



Since 1947

PSG College of Arts & Science

An Epitome of Quality Learning

B.Com
(ACCOUNTING & FINANCE)

2018 – 2021

DEPARTMENT OF COMMERCE
B.Com (ACCOUNTING & FINANCE)

VISION

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in the field of Commerce, inculcate values, identify hidden talents provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all a responsible citizen of India.

MISSION

- Improving the standard of the courses through effective curriculum and innovative teaching methods.
- Developing the personality of students in a holistic manner by combining the skills and values.
- Providing state-of-the-art technology and facilities of global standards.
- Developing the students for Higher Education, Employability, Business Ventures and Research Programmes.

PROGRAMME EDUCATIONAL OBJECTIVES

- PEO 1:** Demonstrate ability to adapt to a rapidly changing environment by having learned and applied new skills and new competencies.
- PEO 2:** Acquire the spirit of compassion, kinship and commitment for National Harmony.
- PEO 3:** Progressively adopt and learn continuously through ICT modules.
- PEO 4:** Programme designed to provide Accounting, Finance, Taxation, Accounting Standards and Financial markets and regulations related knowledge at par with emerging trends in Commerce.
- PEO 5:** Programme facilitates to develop skill sets through practice workshop, computer practicals, soft skills and knowledge dissemination through Guest Lectures, Seminars, Workshops and Conferences which provide an exposure to meet the challenges in the competitive global scenario.

PROGRAMME OUTCOMES

- PO 1:** Become knowledgeable in the field of commerce blended with Accounting and Finance and apply the conceptual interpersonal managerial skills for decision making in a business enterprises.
- PO 2:** Gain Analytical skills in the area of Accounting and Finance by offering courses like Financial Accounting, Corporate Accounting, Cost and Management Accounting, Financial Management, Investment Management and Direct and Indirect Taxation.
- PO 3:** Understand and appreciate Professional Ethics, Community Living and Nation Building initiatives.
- PO 4:** Exhibit Professional knowledge and skills in the field of Accounting and Finance for pursuing CA, CMA, CS and other competing programmes like ACCA, CFA and related PG courses.
- PO 5:** Build competency to manage the business and leadership challenges.

PROGRAMME SPECIFIC OUTCOMES

- PSO 1:** Apply the knowledge of Commerce in the domain of Accounting and Finance.
- PSO 2:** Solve the complex problems in the field of Accounting and Finance with an understanding of the societal, legal and cultural impact.
- PSO 3:** Demonstrate the acquired theoretical knowledge in practical classes like Practice workshop and Computer practical (TALLY) which facilitates to work in the Accounting platforms.
- PSO 4:** Form a part of member in a team with right attitudes.

Since - 1947

B.Com (ACCOUNTING & FINANCE)**SCHEME OF EXAMINATIONS**

(For Students admitted from the Academic Year 2018-2019 and onwards)

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
First Semester						
Part – I						
18LAU01	Tamil / Hindi / French – I	3	25	75	100	3
Part – II						
18EU01	Communicative English – I Interpersonal Communication	3	25	75	100	3
Part –III						
18AFU01	Financial Accounting – I	3	25	75	100	5
18AFU02	Principles of Management	3	25	75	100	4
18AFU03	Interdisciplinary Course Mathematics (Allied – MA)	3	25	75	100	5
	Practice Workshop – I*	-	-	-	-	-
* Examination at the end of second semester						
Second Semester						
Part – I						
18LAU02	Tamil / Hindi / French – II	3	25	75	100	3
Part – II						
18EU02	Communicative English – II Academic Communication	3	25	75	100	3
Part- III						
18AFU04	Financial Accounting – II	3	25	75	100	5
18AFU05	Accounting Standards	-	100	-	100	3
18AFU06	Practice Workshop – I	3	40	60	100	2
18AFU07	Interdisciplinary Course Statistics (Allied – ST)	3	25	75	100	5
Part- IV						
18AECU01	Ability Enhancement Compulsory Course - I Value Education	-	100	-	100	2

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit Points
			CA	CE	Total	
Third Semester						
Part- III						
18AFU08	Cost Accounting	3	25	75	100	5
18AFU09	Income Tax	3	25	75	100	5
18AFU10	Computer Practical I - Business Data Processing	3	40	60	100	3
18AFU11	Company Law	-	100	-	100	3
18AFU12	Interdisciplinary Course <i>Business Economics (Allied – COM)</i>	3	25	75	100	5
	Practice Workshop – II **	-	-	-	-	-
Part-IV						
18AECU02	Ability Enhancement Compulsory Course – II Environmental Studies	-	100	-	100	2
** Examination at the end of fourth semester						
Fourth Semester						
Part – III						
18AFU13	Corporate Accounting–I	3	25	75	100	5
18AFU14	Business Law	3	25	75	100	3
18AFU15	<i>Financial Services</i>	3	25	75	100	3
18AFU16	Indirect Taxation	-	100	-	100	3
18AFU17	Practice Workshop –II	3	40	60	100	2
18AFU18	Interdisciplinary Course Essentials of Business Communication (Allied - COM)	3	25	75	100	5
Part – IV						
18SECU01	Skill Enhancement Course - I Information Security	-	100	-	100	2

*** The Students have to undergo Internship for a period of 20 days during IV Semester Vacation

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Fifth Semester						
Part- III						
18AFU19	Corporate Accounting–II	3	25	75	100	5
18AFU20	<i>Financial Markets and Regulations</i>	3	25	75	100	3
18AFU21A 18AFU21B	Discipline Specific Elective Course - I Financial Management (or) Working Capital Management	3	25	75	100	4
18AFU22	<i>Banking and Financial Institutions</i>	3	25	75	100	3
18AFU23	Computer Practical II - Computerized Accounting (Tally)	3	40	60	100	3
18AFU24	Internship ***	-	40	60	100	2
	Practice Workshop III ****	-	-	-	-	-
Part – IV						
18GECEDC	Generic Elective Course – EDC	-	100	-	100	2
18SECU02	Skill Enhancement Course-II Online Test -[General Awareness]	1½	-	100	100	2
***Examination at the end of sixth semester						
Sixth Semester						
Part – III						
18AFU25	Management Accounting	3	25	75	100	5
18AFU26A 18AFU26B	Discipline Specific Elective Course - II Security Analysis and Portfolio Management (or) Financial Analysis and Business Valuation	3	25	75	100	4
18AFU27	Auditing	3	25	75	100	3
18AFU28	Personal Investment Management	3	25	75	100	3
18AFU29	Financial Derivatives	3	25	75	100	3
18AFU30	Practice Workshop –III	3	40	60	100	2
18AFU31	Project Work	-	40	60	100	3

Part-V	No. of Papers	Semester No.	Credit
NCCC-Non CGPA Credit Course (a) NCC/NSS/Sports/Dept. Activity-Extension Activity	-	I to VI	2
NCCC- Non CGPA Credit Course (b) Career Oriented Programme (Add-on Course) / Women's Studies / Extra Paper / Certificate or Diploma course in Yoga for Youth Empowerment	-	I to VI	2
NCCC- Non CGPA Credit Course (c) Any one on-line course–MOOC's subjects*	1	I to VI	4
Typewriting/OfficeManagement	-	I to VI	3
Total Credits			147

Generic Elective Course EDC- UG

18GECAFU

Basics of Financial Markets (Unaided - Cluster -VII)



Course Code	18AFU01		
Title	FINANCIAL ACCOUNTING-I		
Class	I B.Com (A&F)	Semester	I
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Build knowledge on the preparation of Final accounts of a sole trading concern. • Identify and rectify the errors and to provide adequate knowledge to prepare Bank Reconciliation Statement. • Develop the knowledge to deal with Account Current, Average due date and Bills of Exchange. • Familiarize the accounting treatment related to Consignment and Joint Venture. • Impart knowledge on depreciation and royalty accounts. 		

