B.COM DEGREE PROGRAMME
I SEMESTER – ALLIED I
BUSINESS ECONOMICS

Hours Allotted: 5 Hrs.                                                                   Code: 08UCO 1301
Credit Allotted: 3                                                                       Max. Marks:    75

OBJECT:

To enable the students understand the Economic System, Utility Analysis, Market Structure and Theories of Distribution

UNIT I:

UNIT II:

UNIT III:
Factors of Production – Law of Diminishing Returns – Laws of Returns to Scale – Cost Curves

UNIT IV:
Pricing under Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition.

UNIT V:

Text Recommended:
1. S. Sankaran - Business Economics – Margham publication

Books for Reference:
OBJECT: To enable the students to gain basic knowledge and skill relating to fundamental accounting principles and practices


UNIT III: Final accounts of Sole Trader: The Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustments: Outstanding and prepaid expenses – Accrued Income and Income Received in Advance – Bad debts – Provision for Bad debts and Provision for discounts – Depreciation – Loss by fire – Commission payable on profits


UNIT V: Consignments: Entries and Ledger Accounts in the books of consignor and consignee – Loss of goods – Abnormal – Normal Loss – Invoicing goods higher than the cost – Joint Ventures: Entries and ledger accounts when separate set of books is opened and when separate books are not opened - Average due date - Account current.

Marks: Theory 20% and Problems 80%

Text Recommended: 1. Shukla & Grewal - Advanced Accountancy

2. Jain and Narang - Advanced Accountancy
3. Arulandham - Advanced Accountancy
B.COM DEGREE PROGRAMME
I SEMESTER – CORE II
BUSINESS ORGANISATION

Hours Allotted: 5 Hrs. Code: 08UCO 1402
Credit Allotted: 4 Max. Marks: 75

OBJECTIVE:

To imbibe in depth knowledge relevant to commencement of various economic entities and to know the institutions performing auxiliary services to the Core Commerce.

UNIT I:

UNIT II:
Forms of organisation - Characteristics, Sole-trader, Partnership firm, Joint Hindu family, Co-operatives, Companies – Factors influencing the selection of a suitable form of organization.

UNIT III:
Theories of location, factors of location – Primary, Secondary and Strategic considerations, Selection of site, Plant layout – Types - Economies of scale, optimum firm.

UNIT IV:
Social responsibilities of business firm, Business combinations – Types, Causes and Effects.

UNIT V:

Text Recommended:

Books for Reference:
BCOM DEGREE PROGRAMME
I SEMESTER – SKILL BASED ELECTIVE - I
COMPUTER BASICS

Hours Allotted: 2 Hrs.  
Credit Allotted: 2
Code: 08UCO 1701  
Max. Marks: 75

OBJECTIVES:

To provide basic knowledge of computer fundamentals, applications and software packages. To expose the students with latest trends in the field of Information Technology.

UNIT I


UNIT II


UNIT III

Fundamentals of Computer Networks – Types of Networks – LAN, WAN, MAN

UNIT IV


UNIT V


TEXT BOOK RECOMMENDED:
S.V. Srinivasa Vallabhan -Computer Applications in Business- -Sultan Chand & Bros

BOOKS FOR REFERENCE:
R. Parameshwaran – Computer Applications in Business- -Sulthan Chand & Bros.
B.COM DEGREE PROGRAMME
II SEMESTER – ALLIED II
BUSINESS MATHEMATICS AND STATISTICS

Hours Allotted: 5 Hrs. Code: 08UCO 2302
Credit Allotted: 3 Max. Marks: 75

Objectives:
To have the basic knowledge about the application of concepts of Business Mathematics and Statistics in Business and Management

UNIT I:
Set theory – Indices – Logarithm – Compound interest

UNIT II:

UNIT III:
Statistics – Introduction – Tabulation and Classification, Diagrams and Graphs
Measures of Central Tendencies – Mean, Median, Mode, Geometric Mean, Harmonic mean

UNIT IV:
Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of variation

UNIT V:
Correlation – Simple Correlation - Karl Pearson’s Co-efficient of correlation and Rank Correlation - Coefficient of Concurrent Deviation – Simple Regression Analysis.

