

# PERIYAR UNIVERSITY

SALEM –636011

## **DEGREE OF BACHELOR OF COMMERCE**

*CHOICE BASED CREDIT SYSTEM*

*Syllabus for*

**B.COM.(PROFESSIONAL ACCOUNTING)**

**(SEMESTER PATTERN)**

**(For Candidates admitted in the College affiliated to Periyar University from 2021-2022 onwards)**

# REGULATIONS FOR UNDERGRADUATE DEGREE

## COURSES IN COMMERCE

### CBCS PATTERN

**Definitions :**

**Programme:** “Programme” means a course of study leading to the award of a degree in discipline.

**Course :** “Course” refers to a subject offered under the degree programme.

**Part I :** Tamil / Other languages: means “Tamil/other languages” offered under Part I of the programme.

**Part II :** English: means “English” language offered under Part II of the programme.

**Part III :** Means “the core courses” related to the programme concerned including (Core Courses) practicals offered under Part III of the programme.

**Part III :** Means “Allied courses” offered under part- III of the programme, which is (Allied Courses) in nature but related to the programme concerned.

**Part III :** means “Elective courses” related to the core courses of the programme concerned. (Elective Courses) offered under Part III of the programme.

**Part IV :** Means basic orientation in Tamil language offered under Part IV (i) of the

**i) Tamil:** programme (as name of the course) for those students who have not studied Tamil upto 12th standard.

**ii) Advanced Tamil:** Means, Advanced level Tamil offered under Part IV of the programme to students who have studied Tamil language upto 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.

**iii) Non-Major Electives** Means elective subjects offered under Part IV (iii) option is being given not concerned with major but are to be selected by students who have not opted for (either) Advance Tamil or Tamil (as mandated).

**iv) Skill based Courses** - means the courses offered as skill based courses under Part IV (vi) of the programme aimed at imparting Advanced Skill.

**v) Foundation Course:** means courses such as

1) Value Education (1st year I Semester)

2) Environmental Studies (1st year II Semester)

**Part V** :“**Extension Activities**”:meansallthoseactivitiesunderNSS/NCC/Sports/YRC programme and other co and extracurricular activities offered under partVofthe programme.

A detailed explanation of the above with relevant creditsare given under“SchemeofExamination alongwithDistributionofMarksandCredits”

**Duration:** Means the stipulated years of study to complete a programme asprescribedbytheUniversityfromtimetotime.CurrentlyfortheundergraduateprogrammethedurationofstudyisTHREEyyears.Theseregulations shall apply to the regularcourse of study in approvedinstitutionsofthe University.

**Credits:** Means the weightage given to each course of study (subject) by theexpertsofthe Board ofStudies concerned.

**CreditSystem:**Means,thecourseofstudyunderthisregulation,whereweightage of credits are spread over to different semesters during the period ofstudy and the Cumulative Grade Point Average shall be awarded based on thecredits earned by the students. A total of 140 credits are prescribed for theUndergraduateProgramme (Threeyears).

**Choice Based Credit System:** All Undergraduate Programmes offered by theUniversity shall be under Choice Based Credit System (CBCS). This is toenhancethequalityandmobilityofthestudentswithinandbetweentheUniversities in the countryandabroad.

## 1. EligibilityforAdmission to theCourse

Candidates seeking admission to the first year B.Com (Professional Accounting)shall be required to have passed the Higher Secondary Examinations conducted bytheGovernmentofTamilnaduwithMathematicsorBusinessMathematicsorcomputer science or statistics or Business statistics as one of the subjects or anexamination of any other university or authority accepted by the syndicate, subjecttosuchconditions asmaybe prescribedthereto.

## 2. Duration of theCourse

The course shall extend over a period of three years comprising of sixsemesters withtwo semesters in one academic year. There shall not be less than 90 working days foreach semester. Examination shall be conducted at the end of every semester for therespectivesubjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus,each semester has 450 teaching hours and the whole programme has2600 teachinghours.

### 3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

#### Part-I: Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses – 6 credits).

#### Part-II: English

The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses – 6 credits).

#### Part-III:

##### Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 2 semester languages, 18 core courses with 81 credits are to be offered.

##### Allied Subjects

As prescribed in the scheme of Examination, four subjects, one each in I, II, III and IV semester for a total of 16 credits are to be offered.

##### Elective courses

Two elective courses with 10 credits are to be offered one in the V semester and one in the VI Semester. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned. Any one group can be selected.

#### Part-IV

1. (a) Those who have not studied Tamil upto X std / XII std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses with 2 credits each (4 credits). The course content of which shall be equivalent to that prescribed for the 6th standard by the Board of Secondary Education and they shall be offered in the **third and fourth semesters**.

**There shall be no external (University) examinations and the students shall be assessed as per the scheme of continuous internal assessment (CIA) for the total marks prescribed.**

(OR)

(b) Those who have studied Tamil up to XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters.**

(OR)

(c) Others who do not come under the above a+b categories can choose the following non-major electives comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters.**

**2. Skill Based Subjects:**

All the UG programmes shall offer four courses of **skill based subjects two each in III, & IV** semesters with 3 credits each (12 credits) for which examination shall be conducted at the end of the respective semesters.

**3. Environmental Studies:**

All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the second semester. Examination shall be conducted at the end of the semester (one course with 2 credits).

**4. Value Education:**

All the UG programmes shall offer a course in “Value Education – Human Rights” subjects and it shall be offered in the first semester. Examination shall be conducted at the end of the semester (one course with 2 credits).

**Part V: Extension Activities (One Credit)**

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSS

NCC

Sports

YRC

Other Extracurricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/Certificates/Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A	-	Exemplary	-	80 and above
B	-	Very good	-	70-79
C	-	Good	-	60-69
D	-	Fair	-	50-59
E	-	Satisfactory	-	40 – 49

This grading shall be incorporated in the mark sheet to be issued at the end of this semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

#### 4. Requirement to appear for the examinations

- a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.500/- and a candidate shall be permitted to appear for the university examination in that semester itself.
- c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.500/- and can appear for both semester papers together at the end of the later semester.
- d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

#### 5. Scheme of examination

As given in the annexure.

## **6. Restrictions to appear for the examinations**

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/ syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

## **7. Medium of Instruction and examinations**

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examinations shall be the language concerned.

## **8. Submission of Record Note Books for practical examinations**

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

## **9. Passing Minimum**

- a) A candidate who secures **not less than 40% in the University (external) Examination** and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.
- c) A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

## 10. Distribution

Table – 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for theory papers of UG programmes.

**Table– 1(A)**

<b>TOTAL MARKS</b>	<b>EXTERNAL</b>		<b>INTERNAL</b>		<b>Overall Passing Minimum of total marks (Internal + External)</b>
	<b>Max. marks</b>	<b>Passing Minimum for external alone</b>	<b>Max. marks</b>	<b>Passing Minimum for external alone</b>	
<b>100</b>	<b>75</b>	<b>30</b>	<b>25</b>	<b>10</b>	<b>40</b>

Table– 1(B): The following are the distribution of marks for continuous internal assessments in theory papers of UG programmes:

**Table –1 (B)**

<b>S.No.</b>	<b>For Theory-UG Courses</b>	<b>Distribution of Marks</b>
1.	Tests	15
2.	Assignment (2 Nos.)	5
3.	Attendance	5
	Total Marks	25

Table – 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG programmes.