UNIT	Content	No. of Hours
I	Introduction and Final Accounts Final Accounts of Sole Trading Concern – Trading and Profit and Loss Account– Balance Sheet - Opening and Closing Entries – Adjustment Entries.	14
II	Rectification of Errors and Bank Reconciliation Statement Rectification of Errors – Types of Errors – Suspense Account - Bank Reconciliation Statement – Meaning – Need – Preparation of Bank Reconciliation Statement.	14
III	Account Current , Average Due Date and Bill of Exchange Account Current – Average Due Date – Bill of Exchange – Accounting Entries in the Books of Drawer and Acceptor - Renewal and Retiring of a Bill – Accommodation Bill.	14
IV	Accounting for Consignment and Joint ventures Accounting for Consignments – Stock Valuation – Normal and Abnormal Losses – Joint Venture Accounts -Own Books – Separate Set of Books – Memorandum Joint Venture	15
V	Depreciation and Royalty Accounts Depreciation – Methods of Depreciation (Theory) – Straight Line Method– Diminishing Balance Method – Sinking Fund Method – Annuity Method– Insurance Policy Method – Change in Method of Depreciation Account - Provision for Depreciation Account – Royalty Accounts(Including Sub Lease)	15
	Distribution of Marks : 80% Problems and 20% Theory	
References	<p>Text Book 1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12th Ed., Volume I , Kalyani Publishers, New Delhi, 2014</p> <p>Reference Books 1. Gupta R.L. and Radhasamy, “Advanced Accountancy”, 5th Ed., Sultan Chand and Sons, New Delhi, 2012. 2. Iyengar S.P, “Advanced Accountancy” 2nd Ed., Sultan Chand and Sons, New Delhi.</p>	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Prepare Final accounts of a Sole trading concern.</p> <p>CO2: Identify the errors to rectify them and also reconcile bank and cash statements.</p> <p>CO3: Apply the various techniques while preparing Account Current, Average due date and to prepare accounts for bills of exchange.</p> <p>CO4: Compile the accounting information for Consignment and Joint venture transactions.</p> <p>CO5: Prepare royalty account and depreciation account.</p>	

Course Code	18AFU02		
Title	PRINCIPLES OF MANAGEMENT		
Class	I B.Com (A&F)	Semester	I
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Familiarize the concepts, functions and different schools of management thought. • Develop knowledge of planning in an organization which helps for decision making. • Impart knowledge on organization principles and process. • Build knowledge on process of recruitment, promotion and leadership qualities. • Expose the theories of motivation, Coordination and controlling techniques in an organization. 		
UNIT	CONTENT		No. of Hours
I	<p>Introduction to Management Management – Definition – Importance of Management – Functions of Management and Functional Management – Management is a Science or Art – Level of Management – Schools of Management Thought – Henry Fayol, F.W.Taylor – Scientific Management – Administration Vs Management – Managerial work and Roles.</p>		10
II	<p>Planning Planning – Definition – Nature – Importance Advantages – Process – Methods– Forecasting – Planning Premises – MBO – Meaning – Characteristics – Advantages – Limitations – Decision Making.</p>		8
III	<p>Organization Nature and Importance of Organization – Theories of Organization- Organization Process – Principles of Organization – Types of Organization Authority and Responsibility – Centralization – Decentralization - Departmentation.</p>		10
IV	<p>Staffing and Leadership Staffing – Meaning – Significance – Elements of Staffing Process – Recruitment – Selection – Training – Appraisal – Promotion – Leadership- Need for Leadership – Qualities of a Leader – Types of Leadership.</p>		10
V	<p>Motivation, Co-ordination and Controlling Motivation – Elements – Process – Nature and Importance of Motivation- Theories of Motivation – Maslow’s Theory and Herzberg Theory – Types of Motivation – Co-ordination – Control – Nature – Process of Control, Characteristics of Ideal Control System – Control techniques.</p>		10
References	<p>Text Book 1. Dinkar Pagare , “Principles of Management ”, 2nd Ed., Sultan Chand and Sons , New Delhi, 2013</p> <p>Reference Books 1. Moshal B.S, “Management Theory and Practice”, 2nd Ed., Galgotia Publishing Company, New Delhi, 2013 2. Gupta R.N, “Principles of Management ”, 1st Ed., S.Chand and Company Ltd, New Delhi, 2010</p>		

Course Outcomes	On completion of the course, students will be able to CO1: Exhibit the management concepts and their application in the global business scenario. CO2: Apply the knowledge of planning in an organization which helps in decision making. CO3: Remember the organization structure for a business concern. CO4: Develop the interpersonal managerial skills to excel as a good leader. CO5: Identify the deviations from the standards to motivate the work force.
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Course Code Title	18AFU03 MATHEMATICS		
Class	I B.Com	Semester	I
Course Objectives	The course aims to <ul style="list-style-type: none"> • Learn the mathematical concepts applied in finance • Impart skills in matrices and its applications • Introduce the concept of differentiation and integration and their properties • Impart the basic concepts and applications of linear programming 		

SYLLABUS

UNIT	Content	No. of Hours
I	Mathematics of finance: Basic concepts – Simple and compound interest – Effective rate and nominal rate of interest – Depreciation – Annuities – Sinking fund – Discounting.	14
II	Matrices: Basic concepts – Types of matrices – Matrix operations – I (Addition and multiplication of matrices) – Properties – System of linear equations – Determinants – Cramer’s rule or determinant method – Matrix operation –II (Inverse of matrix) – Solving a system of simultaneous linear equations by inverse matrix (Matrix method) – Input – Output analysis.	15
III	Differentiation: Simple differentiation of algebraic function, exponential function, logarithmic function – Certain rule of differentiation – Function of function rule or chain rule – Differentiation of implicit functions – Parametric form – Value of derivative at specified values of x – Successive differentiation – Uses of the derivative: Marginal concepts – Elasticities – Increasing and decreasing functions – Maxima and minima.	15
IV	Integration: Indefinite integrals – Standard forms – Definite integrals – Method of substitution – Method of partial fractions – Method of integration by parts – Uses in economics.	14
V	Linear programming problem: Formulation of LPP – Solution by graphical method – Simplex method. (Slack variable method only)	14
References	Text Books: <ol style="list-style-type: none"> 1. PA. Navnitham, Business Mathematics and Statistics, Jai Publishers, Trichy, 2012. Reference Books: <ol style="list-style-type: none"> 1. P. R. Vittal, Business Mathematics, Margham Publications, Chennai, 2009. 2. V. Sundaresan and S. D. Jeyaseelan, An Introduction to Business Mathematics, S. Chand & Company Pvt. Ltd., New Delhi, 2013. 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO1: Set up and solve linear systems geometrically and algebraically using matrices</p> <p>CO2: Be familiar in finding the derivative of a function of single variable and two variables</p> <p>CO3: Examine various techniques of integration and apply them to definite integrals</p> <p>CO4: Solve a linear programming problem both algebraically and graphically</p>
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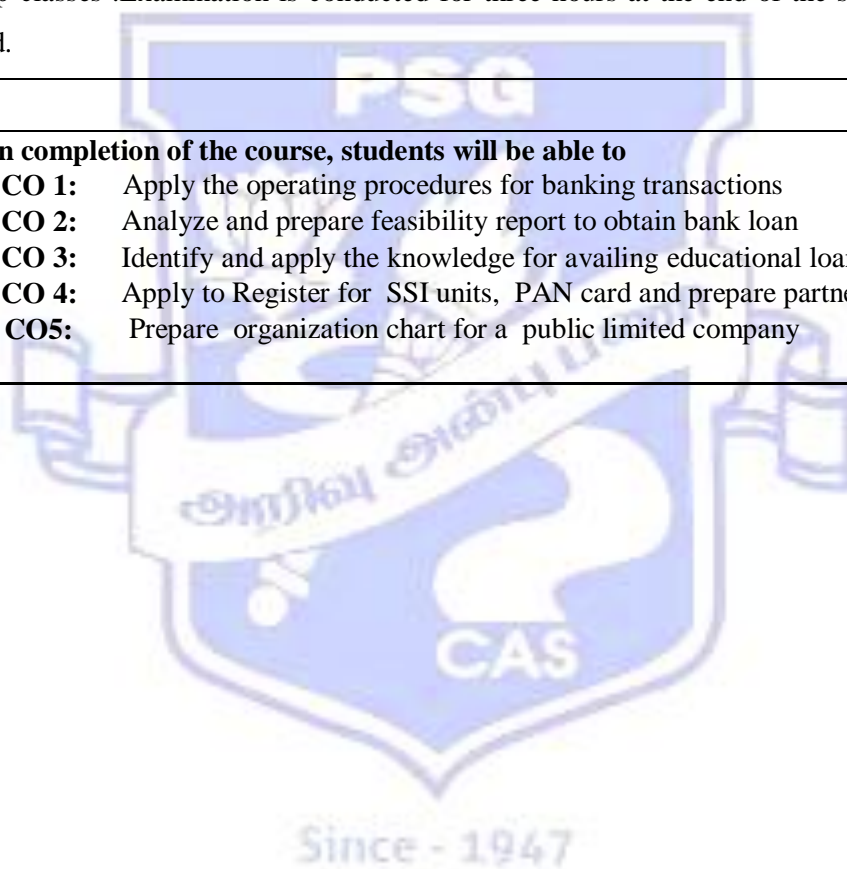
Course Code Title	18AFU04 FINANCIAL ACCOUNTING II		
Class	I B.Com (A&F)	Semester	II
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Familiarize the students the accounting treatment applicable to branches and departmental accounts. • Impart knowledge on accounting treatment related to Hire purchase transactions. • Develop knowledge to deal with Admission, Retirement of partners in a partnership concern. • Expose the students the process of payment in the event of Death of partners and accounting entries related to sale of partnership firm to a company. • Build knowledge on the process of dissolution and its accounting treatment in the partnership business. 		
UNIT	Content		No. of Hours
I	Branch Accounts and Departmental Accounts Branch not keeping full System of Accounting - Debtors System - Stock and Debtors System - Branches keeping full System of Accounting (excluding Foreign Branches) – Departmental accounts		14
II	Accounting for Hire Purchase System and Installment System Entries in the books of Hire Purchaser and Hire Vendor-Default And Repossession Hire Purchase Trading Account – Installment System		14
III	Admission and Retirement of Partners Admission of a Partner – Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Capital. Retirement - Calculation of New Profit Sharing Ratio and Gaining Ratio-Revaluation of Assets and Liabilities Treatment of Goodwill - Settlement of Dues in Case of Retirement of Partners - Admission cum Retirement of Partners.		14
IV	Death of Partners and Sale of Partnership Firms Death of partners – Mode of payment – Ascertainment of Deceased Partner Share of profits – Joint Life Policy – Sale of Partnership Firm to a Company.		15
V	Dissolution Dissolution – Simple Dissolution – Insolvency of one or more Partners – Decision in Garner Vs Murray - Insolvency of all Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method		15
	Distribution of Marks : 80% Problems and 20% Theory		
References	<p>Text Book 1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12th Ed., Volume I , Kalyani Publishers, New Delhi, 2014</p> <p>Reference Books 1. Gupta R.L.and Radhasamy,“Advanced Accountancy”, 5th Ed., Sultan Chand and Sons, New Delhi, 2012 2. Iyengar S.P, “Advanced Accountancy” 6th Ed., Sultan Chand and Sons, New Delhi.</p>		
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO 1: Prepare accounts for branches and departmental accounts.</p> <p>CO 2: Apply the knowledge of accounting in business for Hire purchase business.</p> <p>CO 3: Calculate the share of partners at the time of Admission and Retirement.</p> <p>CO 4: Find out the deceased partner’s share on death and prepare accounts while converting a firm into a company.</p> <p>CO 5: Prepare accounts on dissolution of a partnership firm.</p>		

