuasive Communication**

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

**Unit 3- Digital Competence**

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

#### **Unit 4 - Creativity and Imagination**

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)

- Poster making – writing slogans/captions (subject based)

#### **Unit 5- Workplace Communication & Basics of Academic Writing**

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

#### **Outcomes of the Course.**

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
  - Adapt easily into the workplace context, having become communicatively competent.
  - Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

#### **Instruction to Course Writers:**

1. **Acquisition of subject-related vocabulary should not be overlooked.** Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

## **I B.COM (HONOURS) II SEMESTER UNDER CBCS**

### **PART III ALLIED -2**

#### **BUSINESS COMMUNICATION AND REPORTING**

##### **Unit 1: Communication in Business**

Importance of Communication, Forms of Communication, Communication Network of the Organization; Process of Communication: Different stages, Difference between oral and written communication.

##### **Unit 2: Oral Communication Skills**

Fundamentals, Barriers and Gateways, Public Speaking, Effective Power point presentations, body language, non-verbal, facial expression, voice modulation, eye contact, audience research, questions from the audience, Communication and emotional intelligence, Creativity in oral communication, Communication through telephonic, Video and Skype, Group Discussion.

##### **Unit 3: Written Communication Skills**

Writing an effective Report: Stages of writing, Style and Tone; Five Ws and one H of Report writing, Divisions, Numbering and use of visual aids, Creativity in written Communication, Use of Picture, diagram in written communication, Writing Commercial letters, E-mail Messages, Maintaining a Diary, Job application and Resume writing.

##### **Unit 4: Listening Skills**

Importance and need, Types, Active and Empathic listening, Listening and Judgment, Developing skills, listening and understanding, Anatomy of Poor Listening, Features of good listener

##### **Unit 5: Interpersonal Communication Skills**

Advantages and disadvantages of utilizing the team work; Characteristic features of successful teams; stages of the development of a team; team roles; challenges in team working, forms of non-team behavior. Conditions of negotiating; strategies of negotiating (Win-win, win-loss); participative negotiations; negotiating tactics; cognition and emotions in negotiating; negotiating and ethics - Types and sources of conflicts; the influence of various cultures on the solving of conflicts

##### **References**

1. Monipally M.M. (2001). Business Communication Strategies, McGraw Hill, New Delhi.
2. Bovee, Till and Schatzman. (2003). Business Communication Today, 7th Edition, Pearson, New Delhi.
3. Parag Diwan. (2002). Business Communication, Excel Books, Bangalore.
4. Murphy. (2008). Effective Business Communication, McGraw-Hill, New Delhi
5. Rajendra Paul. Essentials of Business Communication, Sulthan & Chand Publications

**Outcomes:**

1. To gain knowledge on the basic concepts of business communication and help them to understand basic techniques of business.
2. To know the difference between oral and written communication.
3. To understand the overall concepts related to oral communication and to developing the skills.
4. To understand the overall concepts related to written communication and to developing the skills.
5. Students have to enhancing the listening skills for effective communication.
6. To develop and acquire knowledge about interpersonal communication skills.

**I B.COM (HONOURS) II SEMESTER UNDER CBCS**

**PART IV**

**VALUE BASED EDUCATION / SOCIAL HARMONY – COMMON**

## **II B.COM (HONOURS) III SEMESTER – UNDER CBCS**

### **PART III – MAJOR CORE - 5**

#### **INCOME TAX LAW AND PRACTICE**

##### **Objectives:**

- To enable the students to know the provisions of the income tax law.

##### **Unit I**

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

##### **Unit II**

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

##### **Unit III**

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income

##### **Unit IV**

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income. Income from Capital Gains – Income from other sources.

##### **Unit V**

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

##### **Text Books :**

1. Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice , Margam publications, Chennai.

**Outcomes:**

1. To know the residential status and tax exemptions.
2. To compute the taxable salary.
3. To calculate house property income.
4. To identify the income from other sources
5. To understand the provisions for filing the return of income.

## **II B.COM (HONOURS) III SEMESTER UNDER CBCS**

### **PART III MAJOR CORE - 6**

### **BUSINESS ENVIRONMENT**

#### **Objective**

- To have global outlook in trade and finance

#### **Unit 1: Business Environment**

**12 Hours**

Concepts and elements of business environment: Economic environment- Economic systems, Economic policies (Monetary and fiscal policies); Political environment- Role of government in business. Policy Environment: Liberalisation, Privatisation and Globalisation – Second Generation reforms, Industrial policy and implementation. Industrial Growth and structural changes

#### **Unit 2: Legal and Social environment**

**12 Hours**

Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR)

#### **Unit 3: International Business Environment**

**12 Hours**

Nature of International Business (IB); Scope of International Business; Forms of International Trade Drivers of IB; IB and domestic business compared; Participants in International Business; Evolution of IB; reasons for Internalization; Strategies of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regiocentric); Theories of IB-Mercantilism theory, Absolute cost advantage theory; Comparative cost advantage theory; Factor endowment theory. Balance of payments (BOP): Importance and components of BOP

#### **Unit 4: Globalization of Business**

**12 Hours**

Features of Globalization; Stages of Globalization; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; MNC –meaning, Types of MNCs;

Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy

#### **Unit 5: Economic Integration and EXIM trade**

**12 Hours**

Integration between countries-Levels of integration; Regional trading blocks-EU, NAFTA, Mercosur, APEC, ASEAN, SAARC (Structure and functions only); Purpose of Export Trade; Benefits of exports to companies; Types of Exports; Export Trade: Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM

bank; India's recent EXIM Policy; GATT, WTO-functions, structure, agreements, implications for India.

