

**Manonmaniam Sundaranar University**  
**Tirunelveli**  
**Choice Based Credit System**  
**Course Structure for B.Com – Affiliated Colleges**  
**(For those who joined 2020-2021 onwards)**  
**II B.Com 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	Advanced Financial Accounting- I	6	4
	III	16	Major Core 6	Business Statistics	5	4
	III	17	Major Core 7	Banking	5	4
	III	18	Major Core 8	Human Resource Management	5	4
	III	19	Allied- III	Company Organisation	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Awareness	2	2
	III	21	Skill Based I – Core	Business Communication	4	4
	IV	22	Common	Yoga	2	2
				Sub Total	30*	25*

\* Excluding the hours and Credit for Yoga

**II B.Com 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	Advanced Financial Accounting – II	6	4
	III	24	Major Core 10	Business Mathematics	5	4
	III	25	Major Core 11	Capital Market	5	4
	III	26	Major Core 12	Import & Export Procedures	5	4
	III	27	Allied- IV	Computer Applications in Business	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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(For those who joined 2020-2021 onwards)  
III B.Com 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	Corporate Accounting - I	6	4
	III	33	Core 14	Cost Accounting	6	4
	III	34	Core 15	Business Law	6	4
	III	35	Core 16	Research Methodology	5	4
	III	36	Major Elective I (Any one)	1. Income Tax Law & Practice - I 2. Application of Tally in Accounting 3. Logistic Management	5	4
	IV	37	Skill Based III Common	Personality Development/Effective Communication/Youth Leadership	2	2
				Sub Total	30	22

**III B.Com 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	Corporate Accounting – II	5	4
	III	39	Core 18	Management Accounting	5	4
	III	40	Core 19	Industrial Law	5	4
	III	41	Core 20	Auditing	4	4
	III	42	Major Elective II (Any one)	1. Income Tax Law & Practice - II 2. Retail Management 3. Values & Ethics for Business	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 (III SEMESTER) – UNDER CBCS**  
**PART III – MAJOR CORE - 5**  
**ADVANCED FINANCIAL ACCOUNTING - I**

**Objectives**

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase System.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

**Unit I:**

Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

**Unit II:**

Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

**Unit III:**

Hire Purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire Purchase and Installment system

**Unit IV:**

Royalty Account – Meaning – Minimum rent – Short working – Types of recoupment – Strike and Lock out.

**Unit V:**

Insolvency Accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

**Text & Reference Books**

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
5. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

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

### **PART III – MAJOR CORE - 6**

#### **BUSINESS STATISTICS**

##### **Objectives**

1. To provide basic knowledge of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

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

Definition of statistics – Importance – Application – Limitations – Statistical survey – Planning and design of survey – Collection of Data – Sources – Primary and secondary data – Techniques – Census method and sampling method – Methods of sampling – Classification and tabulation of data – Diagrammatic and graphic presentation of data.

##### **Unit II: Measures of Central Tendency**

Mean – Median – Mode – Geometric Mean – Harmonic Mean.

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

1. Dr.M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai&Bhagavathi, Statistics Theory and Practice, S.S. Chand & Co

##### **Reference Books**

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi
2. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.

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

### **PART III – MAJOR CORE - 7**

#### **BANKING**

##### **Objectives**

1. To create an idea of modern banking
2. To familiarise the students with the banking activities

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

Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration.

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

Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

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

Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others - Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation

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

Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

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

Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control.

##### **Text Books**

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

**Reference Books**

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. LexixNexixVutterworth, Nagpoor.
3. S.S.Gulshan and GulshanK.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

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

### **PART III – MAJOR CORE - 8**

#### **HUMAN RESOURCE MANAGEMENT**

##### **Objectives**

1. To study about the importance of human resource.
2. To study the techniques of performance appraisal of employees.
3. To know the methods to redress the grievances of employees.

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

Concept – objectives – characteristics – functions – principles

##### **Unit II: Man power planning**

Definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process.

##### **Unit III: Employee's training**

Needs – importance – principles – training methods – promotion types – demotion – labour turnover – performance appraisal methods.