**Table– 2(A)**

<b>TOTAL MARKS</b>	<b>EXTERNAL</b>		<b>INTERNAL</b>		<b>Overall Passing Minimum of total marks (Internal + External)</b>
	<b>Max. marks</b>	<b>Passing Minimum for external alone</b>	<b>Max. marks</b>	<b>Passing Minimum for external alone</b>	
<b>100</b>	<b>75</b>	<b>30</b>	<b>25</b>	<b>10</b>	<b>40</b>



Table–2(B):Thefollowingarethedistribution ofmarks  
forthecontinuousinternalassessmentin UG practical courses:

**Table– 2(B)**

<b>S.No.</b>	<b>ForTheory-UGCourses</b>	<b>DistributionofMarks</b>
1.	Tests	15
2.	Assignment(2Nos.)	5
3.	Attendance	5
	TotalMarks	25

ThefollowingcoursesshallhaveendsemesterexaminationsandContinuousInternalAssessment:

**Table– 3**

<b>S.No.</b>	<b>Subject</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
1.	ValueEducation	25	75	100
2.	EnvironmentalStudies	25	75	100
3.	Non–MajorElectives–3 <sup>rd</sup> semester	25	75	100
4.	Non–MajorElectives–4semester	25	75	100

However, for those students who select “Tamil” under Part IV, the examinations shall be **only on a Continuous Internal Assessment (CIA)** as furnished in the syllabus. The mark shall be furnished to the COE by the respective colleges.

## **11. Grading**

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

**Table– 4**

**Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/  
Paper)**

<b>RANGE OF MARKS</b>	<b>GRADE POINTS</b>	<b>LETTER GRADE</b>	<b>DESCRIPTION</b>
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

$i$  = Credits earned for course  $i$  in any semester.

$G_i$  = Grade Point obtained for course  $i$  in any semester.

$n$  = refers to the semester in which such course were credited.

**Grade point average (for a Semester):**

**Calculation of grade point average semester-wise and part-wise is as follows:**

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the multiplication of grade points by the credits of the courses offered under each part  
 GPA =  $\frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$

**Calculation of Grade Point Average (CGPA) (for the entire programme):**

A candidate who has passed all the examinations under different parts (Part-I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum n \sum C_{ni} G_{ni}}{\sum n \sum C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme under each part  
 CGPA =  $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$

**Table– 5**

<b>CGPA</b>	<b>GRADE</b>
9.5 – 10.0	<b>O+</b>
9.0and abovebutbelow9.5	<b>O</b>
8.5and abovebutbelow9.0	<b>D++</b>
8.0and abovebutbelow8.5	<b>D+</b>
7.5and abovebutbelow8.0	<b>D</b>
7.0and abovebutbelow7.5	<b>A++</b>
6.5and abovebutbelow7.0	<b>A+</b>
6.0and abovebutbelow6.5	<b>A</b>
5.5and abovebutbelow6.0	<b>B+</b>
5.0and abovebutbelow5.5	<b>B</b>
4.5and abovebutbelow5.0	<b>C+</b>
4.0and abovebutbelow4.5	<b>C</b>
0.0and abovebutbelow4.0	<b>U</b>

**12. ImprovementofMarksinthesubjectsalreadypassed**

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marksshall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

**13. ClassificationofSuccessfulcandidates**

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III:**

**Table– 6**

<b>CGAP</b>	<b>GRADE</b>	<b>CLASSIFICATION OF FINAL RESULTS</b>
9.5 – 10.0	O+	First Class–Exemplary*
9.0and abovebutbelow9.5	O	
8.5and abovebutbelow9.0	D++	First Class with Distinction*
8.0and abovebutbelow8.5	D+	
7.5and abovebutbelow8.0	D	

7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

- a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, Electives and Allied subjects shall be placed in the category of “**First Class – Exemplary**”.
- b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in part III comprising Core, Electives and Allied subjects shall be placed in the category of “**First Class with Distinction**”.
- c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in “**First Class**”.
- d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in “**Second Class**”.
- e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in “**Third Class**”.
- f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

#### 14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he/she

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have

been prescribed thereof.

ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.

iii

Has successfully completed the prescribed Field Work/Institutional Training as evidenced by certificate issued by the Principal of the College.

## 15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

## 16. Additional Degree

a) The following is the norms prescribed for students admitted from 2010-11 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

b) The following is for students admitted prior to 2008-09:

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

### 17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

### 18. Question Paper Pattern

**Table– 7**

<b>Maximum 75 Marks – wherever applicable</b>			
<b>Section A</b>	Multiple Choice Questions	15*1=15	15 questions – 3 each from every unit
<b>Section B</b>	Short answer questions of either/or type (like 1.a or b)	2*5=10	2 questions – 1 each from every unit
<b>Section C</b>	Essay type question of any three out of five questions.	5*10=50	5 questions – 1 each from every unit with internal choice of (a) or (b).

### 19. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

### 20. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The University may revise/amend/change the Regulations and Scheme of Examinations, if found necessary.

### 21. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2008-2009 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. upto and inclusive of the Examination of April 2013 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

## B.COM

### (PA) PROGRAMME EDUCATIONAL OBJECTIVES

1. To equip the students to get the lucrative Employment Opportunity in Banking and Insurance Sectors.
2. To Generate Self Employment Opportunities in the field of Insurance counseling and reach in banking services to the rural segments.
3. To fetch profitable actuarial practices through research at gross root level.
4. To make students get prepared for higher studies in the field of Banking and Insurance

### PROGRAMME SPECIFIC OUTCOMES

PERSON NUMBER	PS STATEMENT	KNOWLEDGE LEVEL
PSO1	1. Industry Association in developing and promoting financial products that best suit the residence of this region.	K6
PSO2	2. Ability to investigate the reasons for superior/inferior performance of banks and insurance companies in rural settings	K4
PSO3	3. Expertise in appraising the behavior of customer towards Banking and insurance products	K4

### PO and Knowledge level

PO	Programme Outcome	Knowledge Level
1	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	K1

3	<p><b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p>	K4
4	<p><b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p>	K3
5	<p><b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and address opposing viewpoints.</p>	K5
6	<p><b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.</p>	K6
7	<p><b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.</p>	K6
8	<p><b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence</p>	K4



	and experiences from an open-minded and reasoned perspective.	
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviours such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

**COURSE PATTERN**  
**B.COM Professional Accounting**  
**(WITH EFFECT FROM 2020-2021 ONWARDS)**

	Subject Code	Course	Subject Title	Hrs /Wee	Credits	Int.Mark	Ext. Mark	Total Mark
<b>SEMESTER – I</b>								
I		Languages	Tamil or any one of the modern or Classical Language – I	5	3	25	75	100
		Languages	Communicative English I	5	3	25	75	100
		Core-1	Principles of Accountancy-I	6	5	25	75	100
		Core-2	Introduction to Information Technology	4	5	25	75	100
		Allied – 1	Mathematics for Business	4	4	25	75	100
		Practical	Computer Applications Practical-I (MS Office)	4	3	25	75	100
		CORE III	Professional English for Commerce and Management – I	4	4	25	70	100
		IV	Value Education	2	2	25	75	100
	<b>Total</b>			<b>34</b>	<b>29</b>	<b>200</b>	<b>595</b>	<b>800</b>
<b>SEMESTER – II</b>								
II		Languages	Language – II	6	3	25	75	100
		Languages	English – II Communicative English	4	3	25	75	100
		NMSDC	Language Proficiency for Employability – Effective English	2	2	25	75	100
		Core – 3	Mercantile Law	6	4	25	75	100
		Allied – II	Statistics for Business	4	4	25	75	100
		Practical	Computer Application Practical Tally and Internet	4	2	25	75	100
		CORE VI	Professional English for Commerce and Management – II	4	4	25	75	100
	IV	EVS	Environmental Studies	2	2	25	75	100
	<b>Total</b>			<b>32</b>	<b>24</b>	<b>200</b>	<b>600</b>	<b>800</b>