Marks: Theory – 20% and Problems – 80%

Text Recommended:
1. R.S.N. Pillai and Bhagawathi - Statistics
2. Sanchetti and Kapoor - Business Mathematics

Books for Reference:
1. S.P. Gupta - Statistical Methods
2. P. Navaneetham - Business Mathematics and Economics
B.COM DEGREE PROGRAMME
II SEMESTER – ALLIED III
BUSINESS COMMUNICATION

Hours Allotted: 5 Hrs. Code: 08UCO 2303
Credit Allotted: 4 Max. Marks: 75

OBJECTIVE:

To enable the students to write business letters effectively and develop communication skills.

UNIT I:


UNIT II:


UNIT III:

Claims, and Adjustments – Circular letters– Collection letters.

UNIT IV:

Letters relating to Agency – Application for jobs- Drafting Curriculum Vitae – Bank correspondence

UNIT V:

Drafting of Business reports – Press reports – E-Mail Correspondence

Text Recommended:

1. M.S.Ramesh and Pattenshetty - Effective Business English and Correspondence

Books for Reference:

2. Sharma and Krishna Mothan - Business Correspondence and Report Writing
B.COM DEGREE PROGRAMME  
II SEMESTER – CORE III  
ACCOUNTANCY – II

Hours Allotted: 6 Hrs.  
Credit Allotted: 4  
Code: 08UCO 2403  
Max. Marks: 75

Objectives:
To impart basic knowledge of accounting procedure and practices relating to the chapters mentioned below:

UNIT I:

UNIT II:
Branch and Departmental Accounting – Different types of Branches – Branch selling only for cash – selling both for cash and credit – Goods invoiced to branch at a price higher than the cost – Stock and Debtors Systems – Branch maintaining independent Accounts – Incorporation of Branch Trial Balance in Head Office Books – Departmental accounts – Inter Departmental Transfer at selling price (Excluding Foreign Branches)

UNIT III:
Royalty Account – Dead Rent – Short Workings Recoverable and Irrecoverable – Royalties Receivable (Excluding Sub-lease) – Insurance Claims – Loss of Stock Consequential loss or Loss of Profits – Computation of claim

UNIT IV:

UNIT V:

Text Book Recommended:

Books for References:
1. R.L. Gupta & M. Radhasamy – Advanced Accountancy
2. Jain & Narang – Advanced Accountancy
B. COM DEGREE PROGRAMME
II SEMESTER
ENVIRONMENTAL STUDIES

Objectives: It is important to implement environmental studies in order to bring about awareness among the students.

UNIT – I ENVIRONMENTAL STUDIES

The multidisciplinary nature of environmental studies – Definition – Scope – Importance – Awareness.

UNIT – II NATURAL RESOURCES


UNIT – III ECO-SYSTEMS


UNIT – IV BIODIVERSITY AND ITS CONSERVATION


UNIT – V ENVIRONMENTAL POLLUTION


UNIT – VI SOCIAL ISSUES AND THE ENVIRONMENT


UNIT – VII HUMAN POPULATION AND THE ENVIRONMENT


UNIT – VIII FIELD WORK

Visit to local area – Polluted Site – Study of Common Plants, Insects, Birds – Ecosystem – Visit to Sanctuaries.
Objective:
To enable the students understand the various concepts and practices of marketing.