**References:**

1. Aswathappa K. (2015). Essentials of Business Environment. New Delhi: Himalaya Publication.
2. Aswathappa. K. (2015). International Business. New Delhi: Tata McGraw Hill
3. Charles W.L. Hill. (2010). International Business. New Delhi: McGraw - Hill.
4. Don Ball and Wendell McCulloch. (1993). International Business. New Delhi: McGraw - Hill.
5. A.V. Vedipurishwar. (2009). The Global CEO. New Delhi: Vision Books.
6. Subba Rao. (2012). International Business. New Delhi: Tata McGraw Hil

**Outcomes**

1. To know about the concepts and elements of business environment
2. To understand legal and social environment
3. To know about International business
4. To gain knowledge about MNC and FDI
5. To familiarise with multinational corporations in India

**II B.COM (HONOURS) III SEMESTER – UNDER CBCS**  
**PART III – ALLIED -3**  
**COMPUTER APPLICATIONS IN BUSINESS**

**Objectives:**

1. To familiarize the students with the innovations of information in computer applications in business.
2. To understand the basic computer knowledge
3. To enable the students to appreciate the practical details of computer.

**Unit I Computer Applications**

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

**Unit II MS Word**

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

**Unit III MS Power Point**

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

**Unit IV MS Excel an Introduction**

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

**Unit V Introduction to Internet**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

**Reference Books:**

1. Complete reference on MS Office – Deitel & Deitel
2. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.

**Note: 100% Practical for External; No Theory Examination**

**\*Marks: Internal 50 & External 50**

**Outcomes:**

1. To understand the basic concepts and terminologies used
2. To familiarize in MS Word
3. To familiarize in MS PowerPoint
4. To prepare a document in excel program
5. To know the internet protocols, to compose and view email etc.

**Internal: 50 Marks (Theory – 25; Practical – 25)**

**a) Theory: (25 Marks)**

Internal marks for theory part shall be awarded as below:

i) The average of the best two scores of the student from three tests of an hour duration shall be averaged	20 marks
ii) Assignment	5 marks
<b>Total</b>	<b>25 marks</b>

**b) Practical: (25 Marks)**

Internal marks for practical part shall be awarded as below:

i) Record Note	5 marks
ii) Program / Procedure writing	5 * 2 = 10 marks
iii) Debugging	2.5 * 2 = 5 marks
iv) Result	2.5 * 2 = 5 marks
<b>Total</b>	<b>25 marks</b>

**External: 50 Marks (Practical only)**

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Program / Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks
<b>Total</b>	<b>50 marks</b>

b) Practical examination should be conducted by both internal and external examiners.

**List of Practical**

**MS Word**

1. Creation and saving Document
2. Letter typing and editing
3. Design a calendar
4. Prepare a Student Bio- Data

**MS Power Point**

8. Creating a Presentation about your personality
9. Creating a Presentation from Scratch

**MS Excel**

5. Mark sheet Preparation
6. Sales Details
7. Graphs and Charts

**Internet**

10. Create Mail - Id

**II B.COM (HONOURS) III SEMESTER – UNDER CBCS**  
**PART IV – NON- MAJOR ELECTIVE -1 (SELECT ANY ONE) - 1**

**INTRODUCTION TO ACCOUNTANCY**

**Objectives**

1. To enable the students to prepare and provide accounting information to the interested parties.
2. To enhance their knowledge of the fundamental and technical concepts of accounting.

**Unit I:**

Accounting – Definition – Functions – Advantages – Limitations – Book Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation.

**Unit II:**

Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book.

**Unit III:**

Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts.

**Unit IV:**

Trial Balance – Features– objectives – Preparation of Trial Balance.

**Unit V:**

Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only

**Text Books**

1. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
2. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

**Reference Books**

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
3. P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

**Outcomes:**

1. To know the basic accounting concepts and accounting rules.
2. To prepare the journal and know the subsidiary books.
3. To prepare the ledger accounts and balancing
4. To prepare the trial balance
5. To prepare the final accounts.

**II B.COM (HONOURS) III SEMESTER – UNDER CBCS**  
**PART IV – NON- MAJOR ELECTIVE -1 (SELECT ANY ONE) - 2**  
**CONSUMER PROTECTION**

**Objectives**

1. To create awareness regarding the intellectual property rights and consumer protection.
2. To explain the students about a better quality of living as consumers.

**Unit I:**

Consumer-Consumerism-Types of consumers (age, sex, behaviour, place of residence, income) – objectives -Goods and services – types-evolution and growth of consumer movement in India and Tamil Nadu

**Unit II:**

Exploitation of consumer-Pricing, adulteration, information and labelling, duplication, artificial demand, Spurious goods, late deliveries, advertising, poor after sales service, warranty and services, fitness, not honouring terms and conditions, for sale and services, financial frauds, credit card frauds and product risks.

**Unit III:**

Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety – Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility.

**Unit IV:**

Consumer protection – Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986– objectives -Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies- District level, State level and National level - Consumer Protection (Amendment) Act 2003

**Unit V:**

Model form of complaints-with reference to goods and services-Consumer related cases.

