2017-18

I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1
FINANCIAL ACCOUNTING I

Objectives

L	T	P	C
5	0	0	4

Total 60 hours

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

Unit I **15 hours**

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II **10hours**

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III **15 hours**

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV **10hours**

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V **10hours**

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

Text & Reference Books

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

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I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -2
BUSINESS ORGANISATION

L	T	P	C
5	0	0	4

Total 60 hours

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Unit I

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman. **14 hours**

Unit II

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company-Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits. **12 hours**

Unit III

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership. **10 hours**

Unit IV

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages-Features- Impact of Multinational Companies in India. **12 hours**

Unit V

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Co-operative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India. **12 hours**

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

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I B. COM (I SEMESTER) – UNDER CBCS
PART-III - ALLIED – I
BUSINESS ECONOMICS

L	T	P	C
6	0	0	3

Total 45 hours

Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

9 hours

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III

9 hours

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV

9 hours

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V

9 hours

Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an

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Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. Manab Adhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – MAJOR CORE-3

FINANCIAL ACCOUNTING II

Objectives

L	T	P	C
5	0	0	4

Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I **12 hours**

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II **12 hours**

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III **12 hours**

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV **12 hours**

Average Due Date – Account Current.

Unit V **12 hours**

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain& K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand &Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

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4. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

5. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.

6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 4
PRINCIPLES OF MANAGEMENT

L	T	P	C
5	0	0	4

Total 60 hours

Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Unit I **12 hours**

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

Unit II **12 hours**

Planning and Decision making- Planning-Importance of planning-Process of planning-types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)-Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III **12 hours**

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management. Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV **12 hours**

Directing- Directing-Importance and Principles of Directing. Motivation-Theories. of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V **12 hours**

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Co-ordination and control- Co-ordination-Importance-Requirements of effective co-ordination - Control-nature-Basic control process-Control techniques (Traditional and Non-traditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. Pagar Dinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,O Donell , Weirich, Essentials of Management , Tata MGraw Hill Publishing Company Ltd., New Delhi 1998.
5. Pravin Durai , Principles of Management , Pearson's India Education Services Pvt. Ltd.

I B. COM (II SEMESTER) – UNDER CBCS
PART – III- ALLIED -II
MARKETING

L	T	P	C
4	0	0	3

Total 45 hours

Objectives

1. To understand the basic marketing concepts.

2. To create skills to develop marketing strategies based on product, price, place and promotion objectives.

Unit I **9 hours**

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

Unit II **9 hours**

. **Functions of marketing** – Marketing mix – Market segmentation – Market targeting and positioning.

Unit III **9 hours**

Product Planning – Development – Product line – Product Mix strategies – Product life cycle –Diversification – Elimination - Pricing Strategies.

Unit IV **9 hours**

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V **9 hours**

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

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1. R.S.N Pillai & Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund & Michael d' Amico, Marketing, West Publishing Company.
4. Sundar K, Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai.

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II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 5
ADVANCED FINANCIAL ACCOUNTING I

L	T	P	C
6	0	0	4

Objectives

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

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

(22 hours)

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

(15 hours)

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system.

(21 hours)

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

(14 hours)

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account

(18 hours)

(90 hours)

Text Books

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

Reference Books

1. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand & Co., New Delhi.
3. R.S.N. Pillai, Bagavathi & S. Uma, Fundamentals of Advanced Accounting, S. Chand & Company Ltd., New Delhi.

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II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -6
BUSINESS STATISTICS

L	T	P	C
5	0	0	4

Objectives

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

Unit I: Introduction- Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - Primary and secondary data – Techniques – Census method and sampling method–Methods of sampling. Classification and tabulation of data –Diagrammatic and graphic presentation of data. **(6 hours)**

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean - Harmonic Mean. **(25 hours)**

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness. **(14 hours)**

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses-Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method. **(10 hours)**

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square. **(20 hours)**

(75 hours)

Text Books

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

Reference Books

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

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II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -7
BANKING

L	T	P	C
5	0	0	4

Objectives

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

Unit I: Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alternation. **(20 hours)**

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks. **(10 hours)**

Unit III: Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & purchasing and discounting of bills. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation. **(20hours)**

Unit IV: Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS. **(10 hours)**

Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control. **(15 hours)**

(75 hours)

Text Books

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

Reference Books

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

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II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -8
HUMAN RESOURCE MANAGEMENT