	SubjectCode	Course	SubjectTitle	Hrs /Wee	Credits	Int.Mark	Ext. Mark	Total Mark
<b>SEMESTER-III</b>								
III		Core- 4	IndustrialLaw	5	4	25	75	100
		Core- 5	StrategicManagement	6	4	25	75	100
		Core- 6	CostAccounting	4	4	25	75	100
		Core- 7	Business Valuation Management	5	4	25	75	100
		Allied- 3	ManagerialEconomics	4	4	25	75	100
		SBEC -1	PrinciplesofMarketing	2	2	25	75	100
		NMEC-1	Women'sRights	2	2	25	75	100
IV		NMSDC	Digital Skills for Employability – Microsoft Office Essentials	2	2	25	75	100
	<b>Total</b>			<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
	SubjectCode	Course	SubjectTitle	Hrs /Wee	Credits	Int.Mark	Ext. Mark	Total Mark
<b>SEMESTER-IV</b>								
IV		Core- 8	AdvancedAccounting-I	5	5	25	75	100
		Core- 9	ManagementAccounting	5	4	25	75	100
		Core- 10	Executive Business Communication	3	4	25	75	100
		Core- 11	CompanyLaw	3	4	25	75	100
		Allied- 4	PrinciplesofManagement	2	4	25	75	100
		SBEC- NMSDC	Digital Skills forEmployability(Office Fundamentals)	2	2	25	75	100
		SBEC-II	In-plantTraining	2	2	25	75	100
		NMEC-II	GeneralAwareness	2	2	25	75	100
			Internship***	-	-	-	-	-
	<b>Total</b>			<b>30</b>	<b>27</b>	<b>200</b>	<b>600</b>	<b>800</b>

\*\*\*The student should undergo compulsory 2 weeks internship programs during the IV semester vacation. At the end of the program, students should submit the report.

	Subject Code	Course	Subject Title	Hrs /Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEESTER-V</b>								
<b>V</b>		Core-12	Advanced Accounting-II	6	5	25	75	100
		Core- 13	Auditing and Assurance-I	5	4	25	75	100
		Core- 14	Principles of Auditing	5	4	25	75	100
		Core- 15	Direct Tax-I	4	3	25	75	100
		Core- 16	Banking and insurance law	4	2	25	75	100
		Elective:1	Financial Management/Entrepreneurial Development/Micro Finance/ Business Finance	4	2	25	75	100
<b>IV</b>		<b>NMSDC</b>	<b>Accounting and Trading Essentials for Employability – Advanced Tally with GST</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>			<b>30</b>	<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER-VI</b>								
<b>VI</b>		Core-17	Corporate Accounting	5	5	25	75	100
		Core- 18	Auditing and Assurance-II	5	5	25	75	100
		Core- 19	Customs Duty and Goods and Services Tax	6	5	25	75	100
		Core- 20	Cyber Law	4	3	25	75	100
		Core- 21	Direct Tax-II	4	2	25	75	100
		NMSDC	Banking & Audit Essentials for Employability- Banking , Lending , NBFC II)	2	2	25	75	100
		Elective:2	Brand Management/ Supply Chain Management/ Investment Management/ Financial Markets	4	2	25	75	100
			Extension activities		<b>1</b>			
			<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>
			<b>GRAND TOTAL</b>	<b>186</b>	<b>151</b>	<b>1100</b>	<b>3295</b>	<b>4100</b>

**V SEM-ELECTIVES:**

FinancialManagement
EntrepreneurialDevelopment
MicroFinance
BusinessFinance

**VI SEM-ELECTIVES:**

BrandManagement
SupplyChainManagement
InvestmentManagement
FinancialMarkets

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-I**

#### **PRINCIPLESOFACCOUNTANCY-I**

##### **OBJECTIVES**

- ToenabletheStudentstolearnaboutthefundamentalsaboutprinciplesofaccountancy
- Thestudentstolearnhowtoprovidepreciationforvariousassets

##### **UNIT-I**

FundamentalsofBookKeeping–AccountingConceptsandConventions–Journal–Ledger– Subsidiarybooks– Trial balance.

##### **UNIT- II**

Finalaccountsofasoletraderwithadjustments – Errorsandrectification

##### **UNIT- III**

Billofexchange-Accommodationbills–Averageduedate–Account current.

##### **UNIT- IV**

AccountingforconsignmentsandJointventures

##### **UNIT- V**

BankReconciliationstatement– ReceiptsandPaymentsandincomeandexpenditureaccountandBalancesheet– Accounts ofprofessionals.

**Note:** Distribution ofMarksbetween problemsand theoryshall be80%and 20%.

##### **BOOKSFORREFERENCE**

- N.Vinayakam,P.L.Mani,K.L.Nagarajan–PrinciplesofAccountancy– S.Chand&CompanyLtd.,
- T.S.Grewal–IntroductiontoAccountancy-S.Chand&CompanyLtd.,
- R.L.Gupta,V.K.Gupta,M.C.Shukla–FinancialAccounting–Sultanchand&sons
- T.S.Grewal,S.C.Gupta,S.P.Jain–AdvancedAccountancy-Sultanchand&sons
- K.L.Narang,S.N.Maheswari-AdvancedAccountancy-Kalyanipublishers
- S.K.Maheswari,T.S.Reddy-AdvancedAccountancy-Vikaspublishers
- A.Murthy-Financial Accounting–MarghamPublishers
- P.C.Tulsian-AdvancedAccountancy–TataMcGrawHillCompanies.

# **B.COM.(ProfessionalAccounting)**

## **SEMESTER-I**

### **INTRODUCTIONTOINFORMATIONTECHNOLOGY**

#### **Unit-I**

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

#### **Unit- II**

Types of computer systems- Micro, mini, mainframe and supercomputers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers, data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

#### **Unit-III**

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

#### **Unit-IV**

Operating systems: Dos, windows, UNIX, windows NT, windows 98 – E-commerce. Internet- Extranet-E.mail and its uses-world wide websites-mobile computers.

#### **Unit-V**

System analysis and design, computer based information system- Transaction processing office Automation- management information system- decision support systems- expert system

#### **BOOKS FOR REFERENCE**

- Computer and common sense- Roger Hunt and John Shellery
- Using Micro Computers- Brightman and Dimsdale
- P.c. Software made simple- R.K. Taxali
- Introduction to computers- Alexis Leon and Mathews Leon

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-I**

#### **MATHEMATICSFOR BUSINESS**

##### **UNIT- I**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effectiverate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – TrueDiscount– Banker’sGain.

##### **UNIT- II**

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – RankofMatrix-Solution ofSimultaneousLinear Equations –Input-Output Analysis.

##### **UNIT- III**

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiationof Algebraic Functions – Meaning of Derivations – Evaluation of First and Second OrderDerivatives– MaximaandMinima– Applicationto Business Problems.

##### **UNIT- IV**

ElementaryIntegralCalculus–DeterminingIndefiniteandDefiniteIntegralsofsimpleFunctions– Integration byParts.

##### **UNIT- V**

Linear Programming Problem – Formation – Solution by Graphical Method Solution bySimple Method.

Note:Theoryquestionsshallberestrictedto SectionAoftheQuestion Paper

##### **BooksforReference:**

- Navanitham,P.A,”BusinessMathematics&Statistics”JaiPublishers,Trichy-21
- SundaresanandJayaseelan,”IntroductiontoBusinessMathematics”,SultanchandCo &Ltd,Newdelhi
- Sanchetti,D.CandKapoor,V.K,”BusinessMathematics”,SultanchandCo&Ltd,Ne wdelhi
- G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book Business Mathematics- HimalayaPublishingHouse.



## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-I**

#### **COMPUTERAPPLICATION**

##### **PRACTICALS -II -MS WORD**

- Type Chairman's speech/Auditor's report/Minutes/Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
- Prepare an invitation for the college function using Text boxes and clip parts.
- Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
- Prepare a Shareholders meeting letter for 10 members using mail merge operation.
- Prepare Bio-Data by using Wizard/Templates.