**Text &Reference Books**

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna , Saivta Hanunspal Sheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press
3. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
4. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
5. Mohine Setr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
6. Gulshan & Reddy, Consumer Protection.

**Outcomes:**

1. To familiarize with the rights of consumer, the social framework of consumer rights.
2. To know the exploitations of consumers in different ways
3. To know the various rights of consumers in Consumer Protection Act
4. To know the practical issues in consumer related matters
5. To know about the various forms of complaint.

## **II B.COM (HONOURS) III SEMESTER – UNDER CBCS**

### **PART III - SKILL BASED I - CORE**

#### **SERVICES MARKETING**

##### **Objective**

- To understand about service marketing concepts

##### **UNIT I:**

Introduction – characteristics of services, classification of services – distinction between goods and services – growth and future of service sector.

##### **UNIT II:**

Customer expectations of services – level of expectations, zone of tolerance.

##### **UNIT III:**

Marketing mix – Service product – concepts – supplementary services – new services – Cost of services, Pricing – objectives of pricing – cost based pricing – monetary and nonmonetary costs – value based pricing – pricing tactics – applications of pricing.

##### **UNIT IV:**

Promotion – designing the promotional mix – personal selling – advertising – sales promotion – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distributing of services.

##### **UNIT V:**

People – hiring, training, motivating and retaining employees – Physical evidence – importance of physical evidence in services – services capes process – designing and managing service processes

##### **Text & Reference Books:**

1. Dr. L. Natarajan – Services Marketing – Margham Publications
2. Valarie A. Zeithaml, etal, Services Marketing, Tata Mcgraw Hill 2000.
3. Christopher Lovelock, Services Marketing, Pearson Education Asia, 2000.
4. Kruse, Service Marketing, John Wiley and sons ltd. 2000.
5. Christian Gronroos, Services Management and Marketing, John Wiley and sons ltd. 2000.
6. Helen Woodruff, Services Marketing, Macmillan India Ltd.

**Outcomes**

1. To know about characteristics and classifications of service marketing.
2. To evaluate customer expectation of service
3. To the various pricing strategies
4. To understand promotional aids of service
5. To learn about people and physical evidence in service marketing

**II B.COM (HONOURS)III SEMESTER – UNDER CBCS**

**PART IV**

**YOGA - COMMON**

## **II B.COM (HONOURS)IV SEMESTER – UNDER CBCS**

### **PART III – MAJOR CORE -7**

#### **INDIRECT TAXES**

##### **Objectives:**

- Gain factual knowledge of the vocabulary or terminology of business/indirect taxes.
- Describe the system of Indirect taxes in India
- Identify the reasons for the levy GST
- Identify the Structure of GST
- Identify the registration procedure under GST and key dates for submission of returns
- Identify the registration procedures and the minimum record-keeping requirements
- Identify the compliance requirements for GST
- Familiarise the levy and collection of Customs Duty

##### **Unit I:**

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

##### **Unit II:**

Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

##### **Unit III:**

Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

##### **Unit IV:**

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of

Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply

**Unit V:**

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

**Text Books:**

1. Indirect Taxes- V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan -Kavin Publications-Coimbatore
3. Glimpse of Goods and service tax -Sathpal Puliana
4. Handbook of GST -Law and practice-Gaurav Gupta
5. GST Law and Practice-SS Gupta
6. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi

**Outcomes:**

1. To know the basics about indirect tax
2. To learn about GST in detail
3. To understand about tax levy under SGST and CGST
4. To understand about levy and collection of tax under IGST
5. To know about customs law in India.

## II B. COM (HONOURS) IV SEMESTER – UNDER CBCS

### PART III – MAJOR CORE - 8

### QUANTITATIVE TECHNIQUES

#### Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.
3. To provide the basic knowledge of statistical techniques as are applicable to business.
4. To enable the students to apply statistical techniques for quantification of data in business.

#### Unit I:

Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis

#### Unit II:

Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method.

#### Unit III:

Measures of Central Tendency – Mean – Median – Mode – Geometric Mean .Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness.

#### Unit IV:

Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses-Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

#### Unit V:

Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers - Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square.

**Text / Reference Books**

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
3. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
4. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
5. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
6. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
7. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
8. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

**Outcomes:**

1. To analyse the practical applications of Analytical Geometry in business field.
2. To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
3. To know the measures of central tendency and to apply to measure averages.
4. To apply the tools on measures of dispersion that are useful for estimating variations.
5. To apply the various methods for calculating correlation coefficient.
6. To apply regression analysis for estimating values for future period.
7. To understand the concepts about indices and time series.

## **II B.COM (HONOURS)IV SEMESTER – UNDER CBCS**

### **PART III – ALLIED -4**

#### **ELEMENTS OF E-COMMERCE**

##### **Objectives:**

1. To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions

##### **Unit I: Basics of e-Commerce**

Commerce Framework -Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications

##### **Unit II: Architectural View**

Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way - The Internet as a Network Infrastructure - The Business of the Internet Commercialization

##### **Unit III: Security**

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic - Mail.

##### **Unit IV: Application**

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

##### **Unit V: Multimedia in e-Commerce**

Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing – Desktop Video conferencing

##### **Text Books:**

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Uunderstanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2000Electronic Commerce Management, Tata McGraw Hill, New Delhi.