Course Code	19AFU05 ACCOUNTING STANDARDS		
Title	(for students admitted from 2019-20 & onwards)		
Class	I B.Com (A&F)	Semester	II
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Outline the overview of Accounting Standards and the Role of Regulatory Boards. • Explain the various aspects on selection of Accounting Policies as per AS 1. • Illustrate the various techniques of measurement for valuing Inventory as per AS 2 • Explain the Recognition Criteria used for Revenue Recognition as per AS 9. • Interpret the Provisions for measurement of Property, Plant and Equipment as per AS 10. 		
UNIT	Content	No. of Hours	
I	Introduction Introduction and Overview of Accounting Standards–National Advisory Committee on Accounting Standards (NACAS) - Role of Accounting Standards Board (ASB)–Standard Setting Process – Benefits of Accounting Standards.	8	
II	Disclosure of Accounting Policies(AS 1) Fundamental Accounting Assumptions – Accounting Policies–Selection of Accounting Policy - Disclosure of Changes in Accounting Policies.	10	
III	Valuation of Inventories (AS 2 Revised) Inventories –Measurement of Inventories – Estimates of Net Realisable Value - Disclosure of Inventory.	10	
IV	Revenue Recognition (AS 9) Revenue Recognition – Sale of Goods – Rendering of Services – Use by others of Enterprise Resources – Effect of Uncertainties on Revenue Recognition.	10	
V	Property, Plant and Equipment (AS 10 Revised) Definition in Property Plant and Equipment– Recognition Criteria for PPE – Measurement at Recognition -Measurement after Recognition - Depreciation – Disclosure.	10	
References	Text Books: 1. Ashok K. Nadhani, “ Taxmann’s Accounting Standards”, 11 th Ed., Taxmann Publication Pvt Limited. Reference Book: 1. Gurusamy.S., Vijay Kapur, “Convergence of Indian Accounting Standards with IFRS”, 1 st Ed., Vijay Nicole Imprints Private Limited. 2. Rawat D.S.,” Taxmann’s Accounting Standards”, 27 th Ed., Taxman Publication Pvt. Limited. 3. “Accounting Pronouncements and Guidance Notes”, Ed. July 2017, Institute of Chartered Accountants of India, New Delhi. 4. “Accounting”, Ed. July 2017, Intermediate (IPC) Course Study Material and Practice Manual, Institute of Chartered Accountants of India, New Delhi.		
Course Outcomes	On completion of the course students will be able to CO1: Discuss the Role of various Regulatory Boards in formulation of Accounting Standards. CO2: Select the appropriate Accounting Policies for Business Entities within the ambit of AS 1. CO3: Apply the various techniques of Inventories Valuation and Cost Formula as per AS 2. CO4: Determine the Methods of Revenue Recognitions as per AS 9. CO5: Measure the capitalized cost of Property, Plant and Equipment as per AS10.		

Course Code Title	18AFU06 PRACTICE WORKSHOP-I		
Class	I B.Com (A & F)	Semester	I & II
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Familiarize the KYC norms for opening savings account in a bank • Provide practical knowledge on operating procedures, e-banking procedures and preparation of feasibility report to obtain bank loan • Expose the students the procedure for availing educational loan • Build knowledge on SSI registration, PAN card and partnership deed • Impart Knowledge on organization structure of a public limited company 		

Exercises have been developed based on the theoretical subjects taught in the class and practice is given in the Practice Workshop classes .Examination is conducted for three hours at the end of the second semester and marks are awarded.

Course Outcomes	On completion of the course, students will be able to CO 1: Apply the operating procedures for banking transactions CO 2: Analyze and prepare feasibility report to obtain bank loan CO 3: Identify and apply the knowledge for availing educational loan CO 4: Apply to Register for SSI units, PAN card and prepare partnership deed CO5: Prepare organization chart for a public limited company
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Course Code Title	18AFU07 STATISTICS		
Class	I B.Com (A & F)	Semester	II
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Understand the basic concepts of Statistics in relation to business environment. • Provide the methodology and scope of various modes of presentation of data. • Compute measures of location of variation and its relative measures. • Understand the relationships between the variables using Correlation and Regression. • Highlight the important logic and methodology for calculation of various index numbers. 		

SYLLABUS

UNIT	CONTENT	No. of Hours
I	Statistics - Origin, Meaning, Characteristics, Functions, Uses and Limitations of Statistics - Statistical Investigation - Questionnaire: Meaning – Preparation of Questionnaire – Data Collection - Primary and Secondary Data – Merits and Demerits.	12
II	Classification and Tabulation of data- Meaning - Formation of Frequency tables – Grouped and Ungrouped data. Diagrammatic representation of Statistical Data - Types of Diagrams – simple , multiple and percentage bar diagram and pie chart - Graphical representation - Histogram – Frequency polygon - Frequency curve – Ogives – Simple Problems.	12
III	Measures of Central Tendency -Mean, Median and Mode – Merits and Demerits - Measures of Dispersion: Range, QD, SD and coefficient of variation– Merits and Demerits - Simple Problems.	12
IV	Measures of Skewness - Karl Pearson's co-efficient of skewness and Bowley's co-efficient of skewness. Correlation- Scatter diagram method - Karl Pearson's co-efficient of correlations and Spearman's Rank co-efficient of correlations - Simple Problems. Regression: Definition – Uses - regression lines- regression equations- properties (statement only)- Simple Problems.	12
V	Index Numbers - Meaning – Characteristics and Uses - Laspeyre's, Paasche's, and Fisher's ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of constructions of index numbers - Simple Problems.	12

Note: 60% Problems and 40% Theory

References	<p>Text Books:</p> <ol style="list-style-type: none"> 1. Business Mathematics and Statistics, Navnitham P.A., Jai Publishers, 2012. 2. Business Statistics , J.K. Sharma, Vikas Publishing House Pvt Ltd, 4th Edition, 2014. 3. Business Mathematics and Statistics, P.R.Vittal, Margham Publications; 6 edition 2012. <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Business Statistics – P.N . Jani, PHI learning Pvt Ltd, 2014. 2. Fundamental of Business Statistics – J.K. Sharma, Dorling Kindersley Pvt Ltd, 2010.
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Course Outcomes	On completion of the course, students should be able to <ul style="list-style-type: none">• Understand the use of Statistics and business• Visualized, interpret and summarized data .• Use graphical representation and descriptive Statistics for business application• Study relationship between variables using Correlation and regression.• Construct and interpret index numbers.
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Course Code	18COU08/18COC08/18COE08/18AFU08/18CRM08/18BPU08/18FTU08/18FSU08/18CBI08		
Title	COST ACCOUNTING		
Class	II B.Com (A&F)	Semester	III
Course Objectives	The course aims to <ul style="list-style-type: none"> • Develop knowledge on Costing Concepts. • Provide knowledge for Controlling Material Cost in a Manufacturing Sector. • Build knowledge on Labour Cost and Overheads. • Impart knowledge about different Methods of Costing for various Industries. • Gain an understanding about Process Costing and Reconciliation Statement. 		