UNIT I:
Definition and Meaning of Marketing – Modern Concept of Marketing – Marketing and Selling–Functions of Marketing–Classification of Markets - Marketing Mix

UNIT II:

UNIT III:

UNIT IV:
Promotion – Importance and Methods of Promotion – Personal Selling – Qualities of Salesman -Sales Promotion – Consumer Promotion – Dealer Promotion - Advertising- Message, Media, Merits and Evaluation of Advertising Publicity

UNIT V:

Text Recommended:
1. R. S. N. Pillai - Modern Marketing

Books for Reference:
1. Rajan Nair – Marketing, Sultan Chand & Sons
2. Sherlekar - Marketing Management
B.COM DEGREE PROGRAMME
III SEMESTER – CORE IV
ADVANCED ACCOUNTANCY – I

Hours Allotted: 5 Hrs  Code: 08UCO 3404
Credit Allotted: 4  Max. Marks: 75

Objectives: To have working knowledge of partnership

UNIT I
Partnership Accounts – Definition - Capital Accounts – Current Accounts – Interest on Capital – Interest on Drawings - Division of Profit – Past adjustments, Profit & Loss and Appropriation Account - Final Accounts

UNIT II
Admission of a partner – Adjustment in Profit Sharing Ratio - Treatment of Goodwill – Revaluation of Assets & Liabilities – Adjustment of accumulated profit and losses.

UNIT III
Retirement and Death of a Partner – Retirement cum Admission of Partners – New Profit sharing Ratio – Treatment of Goodwill and Accumulated Profits and Losses – Revaluation of Assets and Liabilities – Adjustment for capitals payment to retiring or deceased partner – Accounting treatment of Joint Life Policy

UNIT IV
Dissolution of a Firm – Meaning – Accounting treatment - Insolvency of a Partner or partners – Garner vs. Murray decision – Insolvency of all partners – Gradual realization of assets and Piecemeal distribution cash – Proportionate capital or surplus capital method – Maximum loss method

UNIT V
Amalgamation of firms - Sale to a Company
(Marks: Theory – 20% and Problems – 80%)

Text Book Recommended:
M. C. Shukla, T.S. Grewal, S.C. Gupta - Advanced Accounts

Books for Reference:
1. Jain & Narang - Advanced Accounting
2. R. L. Gupta & Radhasami - Advanced Accounting
B.COM DEGREE PROGRAMME
III SEMESTER – CORE V
BUSINESS LAW

Hours Allotted: 4 Hrs.  Code: 08UCO 3405
Credit Allotted: 4  Max. Marks: 75

OBJECTIVES:
To enable the students to gain basic knowledge of law relating to Contracts, Agency, Sale of Goods and Partnership

UNIT I:

UNIT II:

UNIT III:
Contract of Indemnity and Guarantee –Features – Distinction - Bailment and Pledge.

UNIT IV:

UNIT V:
Law of Partnership – Features – Rights, Duties and Liabilities of Partners.

Text Recommended:
N. D. Kapoor - Business Law, Sultan Chand & Sons.

Books for Reference:
1. M.C. Shukla - Mercantile Law S. Chand & Co
B.COM DEGREE PROGRAMME
III SEMESTER – SKILL BASED ELECTIVE – II
COMPUTER - DTP

Hours Allotted: 2 Hrs.  Code: 08UCO 3702
Credit Allotted: 2  Max. Marks: 75

Objectives
To understand the basic concepts of Computers – MS-Word, MS-Power point and MS-Excel.

UNIT – I
MS-Word

Word Processing Concept: Working with Menus and Icons – Creating, Opening, Saving and Closing a document.
Text Formatting and Manipulations: Selecting text, Editing text, Find and Replacing text.

UNIT – II
Handling Advanced Tools: Table Creation Spelling and Grammar Checking – Selecting Languages – Graphics tools – Creating tables and charts.

UNIT – III
MS-Power point
Creating, Opening and Saving presentations – View the presentations – Adding and Formatting text – Formatting Paragraphs – Checking for Spelling.

UNIT – IV
Working with objects – Adding and Customizing pictures from Clipart Gallery and files slide shows – Running and controlling slides – Printing presentations.