##### **Outcomes:**

1. To gain knowledge of e-commerce applications
2. To know the functions of internet
3. To identify the network security data and message security
4. To understand the application of EDP
5. To differentiate multimedia digital and digital video

**II B.COM (HONOURS)IV SEMESTER – UNDER CBCS**  
**PART IV- NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 1**  
**FINANCIAL ACCOUNTING**

**Objectives**

1. To explain the concept and role of Accounting and financial reporting in the modern marketing economy.
2. To explain the regulatory frame work for the operation of fundamental accounting

**Unit I:**

Average Due Date- Utility of average due date- Problems.

**Unit II:**

Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

**Unit III:**

Self-balancing Ledger – general ledger- debtors ledger- creditors ledger- Sectional balancing system.

**Unit IV:**

Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

**Unit V:**

Rectification of Errors- Classification of errors- suspense account- rectifying accounting entries (simple problem only)

**Text Books**

1. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

**Reference Books**

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. T.S.S. Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. P.C.Tulsian, Accountancy, Tata McGraw- Hill Company.

**Outcomes:**

1. To know the concept of average due date and its preparation.
2. To understand about the preparation of bank reconciliation statement.
3. To understand about the self balancing system and sectional balancing system and its various adjustment accounts.
4. To demonstrate and understanding of the various methods of providing depreciation.
5. To know about classification of errors and its rectification

**II B.COM (HONOURS)IV SEMESTER – UNDER CBCS**  
**PART IV- NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 2**  
**HUMAN RIGHTS**

**Objectives**

1. To understand the basic concepts of human rights
2. To have an understanding of the relationship between individual, group, and national rights

**Unit I:**

Human Rights- Definition of Human Rights - Characteristics of human rights - kinds of Human Rights - Civil and political – social, economic and cultural rights (5 hours)

**Unit II:**

Violation of human rights - Patterns of violations and abuses - Action against violation of human rights as per Indian law

**Unit III:**

Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981

**Unit IV:**

Bonded labour - Concepts and definitions - Constitutional and legal provisions - Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission

**Unit V:**

Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions

**Text Books**

1. Paras Diwan, Peerushi Dewan, Human Rights and Law.
2. Dr. Giriraj Shah, IPS & K.N. Gupta, Human Rights, IPS.
3. Jagannath Mohany, Teaching of Human Rights.

**Reference Books**

1. C. Nirmala Devi, Human Rights.
2. Concepts, Theories and Practice of Human Rights, Praveen Vadkar, Neha Publishers.
3. Baradat Sergio and Swaranjali Ghosh, Teaching of Human Rights, Dominant Publishers and Distributors, New Delhi, 2009.
4. Roy.A.N., Human Rights Tasks, Duties and Functions: Aavishakar Publications and Distributors, Jaipur.
5. Asish Kumar Das and Prasant Kumar Mohanty, Human Rights in India: Sarup and Sons, New Delhi.

**Outcomes:**

1. To impart basic knowledge about human rights and its types.
2. To know about violation patterns and action against such violations by law.
3. To understand about the rights of disabled persons.
4. To know about the legal provisions of bonded labour.
5. To understand about the minority rights commission and its functions

## **II B.COM (HONOURS)IV SEMESTER – UNDER CBCS**

### **PART III - SKILL BASED II - CORE**

#### **ENTREPRENEURSHIP DEVELOPMENT**

##### **Objectives:**

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities.
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

##### **Unit I: Entrepreneurship**

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

##### **Unit II: Developing successful Business ideas:**

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

##### **Unit III: Start-Up**

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

##### **Unit IV: Support**

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises

##### **Unit V: Development**

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

**Text Books:**

1. Khanka . S.S., Entrepreneurial Development, S. Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar., Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.

**Outcomes:**

1. To understand the significance of entrepreneurial skills.
2. To know about the developing ideas and techniques of business.
3. To understand about the procedures of start up.
4. To identify the institutional support provided to entrepreneurs.
5. To analyse the application of various accounting statements.

**II B.COM (HONOURS)IV SEMESTER – UNDER CBCS**  
**PART IV**  
**COMPUTER FOR DIGITAL ERA – COMMON**

### **III B.COM (HONOURS)V SEMESTER – UNDER CBCS**

#### **PART III – MAJOR CORE -9**

#### **CORPORATE ACCOUNTING**

##### **Objectives:**

1. To familiarize the students with the principles of Joint Stock Company Accounts.
2. To Prepare the Final Accounts according to Companies Act 2013.
3. To know how to value the Goodwill and Shares.
4. To know how to record the transaction in the books of transferee company as per AS 14

##### **UNIT I**

Issue of shares:Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - Calls in arrears – Calls in advance - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

##### **UNIT II**

Issue of debentures - Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

##### **UNIT III**

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company as per schedule III of companies Act 2013 excluding managerial remuneration.

##### **UNIT IV**

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value – Liquidation – Liquidator final statement of account only.

##### **UNIT V**

Amalgamation, Absorption and Reconstruction – alteration of share capital - Internal reconstruction - Amalgamation, Absorption and External Reconstructionof joint stock companies as per Accounting Standard 14

##### **BOOKS FOR STUDY**

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

**Outcomes:**

1. To understand about the issue of shares and debentures.
2. To understand about the redemption of preference shares.
3. To understand the calculation of profit prior to incorporation.
4. To practice the maintenance of final accounts as per revised accounting standards.
5. To understand the accounting for amalgamation and external reconstruction.
6. To analyse the various schemes for capital reduction.
7. To evaluate the preparation of liquidator's financial statement.

## III B.COM(HONOURS)V SEMESTER – UNDER CBCS

### PART III – MAJOR CORE -10

#### COST & MANAGEMENT ACCOUNTING

##### Objectives:

1. To acquaint the students with basic concepts used in cost accounting.
2. To know about the recording of cost in cost accounting.
3. To know various methods involved in cost attainment systems.
4. To acquaint the students with basic concepts used in management accounting.
5. To know the various techniques used in management accounting for decision making purpose.

##### Unit I: Introduction

Meaning – Objectives and advantages of Cost Accounting – Difference between financial, cost and management accounting – Cost concepts and classifications – Role of a cost accountant in an organization – Elements of cost: Materials, Labour and Overhead.

##### Unit II: Methods of Costing

Unit costing – Job costing – Contract costing – Process costing – Process losses – Valuation of joint and by-products – Service costing (only transport).

##### Unit III: Budgeting and budgetary control

Concept of budget and budgetary control – Objectives – Merits & limitations – Budget administration – Functional budgets – Fixed and flexible budgets – Zero base budget.

##### Unit IV: Standard Costing

Standard costing and variance analysis: Meaning of standard cost and standard costing – Advantages, limitations and applications – Variance analysis – Material, Labour, Overhead and Sales variances.

##### Unit V: Marginal Costing

Cost Volume Profit Analysis: Break even analysis – Algebraic and graphic methods – PV ratio – Key factor – Margin of safety – Angle of incidence – Determination of cost indifference point. **Decision making:** Costs for decision making, variable costing and differential analysis as aids in making decisions – Fixation of selling price – Exploring new market – Make or buy – Product mix – Operate or shut down – Sell or process further.

**Text books (Latest revised edition only)**

1. Lal, Jawahar, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain, Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
3. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
4. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
5. Jain, S.P. and K.L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
6. H.V. Jhamb, “Management Accounting”, ANE Books Pvt. Ltd. New Delhi.
7. Singh, S.K. and Gupta Lovleen, Management Accounting – Theory and Practice, Pinnacle Publishing House.
8. Rajiv Goel, Cost Accounting, International Book House.
9. Singh, Surender, Cost Accounting, Scholar Tech Press, New Delhi.

**Outcomes:**

1. To explain the elements of cost.
2. To understand the different types of overheads.
3. To identify the application of various methods of costing.
4. To identify the types of budgets.
5. To differentiate the standard costing and marginal costing.
6. To prepare the various types of budgets.
7. To identify the critical situations to take appropriate decisions.

## III B.COM (HONOURS)V SEMESTER – UNDER CBCS

### PART III – MAJOR CORE - 11

#### COMPANY LAW

#### **Objectives:**

1. To enlighten the students on the Provisions governing the Company Law. (After 2013 and so on)
2. To make the students aware on the recent amendments to Companies Act.(after 2013 and so on)

#### **Unit I: Joint Stock Company**

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents – Restriction on “Other Objects” - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

#### **Unit II: Share Capital and Debentures**

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types

#### **Unit III: Managerial Personnel**

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

#### **Unit IV: Meetings and Resolutions**

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

#### **Unit V: Winding up of Company**

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up - National Company Law Appellate Tribunal

**Text Book:**

1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.
4. Avatar Singh, Company Law, Eastern Book Company
5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law
6. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications
7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.

**Outcomes**

1. To know the kinds of companies and its procedures
2. To differentiate shares and debentures
3. To analyse the managerial personnel related transactions
4. To understand all the types of meetings of a company and its resolutions
5. To gain knowledge about the winding up of the company.

### III B.COM (HONOURS)V SEMESTER – UNDER CBCS

#### PART III – MAJOR CORE -16

#### APPLICATION OF TALLY IN ACCOUNTING

##### Objective

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST
5. The student will get an employment after learning the paper

##### Unit I Interface and Company Management:

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups – Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

##### Unit II Default Vouchers:

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

##### Unit III Purchase Order Processing:

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process – Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS – Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories -

Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

#### **Unit IV Goods and Services Tax (GST):**

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

#### **Unit V Interest Calculations (Auto Mode):**

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analysing Purchase and Sales Register - Analysing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage – Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

#### **Text Book:**

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

**Note: 100% Practical for External; No Theory Examination**

**\*Marks: Internal 50 & External 50**

#### **Outcomes:**

1. To develop the computerised knowledge in accounting.
2. To impart the basic principles and concepts of computerized accounting.
3. To gain knowledge on the use and application of tally.
4. To learn about the concept of vouchers.
5. To create company in tally.
6. To create knowledge of inventory accounting.
7. To create knowledge of budgetary control.
8. To make use of cost category and cost centres in vouchers.

**Internal: 50 Marks (Theory – 25; Practical – 25)**

**c) Theory: (25 Marks)**

Internal marks for theory part shall be awarded as below:

i) The average of the best two scores of the student from three tests of an hour duration shall be averaged	20 marks
ii) Assignment	5 marks
<b>Total</b>	<b>25 marks</b>

**d) Practical: (25 Marks)**

Internal marks for practical part shall be awarded as below:

i) Record Note	5 marks
ii) Program / Procedure writing	5 * 2 = 10 marks
iii) Debugging	2.5 * 2 = 5 marks
iv) Result	2.5 * 2 = 5 marks
<b>Total</b>	<b>25 marks</b>

**External: 50 Marks (Practical only)**

b) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Program / Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks
<b>Total</b>	<b>50 marks</b>

c) Practical examination should be conducted by both internal and external examiners.