##### **Unit IV: Industrial relations**

Significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

##### **Unit V: Workers participation in management**

Collective bargaining and industrial relations – employee's grievances

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

1. J. Jaya Sankar, Human Resource Management, Margham Publications, Chennai.
2. G.D. Maheshwari, Human Resource Management, Sultan Chand Publications.
3. T.S. Reddy & A. Murthy, Human Resource Management, Margham Publications.

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

1. Wreather and Davis, Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, DhanpatRai& Co., Delhi.
3. BiswajeetPattanayak, Human Resource Management, PHI Learning.
4. Khurana Ashok, Human Resource Management, V.K. Publications.
5. SankalpGaurav, Human Resource Management, SahityaBhawan Publications.

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

### **PART III – ALLIED -3**

#### **COMPANY ORGANISATION**

##### **Objectives:**

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

##### **Unit I: Formation of Companies**

Promotion – Incorporation – Capital Subscription - Commencement

##### **Unit II: Company Management**

Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties – Rights & Liabilities

##### **Unit III: Essentials of valid meeting**

Notice – Quorum – Agenda – Chairman – Power & Duties – Motion – Sense of the meeting (Voting & Poll) – Proxy – Resolution – Adjournment of Meeting - Minutes

##### **Unit IV: Kinds of Meeting**

Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting – Class Meeting

##### **Unit V: Meeting of Directors**

Meeting of Debenture holders – Meeting of Creditors

**\*As per the Companies Act 2013**

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

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

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

1. PrashantaK.Ghosh, Company Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. V.K.Acharya&P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.



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

**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 labeling, 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 Books**

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna ,SaivtaHanunspalSheetalKapoor , H.K.Awasthi, Consumer affairs, University Press .

**Reference Books**

1. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
2. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
3. MohineSetr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan& Reddy, Consumer Protection.

**II B. COM (III SEMESTER) – UNDER CBCS**  
**PART III – SKILL BASED I - CORE**  
**BUSINESS COMMUNICATION**

**Objectives:**

1. To equip the students effectively to acquire skills in reading, writing, comprehensive and communication.
2. To make them use electronic media for business communication.

**Unit I: Introduction**

Nature and Importance of communication – Types of communication (Verbal & Non Verbal) – Forms of communication – Barriers to communication

**Unit II: Business Correspondence**

Letter Writing – Principles of Letter Writing – Quotations – Orders – Tenders – Sales Letters – Claims and Adjustment Letters – Credit and Collection Letters.

**Unit III: Job Related Communication**

Letter of application – Drafting the Application – Elements of Structure of Application – Resume Preparation

**Unit IV: Attending the Interviews**

Types of Interviews – Preparation for Attending the Interview – Before and During the Interview – Interview Process – Tips for Successful Interview

**Unit V: Technology and Business Communication**

Role and Effectiveness of Technology in Business Communication – Email, Text Messaging, Instant Messaging – Modern Techniques like Video Conferencing, Social Networking – Strategic Importance of E-Communication

**Text Books:**

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective Business Communication, Prentice Hall.

**Reference Books:**

1. R.C. Sharma & Krishnamohan, Business Correspondence and Report Writing, Third edition, Tata McGraw Hill.
2. Penrosemesberry, Advanced Business Communication, Myres Thomson South Western.
3. Marry Ellan, Guffey, Thomson, Business Communnication, South Western.
4. P.N. GhoseRajendra Paul, J.S.Korlahalli, Business Correspondence and Office Management, Sultan Chand and Sons.
5. R.S.N. Pillai, Bagavathi, Office Management, S.Chand & Co.

**II B. COM (III SEMESTER) – UNDER CBCS**  
**PART IV**  
**YOGA - COMMON**

**II B. COM (IV SEMESTER) – UNDER CBCS**  
**PART III – MAJOR CORE -9**  
**ADVANCED FINANCIAL ACCOUNTING - II**

**Objectives:**

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

**UNIT I: Partnership Accounts**

Past adjustments and guarantee

**UNIT II: Admission of a Partner**

Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital.