UNIT – V
MS-Excel
Introduction to Spreadsheets – Opening, Saving, Closing documents – Entering data’s in worksheet – Editing & formating worksheets – Auto fill, ranges – Creating and formating different types of charts.
Text Books:

Reference Books:
   1. Tom & Sheldon, Windows 95 Made Easy.
   2. Ran Mansfield, Working in MS Office.
B.COM DEGREE PROGRAMME
III SEMESTER –NON MAJOR ELECTIVE - I

SERVICE MARKETING

Hours Allotted: 2 Hrs.  Code: 08UCO 3601
Credit Allotted: 2  Max. Marks: 75

OBJECTIVES: 1. To make the students acquire with the basic concepts of services marketing.
2. To enable them to understand the process of formulate service marketing strategies.

UNIT I

Characteristics of Services – Classification of Services – Difference between goods and services.

UNIT II

Service Marketing Mix – Meaning and Features – Various Elements.

UNIT III

Pricing of Services – Factors affecting cost pricing.

UNIT IV


UNIT V

Tourism Marketing – Hospital Marketing

Text Recommended:


Reference Books:
5. Helen Wood Ruffe – Services Marketing, Macmillan India, New Delhi, 2002
7. Jha, Services Marketing.
B.COM DEGREE PROGRAMME
IV SEMESTER – ALLIED – V
INDIAN ECONOMY

Hours Allotted: 5 Hrs.  Code: 08UCO 4305
Credit Allotted: 3  Max. Marks: 75

Objectives:
To enable the students understand the various concepts of Economic Development and Growth

UNIT I:
Concept and Determinants of Economic Development and Growth – Criteria and Characteristics of Under Development – Obstacles to Economic Development.

UNIT II:

UNIT III:

UNIT IV:
Foreign Trade of India – Importance, Components and Barriers of Foreign Trade.

UNIT V:

Text Recommended:
S. Sankaran – Indian Economy, Margham Publication

Books for Reference:
1. Ishwar C. Dhingra – Indian Economy, Sultan Chand and Sons,
2. Ruddar Datt & KPM. Sundaram – Indian Economy, S. Chand & Co., Ltd
B.COM DEGREE PROGRAMME
IV SEMESTER – ALLIED VI
PERSONNEL MANAGEMENT

Hours Allotted: 5 Hrs.  Credit Allotted: 4
Code: 08UCO 4306  Max. Marks: 75

OBJECTIVES:
1. To provide knowledge of the various concepts used in Personnel Management.
2. To understand the practices followed in Personnel Management.

UNIT I:

UNIT II:

UNIT III:
Training – Identifying needs – Methods of Training - Evaluation of Training Programme – Promotion and Transfer.

UNIT IV:
Job Evaluation – Methods – Significance- Methods of Wages – Payment - Incentives and Benefits – Fringe Benefits

UNIT V:
Performance Appraisal – Basic considerations – Components – Methods – Problems in assessment

Text Recommended:

Books for Reference:
OBJECTIVES:
1. To develop skills the preparation of company accounts
2. To provide basic knowledge of Redemption of preference shares and Debentures.

UNIT I:
Company Accounts – Introduction – Legal Provisions regarding Issue of Shares, Application, Allotment, Calls, Forfeiture, Reissue, Premium and Discount – Accounting Entries and Ledger Accounts

UNIT II:

UNIT III:

UNIT IV:
Final Accounts of Companies –Ascertaining Profit for Managerial Remuneration- Remuneration to Directors – Remuneration to the Manager – Overall Managerial Remuneration – Calculation of Commission – Form of Balance Sheet - Profit prior to Incorporation

UNIT V:

(Marks: Theory 40% and Problems 60%)

Text Recommended:

Books for Reference:
3. S.N.Maheswari - Advanced Accountancy
B.COM DEGREE PROGRAMME
IV SEMESTER – NON MAJOR ELECTIVE - II
ACCOUNTING PRACTICES

Hours Allotted : 2 Hrs.  Credit Allotted : 2
Code: 08UCO 4602  Max. Marks: 75

UNIT I
Definition of Accounting – Meaning and Objects – Accounting Concepts and
Conventions.