**List of Practical**

1. Creation of a Company
2. Creation of Accounting ledger and Voucher
3. Creation of Inventory ledger and Voucher
4. Creation of ledger and Voucher Bill of Material
5. Creation of ledger and Voucher for TDS
6. Creation of ledger and Voucher for COS
7. Creation of ledger and Voucher for Payroll
8. Creation of ledger and Voucher for GST
9. Final Accounts with adjustment
10. Trial Balance

**III B.COM (HONOURS)V SEMESTER – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – I (SELECT ANY ONE) -1**  
**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**UNIT I:**

Investment – Meaning, Objectives – Classification of Investment – Investment, Process – Factors favouring Investment – Sources of Investment information

**UNIT II:**

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – Types of Risk – Measurement of Risk

**UNIT III:**

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis.

**UNIT IV:**

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision

**UNIT V:**

Capital Asset Pricing Model – Definition – Security market line – Assumptions of Capital Asset Pricing Model – Limitations Capital Asset Pricing Model

**Text & Reference Books:**

1. Dr. L. Natarajan, Investment Management, Margham Publications.
2. Elton, Edwin J, Gruber Martin J, Brown, Stephen J, Goetzmann, William N, “Modern Portfolio”.
3. “Theory and Investment Analysis”, 6<sup>th</sup> Edn, Wiley, 2003.
4. Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
5. Lee, Cheng F, “Advances in Investment Analysis and Portfolio Management”, Publisher: Science & Technology Books.

**Outcomes**

1. Toknowthesourcesofinvestmentinformation
2. Toidentifythetypesandmeasurement ofrisk
3. Toanalysethefundamentalandtechnicaltools
4. Tounderstandabouttheportfoliomanagement
5. Togainknowledgeaboutpricingmodels.

**III B.COM (HONOURS)V SEMESTER – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – I (SELECT ANY ONE) -2**  
**OPERATIONS RESEARCH**

**Objectives**

1. To teach the students about the Industrial applications of Operations Research.
2. After the completion of the course the students will be able to solve problems on LPP models, Transportation model, Assignment model, Queuing model, PERT & CPM models, Decision theory models.

**Unit I:**

Definition of OR – Characteristics of OR – Scope of OR – Uses and limitations of OR – Linear Programming Problem: Introduction – Mathematical formulation of the problem – Graphical method of solving LPP – Simplex method.

**Unit II:**

The Transportation problem: Introduction – Mathematical formulation – Finding initial basic feasible solution by NWCR, VAM only – MODI'S method of finding optimal solution (Non – degenerate problems only). The Assignment problem: Introduction – Mathematical formulation – Hungarian Assignment method.

**Unit III:**

Queuing Theory: Introduction – Queuing system – Characteristics of queuing system – Kendal's Notation – Classifications of queues – Problems in (M/M/1): ( $\infty$ /FIFO); (Derivations not included)

**Unit IV:**

Game Theory: Introduction – Two person zero sum game – The Maximin – Minimax principle – saddle point – problems – Pure and Mixed games – Solution of 2 x 2 rectangular games – Graphical solution of (2 x n) and (m x 2) games.

**Unit V:**

Network scheduling by PERT & CPM – Introduction – Network and basic components – Rules of network construction – Time calculation in networks – CPM, PERT calculations.

**Text & Reference Books**

1. Kanti Swarup, P.K. Gupta, Man Mohan, Operations Research, S.Chand & Sons Education Publications, New Delhi, 2008.
2. Premkumar gupta, D.S. Hira, Operations Research, S.Chand & Sons Education, 2008.
3. Hamdy A. Taha, An Introduction to Operations Research – Pearson's Education, 2007.
4. J.K. Sharma, Operations Research – Theory of application, Macmillan India Ltd. 2004.

## **Outcomes**

1. To know about the LPP and Simplex Methods
2. To make the student solve problems in Transportation and Assignment
3. To understand the Queuing systems
4. To gain knowledge about Game Theory
5. To analyse Network scheduling by PERT and CPM.

**III B.COM (HONOURS) V SEMESTER – UNDER CBCS**  
**PART III – MAJOR ELECTIVE -1 (SELECT ANY ONE) - 3**  
**STRATEGIC MANAGEMENT**

**Objectives**

1. On successful completion of the course the students should have a through understanding about the strategic management.
2. On successful completion of the course the students are expected to acquire diagnostic, analytical and decision making skills relating to strategic management.

**UNIT I:**

Business Policy and Strategic Management: Meaning and Nature – Vision and Mission and Objectives of the firm – Strategic Levels in the firm – Strategic Planning Process.

**UNIT II:**

Strategic Analyses: Porters approach – Experience curve analysis – SWOT analysis – BCG approach.

**UNIT III:**

Formulation of Strategy: Meaning and stages – Strategic formulation – Functional strategy – Marketing strategy – Financial strategy – Production strategy – Logistics strategy.

**UNIT IV:**

Strategic Implementation and Control: Meaning – Steps in implementation – Approaches towards implementation – Types of control.