##### **II -MSEXCEL**

- Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
- Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

### III -MSPOWERPOINT

- Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
- Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
- Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
- Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
- Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-II**

#### **MERCANTILELAW**

##### **UnitI**

TheIndianContractAct1872:Anoverviewofsections1to75coveringthegeneral natureofcontract, consideration.

##### **UnitII**

Otheressentialselementsofavalidcontract.

##### **UnitIII**

PerformanceofcontractandBreachofcontract

##### **UnitIV**

TheSaleof GoodsAct,1930:FormationofContractofsale–  
ConditionsandWarranties–Transferof Ownership anddeliveryofgoods-  
Unpaysellerandhisrights

##### **UnitV**

TheIndianPartnershipAct1932:Generalnatureofpartnership–  
Rightsanddutiesofpartners-Registrationand dissolution firm

#### **BOOKSFORREFERENCE:**

- Business LawN.D.KapoorSultanChandFifthedition2007
- BusinessLawR.S.N.Pillai&BhagavathiS.ChandReprint 2009
- BusinessLawP.Saravanel&SyedBandreAlamHimalayanPublishingHouse2007
- ElementsofCommercialLawN.D.KapoorS.ChandReprint 2008
- ElementsofMercantile LawN.D.KapoorS.Chand29threvisededitionreprint2008
- MercantileLawforCACCommonProficiencyPCTulsianTataMcGrawHillPublishi  
ngcoLtd

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-II**

#### **STATISTICSFORBUSINESS**

##### **UNITI:**

MeaningandDefinitionofStatistics–Collectionofdata—PrimaryandSecondary-  
ClassificationandTabulation–DiagrammaticandGraphicalpresentationMeasuresofCentral  
tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simpleproblems

##### **UNITII :**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard  
Deviationand Co-efficient of Variation.Skewness – Meaning – Measures of Skewness -  
Pearson’s andBowley’sco-efficient ofSkewness.

##### **UNITIII :**

Correlation–MeaningandDefinition–Scatterdiagram,KarlPearson’sco-efficientofCorrelation,  
Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. RegressionAnalysis –  
Meaning of regression and linear prediction – Regression in two variables –  
UsesofRegression

##### **UNITIV :**

TimeSeries–Meaning,ComponentsandModels–Businessforecasting –Methodsofestimating  
trend – Graphic, Semi-average, Moving average and Method of Least squares –  
SeasonalVariation–MethodofSimpleaverage.IndexNumbers–Meaning,UsesandMethods of  
construction – Un-weighted and Weighted index numbers – Tests of an Indexnumber– Cost  
of livingindexnumber.

##### **UNITV :**

Interpolation:Binomial,Newton’sandLagrangemethods.Probability–ConceptandDefinition –  
Addition and Multiplication theorems of Probability (statement only) – simpleproblemsbased  
on Addition andMultiplicationtheoremsonly.

##### **BooksRecommended:**

- Statistical Methods byS.P.Gupta
- Business Mathematics and Statistics byP. Navaneetham
- StatisticsbyR.S.N.PillaiandV.Bagavathi
- Statistics-Theory,Methods &Application byD.C. Sanchetiand V.K. Kapoor
- AppliedGeneralStatistics byFrederick E.Croxtonand DudleyJ. Cowden

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-II**

#### **COMPUTERAPPLICATION–PRACTICALS**

##### **II–TALLYANDINTERNET**

- Create anew company,group,voucher andledger andrecordminimum10transactions and displaytherelevant results.
- Preparetrialbalance,ProfitandLossA/candBalanceSheet(withminimumofanyfiveadjustments).
- Prepareinventorystatementusing(Calculate inventorybyusingallmethods)a)FIFO b)LIFOC)SimpleAverageMethodd)WeightedAverageMethod
- Createane-mail idandcheckthemailinbox.
- Learnhowtousesearchenginesandvisityahoom,rediff.com,hotmail.comandgoogle.com
- VisityourUniversityandcollegewebsitesandcollecttherelevantdata.

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER – IIIINDUSTRIALLA W**

#### **UnitI**

FactoriesAct,1948

#### **UnitII**

Workmen'scompensation Act,1923

#### **UnitIII**

ThePaymentofBonusAct,1965

#### **UnitIV**

TheEmployees ProvidentFundandMiscellaneous ProvisionsAct, 1952

#### **UnitV**

ThePayment ofGratuityAct,1972

#### **BOOKSFORREFERENCE:**

- AtextbookofMercantileLawP.P.S.GongaS.Chand2015
- BusinessandCorporate LawC.C.BansalExcelBooks2007
- Mercantile LawM.C.KuchhalVikaspublishinghouse6thedition4threprint
- Elementsof IndustrialLawN.D.KapoorSultanchand&sonsReprint2016

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**B.COM. (Professional  
Accounting) SEMESTER-  
III**

**STRATEGIC MANAGEMENT**

**Unit I**

Business Environment: General Environment – Demographic, Socio-cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations

**Unit II**

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

**Unit III**

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy

**Unit IV**

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges.

**Unit V**

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

**BOOKS FOR REFERENCE:**

- Book Name Author Name Publisher Year & Edition Business Policy and Strategic Management P. Subbha Rao Himalaya Publishing House Reprint 2013
- Strategic Management Text and Cases VSP Rao & V. Harikrishna Excel Books 1st edition 2010
- Quality Management Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine Tata McGraw Hill Publishing Co Ltd 3rd edition 2009
- Business Policy and Strategic Management Azhar Kazmi Tata McGraw Hill Publishing Co Ltd 7th reprint 2004 Quality Management K. Shridara Bhatt Himalaya 1st edition

2014.



## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-III**

#### **COSTACCOUNTNG**

##### **UNITI**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost PreparationofCost Sheet and Tender.

##### **UNITII**

Material Control: Levels of material Control – Need for Material Control – EconomicOrderQuantity–ABCAnalysis–Perpetualinventory– PurchaseandstoresControl:Purchasing of Materials – Procedure and documentation involved in purchasing – Requisitionforstores – Stores Control– Methods ofvaluing material issue.

##### **UNITIII**

Labour: System of wage payment – Idle time – Control over idle time – Labourturnover.Overhead–Classificationofoverhead –allocationandabsorptionofoverhead.

##### **UNITIV**

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

##### **UNITV**

OperatingCosting-Contractcosting–ReconciliationofCostandFinancialaccounts.  
NOTE:Distributionofmarks:Theory40%andProblems60%

##### **BooksforReference:**

- S.P.JainandKL.Narang,“CostAccounting”,KalyaniPublishers,NewDelhi. Edn.2018
- R.S.N.PillaiandV.Bagavathi,“CostAccounting”,S.ChandandCompanyLtd.,New Delhi.Edn.2014
- S.P.Iyyangar,“CostAccountingPrinciplesandPractice”,SultanChand,NewDelhi.2005.
- V.KSaxena&C.D.Vashist,“CostAccounting”,SultanChand,NewDelhi2005.
- M.N.Arora,“CostAccounting”,SultanChand,NewDelhi2005.

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-III**

#### **BUSINESSVALUATIONMANAGEMENT**

##### **UNITI**

Principles and techniques of valuation - Asset valuation-Earnings valuation - Cashflow valuation - Other valuation basis- Efficient market hypothesis - Impact of changingcapital structure on the market value of the company - Priorities of different stakeholders intermsofbusiness valuation.

##### **UNITII**

MergersandAcquisitions-Thestrengthsandweaknessesofvariousvaluationmethod

##### **UNITIII**

ValuationofAssetsandLiabilities:Valuationoffixedassets-Valuationofinvestments-Valuation of options– EconomicValue Models

##### **UNITIV**

Valuation of intangibles and accounting standards - Forms of intellectual property andmethodsofvaluation -patents and copyrights

##### **UNITV**

Valuation of goodwill – Valuation of Shares - Valuation of brands - Valuation of realestateNote: Thesyllabuswill have40%Theoryand 60%problems.