**UNIT III: Retirement or Death of a Partner**

Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy

**UNIT IV: Dissolution of partnership**

Accounting procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule

**UNIT V: Amalgamation of firms**

Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution

**Text Books:**

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

**Reference Books:**

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Co., New Delhi.
2. M.Shukla and T.S.Grewal, Advanced Accountancy, Volume I, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Volume I, Himalaya Publishing House, Mumbai.
4. S.P.Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

**II B. COM (IV SEMESTER) – UNDER CBCS**  
**PART III – MAJOR CORE -10**  
**BUSINESS MATHEMATICS**

**Objectives**

1. To provide the basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

**Unit I: Number systems and equations**

Numbers – natural – whole – rational – irrational – real. Equations – linear – quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations – nature of the roots – forming quadratic equation.

**Unit II: Indices**

Definition – Positive indices – Laws of indices – Negative indices – Zero and utility indices – Fractional indices. Logarithms – Definition – Properties of logarithms – Laws of logarithms – Common logarithm.

**Unit III: 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 IV: Matrices**

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

**Unit V: Commercial arithmetic**

Simple interest – Compound interest – Depreciation – Discount – true discount – Discounting a bill of exchange – Banker's discount – Banker's gain.

**TextBooks**

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.

**Reference Books:**

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

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

### **PART III – MAJOR CORE -11**

#### **CAPITAL MARKET**

##### **Objectives:**

1. To understand the meaning and importance of Financial and Capital markets.
2. To create an interest among students towards stock market investment.

##### **Unit I: Capital market in India**

Financial market – structure, capital market – meaning, classification – primary and secondary – Indian securities market – government securities market

##### **Unit II: Primary market**

Methods of flotation of capital, public issue – IPO – FPO – Procedure of public issue – Book building process – Role of intermediaries – Private placement.

##### **Unit III: Secondary market**

Functions of stock exchange – Dematerialisation of securities – Depositories – Major stock exchanges in India – BSE – NSE – Listing – Online trading – Clearance and settlement – Rolling settlement – Investment vs. Speculation

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

Meaning – types of derivatives – Commodity vs. Financial Derivatives – Forwards – Futures – Options – Trading mechanism – Commodity exchanges.

##### **Unit V: Regulatory Framework of Stock exchanges**

Securities contract (Regulation) Act (basics only) – Role and functions of SEBI – Regulatory functions – development functions – Investor protection fund – purpose – operation.

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

1. Kevin.S, Security Analysis and Portfolio Management, PHI, New Delhi.
2. Nair KGC, Dileep A S, Priya S, Systematic Approach to Capital Market, Chand Publications, Thiruvananthapuram.

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

1. Preethi Singh, Dynamics of Indian Financial System and Markets, Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Sojikumar. K and Alex Mathew, Indian Financial System and Markets, Tata McGraw Hill Publishing Co., Ltd., New Delhi.
3. Bharathi. V Pathak, Indian Financial System, Pearson Education, Noida.

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

### **PART III – MAJOR CORE -12**

#### **IMPORT & EXPORT PROCEDURES**

##### **Objectives**

1. To identify the procedures regarding import and export business.
2. To motivate the students to involve in business activities.

##### **Unit I: Internal and International trade**

Difference between Internal and International Trade – Features of International Trade – Advantages and disadvantages of giving protection

##### **Unit II: Balance of Trade**

Meaning – Balance of Trade vs. Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control.

##### **Unit III: Export procedure**

Preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment

##### **Unit IV: Import procedure**

Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone.

##### **Unit V: Export promotion**

Objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India's export sector.

##### **Text Books**

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, New Delhi.

##### **Reference Books**

1. D.K. Jhurara, Export Management, Galgotia Publishing Company, New Delhi.



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

### **PART III – ALLIED - 4**

#### **COMPUTER APPLICATIONS IN BUSINESS**

##### **Objective**

1. To know the applications of E-commerce
2. To know online Trading
3. To understand E-Payment methods

##### **Unit I: Introduction to Computers**

Meaning of Computers – Characteristics of computer – Components of computer – Hardware and Software

##### **Unit II: Overview of E-Commerce and E-Business**

E-Commerce vs. E-Business, benefits of E-Commerce – Limitations – Business Models – Online Trading – E-Commerce vs. Traditional Commerce

##### **Unit III: Consumer oriented E-Commerce Applications**

Mercantile Process Model – Consumers Perspective – Merchant's Perspective – Electronic Payment Systems: Advantages and Risk, Types of Payment System (Credit cards, E-Cash, Smart Cards, Debit card)

##### **Unit IV: Electronic Data Interchange**

Non-EDI system, Partial EDI system – Fully Integrated EDI system – Pre-requisites of EDI – EDI vs. E-mail

##### **Unit V: Marketing techniques**

Meaning – Applications of 5 P's (Product, Price, Place, Promotion, Personalization) – E-Advertising Techniques: Banners, Sponsorships, Portals and Online coupons

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

1. T.S.Reddy&A.Murthy, E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M.Alagammai, E-Commerce, Margham Publications, Chennai
3. V.Rajaraman, Fundamentals of Computers, PHI Pvt. Ltd. New Delhi.