**UNIT V:**

Strategic Diversification: Merger and Acquisition – Turnaround management – Evaluation and control of strategy – Types and benefits of strategy.

**Text & Reference Books:**

1. Strategic planning & management, P.K.Ghosh, Sultan chand & sons, (10<sup>th</sup> edition, 2006).
2. Strategic Management, Ronflavel & John Williams, Prentice Hall publications Rev edition, (1996).
3. Business Policy and Strategic Management, P.Subba rao, Himalaya Publishing House (reprint 2003).
4. Business Policy and Strategy, Jauch R Lawrence glueck William, Tata Mc Graw hill publication (6<sup>th</sup> edition, 2006).

## **Outcomes**

1. To know about business strategic planning process
2. To analyse the strategic process–SWOT
3. To formulate the types of strategies
4. To enable strategic implementation
5. To identify strategic diversification.

**III B. COM (HONOURS) V SEMESTER – UNDER CBCS**  
**PART IV – SKILL BASED – III - COMMON**  
**PERSONALITY DEVELOPMENT**

### **III B.COM (HONOURS)VI SEMESTER – UNDER CBCS**

#### **PART III – MAJOR CORE -13**

#### **ADVANCED CORPORATE ACCOUNTING**

##### **Objective**

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

##### **Unit I**

###### **Holding Companies:**

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly – owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities-Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

##### **Unit II**

###### **Accounts of Banking Companies**

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheet as per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

##### **Unit III**

###### **Accounts of Insurance Companies**

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

## **Unit IV**

### **Double Accounting System**

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

## **Unit V**

### **Inflation and Human Resource Accounting**

Meaning – limitation of historical accounting – methods of accounting for price level changes – Human Resource Accounting – Approaches to HRA – Valuation of Human Resources – Different methods.

#### **Text Book:**

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edn. Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand & Company Private Limited, New Delhi.
3. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6<sup>th</sup> Edn. Himalaya Publishing House, Mumbai.
4. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
5. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20th Edn. Kalyani Publishers, Ludhiana
6. Pillai, R.S.N. and Bagavathi. 2012. Advanced Accountancy. 5th Edn. Chand, S. & Co Ltd., New Delhi.
7. Rajasekaran, V. and Lalitha, R. 2011. Advanced Accounts. 1st Edn. Pearson. New Delhi.

#### **Outcomes**

1. To understand the preparation of holding company accounts.
2. To develop the skills in preparing banking accounts
3. To gain knowledge on accounts of Insurance companies
4. To differentiate the double accounting system and double entry system
5. To know about inflation and human resource accounting.

### **III B.COM (HONOURS)VI SEMESTER – UNDER CBCS**

#### **PART III – MAJOR CORE - 14**

#### **CORPORATE TAX PLANNING**

##### **Objective:**

- To provide Basic knowledge of corporate tax planning and its impact on decision making.

##### **Unit 1: Introduction**

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits

##### **Unit 2: Tax Planning-1**

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization;

Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares;

Tax planning with reference to sale of scientific research assets

##### **Unit 3: Tax Planning-2**

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace

Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

Tax planning with reference to distribution of assets at the time of liquidation

##### **Unit 4: Special provisions relating to non-residents**

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

##### **Unit 5: Tax Planning with reference to Business Restructuring**

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

##### **Text Book:**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

### **Outcomes**

1. To understand the basic concepts of residential status of corporate tax
2. To know the impact of taxation on corporate financial decisions
3. To identify the tax planning with reference to specific management decision, employees remuneration, insurance compensation and distribution of assets at the time of liquidation.
4. To know the special provisions relating to non-resident
5. To understand tax planning with reference to business restructuring

## **III B.COM (HONOURS)VI SEMESTER – UNDER CBCS**

### **PART III – MAJOR CORE - 15**

#### **AUDITING AND CORPORATE GOVERNANCE**

##### **Objective:**

- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

##### **Unit 1: Introduction**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

##### **Unit 2: Audit of Companies**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

##### **Unit 3: Special Areas of Audit**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

##### **Unit 4: Corporate Governance**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

##### **Unit 5: Corporate Social Responsibility (CSR):**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

**Text:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

**Outcomes**

1. To understand basic principles of auditing, internal control, vouching and verification
2. To understand the position and status of statutory auditors under Companies Act,2013
3. To know about special areas of audit and recent trend in auditing
4. To understand the conceptual framework of corporate governance models, codes and standards.
5. To know the concept of CSR and business ethics under Companies Act. 2013.

### **III B.COM (HONOURS) VI SEMESTER – UNDER CBCS**

#### **PART III – MAJOR CORE - 16**

#### **INTERNATIONAL BUSINESS**

##### **Objective:**

The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

##### **Unit I:**

- a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

##### **Unit II:**

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
- b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).

##### **Unit III:**

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

**Unit IV:**

- a. Organisational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

**Unit V:**

- a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Text Book:**

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning.