UNIT	Content	No. of Hours
I	Introduction Cost Accounting – Meaning, Scope and Objectives – Cost Concepts and Classifications – Cost unit – Cost Centre – Financial Accounting and Cost Accounting – Advantages – Limitations – Methods of Costing – Elements of Cost – Collection of Cost – Classification of Cost as per CAS -1 - Cost Statement – Tenders and Quotations.	12
II	Material Control Material Control – Meaning – Need - Techniques of Material Control – Purchase and Inventory Control of Material – Methods of Valuing Material Issues – FIFO – LIFO - Simple Average – Weighted Average – Standard Price – Introduction to CAS-6.	15
III	Accounting for Labour Cost and Over heads Labour – Computation of Labour Cost – Accounting for Overtime – Idle Time and Labour Turnover – Good Wage System – Methods of Remuneration - Time Rate – Piece Rate- Incentive Schemes – Introduction to CAS-7. Overheads Allocation – Apportionment and Absorption – Machine Hour Rate - Introduction to CAS-3.	15
IV	Methods of Costing, Cost Reports and Cost Audit Operating Costing – Unit Costing – Job and Contract Costing – Cost Reports, Cost Audit.	15
V	Process Costing and Reconciliation of Cost & Financial Accounts. Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain - Inter Process Profit – Accounting of By Products and Joint Products – Reconciliation of Cost and Financial Accounts.	15
Distribution of Marks:80% Problems and 20% Theory		
References	Text Book 1. Jain .S.P. and Narang .K.L, “Cost Accounting” 25 th Ed., Kalyani Publishers, New Delhi, 2016. Reference Books 1. Pillai R.S.N. and Bagavathi V, “Cost Accounting”, Sultan Chand & Sons, New Delhi, 2016. 2. Iyengar S.P., “Cost Accounting”, Sultan Chand & Sons, New Delhi. 3. Maheswari.S.N. Suneel K. Maheswari CA Sharad K. Maheswari, “Accounting for Management”, 3 rd Ed., Vikas Publication, New Delhi, 2014.	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the Costing Concepts. CO2: Identify Appropriate Methods to control the Material Wastage. CO3: Apply Suitable Methods for calculating the wages for labourers. CO4: Prepare Cost Report. CO5: Apply knowledge for preparing Reconciliation Statement.	

Course Code	18COU09/18COC09/18COE09/18AFU09/18CRM09/18FTU09/18FSU09/18CBI09		
Title	INCOME TAX		
Class	II B.Com (A&F)	Semester	III
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Build knowledge on basic concepts of Income Tax. • Provide knowledge for calculating Income from salary and House property. • Familiarize the Tax Provisions for Business Income and Capital Gains. • Impart knowledge for computing Income from Other Sources and Gross Total Income. • Comprehend the system of Tax Administration in India. 		

UNIT	Content	No. of Hours
I	Introduction to Income Tax Income Tax Act 1961 – Definitions - Agricultural Income, Assessee, Person, Income, Gross Total Income, Assessment Year, Previous year - Capital and Revenue – Capital and Revenue Receipts, Capital and Revenue Expenses- Basis of charge – Resident - Ordinary Resident, Not Ordinarily Resident - Non Resident - Incidence of Taxation – Exempted Incomes.	12
II	Salary and House Property Different Heads of Income – Salaries – Allowances, Perquisites, Profit in lieu of Salary - Income from House Property – Annual Value, Determination of Annual Value in Different Situations, Deduction u/s 24.	15
III	Business Income and Capital Gain Profit and Gains of Business or Profession – Admissible Deductions, Deduction u/s 36, General Deductions, Expenses Expressly Disallowed - Depreciation – Capital gains – Short Term Capital Gains, Long term Capital gains - Exempted Capital gains - Tax on Capital Gains.	15
IV	Income from Other Sources and Gross Total Income Income from Other Sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward Losses – Aggregation of Income – Deductions under Section 80.	15
V	Tax Administration Income Tax Authorities – CBDT – Powers – Assessing Officer – Powers - Provisions Relating to Search and Seizure, Procedure for Self Assessment - Best Judgment Assessment – Centralized Processing Centre.	15
Distribution of Marks: 60% Problem and 40% Theory		

References	<p>Text Book</p> <p>1. Gaur.V.P and Narang D.B, “Income Tax Law and Practice”, Current Edition., Kalyani Publishers, New Delhi.</p> <p>Reference Books</p> <p>1. Dinkar Pagare, “Law and Practice of Income Tax”, Current Edition., Sultan Chand & Sons, New Delhi</p> <p>2. Dr.Mehrotra H.C, “Income Tax Law and Accounts”, Current Edition., Sahitya Bhawan Publications, Agra.</p>
Course Outcomes	<p>On Completion of the Course, Students will be able to</p> <p>CO1: Apply the concepts for determining the Residential Status of an Assessee.</p> <p>CO2: Calculate Income from Salary and House property.</p> <p>CO3: Compute Income from Business and Capital Gains.</p> <p>CO4: Compute the Gross Total Income of an Assessee.</p> <p>CO5: Know the Procedures for Assessment.</p>

Course Code Title	18COU10/18AFU10/18CRM10/18BPU10/18FTU10/18FSU10/18CBI10 COMPUTER PRACTICAL I - BUSINESS DATA PROCESSING		
Class	II B.Com (A&F)	Semester	III
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand features of MS word. • Provide knowledge on the mathematic computation using MS Excel. • Expose the various utilities in MS Power point. • Familiarize various features in MS Excel. • Comprehend the SPSS for Data Analysis. 		

Ex. No

Exercises

MS WORD

Draft a Chairman Speech of a Company.

- 1 [Format – Font – Paragraph – Bullet – Border and Shading – Page Setup – Header and Footer – Insert – Comment – Hyperlink – Bookmark – Page Break – Page Number – Tools – Auto Text.]
- 2 Preparation of Wage Sheet (With Assumed Values)
[Table – Sorting – Text Box – Text Direction – Auto Format – Auto Sum]
- 3 Draft a Letter to the Share Holder for Annual General Meeting
Mail Merge – Mailing Labels

MS EXCEL

Prepare a Flexible Budget using the following information

- 4 The cost of an article at a capacity level of 5000 units is given under. For a valuation of 2% in capacity above and below this level the individual items vary as indicated below:

Particulars	₹	
Material Cost	25,000	100% Varying
Labour Cost	15,000	100% Varying
Power	1,250	80% Varying
Repairs And Maintenance	2,000	75% Varying
Stores	1,000	100% Varying
Inspection	500	20% Varying
Depreciation	10,000	100% Varying
Administration Overheads	5,000	25% Varying
Selling Overheads	3,000	25% Varying

Cost Per Unit Is Rs.12.55

Find The Cost of Production at Levels of 4,000 and 6,000 Units.

- 5 Prepare a Chart using Chart Wizard for the Sales of a Manufacturing Company made during 2010 – 2018. Create various types of Charts with examples.

Logical Function

- 6 Use IF Function to assign letter grade to numbers referred by the Name, Average Score for the marks scored by the Students.

If Average Score is	Then Return
Greater Than 89	A
From 80 To 89	B
From 70 To 79	C
From 60 To 69	D
Less Than 60	F

- 7 **Financial Functions**

Future value

Calculate future value from the following information.

Suppose you want to save money for a special project occurring a year from now. You deposit ₹1,000 into a savings account that earns 6% annual interest compounded monthly (monthly interest of 6%, 12%). How much money will be in the account at the end of 12 months?

Present value

Suppose you are thinking of buying an insurance annuity that pays ₹500 at the end of every month for the next 20 years. The cost of annuity is ₹60,000 and the money paid out will earn 8%. Using the PV function determine whether this would be a good investment.

8 Bond Valuation

Government of India is planning to issue a deep discount (Zero Coupon) bond with the face value of ₹ 25000 at the end of 10 years. The planned yield for the investors is 12%. What would be the issue price of the deep discount bond? If the proposed issue price of the bond is ₹ 7,500 what yield would it offer to the subscribers on redemption of the bond?

9 EMI

a) Calculate the EMI for ₹1,00,000 home loan at an annual rate of 8 % that you must pay off in 12 months

b) Using Table Function

Forecast values with what if analysis - Interest at 10%

i) Number of months 120 ii) Amount of loan ₹10,00,000

The EMI is (₹ xxxxxxx)

Calculate the EMI at 9% 9.5% 10% 10.25%

Number of months being 60, 120, 180, 240

10 Scenario

The following is the Total cost for direct wages being ₹ 10,000. Calculate the total under the following circumstances; If the direct wages is (1) ₹ 12,000 (2) ₹14,000 (3) ₹ 16,000. Prepare the Scenario Summary :

₹	
Direct Material	50,000
Direct Wages	10,000
Prime cost	60,000
Add: Factory Expenses- 20% of Direct wages	2,000
Factory cost	62,000
Add: Distribution expenses 5% of Direct wages	500
Total cost	62,500

11 Data

The following are the database relating to employees. Sort on the basis of department and then on the basis of the name.

Name	Designation	Departments	Salary (₹)
Akshay	Manager	Accounts	20,000
Ramya	Officer	Accounts	5,000
Deepa	Manager	Finance	20,000
Pinky	Officer	Finance	6,000
Ram	Manager	Marketing	25,000

Auto Filter to filter the following

1. Employees of Accounts Department
2. Designation being Manager
3. Salary >5000 or <25000.

Advanced filter to filter

1. Department Accounts and Finance

2. Department Accounts and Finance with salary >₹5000 or <₹20000

Validation Salary entered should be >= ₹ 5000 and <= ₹25000.

Subtotal Calculate the total salary of each department.

12. Use V lookup Function

Employee Id	Level
S0320	?
S0620	?
S0714	?
S0512	?
S0300	?

Employee Id	Employee Name	Monthly Sales	Level
S0121	Anu	20,000	C
S0200	Abi	10,000	A
S0320	Raju	40,000	B
S0440	Kavi	30,000	B
S0620	Kavi	25,000	B
S0714	Charu	35,000	B
S0300	Lekha	60,000	A
S0521	Latha	50,000	A
S0611	Abi	45,000	A
S0800	Ram	30,000	B

13 Use H Lookup Function

EMP NO =>	A	B	C	D	E	F	G	H	I	J
Basic Salary	5000	4750	4250	4000	3750	3500	3500	3250	3000	2750
HRA	3000	2850	2550	2400	2250	2100	2100	1950	1800	1650
Conveyance	2000	1900	1700	1600	1500	1400	1400	1300	1200	1100
Total	10000	9500	8500	8000	7500	7000	7000	6500	6000	5500

EMP NO=>	TOTAL SALARY
A	?
B	?
H	?
J	?
E	?

POWER POINT

14 Create a Slide Show Showing about the Activities of the Commerce Department.

15 Create a Slide Show Presentation for the Advertisement of a Company's Product.

MS ACCESS

- 16 Prepare a Table in Access for
Book (Book_id, Title, Pub_Name, Price)
Author (Book_id, Author_Name, Phone, Address)
Borrower (Card_No, Book_id, Issue_Date, Due_Date)
- 17 Make a Query to the following list and Present in the form of Report
Query Title of Books whose price is Greater Than 1000
Query Title of Books written by Sultan
Query Borrower Card Number of those who borrowed from 1-1-19 to 31-1-19
Update Price by 5%
Delete Books of Kalyani Publishers

SPSS PACKAGE

- 18 a) **Creating and Editing a Data file**
Enter the Data in the Variable view, label the values and measure the data as Nominal, Ordinal and Ratio Scale. Export the data from Excel and save it for analysis in SPSS and calculate the frequencies.
- b) **Chart**
Create various charts using SPSS with imaginary values.
The following data sheet has been related to the personal factors relating to a study of the population who are at the risk of accidents.

Respondents	Age Category	Gender	Accidents	Population at Risk
1	Under 21	Female	57997	198522
2	Under 21-25	Female	57113	203200
3	Under 26-30	Female	54123	200744
4	Under 21	Male	63936	187791
5	Under 21-25	Male	64835	195714
6	Under 26-30	Male	66804	208239

Calculate the Mean, Median and Standard Deviation for the above study.

- 19 Calculate the Correlation for the following data relating to the sales of different types of firm.

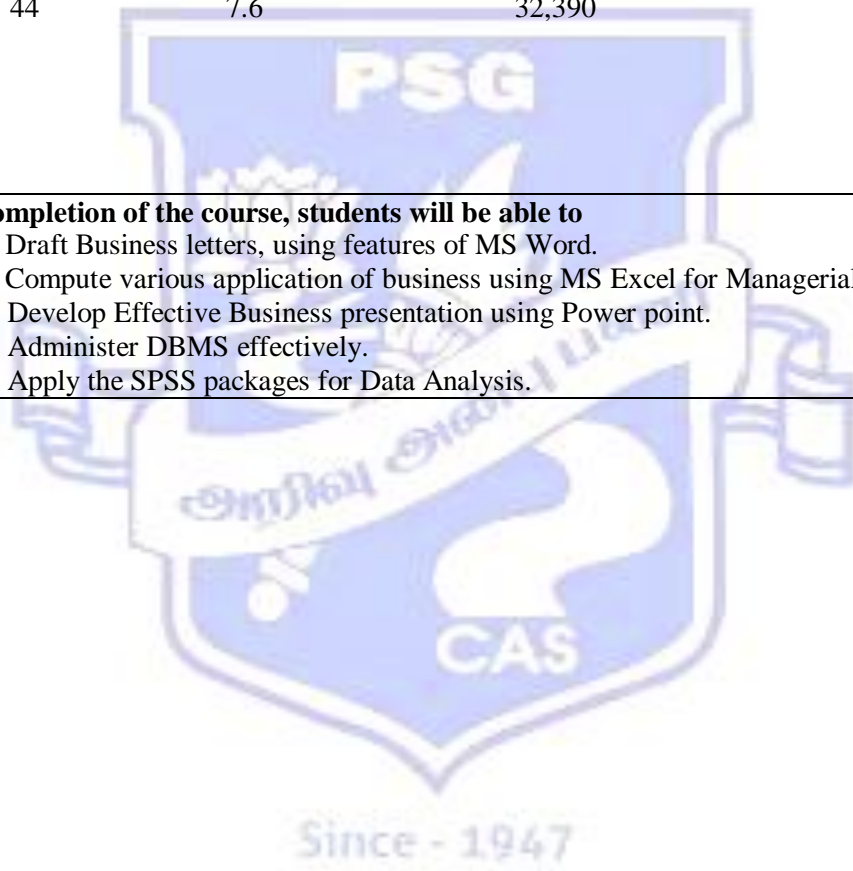
Respondents	Sales (in ₹ '000)	Size of the Firm	Type of the Firm
1	65.00	Large	Computer
2	28.00	Medium	Finance
3	134.00	Large	Marketing
4	58.00	Large	Others
5	7.50	Very Small Firm	Computer
6	7.00	Very Small Firm	Others
7	9.00	Very Small Firm	Finance
8	35.50	Medium	Marketing
9	6.00	Very Small Firm	Marketing
10	248.00	Large	Finance
11	296.00	Large	Others
12	38.50	Medium	Computer
13	9.00	Very Small Firm	Computer

- 20 Calculate the Regression for the following study relating to the treatment cost of diabetics and the

patients income level.

Age (years)	Glucose Level	Income Level (₹)	Treatment Cost (₹)
43	6.3	31,477	2,630
44	7.6	32,390	7,706
27	7.2	42,748	1,430
29	6.2	45,230	6,397
20	8.7	28,689	9,112
51	6.1	36,796	3,562
25	6.4	28,953	3,165
27	5.9	35,815	5,621
38	8.2	33,551	16,179
53	7.5	51,080	3,852
42	5.7	76,640	12,616
43	6.3	31,477	2,630
44	7.6	32,390	7,706
44	7.6	32,390	7,706

Course Outcomes	On completion of the course, students will be able to CO1: Draft Business letters, using features of MS Word. CO2: Compute various application of business using MS Excel for Managerial decisions. CO3: Develop Effective Business presentation using Power point. CO4: Administer DBMS effectively. CO5: Apply the SPSS packages for Data Analysis.
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Course Code Title	18COU11/18AFU11/18BPU11/18FTU11/18FSU11/18CBI11 COMPANY LAW		
Class	II B.Com (A&F)	Semester	III
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Familiarize the procedures for Company Formation and Registration. • Facilitate the students to gain an understanding about the Documents to be maintained in a Company. • Understand the Procedure for Issue of Shares. • Impart knowledge about the Persons involved in the Management of the Company Affairs. • Build knowledge about various kinds of Meeting in a Company type of Organisation. 		
UNIT	Content		No. of Hours
I	<p>Introduction to Company Company – Definition – Characteristics – Types – Lifting of Corporate Veil - Formation of a Company – Procedure – Certificate of Incorporation – Effects of Registration – Promoters – Pre-incorporation Contracts – Certificate of Commencement.</p>		12
II	<p>Company Documents Memorandum of Association – Clause – Articles of Association – Contents – Alteration – Doctrine of Ultra vires – Legal effect of Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management</p>		12
III	<p>Shares and Debenture Prospectus – Definition – Abridged prospectus – Statement in Lieu of Prospectus – Information Memorandum – Contents – Misstatement in Prospectus – Issue of Shares – Types – Application and Allotment of shares - Share Certificate - Share Warrant - Transfer and Transmission of Shares – Buy Back of shares – Debentures – Meaning – Types of Debenture – Procedure for Declaration of Dividends.</p>		12
IV	<p>Company Management Company Management – Directors – DIN - Types – Appointment – Qualification – Disqualification – Vacation of office – Retirement – Resignation – Removal of Director – Managing Director – Manager - Company Secretary – Appointment – Role and Responsibilities.</p>		12
V	<p>Company Meetings and Limited Liability Partnership Meetings – Kinds of meeting – Essentials of Valid Meeting – Statutory Meeting - Annual General Meeting – Extra Ordinary Meeting – Board of Directors’ Meeting - Notices – Agenda – Chairman - Quorum – Proxy – Voting – Minutes – Resolution – Comparison between Company and LLP.</p>		12
References	<p>Text Book 1. Kapoor N.D., “Elements of Company Law”, Sultan Chand & Sons, 30th Ed New Delhi, 2015.</p> <p>Reference Books 1. Kapoor. G.K and Sanjay Dhamija, “Company Law and Practice”, 22nd Edition, Taxman’s Publication, New Delhi, 2017. 2. Anil Kumar, “Company Law”, 2nd Ed., Taxman’s Publication, New Delhi, 2017. 3. Nolakha R.L. “Company Law and Practice”, Vikas Publishing House Pvt. Ltd. New Delhi, First Edition, 2015. 4. Appannaiah H.R, Reddy. P.N and Prabhudev. V, “Company Law and Secretarial Practice”, 5th Ed., Himalaya Publishing House, Mumbai, 2015.</p>		
Course Outcomes	<p>On completion of the course, students will be able to CO1: Follow the Procedures to form a Company type of Organisation. CO2: Understand the Documents to be prepared for Incorporating a Company. CO3: Apprehend the Procedure to be followed in Issue of Share CO4: Manage the Company Affairs. CO5: Conduct Meetings and write Minutes.</p>		

Course Code	18COC13/18COE13/18AFU12/18CRM12 / 18FSU12/18FTU12/18BPU12/18CBI12		
Title	BUSINESS ECONOMICS		
Class	II B.Com (A&F)	Semester	III
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> Analyse the role of Economics in Business Applications. Understand the impact of changes in Demand due to changes in Price and Income. Understand and apply the Production and Supply Analysis to relevant Business conditions. Apply the concepts of Cost, Revenue and Output Relationship in Business. Create Awareness about Pricing under Different Market Structures. 		
Unit	Content		No. of Hours
I	<p>Introduction to Business Economics Business Economics – Meaning – Nature and Scope – Significance of Business Economics– Relationship of Business Economics and other Disciplines – Objectives of Business Firms – Profit Maximization – Welfare Goals – Decision Making in Business– Business Cycles – Characteristics – Phases – Effects of Business Cycles – Measures to Control Business Cycle – Corporate Social Responsibilities of Business.</p>		12
II	<p>Demand Analysis Demand - Meaning – Demand Schedule and Demand Curve – Law of Demand – Factors influencing Demand – Types of Demand – Exceptions to the Law of Demand – Elasticity of Demand – Price, Income and Cross Elasticity of Demand – Demand Forecasting – Methods of Demand Forecasting.</p>		12
III	<p>Production Function and Supply Analysis Production Function – Isoquants – Properties of Isoquants – Law of Variable Proportions – Returns to Scale. Supply– Meaning – Supply Schedule – Supply Curve – Law of Supply – Determinants of Supply.</p>		12
IV	<p>Cost Concepts & Revenue Analysis for Business Types of Cost – Fixed – Variable – Direct and Indirect– Historical – Average Cost – Marginal Cost – Relationship of Marginal Cost to Average Cost – Long- run and Short- run Average Cost Curves. Revenue – Average Revenue – Marginal Revenue – Break - Even Analysis – Determination of Break-Even Point.</p>		12
V	<p>Market Structure, National Income, Inflation Meaning – Types of Market – Features and Price and Output Determination of Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Economic Growth and Economic Development – National Income – Definition and Concepts: Gross Domestic Product (GDP) – Gross National Product (GNP) – Net National Product (NNP) – Per Capita Income (PCI) – Disposal Personal Income (DPI) – Inflation – Meaning and Types.</p>		12
References	<p>Text Book:</p> <ol style="list-style-type: none"> Sundharam K P M & Sundharam E N, Business Economics, S. Chand Publications, New Delhi, 2010. <p>Reference Books:</p> <ol style="list-style-type: none"> Sankaran. S, “Business Economics”, 4th Edition., Margham Publications, Chennai, 2007. Dr Ahuja.H.L, “Business Economics”, 12th Edition, S. Chand & Company Pvt. Ltd., New Delhi, 2016. Dr.Chaturvedi D.D, Dr.Gupta S.L, “Business Economics Theory & Application”, 3rd Edition, International Book House Pvt. Ltd, New Delhi, 2011 Chopra P.N, “Business Economics”, 6th Edition, Kalyani Publishers, New Delhi, 2006. 		

Course Outcomes	On completion of the course, students will be able to CO 1: Identify and apply the concept of Economics in Business Decision Making. CO 2: Forecast the Market Demand for the Product. CO 3: Analyse the changes in Output due to changes in factors of Production. CO 4: Estimate the Break-Even Point in Business. CO 5: Determine the Equilibrium Point under Different Market Structures.
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Course Code	18COU13/18COC14/18COE14/18AFU13/18CRM13/18BPU13/18FTU13 / 18FSU13/18CBI13		
Title	CORPORATE ACCOUNTING – I		
Class	II B.Com (A&F)	Semester	IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Understand the Accounting entries relating to Issue of shares and debentures of Companies. • Gain an understanding of the procedure for Redemption of shares and debentures. • Provide knowledge in preparation of the Final Accounts of the Company. • Impart knowledge on valuing shares and goodwill of the company and identify the steps in Liquidation of Companies. • Familiarize the Accounting procedures for Electricity Companies. 		

UNIT	Content	No. of Hours
I	Issue of Shares Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount - Over Subscription - Pro-rata Allotment - Forfeiture and Reissue of Shares - Underwriting of Shares.	15
II	Redemption of Shares, Issue and redemption of debentures Redemption of Preference Shares – Bonus issue – Rights issue – Debentures – Introduction - Issue of Debentures – Own Debentures - Redemption of Debentures - Par and Premium - Sources of Redemption – Sinking Fund Method and Insurance Policy Method - Capital Redemption Reserve.	15
III	Final Accounts of Companies Company Final Accounts – Profit & Loss Account – Balance Sheet - Calculation of Managerial Remuneration - Profit Prior to Incorporation.	15
IV	Valuation of Goodwill & Shares and Liquidation of Companies Goodwill – Factors affecting goodwill – Need for Goodwill valuation - Valuation of Goodwill – Average Profit Method - Super Profit Method – Capitalization Method. Valuation of Shares - Net Asset Method – Yield Method – Fair Value Method - Liquidation of Companies – Statement of Affairs - Liquidator’s Final Statement of Account.	15
V	Double Accounts System Double Accounts System – Accounts of Electric Companies – Revenue, Net Revenue of Accounts - Receipts and Expenditure of Capital Accounts - General Balance Sheet - Replacement of an Asset - Accounting for Human Resources (Theory Only)	12
Distribution of Marks:80% Problems and 20% Theory		
References	<p>Text Book</p> <p>1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 21st Ed., Kalyani Publications, New Delhi, 2017.</p> <p>Reference Books</p> <ol style="list-style-type: none"> 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1st Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6th Ed., Margham Publications, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5th Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1st Ed., Excel Book, New Delhi, 2008. 	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Recall the Accounting entries for Issue of Shares and Debentures in a Company.</p> <p>CO2: Follow the Accounting Procedure for Redeeming Shares and Debentures.</p> <p>CO3: Prepare Final Accounts as per the Provisions of the Companies Act.</p> <p>CO4: Value the Shares and Goodwill of the Company and prepare Accounts in the Process of Liquidation.</p> <p>CO5: Apply the knowledge of Accounting with respect to Electricity Companies.</p>	

Course Code	18COU14 /18AFU14/18CRM14/18FSU14		
Title	BUSINESS LAW		
Class	II B.Com (A&F)	Semester	IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Provide the basic knowledge about the various Concepts of Business Laws. • Gain an understanding with respect to Laws relating to Agreements. • Familiarize the concepts relating to Bailment and Pledge. • Impart knowledge on Sale of Goods Act. • Understand the need for Consumer Protection and the Right of Information Act. 		
UNIT	Content		No. of Hours
I	<p>Introduction Business Law – Meaning – Sources – Contract – Definition –Essential Elements – Types of Offer and Acceptance – Legal Rules – Communication of Offer, Acceptance and Revocation – Modes of Revocation of an Offer – Consideration – Legal Rules as to Consideration – Contract without Consideration – Stranger to a Contract – Free Consent – Coercion – Undue Influence - Misrepresentation – Fraud – Mistake.</p>		15
II	<p>Law Relating To Agreements Legality of Object – Unlawful and Illegal Agreements – Effects of Illegality - Wagering Agreements – Agreements Opposed to Public Policy – Performance of Contracts – Discharge of Contracts – Quasi Contracts – Remedies for Breach of Contract.</p>		15
III	<p>Bailment and Pledge Bailment and Pledge – Meaning – Rights and Duties of the Bailor and Bailee - Pledger and Pledgee – Law of Agency – Creation of Agency – Classification of Agents – Rights and Duties of Principal and Agent – Delegation of Authority - Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency.</p>		15
IV	<p>Sale of Goods Act Contract of Sale – Agreements to Sell and Sale – Essentials of Contract of Sale - Conditions and Warranties - Caveat Emptor – Exceptions – Transfer of Property - Performance of the Contract of Sale – Sale by Non-Owners- Unpaid Sellers - Rights Against Goods and the Buyer Personally.</p>		15
V	<p>Consumer Protection Act and Right to Information Act Definition – Significance of Consumer Protection Act - Objectives of the Act – Consumer – Definition – Rights of consumer – Consumer Protection Council – Consumer Dispute Redressal Agencies – Right to Information Act – Definition – Procedure for Obtaining Information – Exemption from Disclosure of Information.</p>		12
References	<p>Text Book 1.Kapoor N.D., “Elements of Mercantile Law”, 15th Ed., Sultan Chand & Sons, New Delhi, 2010.</p> <p>Reference Books 1. Pillai. R.S.N and Bhagavathi, “Business Law”, 1st Ed., S. Chand, New Delhi, 1999. 2.Tulsian P.C., “Business Law”, 2nd Ed., Tata McGraw – Hill Publishing Company Limited, New Delhi, 2008. 3.Tejal Shet, “Business Law”, 2nd Ed., Pearson Publications, New Delhi, 2012. 4.Rohini Aggarawal, “Mercantile and Commercial Law”, Taxmann’s Publication, New Delhi, 2014.</p>		
Course Outcomes	<p>On completion of the course, students will be able to CO1: Recall the basic concept of Laws. CO2: Apply the knowledge about the Laws relating to Agreement. CO3: Demonstrate the concept relating to Bailment and Pledge. CO4: Apply the knowledge gained in the Sale of Goods. CO5: Perceive the knowledge about the Rights of Consumers.</p>		

Course Code Title	18AFU15 FINANCIAL SERVICES		
Class	II B.Com (A&F)	Semester	IV
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Outline an overview of Financial Services prevailing in India. • Understand the functioning of Merchant Banking and Factoring Services. • Explain the funding process and various stages of Venture Capital Financing. • Describe the prospects and problems of Securitization and understand the operations of Credit Rating Agencies. • Interpret the operations of Underwriting and other Financial Services in India. 		

UNIT	CONTENT	No of Hours
I	Introduction to Financial Services Financial Services – Concepts - Nature – Features – Importance – Growth of Financial Services Industry in India - Recent Trends in Financial Sector.	12
II	Merchant Banking and Factoring Merchant Banking – Concept - Types of Merchant Bankers – Functions - Obligations and Responsibilities of Merchant Bankers Under SEBI Regulations. Factoring – Concept – Forms of Factoring - Benefits of Factoring.	12
III	Venture Capital Financing Venture Capital – Definition – Characteristics - Venture Capital Investment Process - Forms of Venture Capital Assistance - Advantages of Venture Capital Assistance – Stages of Venture Capital Financing – Exit Mechanism.	12
IV	Securitization and Credit Rating Securitization – Concept – Definition – Need – Participants in Securitization – Benefits – Problems of Securitization. Credit Rating – Meaning - Features - Credit Rating Symbols –Credit Rating Process - Uses of Credit Rating - Problems of Credit Rating – Credit Rating Agencies – CRISIL – ICRA – CARE.	12
V	Underwriting of Securities and Other Financial Services Underwriting of Securities – Types – Functions – Mechanics of Underwriting – Underwriting agencies.Custodial Services – Definition - Custodian - Obligations and Responsibilities - Custodial Service Providers in India - Registrars and Share Transfer Agents.	12
References	<p>Text Book Shanmugam R., “Financial Services”, 2nd Ed., Wiley India Pvt. limited, New Delhi, 2017.</p> <p>Reference books</p> <ol style="list-style-type: none"> 1. Gurusamy S., “Essentials of Financial Services”, 3rd Ed., Tata McGraw- Hill Publishing Company Limited, New Delhi, 2017. 2. Gordon E., and Natarajan K., “Financial Markets and Services”, 11th Revised Ed., Himalaya Publishing House, Mumbai, 2018. 3. Joseph Anbarasu, Boominathan G.K., Manoharan P. and Gnanraj G. “Financial Services” Sultan Chand and Sons, New Delhi, 2014. 4. Khan M.Y., “Indian Financial System” Tata McGraw – Hill Publishing 	

Course Outcomes	On completion of the course students will be able to CO1: Identify the various financial products and services. CO2: Adapt the merchant banking functions on Issue Management and Factoring Services. CO3: Evaluate the various stages of fund raising through Venture Capital Institutions for commercially viable project proposals. CO4: Justify the Securitisation process and Ranking of Credit Rating Agencies. CO5: Build the knowledge on Underwriting and Financial Services.
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Since - 1947

Course Code Title	18COU16/18AFU16/18CRM16/18FTU16/18FSU16 INDIRECT TAXATION		
Class	II B.Com (A&F)	Semester	IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Understand the concept of Indirect tax. • Impart the necessity of GST in India. • Perceive the knowledge about supply and valuation in GST. • Facilitate the students to know about the Input Tax Credit, Returns and Refunds. • Gain knowledge about the Customs Act. 		
UNIT	Content		No. of Hours
I	<p>Indirect Taxation Constitutional Background of Taxes - Canons of Taxation - Indian Tax System - Types of Taxes – Direct and Indirect Taxes - Features – Problems - Advantages and Limitations - Comparison of Direct and Indirect Tax - Tax Evasion and Avoidance - Causes and Consequences .</p>		10
II	<p>Goods and Services Tax GST in India – Concept of GST – Conceptual Framework of GST – Historical Background of GST – Subsuming of Taxes- GST Council – Role – Features of GST – Benefits of GST – Limitations of GST – Structure of GST in India: Central GST (CGST) – State GST (SGST) – Integrated GST (IGST). Registration – Person Liable for Registration – Registration Procedure – Registration Process.</p>		10
III	<p>Supply and Valuation Supply – Meaning - Taxable Supply – Types of Supply - Composite and Mixed Supply – Exempted Supply - Aggregate Turnover - Time of Supply of Goods and Services – Place of Supply. Valuation – Value of Supply – Determinants of Value of Supply – Transaction Value – Valuation of Services – Tax Invoice – Credit and Debit Note – E-Way Bill – Reverse Charge.</p>		10
IV	<p>Input Tax Credit, Returns and Refunds Input Tax Credit – Eligibility and Condition – Apportionment of Credit and Blocked Credit – Credit in Special Circumstance - ITC Reversal – Input Service Distribution Credit – ISD – Rates and Schedule – Exempted Products. Returns – Introduction – Type of Returns – Furnishing of Returns – Default in Furnishing Returns.</p>		10
V	<p>Customs Law Customs Law – Introduction – Objectives – Definitions – Levy and Collection of Custom Duty – Types of Customs Duty - Assessment - Import and Export – Valuation of Goods Under Customs Act- Import and Export Procedure – Duty Drawback.</p>		8
References	<p>Text Book 1. Gupta .S.S, “GST - Laws and Practice”, Taxmans Publications, 2nd Ed., New Delhi.2019.</p> <p>Reference Books 1. Sareen V.K. and Ajay Sharma, “GST Goods and Service Tax” Kalyani Publishers, Second Revised Edition, 2019, New Delhi. 2. Parameswaran. R. and Viswanathan. P, “Indirect Taxes-GST and Customs Laws”, Kavin Publications, 1st Ed., 2018, Coimbatore.</p> <p>WEB SITES 1. www.idtc.icai.org 2. www.gstindia.com 3. www.gst.gov.in</p>		
Course Outcomes	<p>On completion of the course, students should be able to CO1: Recall the constitutional background of Taxes. CO2: Operate in the GST Platform. CO3: Identify Exempted Supply and calculate the Value of Supply. CO4: Prepare Input Tax Credit Returns. CO5: Apply knowledge on Customs Duty, Import & Export Procedure.</p>		

Course Code	18COU17/18COC19/18COE19/18AFU17/18CRM17/18BPU17/18FTU17 18FSU17/18CBI17		
Title	PRACTICE WORKSHOP – II		
Class	II B.Com (A&F)	Semester	III & IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Provide practical knowledge to prepare Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company. • Build knowledge on the filing of documents related to Import and Export Trade. • Familiarize the procedure for opening the Demat Account. • Expose the students the procedure for filing the Insurance Forms related to Life and General Insurance. • Develop knowledge on the ways of Online Purchasing and Online Money Transferring System. 		

Exercises have been developed on the practical aspects of Business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the Fourth semester and marks are awarded. (CA : 40 Marks, CE : 60 Marks)

Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO1: Prepare the Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company.</p> <p>CO2: Apply knowledge on documents to be filed related to Exports and Imports.</p> <p>CO3: Apply the procedure for opening the Demat Trading Account.</p> <p>CO4: Apply the filing procedures for Filing the Life and General Insurance Forms.</p> <p>CO5: Identify and apply the ways of Online Purchasing and Online Money Transferring System.</p>
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Course Code	18AFU18		
Title	ESSENTIALS OF BUSINESS COMMUNICATION		
Class	II B.Com (A&F)	Semester	IV
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the principles of effective Business Communication. • Comprehend the essentials of effective business letters. • Build necessary skills to communicate within the organisation. • Familiarize the elements of external Communication. • Understand the various channels of communication. 		

UNIT	Content	No. of Hours
I	Introduction Communication – Meaning – Objectives – Process – Types – Essentials of Business Communication - Barriers to Communication – Characteristics of Good Communication System.	12
II	Oral and Written Communication Verbal Communication – Forms – Group Discussion, Interview Methods, Public Speaking - Non-Verbal, Written Communication – Business Letter Needs and Functions of a Business Letter – Effectiveness and Lay-out of a Business Letter.	12
III	Internal Communication Office Orders – Memo – Proposal – Solicited, Unsolicited – Report writing – Importance – Types of Report – Circulars – Agenda – Resolution – Minutes.	12
IV	External Communication Enquiries – Offers – Quotation – complaints & adjustments - Circular Letter – Sales Letter – Bank and Insurance Correspondence	12
V	Channels of Communication Tele and Video conferencing – Placing Telephone calls - Telephone etiquette – Mobile phone – FAX Voice mail e-mail – Advantages – Communicating with the e-mail messages – essential elements in writing messages.	12
References	Text Book: 1. Rajendra Pal and Korlahalli J.S, “Essentials of Communication”, 13 th Revised Ed., Sultan Chand and Sons, New Delhi. Reference Books: 1. Raymond V. Lesikar, “Basic Business Communication”, 9 th Ed., Tata McGrawhill Public Company Ltd, New Delhi. 2. Sehgal M.K. and Vandana Khalar Pal, “Business Communication”, Excel Books, New Delhi. 3. Gartsida L, “Modern Business Correspondence”, 3 rd Ed., MacDonald and Evans, London. 4. Herta Murphy, Herbert Hildebrandt and Jane Thomos, “Effective Business Communication”, 7 th Ed., Mc Graw Hill Education, Noida, 2017.	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the principles of Communication in business correspondence. CO2: Draft business letters and understanding the structure of Letter Writing. CO3: Apply the various methods of internal communication. CO4: Use the various skills in external communication. CO5: Effectively use the various channels of communication.	

Course Code	18COU19/18COC21/18COE21/18AFU19/18CRM19/18BPU19/18FTU19/18FSU19/18CBI19		
Title	CORPORATE ACCOUNTING – II		
Class	III B.Com (A&F)	Semester	V
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Acquire the basic knowledge on Amalgamation and Absorption of a Company. • Impart Accounting knowledge on Reconstruction of Companies. • Familiarize Banking Company Accounts. • Expose the Insurance Company Accounts. • Understand the Accounting Procedure for Holding and Subsidiary Companies. 		

UNIT	Content	No. of Hours
I	Amalgamation and Absorption Amalgamation and Absorption – Meaning – Accounting Treatment – Purchase Consideration – Methods of Calculating Purchase Consideration – Accounting Entries.	15
II	Reconstruction of Companies Reconstruction – External and Internal – Accounting Treatment.	14
III	Accounts of Banking Companies Bank Accounts (New Format) – Profit & Loss Account – Balance Sheet.	14
IV	Accounts of Insurance Companies Accounts of Insurance Companies – Life Insurance Company Accounts - Revenue Account and Balance Sheet – Valuation Balance Sheet – Accounts of Fire and Marine Insurance.	14
V	Holding Companies Accounts of Holding Company – Minority Interest - Cost of Control/ Goodwill or Capital Reserve - Capital Profit, Revenue Profit (Excluding Chain Holding) - Consolidated Balance Sheet.	15

Distribution of Marks:80% Problems and 20% Theory

References	<p>Text Book</p> <ol style="list-style-type: none"> 1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 2nd Ed., Kalyani Publications, New Delhi, 2016. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1st Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6th Ed., Margham Publication, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5th Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1st Ed., Excel Book, New Delhi, 2008.
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Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Recall the Accounting entries for Amalgamation and Absorption of Companies.</p> <p>CO2: Make entries in the Books of Account at the time of Reconstruction of a Company.</p> <p>CO3: Prepare Final Accounts for Banking Companies.</p> <p>CO4: Prepare Insurance Company Accounts.</p> <p>CO5: Prepare Accounts for Holding and Subsidiary Companies.</p>
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Course Code Title	18AFU20 FINANCIAL MARKETS AND REGULATIONS		
Class	III B.Com (A&F)	Semester	V
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Understand the conceptual framework of the Financial Markets. • Explain the technical aspects of various Money Market Instruments and Regulations thereon. • Describe the various Capital Market Instruments and its Regulatory framework. • Outline the procedural aspects of Secondary Market operations. • Comprehend the role of SEBI in regulating the various issues in Financial Markets. 		

UNIT	Content	No. of Hours
I	<p>Overview of Financial Markets Financial Market - Meaning - Functions – Classification of Financial Markets – Money Market – Features – Objectives – Importance - Capital Market – Features – Objectives – Importance - Growth of Capital Market in India.</p>	14
II	<p>Money Market Instruments Call Money Market – Operations in Call Market – Advantages – Drawbacks – Commercial Bill Markets – Types of Bills – Operations in Bill Market – Commercial Papers – Features of Commercial Papers – RBI Guidelines on Commercial Papers Issue – Certificate of Deposit – Features of Certificate of Deposit – RBI Guidelines – Treasury Bills – Major Reforms in Indian Money Market.</p>	14
III	<p>Capital Market Instruments Fixed Income Securities – Equity Shares – Mutual Fund Units – Derivative Securities- New Financial Instruments – Public Issue – Methods of floating New Issues – Eligibility Norms for Public Issues – Book Building Process - Capital Market Participants – Major Reforms in Indian Capital Market.</p>	14
IV	<p>Secondary Market Stock Exchange – Functions – Listing of Securities – Listing Procedure – Criteria for Listing – Depositories – Participants in Depository System – Mechanism of Depository System – Depository Services in India - National Securities Depository Limited (NSDL) – Central Depository Services (India) Limited (CDSL) - Stock Indices (Concepts only).</p>	15
V	<p>Regulators of Financial Markets Securities Contracts (Regulations) Act, 1956 – Malpractices in Securities Market – Securities and Exchange Board of India – Objectives – Functions - Powers – SEBI Regulations in Indian Capital Market.</p>	15
References	<p>Text Book</p> <ol style="list-style-type: none"> 1. Gordon E and Natarajan K., “Financial Markets and Services”, 12th Ed., Himalaya Publishing House, Mumbai, 2018. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Bhole L.M., “Financial Institutions and Markets”, 6^h Ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, 2017. 2. Gurusamy S., “Financial Markets and Institutions”, 4th Ed., Tata McGraw - Hill - Education Private Limited, New Delhi, 2015. 3. Khan M.Y., “Indian Financial System”, 10th Ed., Tata McGraw- Hill Publishing Company Limited, New Delhi, 2017. 4. Shanmugam.R., “Financial Services”, 1st Ed., Wiley India Pvt. limited, NewDelhi, 2009. 	

Course Outcomes	On completion of the course, students will be able to CO1: Classify the different segments of Financial Markets. CO2: Identify the various Money Market Instruments issued by Companies, Commercial Banks and RBI. CO3: Select various combinations of instruments in Capital Market for Financing and Investment decisions. CO4: Develop the knowledge in the operations of Securities Market. CO5: Recall the mechanics and regulatory aspects of SEBI.
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Course Code Title	18COU21A/18COE25/18AFU21A/18CRM22/18FSU21A		
	Discipline Specific Elective – I - FINANCIAL MANAGEMENT		
Class	III B.Com (A&F)	Semester	V
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the various concepts of Financial Management. • Expose various techniques of Capital Budgeting & Time Value of Money. • Familiarize the concepts relating to Cost of Capital. • Impart knowledge related to Capital Structure. • Provide knowledge on concepts related to Working Capital Management. 		

UNIT	Content	No. of Hours
I	Introduction to Financial Management Nature and Scope of Financial Management – Objectives of Financial Management – Financial Decisions - Financial Management Process - Functional areas of Financial Management - Organization of Finance Function.	14
II	Time Value of Money and Capital Budgeting Techniques Time Value of Money - Present Value of Single Cash Flow - Present Value of an Annuity – Future Value of Single Cash Flow - Future Value of an Annuity - Capital Budgeting – Nature of Capital Budgeting – Importance - Capital Budgeting Process – Evaluation of Investment Opportunities - Average Rate of Return, Payback Period, NPV, IRR and PI methods.	14
III	Cost of Capital Cost of Capital – Importance – Measurement of Specific Costs – Cost of Debt – Cost of Preference Shares – Cost of Equity Capital – Cost of Retained Earnings – Weighted Average Cost of Capital.	14
IV	Capital Structure Lease Financing – Types of Lease Financing – Operating Leverage – Financial Leverage – EBIT, EPS Analysis – Combined Leverage – Capital Structure Decision – Modigliani Miller (MM) Model.	15
V	Working Capital Management Working Capital Management – Nature of Working Capital – Determinants of Working Capital – Estimation of Working Capital Requirements – Sources of Working Capital – Cash Management – Inventory Management – Receivables Management.	15

Distribution of Marks: 60% problem (simple problems only) and 40% theory

References	Text Book 1. Sharma. R.K and Shashi. K. Gupta, 'Financial Management', 1 st Ed., Kalyani Publishers, New Delhi, 2014. