

Manonmaniam Sundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com(Honours)– Affiliated Colleges
(For those who joined 2020-2021 onwards)
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	III	15	Major Core 5	Business Mathematics	6	4
	III	16	Major Core 6	Banking & Insurance	5	4
	III	17	Major Core 7	Income Tax Law & Practice	5	4
	III	18	Major Core 8	Business Organisation & Management	5	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	III	23	Major Core 9	Corporate Accounting	6	4
	III	24	Major Core 10	Cost Accounting	5	4
	III	25	Major Core 11	Indirect Taxes	5	4
	III	26	Major Core 12	Business Statistics	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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Course Structure for B.Com(Honours)– Affiliated Colleges
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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 13	Advanced Corporate Accounting	6	4
	III	33	Core 14	Management Accounting	6	4
	III	34	Core 15	Company Law	6	4
	III	35	Core 16	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	22

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 17	Financial Management	5	4
	III	39	Core 18	Corporate Tax Planning	5	4
	III	40	Core 19	Auditing & Corporate Governance	5	4
	III	41	Core 20	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	6	4
				Sub Total	30	24

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 – 147 (Excluding the hours and Credit for Yoga and Computer for Digital Era)

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

PART III – MAJOR CORE - 5

BUSINESS MATHEMATICS

Objective:

1. The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Unit 1: Matrices and Determinants

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I

- a. Mathematical functions and their types- linear, quadratic, polynomial, exponential,
- b. Logarithmic function Concepts of limit, and continuity of a function
- c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

Unit 3: Calculus II

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
- c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
- d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

Unit 4: Mathematics of Finance

- a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.

c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

Unit 5: Linear Programming

a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.

b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Text Books :

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
2. Budnick, P. Applied Mathematics. McGraw Hill Education.
3. R.G.D. Allen, Mathematical Analysis For Economists
4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
5. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
9. Soni, R.S., Business Mathematics. Ane Books, New Delhi.
10. Singh J. K., Business Mathematics. Himalaya Publishing House.

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

PART III – MAJOR CORE - 6

BANKING AND INSURANCE

Objective:

- To impart knowledge about the basic principles of the banking and insurance.

Unit 1: Introduction:

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

Unit 2: Cheques and Paying Banker

Crossing and endorsement - meaning, definitions, types and rules of crossing - Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Text Books:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, DhanpatRai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

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

PART III – MAJOR CORE - 7

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. Hari Prasad, Income tax law and practice , Margam publications, Chennai.

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

PART III – MAJOR CORE- 8

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.

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

PART III – ALLIED - III

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; No Theory

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 Excel

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

MS Power Point

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

Internet

10. Create Mail - Id

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

II B.COM (HONOURS) III SEMESTER – UNDER CBCS
PART IV – NON- MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 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 ,SaivtaHanunspalSheetalKapoor , 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. MohineSetr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
6. Gulshan& Reddy, Consumer Protection.

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

PART III - SKILL BASED I - CORE

SERVICES MARKETING

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.

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

PART IV

YOGA - COMMON

II B.COM (HONOURS) IV 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 (Internal and External) of 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

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

PART III – MAJOR CORE -10

COST ACCOUNTING

Objectives:

1. To keep the student conversant with the ever
2. Enlarging frontiers of Cost Accounting Knowledge.

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Text books:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi.Edn. 2004.
3. T.S. Reddy and Dr. Y. Hariprasadreddy, “Costl Accounting”, Margampublications,Chennai – 600 017, 7th Revised Edition 2009.

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

PART III – MAJOR CORE -11

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. TaxmannPublication(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 -SathpalPuliana
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

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

PART III – MAJOR CORE -12

BUSINESS STATISTICS

Objective:

- The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Unit 1: Statistical Data and Descriptive Statistics

a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data

b. Measures of Central Tendency

i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

ii. Positional Averages

Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

c. Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance

d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

b. Expectation and variance of a random variable

c. Probability distributions:

i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution

ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution

iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Unit 3: Simple Correlation and Regression Analysis

- a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
- b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit 4: Index Numbers

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

Unit 5: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Text Books:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management, 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., Business Statistics, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

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.

II B.COM (HONOURS)IV SEMESTER – UNDER CBCS
PART IV- NON – MAJOR ELECTIVE -II (ANY ONE) (ONE COURSE) - 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.

II B.COM (HONOURS)IV SEMESTER – UNDER CBCS
PART IV- NON – MAJOR ELECTIVE -II (ANY ONE) (ONE COURSE) - 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. ParasDiwan, PeerushiDewan, Human Rights and Law.
2. Dr.Giriraj Shah, IPS & K.N. Gupta, Human Rights, IPS.
3. JagannathMohany, 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 SwaranjaliGhosh, 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.

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.

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 -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- Presentation of Accounts- Principles of Consolidation- 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-Consolidated Profit and Loss Account-Company having a number of Subsidiaries. (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-Profit and Loss Account-Balance Sheet-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. 6thEdn. 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 Bagavthi. 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.

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

PART III – MAJOR CORE -14

MANAGEMENT ACCOUNTING

Objective:

- To enable the students to know the importance of management accounting and its concepts.

Unit I:

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

Unit II:

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

Unit III:

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

Unit IV:

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning

Unit V:

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Text Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy
4. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai.
5. Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram& R. Jayachandran, Himalaya Publishing House, Mumbai.
6. Management Accounting by Reddy.T.S&HariPrasath.Y, Margham Publications, Chennai.
7. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
8. Management accounting by Hingorani&Ramanathan – S.Chand& Co, New Delhi.

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

PART III – MAJOR CORE -15

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 & Saravanel, Company Law, Himalaya Publications
7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.

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; No Theory

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 (ANY ONE) (ONE COURSE) -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”, 6thEdn, 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.

III B.COM (HONOURS)V SEMESTER – UNDER CBCS
PART III – MAJOR ELECTIVE – I (ANY ONE) (ONE COURSE) -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): (∞ /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. KantiSwarup, P.K. Gupta, Man Mohan, Operations Research, S.Chand& Sons Education Publications, New Delhi, 2008.
2. Premkumargupta, 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.

III B.COM (HONOURS) V SEMESTER – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 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, (10th edition, 2006).
2. Strategic Management, Ronflavel& John Williams, Prentice Hall publications Rev edition, (1996).
3. Business Policy and Strategic Management, P.Subbarao, Himalaya Publishing House (reprint 2003).
4. Business Policy and Strategy, Jauch R Lawrence glueck William, Tata McGraw hill publication (6th edition, 2006).

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

PART III – MAJOR CORE -17

FINANCIAL MANAGEMENT

Objective:

- To familiarize the students with the principles and practices of financial management.

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Text Book:

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. Khan and Jain. Basic Financial Management, McGraw Hill Education
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education

6. Singh, J.K. Financial Management- text and Problems. DhanpatRai and Company, Delhi.
7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.4. Financial Management by P.Periyasamy, Vijay Nicole Publications, Chennai.

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

PART III – MAJOR CORE -18

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.

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

PART III – MAJOR CORE -19

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. ArunaJha, 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.

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

PART III – MAJOR CORE -20

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. SumatiVarma, 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.

III B.COM (HONOURS)VI SEMESTER – UNDER CBCS
PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -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, 29th Revised Edition, Sultan Chand & Sons, New Delhi.
2. MC Kuchhal, 2014, Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt. Ltd, Noida
3. M.M. Sulphrey and Basheer, 2013, Law for Business, 2nd Edition, PHT Learning Pvt. Ltd. New Delhi.

III B.COM (HONOURS)VI SEMESTER – UNDER CBCS
PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -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. SwapnaPradhan, 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.

III B.COM (HONOURS)VI SEMESTER – UNDER CBCS
PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -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 AtulParvatiyar, “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.

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.