UNIT II

UNIT III
Subsidiary Books – Purchases Book, Purchases Returns Book, Sales Book and
Sales Returns Book.

UNIT IV

UNIT V
Final Accounts of Sole Trader with Simple Adjustments – Closing Stock,
Outstanding Expenses, Prepaid Expenses, Depreciation and Bad debts.

(Marks: Theory 20% and Problems 80%)

Text Recommended:

Books for Reference:
B.COM DEGREE PROGRAMME
IV SEMESTER – VALUE EDUCATION
VALUE EDUCATION

Hours Allotted: 2 Hrs. Code: 08 U 410
Credit Allotted: 2 Max. Marks: 75

Objective: To educate the students on various concepts of Values and also to develop Ethics in them and build their personality.

UNIT – I: INTRODUCTION TO VALUES
Introduction – values – sources of values – kinds of values – value clarification

UNIT – II: PURPOSE OF ETHICS

UNIT – III OBJECTIVES OF VALUE EDUCATION
Clarify values – analyse problems – an approach to life – concern for others – facilitate a critical thinking – accepted norms and counter values – humanistic attitude.

UNIT – IV PERSONALITY

UNIT – V DIMENSIONS OF HUMAN DEVELOPMENT
B.COM DEGREE PROGRAMME
V SEMESTER – CORE VII
BUSINESS MANAGEMENT

Hours Allotted: 5 Hrs.
Credit Allotted: 5

Objectives:
To enable the students to gain knowledge relating to basic principles and functional aspects of management

UNIT I:
Meaning and Definition of Management – Management as a Science, as an Art and as a Profession– Management and Administration – Functions of management – Skills of Manager - Development of Management Thought : F.W. Taylor’s Scientific Management – Henry Fayol’s Principles of Management

UNIT II:

UNIT III:

UNIT IV:

UNIT V:

Text Recommended:

Books for Reference:
1. Dinkar Pagare : Business Management
2. Lallan Prasad and S.S.Gulshan : Management Principles and Practices
3. C.S.Gupta : Business Organisation and Management
B.COM DEGREE PROGRAMME  
V SEMESTER – CORE VIII 
AUDITING

Hours Allotted: 5 Hours                      Code: 08UCO 5408  
Credit Allotted: 5                           Max. Marks: 75  

Objectives:

To understand the procedures relating to the conduct of audit and enable the student to gain basic knowledge relating to audit practices.

UNIT I

Meaning and objects of Audit – classification of Audit – internal control and internal check – Audit procedures – Audit plan and Audit Programme

UNIT II

Vouching and verification of credit transactions – Receipts & Payments of cash transactions – Duties of Auditor -valuation and verification of Assets and Liabilities

UNIT III

Company Audit – preliminaries – share capital audit – audit of financial statements and audit reports – Audit of public sector undertakings

UNIT IV


UNIT V

Investigation – circumstances – Distinction between audit and investigation – Types of investigations - Audit of transactions in an EDP environment – Professional ethics and code of conduct for auditors.

Test Recommended:

1. Tandon. S.N. – Auditing, Sultan Chand & Co

Books for reference:

1. Sharma - Practical Auditing, Sultan Chand & Sons
2. Dinker Pagare - Auditing, Sultan Chand & Sons
B.COM DEGREE PROGRAMME
V SEMESTER –CORE XI
COST ACCOUNTING

Hours Allotted: 5 Hours  Code: 08UCO 5409
Credit Allotted: 5  Max. Marks: 75

OBJECTIVES:
To enable the students to have basic working knowledge of Cost Accounting

UNIT I:

UNIT II:
Materials Cost – Material Purchase - EOQ – Storage of Material – Various levels of Stock – Pricing of materials issues FIFO, LIFO, Simple Average and Weighted Average – Inventory Control System - ABC Analysis – Perpetual Inventory System

UNIT III:

UNIT IV:
Overheads – Collection, classification, allocation, apportionment, re-apportionment absorption – Over and under absorption – Machine hour rate.