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

1. E-Commerce: A Managerial Perspective Micheal change, etc A 1
2. Electronic Commerce – Security: Greenstein &Feinman Risk Management & Control
3. Ravi Kala Kota &A.B.Winston: Frontiers of Electronic Commerce
4. Dr.U.S.Pandey&Er.SaurabhShukla, E-Commerce & Mobile Commerce Technologies.
5. Dr.P.Velmani&Dr.V.LakshmiPraba, Computer Basics To Advancements-Easy. Learning Text Books, Chess Educational Publishers.

**II B. COM (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 (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 (IV SEMESTER) – UNDER CBCS**  
**PART III - SKILL BASED II - CORE**  
**ENTREPRENEURSHIP DEVELOPMENT**

**Objectives:**

1. To develop and strengthen the entrepreneurial quality among the students.
2. To know the sources of help and support available for starting a small-scale industry.

**Unit I: Entrepreneurship Essentials**

Evolution – Characteristics – Type – Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur vs. Entrepreneurship – Entrepreneur vs. Intrapreneur – Growth of Entrepreneurship in India.

**Unit II: Entrepreneurship Dimensions**

Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other support organisational services – Women Entrepreneurship and Rural Entrepreneurship

**Unit III: Project Appraisal**

Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal – Financial – Market – Technological Appraisal – Managerial Competence

**Unit IV: Launching of New Business**

Step by Step Approach for searching New Business – Pre-Launch – Launch – Post-Launch – Entrepreneur to Enterprise – Stage of Start Up and Scale Up – List of Organisations to be contacted.

**Unit V: Management of Small Business**

Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units – Effective Management of Small Business

**Text Books:**

1. Khanka. S.S., Entrepreneurial Development, S.Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

**Reference Books:**

1. Robert D. Hisrich, Micheal P. Peters, Tata McGraw – Hill Publishing Company, New Delhi, 2002.
2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New Delhi.

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

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

### **PART III – MAJOR CORE -13**

#### **CORPORATE ACCOUNTING - I**

##### **Objective**

1. To study the issue, allotment and forfeiture of shares of companies.
2. To prepare final accounts according to Companies Act, 2013.
3. To know how to value the goodwill and shares.

##### **Unit I: Issue of shares**

Issue at par, premium and discount – Forfeiture and Re-issue of shares – Pro-rata allotment – Redemption of preference shares. Issue of debentures (Excluding reduction of debentures)

##### **Unit II: Final Accounts of Companies**

As per schedule II of Companies Act 2013 – Excluding managerial remuneration.

##### **Unit III: Amalgamation, Absorption and External Reconstruction**

Methods of Purchase Consideration (Simple problems only)

##### **Unit IV: Profit Prior to Incorporation**

Under writing of shares or debentures

##### **Unit V: Valuation of Goodwill and Shares**

Various methods of valuation of goodwill and shares

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

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

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

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

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

#### **PART III – MAJOR CORE -14**

#### **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 – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over 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 – Transport 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, “Cost Accounting”, Margampublications, Chennai – 600 017, 7th Revised Edition 2009.

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

#### **PART III – MAJOR CORE -15**

#### **BUSINESS LAW**

##### **Objectives:**

1. To understand the definition of business law.
2. To study the scope and boundaries of business law.

##### **Unit I: Indian Contract Act 1872**

Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts.

##### **Unit II: Performance of contract**

Discharge of contract – breach of contract – remedies – quasi contracts.

##### **Unit III: Special contracts**

Indemnity - guarantee

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

Pledge – contract of agency

##### **Unit V: Sale of goods Act**

Differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller.

##### **Text Books**

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram, Business Law / Commercial and Industrial Law, SreeMeenakshi Publication, Karaikudi.

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

1. N.D.Kapoor, Business Law, Sultan Chand & Sons.
2. P.C.Tulsian, Business Law, Tata McGraw Hill Companies.
3. R.S.N.Pillai, Bagavathy, Business Law, S.Chand& Co., New Delhi.
4. M.C.Kuchhal, Business Law, Vikas Publishing House, Pvt. Ltd.
5. Dr.H.K.Saharay&N.K.Saha, Elements of Business Law, New Central Book Agency.



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

#### **PART III – MAJOR CORE -16**

#### **RESEARCH METHODOLOGY**

##### **Objectives**

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

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

Introduction to Research – Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research

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

Research Design– Meaning of Research design – need for research design – features of a good design – different research designs.

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

Design of sample surveys– sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

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

Data Collection and preparation– Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

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

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

##### **TextBooks:**

1. C.R. Kothari, GauRavGarg, “Research Methodology methods and techniques”, New International Publishers.

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

1. P. Ravilochanan, “Research Methodology”, Margham Publications.
2. P. Saravanavel, “Research Methodology”, Kidap Publications.

**III B. COM (V SEMESTER) – UNDER CBCS**  
**PART III – MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 1**  
**INCOME TAX LAW & PRACTICE - I**

**Objectives:**

1. To understand the basic concepts of income tax
2. To study the provisions regarding computation of first three heads of income i.e., salary, house property and business income.

**Unit I: Basic Concept**

Person, Assesses, previous and assessment year, total income, gross total income – concept of income – Agricultural Income.

**Unit II: Income exempted from tax**

Residential status – incidence of taxation – problems

**Unit III: Income from Salary**

Different forms of salary and allowance – perquisites – problems in computation of salary income

**Unit IV: Income from House property**

Annual value – Standard deduction – Unrealized rent – problems in computation of house property income

**Unit V: Income under the Head Business or Profession**

Allowable expenses – Expressly disallowed expenses – computations – problems in computation of business or professional income.

**Text Books:**

1. Dr.H.C.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Accounts, SahityaBhawan Publications, Agra.
2. V.P.Gaur, D.B.Narang, PoojaGhai and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

**Reference Books:**

1. A.Murthy, Income Tax Law and Practice Assessment Tear – 3<sup>rd</sup> Edition, Vijay Nicole Imprints Private Limited.
2. B.B.Lal, Income Tax, Darling Kindersley Pvt. Ltd. Noida.

**III B. COM (V SEMESTER) – UNDER CBCS**  
**PART III – MAJOR ELECTIVE -1 (ANY ONE) (ONE COURSE) - 2**  
**APPLICATION OF TALLY IN ACCOUNTING**

**Objectives**

1. To impart practical knowledge regarding the concepts of Financial Accounting.
2. To get placement for students in different offices as well as companies.

**Unit I: Fundamentals of Tally.ERP 9**

Introduction – salient features of Tally.ERP 9, Getting functional with Tally.ERP 9, start up, Quitting Tally.ERP 9 – Create a Company, select a Company, Alter a Company, Shut a Company – Company Features – Configurations.

**Unit II: Create Accounting Masters in Tally.ERP 9**

Groups – Pre-defined Groups of Accounts, Creating Single Group, Creating Multiple Groups, Displaying Groups, Altering Group – Ledgers – Creating single ledger, Creating multiple ledger, Displaying ledger, Altering ledger.

**Unit III: Creating Inventory of masters in Tally.ERP 9**

Stock Groups – Creating Single, Multiple Stock Group, Displaying and Altering Stock Groups - Stock Categories – Creating Single, Multiple Stock Categories, Displaying and Altering Stock Category – Units of measure, godowns – creating single, multiple godowns, displaying and altering godowns – Stock Items – creating single, multiple stock items, displaying and altering stock items.

**Unit IV: Voucher Entry in Tally.ERP 9**

Voucher Types – Predefined vouchers in Tally.ERP 9, Creating Voucher Type, Displaying Voucher Type, Altering Voucher Types – Financial Statements – Balance Sheet, Profit & Loss A/c, Trial balance.

**Unit V: Accounting Books & Reports ERP 9**

Cash book, Bank book, Purchase register, Sales register, Journal register, Debit note register, Credit note register, Day book, Statistics, Bank Reconciliation Statement

**Text & Reference Books:**

1. Using Tally ERP 9, Ramesh, Bangia, Khanna Book Publishing Ltd. 2010.
2. Mastyring Tally ERP 9, Asok K. Nadhani, BPB Publication.
3. Tally ERP 9 Training Guide, Kitabmahal.

## **Tally Practicals**

1. Preparation of Trial balance
2. Balance Sheet
3. Final A/C with simple adjustment
4. Subsidiary Books
5. Petty Cash Book
6. Creation of Stock Item, Stock Groups and Stock Categories
7. Sales Invoice
8. Bank Reconciliation Statement Preparation

**\*Theory – 2 hrs and Practicals – 2 hrs**

**\*Internal 25 marks for theory and External 75 marks for practicals**

**\*There is no External examination for theory**

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

**Objectives:**

1. To understand the role of logistic management in growth of business.
2. To understand the functional areas in logistics.

**Unit I: Logistics**

Meaning – Importance – Logistical Competency – Logistical Mission – Service – Total Cost – Logistical Renaissance – Technological Advancement – Regulatory Change – IT Revolution.

**Unit II: Work of Logistics**

Network design – information – Transportation and Inventory – Warehousing – material handling – packaging – integrated logistics.

**Unit III: Operating**

Rapid response – minimum variance – minimum inventory – movement consideration – quality – Life cycle support – barriers to internal integration in organizational structure – measurement system

**Unit IV: Information functionality and inventory functionality**

Principles of logistics information – Information Architecture – planning – operations – Logistics Information flow – application of new information technologies – electronic data interchange standards – inventory determining order point – lot size.

**Unit V: Transportation infrastructure**

Transport functionality – principles – modal classification transportation formats – suppliers of transportation service – storage functionality principles – concept of strategic storage – developing warehouse resource – warehouse strategy.

**Text Books:**

1. Satish C. Ailwadi and Rakesh P. Singh, Logistics Management, PHI Learning Pvt. Ltd., New Delhi.
2. S.K. Bhattacharya, Logistics Management, S.Chand Publishing, New Delhi.

**Reference Books:**

1. Agarwal DK, Textbook of Logistics and Supply Chain Management.
2. Donald J Bowersox, David J. Closs, Logistical Management (Integrated supply chain process), Tata McGraw-Hill Companies.
3. Prof. Martin Christopher, Logistics & Supply Chain Management.

**III B. COM (V SEMESTER) – UNDER CBCS**  
**PART IV – SKILL BASED – III - COMMON**  
**PERSONALITY DEVELOPMENT / EFFECTIVE COMMUNICATION /**  
**YOUTH LEADERSHIP**

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

#### **PART III – MAJOR CORE -17**

#### **CORPORATE ACCOUNTING - II**

##### **Objective:**

1. To know the preparation of liquidator's final statement of accounts.
2. To prepare the final accounts of banking company in a schedule form.
3. To train the students to prepare final accounts under double account system.

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

Liquidator's final statement of accounts

##### **Unit II: Accounts of Banking Companies**

Rebate on Bills discounted – Final Accounts.

##### **Unit III: Double Account System**

Accounts of Electricity companies – Replacement of Asset – Calculation of Reasonable Return – Disposal of surplus

##### **Unit IV: Holding Companies**

Preparation of Consolidated balance sheet

##### **Unit V: Human Resource Accounting**

Objectives – Methods of Human Resource Value Accounting

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

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

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

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Compa

**III B. COM (VI SEMESTER) – UNDER CBCS**  
**PART III – MAJOR CORE -18**  
**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**

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.



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

#### **PART III – MAJOR CORE -19**

#### **INDUSTRIAL LAW**

#### **Objectives**

1. To acquaint knowledge on industrial relations framework in our country
2. To study various rights and benefits available to the workmen under the legislations.

#### **Unit I:**

The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

#### **Unit II:**

Workmen’s compensation Act 1923- Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

#### **Unit III:**

Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

#### **Unit IV:**

The Trade Unions Act, 1926– Consumer Act 1986

#### **Unit V:**

The Employees’ State Insurance Act 1948– The payment of Gratuity Act 1972.

#### **Text Books**

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram , Business Law / Commercial and Industrial Law, SreeMeenakshi Publication, Karaikudi.

#### **Reference Books:**

1. Sahanay, H.K, Commercial and Industrial Law, New Central Book Agency.
2. Goswami, V.G, Labour and Industrial Laws, Central Law Agency.
3. Sengupte, Commercial and Industrial Law, New Central Book Agency.
4. S.N. Mithra, Industrial Law.

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

#### **PART III – MAJOR CORE -20**

#### **AUDITING**

##### **Objective:**

1. To know the importance of audit in commercial and non-commercial organizations.
2. To understand the procedures to be followed while auditing the business.

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

Meaning – objectives – difference between accountancy and auditing – advantages – limitations – audit programme – audit working papers – preliminaries before audit.

##### **Unit 2: Internal Check**

Meaning – objectives – difference between internal control and internal audit – advantages and disadvantages of internal check

##### **Unit 3: Vouching**

Meaning – objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions

##### **Unit 4: Verification and valuation of assets and liabilities**

Classification of assets – verification of different types of assets – valuation of investment, stock-in-trade and book debts

##### **Unit 5: Company auditor**

Appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor's report

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

1. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
2. Dr. T.R. Sharma, Auditing, Sahitya Publication, Agra.

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

1. B.N. Tandon, Auditing, S.Chand & Co., New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

**III B. COM (VI SEMESTER) – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -1**  
**INCOME TAX LAW & PRACTICE – II**

**Objectives:**

1. To know the procedure for assessment and types of assessment.
2. To understand the computation of tax liability of individuals.

**Unit I: Income from Capital gain**

Types – Exemptions – Computation – Problems in computation of capital gain

**Unit II: Income under the head other sources**

Computation - Problems

**Unit III: Set off and carry forward of losses**

Problems

**Unit IV: Deduction from Gross Total Income**

Problems – Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at Source

**Unit V: Assessment of Individual**

Problems including computation of tax

**Text Books:**

1. Dr.H.C.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Accounts, SahityaBhawan Publications, Agra.
2. V.P.Gaur, D.B.Narang, PoojaGhai and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

**Reference Books:**

1. A.Murthy, Income Tax Law and Practice Assessment Tear – 3<sup>rd</sup> Edition, Vijay Nicole Imprints Private Limited.
2. B.B.Lal, Income Tax, Darling Kindersley Pvt. Ltd. Noida.

**III B. COM (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.

**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 (VI SEMESTER) – UNDER CBCS**  
**PART III – MAJOR ELECTIVE – II (ANY ONE) (ONE COURSE) -3**  
**VALUES & ETHICS FOR BUSINESS**

**Objectives**

1. To understand values in business
2. To inculcate the ethical practices in business among the students

**Unit I:**

Introduction to Values - Values in the society, politics, inter-personal relations, economics and business- Morals - Value and Vision statements in organizations - Focusing on Innovation, Reliability, Customer satisfaction, Quality assurance, Profitability, Utility, Productivity etc. and the continuous improvement in their standards.

**Unit II:**

Ethics as the art of choosing between right and wrong– Interpreting the consequences and choosing the right- Ideas of freedom of choice, equality, justice, fairness in dealing with customers, society, environment - Application of Values and ethics in business - Examples from Business

**Unit III:**

Government interactions: Use and Misuse of government incentives, subsidies and licenses - Tax evasions. Ethics in Human Resources employment in Business: in hiring, compensating, work assignments - discrimination; Marketing: ethics in Pricing policies and strategies, misleading advertisements; Policies relating to exchange and return of goods sold.

**Unit IV:**

Ethics in Production: Poor quality, risky products, defective/untested products, unauthorized copies/imitations, Quality Policy: Zero defect and quality of ingredients, components, ISI, AG Marks, Hall Mark, Patents, Copy rights, post-sales services.

**Unit V:**

Legal and self imposed norms- for doing good business and earning goodwill - Handling customer complaints, Problems- examples from consumer goods and services oriented industries (Tourism, Travel, Telephones, Edible goods, Health etc.)

**Text and Reference books**

1. Colin M. Fisher and Alan Lovell, Business Ethics and Values, F.T. Prentice Hall, 2006.
2. G.P. Martin, Glenn Martin, Human Values and Ethics in the Work place, 2010.

### **III B. COM (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