L	T	P	C
5	0	0	4

Objectives

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

Unit I: Introduction- Concept – objectives – characteristics – functions – principles. **(8 hours)**

Unit II: Man power planning – definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process. **(15 hours)**

Unit III: Employee's training – needs – importance – principles – training methods – promotion types – demotion – labour turnover - performance appraisal methods. **(22 hours)**

Unit IV: Industrial relations – significance – causes of poor industrial relations – suggestions – labour disputes and settlement. **(18 hours)**

Unit V: Workers participation in management – collective bargaining and industrial relations – employee's grievances. **(12 hours)**

(75 hours)

Text Books

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

Reference Books

1. Wreather and Davis, Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Biswajeet Patttanayak, Human Resource Management, PHI Learning.
4. Khurana Ashok, Human Resource Management, V.K. Publications.
5. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.

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II B. COM (III SEMESTER) – UNDER CBCS
PART III – ALLIED III
COMPANY ORGANISATION

L	T	P	C
3	0	0	3

Objectives

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

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement. **(5 hours)**

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. **(7 hours)**

Unit III: Essentials of valid Meeting – Notice – Quorum –Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes. **(13 hours)**

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. **(15 hours)**

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors **(5 hours)**

***As per the Companies Act 2013** **(45 hours)**

Text Books

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

Reference Books

1. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
2. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

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

L	T	P	C
2	0	0	2

Objectives

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

Unit I: **Accounting** – Definition – Functions – Advantages – Limitations – Book Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation **(5 hours)**

Unit II: **Journal** – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book **(10 hours)**

Unit III: **Ledger** – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts **(4 hours)**

Unit IV: **Trial Balance** – Features– objectives – Preparation of Trial Balance **(4 hours)**

Unit V: **Final Accounts** – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only. **(7 hours)**

(30 hours)

Text Books

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

Reference Books

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

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

L	T	P	C
4	0	0	4

Objectives

1. To equip the students effectively to acquire skills in reading, writing, comprehension and communication

2. To make them use electronic media for business communication

Unit I: Introduction: Nature and Importance of communication – Types of communication (Verbal & Non Verbal) – Forms of communication – Barriers to communication. **(10 hours)**

Unit II: Business Correspondence: Letter Writing -- Principles of Letter Writing -- Quotations - Orders - Tenders - Sales Letters - Claims and Adjustment Letters – Credit and Collection Letters. **(20hours)**

Unit III: Job Related Communication: Letter of application - Drafting the Application - Elements of Structure of Application - Resume Preparation. **(15hours)**

Unit IV: Attending the Interviews: Types of Interviews - Preparation for Attending the Interview - Before and During the Interview - Interview Process – Tips for Successful Interview. **(5 hours)**

Unit V: Technology and Business Communication: Role and Effectiveness of Technology in Business Communication – Email, Text Messaging, Instant Messaging – Modern Techniques like Video Conferencing, Social Networking – Strategic Importance of E-Communication. **(10 hours)**

(60hours)

Text Books

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

Reference Books

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

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

L	T	P	C
6	0	0	4

Objectives

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

Unit I: Partnership Accounts – Past adjustments and guarantee. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule . **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours)**

(90 hours)

Text Books

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

Reference Books

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

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

L	T	P	C
5	0	0	4

Objectives

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

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation. **(15 hours)**

Unit II: Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms-Laws of logarithms-Common logarithm. **(15 hours)**

Unit III: Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. **(15 hours)**

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method **(17 hours)**

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation. Discount – true discount – Discounting a Bill of exchange - Banker's discount – Banker's Gain. **(13 hours)**

(75 hours)

Text Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

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

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

L	T	P	C
3	0	0	3

Objectives

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

Unit I: Introduction to Computers: Meaning of computers- Characteristics of computer – Components of computer- Hardware and Software. **(10 hours)**

Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business, benefits of E-commerce - Limitations - Business Models - Online trading – E-commerce vs. Traditional commerce. **(9 hours)**

Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card) **(10 hours)**

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail. **(8 hours)**

Unit V: E- Marketing techniques: Meaning - Applications of 5 P's (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons. **(8 hours)**

(45 hours)

Text Books

1. T.S.Reddy & A.Murthy,E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.
3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

Reference Books

1. E- commerce: A Managerial Perspective Micheal change, etc A1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control.
3. Ravi Kala Kota & A.B. Whinston: Frontiers of Electronic Commerce
4. Dr. U. S.Pandey & Er.Saurabh Shukla, E-commerce & Mobile Commerce Technologies.
5. Dr.P.Velmani & Dr.V. Lakshmi Praba, Computer Basics To Advancements-Easy. Learning Text Book, Chess Educational Publishers.

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

L	T	P	C
2	0	0	2

Objectives

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

Unit I: **Average Due Date**- Utility of average due date- Problems. **(5 hours)**

Unit II: **Bank Reconciliation Statement** – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement **(7 hours)**

Unit III: **Self balancing Ledger** – general ledger- debtors ledger- creditors ledger- Sectional balancing system. **(8 hours)**

Unit IV: **Depreciation** – Meaning – Causes – Straight Line method and Written down value method – Simple problems only **(7 hours)**

Unit V: **Rectification of Errors-** Classification of errors- suspense account- rectifying accounting entries (simple problem only). **(3 hours)**

(30 hours)

Text Books

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

Reference Books

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

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

L	T	P	C
4	0	0	4

Objectives

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

Unit I: Entrepreneurship Essentials- Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. **(15 hours)**

Unit II: Entrepreneurship Dimensions– Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship. **(15 hours)**

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. **(10 hours)**

Unit IV: Launching of New Business- Step by Step Approach for searching New Business – Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up –List of Organisations to be Contacted. **(10 hours)**

Unit V: Management of Small Business- Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business. **(10 hours)**

(60 hours)

Text Books

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

Reference Books

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

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III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -13
CORPORATE ACCOUNTING I

L	T	P	C
5	0	0	4

Objectives

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

Unit I: Issue of shares- Issue at par, Premium and discount- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of debentures (Excluding reduction of debentures). **(22 hours)**

Unit II: Final Accounts of Companies-as per Schedule II of Companies Act 2013 – excluding managerial remuneration. **(13 hours)**

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only) **(18 hours)**

Unit IV: Profit Prior to Incorporation- Under Writing of shares or debentures. **(10 hours)**

Unit V: Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares. **(12 hours)**

(75 hours)

Text Books

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

Reference Books

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

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III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 14
COST ACCOUNTING

L	T	P	C
4	0	0	4

Objectives

1. To acquire the basic knowledge of cost in business concerns.
2. To understand the techniques of cost control.

Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems. **(10 hours)**

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain –Practical problems. **(10 hours)**

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart. **(15 hours)**

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets- Flexible Budgets – Production and Sales Budgets – Cash Budget. **(15 hours)**

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems. **(10 hours)**

(60 hours)

Text Books

1. R.S.N.Pillai&V.Bagavathi, Cost Accounting, S.Chand & Company LTD, Ramnagar, New Delhi.
2. S.P.Jain & Narang, Cost Accounting, Kalyani Publishers, Ludhiana.

Reference Books

1. S.P.Iyenger , Cost and Management Accounting, Sultan Chand &Sons, New Delhi.
2. A. Murthy, S. Guruswamy, Vijay Nilcole Cost Accounting, Imprints Private Limited , Chennai.
3. T.S. Reddy and Hariprasad Reddy, Cost Accounting, Margham Publications.
4. K, Alex, Cost Accounting, Dorling Kindersley (India) Pvt. Ltd, Noida.

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III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -15
BUSINESS LAW

L	T	P	C
5	0	0	4

Objectives

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

Unit I: Indian Contract Act, 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts. **(13 hours)**

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts. **(12 hours)**

Unit III: Special contracts – indemnity – guarantee. **(20 hours)**

Unit IV: Bailment – Pledge – contract of agency. **(15 hours)**

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller. **(15 hours)**

(75 hours)

Text Books

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

Reference Books

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

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III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -16
RESEARCH METHODOLOGY

L	T	P	C
4	0	0	4

Objectives

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

Unit I: Introduction to Research – Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research.
(10 hours)

Unit II: Research Design – Meaning of Research design – need for research design – features of a good design – different research designs.
(10 hours)

Unit III: Design of sample surveys – sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.
(10 hours)

Unit IV: Data Collection and preparation – Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.
(15 hours)

Unit V: Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.
(15 hours)
(60 hours)

Text Book

C.R. Kothari, Gau Rav Garg, "Research Methodology methods and techniques", New International Publishers.