**Outcomes**

1. To pursue a career in global business management and understand the problems of foreign economic, political and political legal environment.
2. To understand the accounting systems of various countries and foreign exchange with balance of payments
3. To know the foreign exchange markets and risk management
4. To expose towards dynamics of international business
5. To identify foreign trade promotion measures and financing of foreign trade and payment terms

**III B.COM (HONOURS)VI SEMESTER – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -1**  
**COMPANY ORGANISATION AND SECRETARIAL PRACTICE**

**Objectives/Outcomes:**

- Enlighten the concept of new Companies Act, 2013
- Illustrate the incorporation of private and public company with proper documentation
- Elucidate the legal formalities required for drafting MOA and AOA
- Apply the provision of Companies Act relating to company management and administration
- Explain how the company meetings are convened.

**UNIT I: New Companies Act 2013 – An Introduction**

Salient Features of the Companies Act 2013 – Important Definitions and Concepts – Companies Act 2013 Vs. Companies Act 1956 – Corporate Identity Number (CIN) – Features of a company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs. Partnership – Public Company Vs. Private Company.

**UNIT II: Incorporation of a Company**

Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company – Promotion – Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business.

**UNIT III: Legal Documents**

Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus – Red – herring Prospectus – Private Placement.

**UNIT IV: Company Management and Administration**

Structure of Company Management – Board of Directors – Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) – Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors – Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary – Role of the Company Secretary before, during and after meetings.

## **UNIT V: Company Meetings**

General Meetings – Statutory meeting – Statutory Report – Meaning of Annual General Meeting – Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies – Quorum – Motions – Types of Motions – Resolutions – Types of Resolutions – Minutes.

### **Suggested Readings:**

1. N.D. Kapoor, 2014, Elements of Company Law, 29<sup>th</sup> Revised Edition, Sultan Chand & Sons, New Delhi.
2. MC Kuchhal, 2014, Secretarial Practice, 18<sup>th</sup> Revised Edition, Vikas Publishing House Pvt. Ltd, Noida
3. M.M. Sulphery and Basheer, 2013, Law for Business, 2<sup>nd</sup> Edition, PHT Learning Pvt. Ltd. New Delhi.

### **Outcomes:**

1. To understand the salient features of the Companies Act, 2013
2. TO know procedures related to formation company
3. To understand the statutory requirements of incorporation of a company registration like memorandum, articles of association and prospectus
4. To apply the provisions of Companies Act relating to company management and administration
5. To identify how the company meetings are convened

**III B.COM (HONOURS)VI SEMESTER – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -2**  
**RETAIL MANAGEMENT**

**Objectives**

1. To explore the functionalities in the retail management
2. To understand the retail management concepts

**Unit I:**

Introduction to retailing- nature and importance of retailing - contemporary retailing in India and marketing challenges facing retailers - Strategic planning in retailing - owning or managing business - retailing life cycle

**Unit II:**

Types of retailing institutions- retailing institutions by ownership - retailing institutions by store based and non-store based - vertical marketing system - traditional retailing.

**Unit III:**

Strategic planning in retailing- understanding retailing environment - identifying and understanding customers, information gathering.

**Unit IV:**

Location and organizational decisions- Trading area analysis site selection - organizational pattern in retailing - operational management - financial decisions - use of technology

**Unit V:**

Merchandise Management- Buying and handling - product assortment decision - Inventory Management - Merchandise pricing - Merchandise Labelling and packing - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.

**Text Books**

1. Gibson G. Vedamani, Retail Management: Functional Principles & Practices, Jaico Books.
2. Swapna Pradhan, Retailing Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.

**Text / Reference Books**

1. Michael Levy and Barton A Weot, Retail Management, McGraw-Hill Irwin.
2. Cox, Roger and Paul Brittain, Retail Management, Prentice Hall, Harlow.
3. Michael Levy, Barton A Weitz, Ajay Pandit, Retailing Management, McGraw-Hill Company.
4. Berman Barry, Evans Joel R., Retail Management: A Strategic Approach, Pentice Hall of India.

**Outcomes**

1. To understand basic concept, importance and challenges facing retailers
2. To identify the types of retailing institutions
3. To understand strategic planning process in retailing
4. To identify the organizational location and financial decision
5. To know the role and functions of buying and handling of merchandise management

**III B.COM (HONOURS) VI SEMESTER – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -3**  
**CUSTOMER RELATIONSHIP MANAGEMENT**

**UNIT I:**

Customer Relationship Management – Measurement – Qualitative Measurement Methods – Quantitative Measurement Methods – Calculating Relationship Indices

**UNIT II:**

Customer Relationship Survey Design – Statistical Analysis of Customer Surveys – Using Customer Relationship Survey Results

**UNIT III:**

Relationships in Marketing – Relationship Concepts – Relationship Drivers – Lasting Relationships

**UNIT IV:**

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership

**UNIT V:**

The Technological Revolution – Relationship Management – Changing Corporate Cultures

**Text & Reference Books**

1. Dr. Sheela Rani, Customer Relationship Management, Margham Publications
2. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
3. John Anton, “Customer Relationship Management”, Prentice Hall.
4. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books 2002.
5. Anderson, “Customer Relationship Management”, Tata McGraw Hill, 2002
6. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach – A Tata McGraw Hill Higher Education.

**Outcomes**

1. To understand the customer relationship management
2. To analyse customer surveys
3. To know the relationships in marketing, concept and drivers
4. To identify customer partnership
5. To understand the technological revolution

### **III B.COM (HONOURS) VI SEMESTER – UNDER CBCS**

#### **PART III - MAJOR PROJECT**

##### **Objectives**

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

##### **Guidelines for group project**

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5 students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/ project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed) , bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.