UNIT V:
Methods of Costing: Job costing – Contract costing – Process Costing: Normal Loss, Abnormal Loss and Abnormal gain (excluding Inter Process, Profit - Joint Products & By Products Equivalent Production)

(Marks: Theory 40% and Problems 60%)

Text Book Recommended:

Books for reference:
3. S. P. Iyengar - Cost Accounting — Sultan Chand & Sons, New Delhi
B.COM DEGREE PROGRAMME
V SEMESTER – CORE X
CORPORATE ACCOUNTING

Hours Allotted: 6 Hrs.  Credit Allotted: 5  
Code: 08UCO 5410  Max. Marks: 75

OBJECTIVES:

To provide an understanding and working knowledge of Company Accounts

UNIT I:

UNIT II:
Liquidation of Companies – Statement of Affairs and Deficiency Accounts – Liquidator’s Final Statement.

UNIT III:
Holding Companies Account – Consolidated Balance Sheet (Excluding Chain and Cross Holding).

UNIT IV:
Final Accounts of Banking Companies and Insurance Companies (New format)

UNIT V:
Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets

(Marks: Theory 40% and Problems 60%)

Text Recommended:
M. C. Shukla and T.S.Grewal - Advanced Accountancy, Sultan Chand & Sons.

Books for Reference:
2. S.N. Maheswari - Advanced Accountancy, Sultan Chand and Sons.
B.COM DEGREE PROGRAMME
V SEMESTER – MAJOR BASED ELECTIVE – I
COMPANY LAW

Hours Allotted: 5 Hours
Credit Allotted: 5

Code: 08UCO 5501
Max. Marks: 75

Objectives:
To understand the legalistic procedures pertinent to the formation and running of bodies corporate

UNIT I
Company – Definition - Characteristics features – Types of companies –

UNIT II
Articles of Association – Contents – Alteration – Doctrines of constructive notice and indoor management with exceptions – Prospectus – Contents – Liability for mis-statement in prospectus

UNIT III
Shares: Types of shares – Issue of shares – Allotment – Calls on shares and forfeiture of shares – Debentures and its types - Borrowing powers of a company.

UNIT IV

UNIT V
Winding up of a company – Compulsory winding up – Voluntary winding up – Winding up subject to the order of the court

Text Recommended:
1. N. D. Kapoor – Elements of Company Law
2. B.K. Ghosh & V. Balachandran – Company Law & Practice

Books for Reference:
1. Ashok K. Bagrial – Company Law
2. M. C. Shukla – Principles of Company Law
3. Jambunathan & Janakiraman – Company Law & Secretarial Practice
B.COM DEGREE PROGRAMME
V SEMESTER – SKILL BASED ELECTIVE - III

INSURANCE

Hours Allotted: 2 Hrs.  Code: 08 UCO 5703
Credit Allotted: 2  Max. Marks:  75

OBJECTIVE: To make the students understand the importance and benefits of difference types of insurance.

UNIT I


UNIT II


UNIT III


UNIT IV


UNIT V


BOOKS FOR REFERENCE:

1. Insurance – R.SHRAMA.
2. Insurance – JULIA HOLIOAKE & WILLIAM WEIPERS.
3. Insurance in India – P.S.PALANDE, R.S.SHAH & M.L.LUNAWAT
B.COM DEGREE PROGRAMME
V SEMESTER – SKILL BASED ELECTIVE – IV
COMPUTER ACCOUNTING PACKAGE - THEORY

Hours Allotted: 2 Hrs.  
Credit Allotted: 2  
Code: 08UCO 5704  
Max. Marks: 75

Objectives

To understand the basic concepts of Computerized Accounting Package.