Reference Books

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

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

L	T	P	C
4	0	0	4

Objectives

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

Unit I: Basic Concept – Person, Assesses, previous and assessment year, total income, gross total income – concept of income – Agricultural Income. **(8 hours)**

Unit II: Income exempted from tax – Residential status –incidence of taxation - problems. **(12 hours)**

Unit III: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income. **(15 hours)**

Unit IV: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income. **(10 hours)**

Unit V: Income under the Head Business or profession – allowable expenses – Expressly disallowed expenses – computations – problems in computation of business or professional income. **(15 hours)**

(60 hours)

Text Books

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income tax Law and Accounts, Sahitya Bhawan Publications, Agra.
2. V.P. Gaur, D.B. Narang, Pooja Ghai and Rajeev Puri, Income tax Law and Practice, Kalyani Publishers, New Delhi.

Reference Books

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

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III B. COM (VI SEMESTER) – UNDER CBCS
PART III – CORE -17
CORPORATE ACCOUNTING II

L	T	P	C
5	0	0	4

Objectives

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

Unit I : **Introduction-** Liquidator's final statement of accounts. **(13hours)**

Unit II: **Accounts of Banking Companies** – Rebate on Bills discounted- Final Accounts. **(20 hours)**

Unit III: **Double Account System-** Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus. **(12 hours)**

Unit IV: **Holding companies-** Preparation of Consolidated balance sheet. **(22 hours)**

Unit V: **Human Resource accounting** –Objectives -Methods of Human Resource Value Accounting. **(8 hours)**

(75 hours)

Text Books

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

Reference Books

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

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III B. COM (VI SEMESTER) – UNDER CBCS
PART III – CORE -18
MANAGEMENT ACCOUNTING

L	T	P	C
4	0	0	4

Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision- making

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and Financial accounting – Cost accounting and Management accounting.
(5 hours)

Unit II: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis.
(15 hours)

Unit III: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position.
(15 hours)

Unit IV: Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis.
(10hours)

Unit V: Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process –Traditional methods – Pay- back period method – Net Present Value method -(Simple problems only).
(15 hours)
(60 hours)

Text Books

1. R.S.N.Pillai & Bagavathi, Management Accounting, S.Chand &Company, New Delhi.
2. T.S.Reddy & Y.Hariprasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books

1. Dr.S.N.Maheswari, Principles of Management Accounting, Sultanchand&Sons, NewDelhi.
2. S.P.Jain&K.L.Narang, Cost and Management Accounting, Kalyani Publishers, Ludhiana.
3. S.P.Iyenger, Cost and Management Accounting, Sultanchand&Sons, NewDelhi.
4. A. Murthy, S. Guruswamy, Management Accounting-Theory & Practice, Vijay Nicole Imprints Private Limited , Chennai.

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III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -19
INDUSTRIAL LAW

L	T	P	C
5	0	0	4

Objectives

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

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health – safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure. **(18 hours)**

Unit II : Workmen's compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim. **(16 hours)**

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties. **(21 hours)**

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986 **(10 hours)**

Unit V: The Employees' State Insurance Act 1948 – The payment of Gratuity Act 1972. **(10 hours)**

(75 hours)

Text Books

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

Reference Books

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

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III B. COM (VI SEMESTER) – UNDER CBCS
PART III –CORE - 20

AUDITING

L	T	P	C
4	0	0	4

Objectives

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

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing – advantages – limitations – audit programme – audit working papers – preliminaries before audit .

(10 hours)

Uniut II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check.

(15 hours)

Unit III: Vouching – meaning – objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions.

(15 hours)

Unit IV: Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – valuation of investment, stock -in -trade and book debts.

(10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor's report.

(10 hours)

(60 hours)

Text Books

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

Reference Books

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

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

L	T	P	C
4	0	0	4

Objectives

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

Unit I: **Income from capital gain** – Types – Exemptions – Computation – problems in computation of capital gain. **(10 hours)**

Unit II: **Income under the head other sources** – Computation – Problems. **(12 hours)**

Unit III: **Set off and carry forward of losses** - Problems. **(11 hours)**

Unit IV: **Deduction from Gross total Income**- Problems - Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source. **(15 hours)**

Unit V: **Assessment of Individual** – Problems including computation of tax. **(12 hours)**

(60 hours)

Text Books

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income tax Law and Accounts, Sahitya Bhawan Publications, Agra.
2. V.P. Gaur, D.B. Narang, Pooja Ghai and Rajeev Puri, Income tax Law and Practice, Kalyani Publishers, New Delhi.

Reference Books

1. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.
2. B.B. Lal, Income Tax, Darling Kindersley Pvt. Ltd, Noida.

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