##### **TEXTBOOKS**

1. RobertF.ReillyandRobertP.Schweihs,HandbookofBusinessValuationandIntelle ctualPropertyAnalysis, PublishedMcGraw-Hill.(2004)

##### **REFERENCEBOOKS**

- Gupta,G.C,ValuationofImmovableProperties,BharatLawHouse,NewDelhi.
- Banerjee,D.NPrinciplesandPracticeofValuation,ELH,Calcutta.(2005)

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-III**

## **MANAGERIALECONOMICS**

### **UNIT-I**

ManagerialEconomics–MeaningandDefinition–NatureandScope–Economic Theory–Divisions– Goalsofafirm.

### **UNIT-II**

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, ElasticityofDemand–Price,IncomeandCrossDemand– DemandEstimationandDemandForecasting– DemandDistinctions.

### **UNIT-III**

ProductionFunction–MeaningandDefinition–ElasticityofSubstitutionandProduction– Typeofcost of Production –Longrun and Short runcost.

### **UNIT-IV**

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricingpolicies– Practices – Government intervention inMarket.

### **UNIT-V**

PriceTheory– PerfectCompetition,Monopoly,Monopolisticcompetition,Monophony,Duopoly, DuopolyandOligopoly.

### **BooksforReference:**

- R.L.Varshney and K.L.Maheshwari----ManagerialEconomics----SulthanChand andSons
- AlakGoshand BiswanathGosh----ManagerialEconomics---KalyaniPublications
- D.Gopalakrishna----ManagerialEconomics---HimalayaPublishingHouse
- S.Sankaran----ManagerialEconomics---MarghamPublications
- M.L.Seth ----- PrinciplesofEconomics

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER – III PRINCIPLES OF MARKETING**

#### **UNIT I**

Marketing –Definition of market and marketing-Importance of marketing –  
Modern Marketing concept-Global Marketing–E-marketing–Telemarketing-Marketing Ethics-  
Career Opportunities in Marketing

#### **UNIT II**

Marketing functions-Buying –Selling –Transportation –Storage–Financing –  
Risk Bearing–Standardization– Market Information

#### **UNIT III**

Consumer behaviour-Market segmentation–Customer Relations Marketing

#### **UNIT IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-  
labeling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling  
and Sales Promotion-Place mix-Importance of channel of distribution–Functions of middlemen  
– Importance of retailing in today’s context

#### **UNIT V**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism –  
Consumer Protection–Rights of consumers-Green Marketing–Forward Trading in Commodities

#### **BOOKS FOR REFERENCE**

- Marketing Management-Rajan Sexena
- Principles of Marketing-Philip Kotler & Gary Armstrong
- Marketing Management- V.S. Ramasamy and Namakumari
- Marketing-William G. Zikmund & Michael D’Amico
- Marketing-R.S.N. Pillai & Bagavathi

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## **B.COM.(ProfessionalAccounting)**

**SEMESTER –**

### **IVADVANCEDACCOUNTING–I**

#### **UNITI**

Depreciation–Methods-Reservesandprovisions.

#### **UNITII**

Branchaccountsexcludingforeignbranches.Hirepurchaseandinstallmentsystemincludin  
ghirepurchase trading accounts.

#### **UNITIII**

SingleEntrySystem-MeaningandFeatures-StatementofAffairsMethodandConversion  
Method.

#### **UNITIV**

PartnershipAccounts-DivisionofProfits-FixedandFluctuatingCapital-  
PastAdjustments-GuaranteeofProfits-Admission-Retirement-Death

#### **UNITV**

DissolutionofPartnership-InsolvencyofPartners-RuleinGarnerVs.Murray-  
PiecemealDistribution-Sale to acompany.

Note:20%Marks forthetheoryand 80 %marksforproblem.

#### **BOOKSFORREFERENCE**

- JainandNarang:AdvancedAccounting
- T.S.Grewal:AdvancedAccounting
- M.CShukla:Advanced Accounting
- T.S.Reddy&A.Murthy:FinancialAccounting
- Gupta.R.L&Radhasamy.M:AdvancedAccounting

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-IV**

#### **MANAGEMENTACCOUNTING**

##### **UNITI**

ManagementAccounting–Meaning–ObjectivesandScope –Relationshipbetween ManagementAccounting, CostAccountingandFinancialAccounting.

##### **UNITII**

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction ofBalanceSheet.

##### **UNITIII**

Working Capital – Working capital requirements and its computation – Fund FlowAnalysis and CashFlowAnalysis.

##### **UNITIV**

Marginal costing and Break Even Analysis – Managerial applications of marginalcosting– Significanceand limitations ofmarginalcosting.

##### **UNITV**

BudgetingandBudgetarycontrol–Definition–Importance,Essentials– ClassificationofBudgets–MasterBudget– Preparationofcashbudget,salesbudget,purchasebudget, materialbudget, flexiblebudget.

Note:Distributionofmarks:Theory20%andProblems80%

##### **BooksforReference:**

- Dr.S.N.Maheswari.“ManagementAccounting”,SultanChand&Sons,NewDelhi,2004.
- Sharma and S.K.Gupta“Management Accounting”, Kalyani Publishers, NewDelhi,2006.
- S.P.JainandKL.Narang,“CostandManagementAccounting”,KalyaniPublishers,NewDelhi.
- S.K.Bhattacharya,“AccountingandManagement”,VikasPublishingHouse.

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-IV**

#### **EXECUTIVE:BUSINESSCOMMUNICATION**

##### **Unit-I**

BusinessCommunication:Meaning–ImportanceofEffectiveBusinessCommunication-Modern Communication Methods – Business Letters : Need – Functions -Kinds-Essentials of EffectiveBusinessLetters-Layout.

##### **Unit-II**

TradeEnquiries-OrdersandtheirExecution-CreditandStatusEnquiries–ComplaintsandAdjustments -CollectionLetters–Sales Letters–CircularLetters.

##### **Unit–III**

BankingCorrespondence-InsuranceCorrespondence-AgencyCorrespondence.

##### **Unit–IV**

CompanySecretarialCorrespondence(IncludesAgenda,MinutesandReportWriting)

##### **Unit-V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives andTechniquesofvarioustypesofInterviews–PublicSpeech–Characteristics ofagoodspeech – BusinessReportPresentations.

##### **BooksforReference:**

- RajendraPalKorahill,“Essentials ofBusinessCommunication”,SultanChand&Sons,New Delhi, 2012.
- Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, NewDelhi,2013.
- RodriquezMV,“EffectiveBusinessCommunicationConcept”VikasPublishingCompany,2003.
- Madhukar.RkBusinesscommunication
- RaghunathanV.S.,Santhanam.VBusinessCommunication

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-IV**

#### **COMPANYLAW**

##### **Unit-I**

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

##### **Unit-II**

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

##### **Unit-III**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures.

##### **Unit-IV**

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

##### **Unit-V**

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up.

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

- N.D.Kapoor, “Company Law” Sultan Chand & Sons, New Delhi 2016.
- Bagri A.K, “Company Law”, Vikas Publishing House, New Delhi
- Gower L.C.B, “Principles of Modern Company Law”, Stevens & Sons, London.
- Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
- Singh Avtar, “Company Law”, Eastern Book Co., Lucknow

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-IV**

#### **PRINCIPLESOFMANAGEMENT**

##### **UnitI**

DefinitionofManagement–ManagementandAdministration–NatureandScopeofManagement - Functions of Management - Contribution of F.W. Taylor – HenryFayol –MaryParkerFollet–McGregor and PeterF. Drucker.

##### **UnitII**

Planning – Meaning – Nature and Importance of Planning– Planning promises – MethodsandTypes of plans – Decision Making.

##### **UnitIII**

Organization – Meaning, Nature and Importance – Process of Organization – Principles ofSound Organization–Organization Structure– Span of Control– OrganizationChart - Departmentation – Delegation and Decentralization – Authority relationship Line, FunctionalandStaff.

##### **UnitIV**

Motivation–Need–Determinantsofbehaviour–Maslow’sTheoryofMotivation–Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO –Management byException.

##### **UnitV**

Communication in Management – Co-Ordination – Need and Techniques – Control – Natureandprocess of Control –Techniques ofControl.

##### **BooksforReference:**

- PrinciplesofManagement -KoontzandO’Donald
- BusinessManagement- Dinkar–Pagare
- ThePrinciplesofManagement-RustomS.Davan
- BusinessOrganizationandManagement-Y.K.Bhushan
- BusinessManagement–Chatterjee

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-V**

#### **ADVANCEDACCOUNTING-II**

##### **UnitI**

PartnershipAccounts–divisionofprofits–fixedandfluctuatingcapital–past adjustments-guaranteeofprofits–FinalaccountsofPartnershipfirms

##### **UnitII**

Admission, retirement anddeathofapartnerincludingtreatment ofgoodwill

##### **UnitIII**

Dissolution of partnership firms including piecemeal distribution of assets. Amalgamationofpartnership firms

##### **UnitIV**

Conversioninto acompanyand Saletoacompany

##### **UnitV**

AccountingStandards–Workingknowledgeof:AS4:Contingenciesandevents occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior periodItemsandChangesinAccountingPolicies.AS11:TheEffectsofChangesinForeignExchange Rates(Revised2003).AS12:AccountingforGovernmentGrants.AS16:Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29:Provisions,ContingentLiabilities andContingent Assets.

##### **BooksforReference:**

- S.P.Jain&K.L.Narang,“AdvancedAccounting”,KalyaniPublications, NewDelhi.
- Gupta R.L.&Radhaswamy M.,”CorporateAccounts“, Theory MethodandApplication-13th RevisedEdition 2006,SultanChand &Co.,New Delhi.
- Dr.M.A.Arulnandam,&Dr.K.S.Raman, “AdvancedAccountancy,Part-I”,HimalayaPublication, New Delhi 2013.
- ShuklaM.C.,GrewalT.S.&GuptaS.L.,“AdvancedAccountancy”,S.Chand&Co.,NewDe lhi.
- Reddy&Murthy, “FinancialAccounting”,MarghamPublicatuions,Chennai,2018.

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-V**

#### **AUDITINGANDASSURANCE –I**

##### **UnitI**

AuditingConcepts–NatureandlimitationsofAuditing, BasicPrinciplesgoverning an audit, Ethical principles and concept of Auditors Independence, Relationship of auditingwith other disciplines. Auditing and Assurance Standards – Overview, Standard – settingprocess, Role of International Auditing and Assurance Standards Board and Auditing andAssuranceStandardsBoard inIndia.

##### **UnitII**

Auditing engagement – Audit planning, Audit programme, Control of quality of auditwork – Delegation and supervision of audit work. Documentation – Audit working papers,Auditfiles:Permanentand currentauditfiles, Ownership andcustodyofworkingpapers.

##### **UnitIII**

Auditevidence–Auditproceduresforobtainingevidence,Sourcesofevidence,Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification,Documentation,DirectconfirmationRe– computation,Analyticalreviewtechniques,Representation by management. Internal control – Elements of Internal control, Review anddocumentation, Evaluation of internal control system, internal control questionnaire, internalcontrol check list, Tests of control, Application of concept of materiality and audit risk,Conceptofinternal audit.

##### **UnitIV**

InternalControlandComputerizedEnvironment,ApproachestoAuditinginComputerized Environment.AuditSampling–Typesofsampling,Testchecking,Techniquesoftestchecks. Analyticalreviewprocedures.

##### **UnitV**

Analytical review procedures.Audit of payments – General considerations, Wages,Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments,Bankreconciliation.

#### **BOOKSFORREFERENCE:**

1. PrinciplesofAuditingDinkarPagareSchand&coLtdReprint 2012.
2. PracticalAuditingRavinderKumar, VirendarSharmaPrenticeHallofIndiaReprint2011.
3. PracticalAuditingB.N.Tandon,S.SudharsanamSchand&co LtdReprint2010.
4. AuditingPradeepKumarKalyaniPublishersReprint2010.
5. Principles &PracticeofAuditing V.H.Kishnadwala, N.H. Kishnadwala Schand&coLtdReprint2005

# **B.COM.(ProfessionalAccounting)**

## **SEMESTER-V**

### **PRINCIPLES OF AUDITING**

#### **Unit-I**

Auditing–Origin–Definition–Objectives–Types–AdvantagesandLimitations–Qualitiesofan Auditor –Audit Programmes.

#### **Unit-II**

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers.Vouching – Voucher –Vouching of CashBook – Vouching of Trading Transactions– VouchingofImpersonalLedger.

#### **Unit-III**

VerificationandValuationofAssetsandLiabilities– Auditor’spositionregardingtheevaluationandverificationsofAssetsandLiabilities – Depreciation–ReservesandProvisions – SecretReserves.

#### **Unit-IV**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes ofAppointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor –ShareCapital and ShareTransfer Audit– Audit Report– Contents andTypes.

#### **UnitV**

Investigation – Objectives of Investigation – Audit of Computerised Accounts – ElectronicAuditing–Investigationunder theprovisions ofCompanies Act.

#### **BooksforReference:**

- B.N.Tandon,“PracticalAuditing”,SChandCompanyLtd
- F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman andSonsLtd,London
- SpicerandPegler,“Auditing:Khatalia’sAuditing”KamalGupta,“Auditing“,TataMcgrial IPublications

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-V**

#### **DIRECTTAXES -I**

##### **UnitI**

ImportantdefinitionsintheIncome–taxAct,1961–Basisofcharge;Ratesoftaxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

##### **UnitII**

Incomefromsalary–IncomefromHouseProperty

##### **UnitIII**

IncomefromBusinessorProfession

##### **UnitIV**

IncomefromCapital Gains– Incomefromothersources

##### **UnitV**

Incomeofotherpersonsincludedinassessestotalincome–Aggregationofincome; 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 concerningadvancetaxand taxdeducted at source– Provisions forfilingofreturn ofincome.

##### **BooksforReference**

- GaurandNarang,“IncomeTaxLawandPractice”KalyaniPublishers,NewDelhi
- Dr.HC.Mehrotra,“ IncomeTaxLawandAccounts”SahithyaBhavanpublishers
- Dr.VinodK.Singhania,Taxmen’sDirectTaxedLaw&Practice.
- V.S.Datey,“IndirectTaxes”,TaxmanPublications(P)Ltd.,NewDelhi2014
- Balachandran,“IndirectTaxation”,SultanChand&Co.,NewDelhi.
- R.L.GuptaV.K.Gupta,“IndirectTax”

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-V**

#### **BANKINGANDINSURANCELAW**

##### **Unit-I**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

##### **Unit-II**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

##### **Unit-III**

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

##### **Unit-IV**

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932– Consumer Protection Act, 1986.

##### **Unit-V**

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions - Powers of Central Government in IRDA Functioning.

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

- Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
- Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House.
- M.L. Tanna, “Banking Law and Practice”, Thacker & Co Ltd.
- B.S. Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.

**B.COM. (Professional  
Accounting) SEMESTER-VI  
CORPORATE ACCOUNTING**

**Unit-I**

Issue of shares: Par, Premium and Discount-Forfeiture-Reissue-Surrender of Shares-  
Right Issue-Underwriting

**Unit-II**

Redemption of Preference Shares. Debentures-Issue – Redemption: Sinking  
Fund Method.

**Unit-III**

Final Accounts of Companies-Calculation of Managerial Remuneration.

**Unit-IV**

Valuation of Goodwill and Shares-Need-Method of valuation of Goodwill and  
Shares.

**Unit-V**

Liquidation of Companies-Statement of Affairs-  
Deficiency a/c. NOTED Distribution of Marks : Theory-20% Problems-80%

**Books for Reference:**

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Dr. M.A. Arulanandam & Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi-2003.
- Gupta R.L. & Radhaswamy M., Corporate Accounts " , Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publications, Chennai, 2018.

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-VI AUDITINGANDASSURANCE-II**

#### **UnitI**

Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts. A-30–Audit of Purchases–  
Vouching cash and credit purchases, Forward purchases, Purchaser returns, Allowance received from suppliers.

#### **UnitII**

Audit of Sales - Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to customers, Sales returns. Audit of Suppliers ledger and the debtor's ledger – Self balancing and the sectional balancing system, Total or control accounts Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off bad debts

#### **UnitIII**

Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities

#### **UnitIV**

Company Audit – Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

#### **UnitV**

Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Auditor General and its Constitutional role.

#### **BOOKS FOR REFERENCE:**

- Principles of Auditing Dinkar Pagare Schand & co Ltd Reprint 2014.
- Practical Auditing Ravinder Kumar, Virender Sharma Prentice Hall of India Reprint 2010.
- Practical Auditing B.N.Tandon, S.Sudharsanam Schand & co Ltd Reprint 2012.
- Auditing Pradeep Kumar Kalyani Publishers Reprint 2006
- Principles & Practice of Auditing V.H.Kishnadwala, N.H.Kishnadwala Schand & co Ltd Reprint 2009.



## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-VI**

#### **CUSTOMS DUTYANDGOODSANDSERVICESTAX**

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

Tax system - canons of taxation - Indian tax system – Indirect Tax review and NewGST Policyintroductoryremarks.

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

Customs duty – basic concepts – types – valuation – customs procedure, import andexport procedure – powers of officers –levy and exemption – penalties and offences– Exportpromotion scheme, EOU– SEZ– Dutydrawback.

##### **UNITIII**

Meaning of GST – Salient features of GST – Constitutional amendments - subsumingof taxes – benefits of implementing GST (Dual Model) – Structure of GST: Central GST –StateGST –IntegratedGST – Union TerritoryGST.

##### **UNITIV**

Supply of goods and Services: Meaning of supply – Place of supply – principal ofsupply – composite supply – mixed supply – outward supply – exempt supply. Registrationunder GST: Procedure for registration – compulsory registration – deemed registration –Exemptionfrom GST registration.

##### **UNITV**

Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedurerelatingtolevy(IGST).ReturnsfilingproceduresunderGST:PaymentprocedureunderG  
ST

- Inputtaxcredit–

OutcomeofGSTLEARNINGOUTCOMESOnsuccessfulcompletionofthiscourse, thestudentsgainan effectiveunderstandingofthelatest GSTlaw.

##### **TEXTBOOKS**

- Gurukripa(2017)–“GSTSELFLEARNING”,GurukripaPublications.Chennai
- MonishBhalla(2015)–CommercialGST–TheGameChanger– CommercialLawPublishers(India)Pvt.Ltd, New Delhi.

##### **REFERENCEBOOKS:**

- S.S.Gupta(2017)–GST– LawsandPractice,Taxman’sPublications,NewDelhi.
- V.Balachandran“IndirectTaxation”SultanChand&KalyaniPublishers,16thedition, 2014.
- R.Radhakrishnan“IndirectTaxation”,KalyaniPublishers,2013
- Dr.RadhaandDr.Parameswaran,“Business Taxation”,PrasannaPublishers,Chennai,2015.
- Dr.Radha and Dr.Parameswaran, “Indirect Taxation” Prasanna Publishers, Chennai 2013

**B.COM.(ProfessionalAccounting)**

**SEMESTER-VI**

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# **B.COM.(ProfessionalAccounting)**

## **SEMESTER-VI**

### **CYBERLAW**

#### **UnitI**

CyberLaw:Introduction-ConceptofCyberspace-E-CommerceinIndia-Privacy factorsinE-Commerce-cyberlawinE-Commerce-ContractAspects.

#### **UnitII**

SecurityAspects:Introduction-TechnicalaspectsofEncryption-DigitalSignature-Data Security.Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act onsoftproprietyworks-Indian Patents act on softproprietyworks.

#### **UnitIII**

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the lawof Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: ComputerCrime-FactorsinfluencingComputerCrime-Strategy forpreventionofcomputercrime-AmendmentstoIndian Penal code1860.

#### **UnitIV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-ElectronicDataInterchange Scenario inIndia

#### **UnitV**

TheInformationTechnologyAct2000-Definitions- AuthenticationOfElectronicRecords-ElectronicGovernance-Digital SignatureCertificates.

#### **BookforReference:**

- TheIndianCyber Law:SureshT.Viswanathan,BharatLawHouse,NewDelhi

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-VI**

#### **DIRECTTAXES-II**

##### **UnitI**

AssessmentofHUF,Firms.

##### **UnitII**

AssessmentofAOP andCompanies

##### **UnitIII**

Assessmentsofcooperativesocieties,Assessmentinspecialcases,AssessmentsofFringebenefits.

##### **UnitIV**

AppealsandProvisions,PenaltiesandProsecution.

##### **UnitV**

WealthTax.

##### **BooksforReferences:**

- GovernmentofIndia,IncomeTaxManualDr.H.C.Mehrotra
- IncomeTaxLawandPractice.Dr.BhagawathiPrasad,
- Law&PracticeofIncomeTaxIndia.DinakarPagare,
- Law&PracticeofIncomeTax.Lal,B.B.
- IncomeTaxLaw&Practice.Dr.VinodK.Singhania,Taxmen'sDirectTaxedLaw&Practice.

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**B.COM. (Professional  
Accounting) SEMESTER-V  
FINANCIAL MANAGEMENT**

**Unit I**

Evolution of financial management, scope and objectives of financial management-  
Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction  
to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net  
Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

**Unit II**

Sources of Long term funds: Equity shares, Preference shares, Debentures,  
Public deposits, factors affecting long term funds requirements.

**Unit III**

Lease financing: Concept, types. Advantages and disadvantages of leasing.  
Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of  
Capital, Operating and Financial Leverage.

**Unit IV**

Working Capital: Concepts, factors affecting working capital requirements, Determining  
working capital requirements, Sources of working capital.

**Unit V**

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration  
in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and  
CAPM.

**Text Books**

- SN Maheshwari, Financial Management Principles and Practice.
- Khan and Jain, Financial Management.
- Sharma and Sashi Gupta, Financial Management.
- I M Pandey, Financial Management.
- James C. Vanhorne, Financial Management.

## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-V**

#### **ENTREPRENEURIALDEVELOPMENT**

##### **Unit-I**

Conceptofentrepreneurship:DefinitionNatureandcharacteristicsofentrepreneurship – function and type of entrepreneurship phases of EDP. Development ofwomen entrepreneur & rural entrepreneur – including self employment of women councilscheme.

##### **Unit-II**

Thestart-upprocess,Projectidentification–selectionoftheproduct– projectformulationevaluation–feasibilityanalysis,Project Report.

##### **Unit-III**

Institutional service toentrepreneur–DIC, SIDO, NSIC, SISI, SSIC,SIDCO – ITCOT,IIC, KUICancommercial bank.

##### **Unit-IV**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC andGIC,UTI, SIPCOT – SIDBIcommercialbank venturecapital.

##### **Unit-V**

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seedcapital assistance - Taxation benefit to SSI role of entrepreneur in export promotion andimportsubstitution.

##### **BooksforReference:**

- EntrepreneurialDevelopment–C.B.GuptaandN.P.Srinivasan
- FundamentalsofEntrepreneurship andSmallBusiness–RenuArora&S.KI.Sood
- EntrepreneurialDevelopment–S.S.Khanka
- EntrepreneurialDevelopment–P.Saravanavel
- EntrepreneurialDevelopment–S.G.Bhanushali
- EntrepreneurialDevelopment–Dr.N.Ramu

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## **B.COM.(ProfessionalAccounting)**

### **SEMESTER-V**

#### **MICROFINANCE**

##### **Unit1:**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity,leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization,franchisingetc.),Microfinancemodels(Genericmodelsviz.SHG,Grameen,andCo-operative,variantsSHGNABARDmodel,SIDBI model,SGSY model,GrameenBangladeshmodel ,NMDFCmodel,creditunionsetc.unbrandedprimitivemodels)Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinancepractices.Need of Microfinance.

##### **UnitII:**

Microfinance,Development,IncomegeneratingactivitiesandMicroenterprise:Market(demand)analysis,financialanalysisincludingresources.Technologicalanalysis,Socio-economic analysis, Environmental analysis.Logicalframework,Implementation &Monitoring

##### **UnitIII:**

CreditDeliveryMethodology:CreditLendingModels:Associations;BankGuaranteesCommunityBanking,Cooperatives,CreditUnions,GrameenModel,SHG,Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, andCommercialbanks)

##### **UnitIV:**

Pricing of Microfinance products: Purpose base, Activity base, Economic class baseOpen bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodicalmeetingAddingtocorpus.GenderissuesinMicrofinanceandConflictresolutioninMicrofinance–ClientimpactstudiesmeasuringimpactofMicrofinanceandMicroenterprises

##### **UnitV:**

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics,fund structure, value-added services The Rise of Commercial Microfinance-: TransformingNGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnershipmodel–MFIas the servicer

### **Books and References:**

- Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
- Joanna Ledgerwood, "Microfinance Handbook": an institutional and financial perspective, The World Bank, Washington, D.C.
- Malcolm Harper, "Practical Microfinance" training Guide for South Asia, Vistaar Publication, New Delhi, 2003.
- C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing)
- Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008
- The following websites are recommended for a variety of materials and news about MF <http://www.microfinancegateway.org/> Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.
- <http://www.mixmarket.org/> MIX Market provides financial information on microfinance institutions.
- <http://www.unCDF.org/english/index.php> United Nations Capital Development Fund is the Microfinance arm of the UN.
- <http://www.accion.org/Page.aspx?pid=191> Accion International <http://bouldermicrofinance.org/> The Boulder Institute of Microfinance

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# **B.COM.(ProfessionalAccounting)**

## **SEMESTER-V**

### **BUSINESSFINANCE**

#### **Unit-I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **Unit-II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

#### **Unit-III**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – OverCapitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. OverCapitalisation.

#### **Unit-IV**

Capital Structure – Cardinal Principles of Capital Structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

#### **Unit- V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages – Lease Financing: Meaning – Features – Forms – Merits and Demerits.

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

- Essentials of Business Finance - R.M. Sri Vatsava
- Financial Management - Saravanel
- Financial Management - L.Y. Pandey
- Financial Management - S.C. Kuchhal
- Financial Management - M.Y. Khan and Jain

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**B.COM.(ProfessionalAccounting)  
SEMESTER-VI**

**BRANDMANAGEMENT**

**UnitI**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

**UnitII**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, a trading asset, Brand extension – brand positioning – brand image building

**UnitIII**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing -marketing-finance-purchase and R&D – brand audit

**UnitIV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition, takeover and merger – Monitoring brand performance over the product lifecycle. Co-branding.

**UnitV**

Brand Strategies: Designing and implementing branding strategies – Case studies

**REFERENCES:**

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
- Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
- Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
- Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
- S. Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
- Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

**B.COM.(ProfessionalAccounting)  
SEMESTER-VI**

**SUPPLYCHAINMANAGEMENT**

**UnitI**

SupplyChainManagement–GlobalOptimization–importance–keyissues–  
Inventorymanagement–economiclotssizemodel.Supply contracts–  
centralizedvs.decentralizedsystem

**UnitII**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact  
ongroceryindustry–retail industry– distribution strategies

**UnitIII**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits –  
retailer–supplierpartnership–advantagesanddisadvantagesofRSP–distributorIntegration

**UnitIV**

ProcurementandOutsourcing:Outsourcing –benefits andrisks –framework  
formake/buydecision – e-procurement – frameworkofe-procurement

**UnitV**

Dimension of customer Value – conformance of requirement – product selection –  
price and brand – value added services – strategic pricing – smart pricing – customer  
valuemeasures

**ReferenceBooks:**

- Rushton, A., Oxley, J &Croucher, P (2nd Edition, 2000). Handbook of Logistics  
andDistributionManagement.Kogan Page.
- Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition,  
2004).Designing and Managing the Supply Chain: Concepts, Strategies and Case  
Studies.Irwin/McGrawHill 32
- R.B.HandfieldandE.L.Noehols,IntroductiontoSupplyChainManagement.PrenticeHall,  
1999.
- Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning,  
andOperation,Prentice HallofIndia, 2012.

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**B.COM.(ProfessionalAccounting)**  
**SEMESTER-VI**

**INVESTMENTMANAGEMENT**

**UnitI**

InvestmentChoicesandAlternatives;FormsofInvestment;InvestmentinFinancial Assets;MoneymarketandCapitalMarketInvestmentInstruments;InvestmentObjectives;Investment-Return andRisk;

**UnitII**

Investment Market; Primary and Secondary Markets; New Issue Market; Listing ofSecurities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics ofInvesting; markets and Brokers; Regulation and Control over investment market; Role andGuidelinesofSEBI;

**UnitIII**

Fundamental Analysis; Valuation Theories of Fixed and Variable Income SecuritiesRiskAnalysisinInvestmentDecision;Systematic and UnsystematicRisk;

**UnitIV**

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak andSemi-strong form of Efficient Market; Investment decision making under Efficient marketHypothesis

**UnitV**

Introduction to Portfolio Management – An Optimum portfolio Selection Problem,MarkowitzPortfolioTheory,Sharpe: SingleIndexModel;CapitalAssetPricingModel

### **Suggested Reading:**

- Alexander, Gordon J. and Sharpe, William F. (1989), "Fundamentals of Investments", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
- Ballad, V.K., (2005), "Investment Management Security Analysis and Portfolio Management", 8th Ed, S. Chand, New Delhi.
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- Lee, Chang F. (1990), "Security Analysis and Portfolio Management", Scott, Foreman .
- Markowitz, and Harry, M. (), "Mean Variance Analysis in Portfolio Choice and Capital Markets", Basic Blackwell, London.

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**B.COM. (Professional  
Accounting) SEMESTER-VI**

**FINANCIAL MARKETS**

**Unit-I**

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

**Unit-II**

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking – Role and Functions of Merchant Bankers in India – Underwriting.

**Unit- III**

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

**Unit-IV**

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

**Unit-V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation – Utility of Securitisation – Securitisation in India.

**Books for Reference:**

- Essentials of Business Finance - R.M. Sri Vatsava
- Financial Management - Saravanavel
- Financial Management - L.Y. Pandey
- Financial Management - S.C. Kuchhal
- Financial Management - M.Y. Khan and Jain
- Principles of Financial Management - S.N. Maheshwari

# QUESTIONPAPERPATTERN

**Time:3Hours.**

**Max.Marks:75**

## **PART–A(15x 1=15Marks)**

Answer All

Questions(Threequestionsfromeach  
chunit)

Out of15Questions–5Theoryand10 Problems

## **PART–B (2x 5= 10Marks)**

Answer any Two

Questions(Onequestionfromeach  
achunit)

Outof5Questions–Allthe5Questionsareproblem

## **PART–C(5 x10= 50Marks)**

AnswerAllQuestions

(Onequestionfromeachunit

withinternalchoice)Out of5Questions–

1Theoryand4Problems