Unit – I


Unit – II

Configuration of Tally – Tally screens and menus – Creation of Company – Creation of Groups – Editing and deleting groups.

Unit - III

Creation of Ledgers – Editing, Altering and deleting ledgers. Single Ledger and Multiple Ledgers.

Unit - IV

Introduction to Vouchers – Voucher entry – Payment voucher – Receipt voucher.

Unit - V


Text Book:
Dr. Rajkumar - Computer Applications in Business
B.COM DEGREE PROGRAMME
VI SEMESTER – CORE XI
INCOME TAX LAW AND PRACTICE

Hours Allotted: 6 Hrs. Code: 08UCO 6411
Credit Allotted: 5 Max. Marks: 75

OBJECTIVES: To provide an understanding of the basic principles of Income Tax Law

UNIT I:

UNIT II:
Computation of Income under the head Salary – Allowances – Perquisites and their valuations – Profits in lieu of salary – other related provisions – Gratuity – Pension Commuted pension – Deductions from salary – Deduction u /s 80 C

UNIT III:
Income from House property – Definition – Exempted income from house property – Annual value – Determination of Annual Value – Let Out – Self Occupied – Deductions

UNIT IV:

UNIT V:
Capital Gains – Definition of Capital Assets – Long Term and Short Term - Transfers – Cost of Acquisition – Cost of Improvement – Exempted Gains – PAN

(Marks: Theory 40% and Problems 60%)

Text Recommended:
1. Vinod Sinhania – Taxmann - Income Tax Law and Practice
2. V.P.Gaur & Narang - Income Tax Law and Practice
3. Dinger Pagre - Income Tax Law and Practice
B.COM DEGREE PROGRAMME
VI SEMESTER – CORE XII
BANKING LAW AND PRACTICE

Hours Allotted: 5 Hrs.                          Code: 08UCO 6412
Credit Allotted: 5                                Max. Marks:    75

Objective: To understand the recent functions and services of banks.

UNIT I:
Commercial Banking Functions – Banker - Customer – Meaning and Definitions - Relationship between Banker and Customer: General Relationship – Special Relationship Obligation to honour cheques, secrecy maintenance, Bankers Lien, Right to set off.

UNIT II:

UNIT III:

UNIT IV:
Paying Banker –Collecting Banker – Duties – Conversion – Negligence – Legal Protection: Duties and Protection of Paying Banker and Collecting Banker

UNIT V:

Text Recommended:

Books for Reference:
2. S. S. Gulshan and K. Kapoor - Banking Theory, Law and Practice
3. M. Radhaswamy - Practical Banking
OBJECTIVES:
To understand the various techniques of Management Accounting in business
decision making process

UNIT I:
between Management Accounting and Financial Accounting

UNIT II:
Ratio Analysis – Types – Inter-firm and Intra-firm Comparisons - Fund flow
statement – cash flow statement.

UNIT III:
Marginal Costing – Break-Even Analysis – Standard Costing-Variance Analysis –
Material & Labour only

UNIT IV:
Budget and Budgetary control – Production Budget, Raw Material Budget, Sales
Budget, Cash Budget and Flexible Budgets.

UNIT V:
Capital Budgeting – Importance – Payback – Discounted cash flow – Net present
value – Profitability index – Accounting Rate of return.

(Marks: Theory 40% and Problems 60%)

Text Recommended:
1. R. S. N. Pillai & V. Bagavathi - Management Accounting, S. Chand & Co Ltd

Books for Reference:
1. Dr. S. N.Maheswari - Management Accounting – Sulthan Chand & Company
2. Khan & Jain – TMH, Theory and problems of management Accounting
B.COM DEGREE PROGRAMME
VI SEMESTER – MAJOR BASED ELECTIVE - II
FINANCIAL MANAGEMENT

Hours Allotted: 5 Hrs.                              Code: 08UCO 6502
Credit Allotted: 5                                      Max. Marks:  75

OBJECTIVES:
To provide a detailed insight into the financial management

UNIT I:

UNIT II:
Cost of capital – Cost of Debt, Cost of Equity, Cost of Retained Earnings, and Cost of Preference Shares – Weighted average cost of capital.

UNIT III:

UNIT IV:
Analysis of Leverages – Types of Leverages

UNIT V:

(Marks: Theory 40% and Problems 60%)

Text recommended:
S.N. Maheswari - Financial Management

Books for Reference:
1. Prasanna Chandra - Fundamentals of Financial Management
2. S.C. Kuchal - Financial Management
B.COM DEGREE PROGRAMME
VI SEMESTER –MAJOR BASED ELECTIVE - III
ENTREPRENEURIAL DEVELOPMENT

Hours Allotted: 5 Hrs.  Code: 08UCO 6503
Credit Allotted: 5  Max. Marks:  75

OBJECTIVES:
To sharpen the entrepreneurial knowledge, skill, ability and experience through
dogmatic and pragmatic approach towards entrepreneurial development

UNIT - I
Entrepreneur – Meaning – Definition – Characteristics – Functions – Role of
Entrepreneurs in the economic development – Classification of entrepreneurs – Factors
affecting entrepreneurial growth.

UNIT – II
Entrepreneurship – Concept – Distinction between Entrepreneur and
Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in
EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of
EDP.

UNIT - III
Project Identification - Sources of ideas – Preliminary evaluation and testing of
ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility
Report – Selection Criteria.

UNIT – IV
appraisal – Sources of finance – Steps to star an industrial unit.

UNIT – V
Incentives and subsidies of State and Central Govt. – Aims – Backward areas –
Industrial Estates –Role of DIC, SISI, TCO in entrepreneurial growth

Books Recommended:
1. P.N. Singh – Developing Entrepreneurship for Economic Growth
2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT
3. Gupta & N. Srinivasan – Entrepreneurship Development
B.COM DEGREE PROGRAMME
IV SEMESTER – SKILL BASED ELECTIVE – V
STOCK MARKET PRACTICES

Hours Allotted: 2 Hrs.                             Code: 08UCO 6705
Credit Allotted: 2                                  Max. Marks: 75

Objectives:
To make students familiar with the functions and management of India stock market
how to enter with the Stock Exchange transactions

UNIT I
Capital Market – Need and importance – Structure - Primary and Secondary Market

UNIT II
New Issue Market – Functions – Methods of Issue.

UNIT III
Stock Market – Functions and Services of Stock Exchanges.

UNIT IV
OTCEI – NSE– Listing of Securities– Procedures, Advantages of Listing

UNIT V
Registration of Stock Brokers – Procedures – Code of Conduct – Kinds of Brokers Speculation

Text Book Recommended:

Books for Reference:
B.COM DEGREE PROGRAMME
VI SEMESTER – SKILL BASED ELECTIVE – VI
COMPUTER ACCOUNTING PACKAGE - PRACTICAL

Hours Allotted: 2 Hrs.                        Code: 08UCO 6706
Credit Allotted: 2                           Max. Marks: 75

Objectives

To understand the Practical knowledge of Computerized Accounting Package.

UNIT – I

Creation of Company – Groups Creation – Editing and Deleting Groups.
Creation of ledgers – Editing and deleting ledgers.

UNIT – II

Vouchers creations – Voucher entry – Payment voucher – Receipt voucher –
Sales vouchers – Purchase vouchers.

UNIT – III

Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT – IV

Creation of Inventory Reports – Creation of stock categories – Creation of stock
groups and stock items.

UNIT – V

Configuration of stock items – Editing and deleting stocks – Usage of stocks in
voucher entry.

Text Book:
Dr. Rajkumar - Computer Applications in Business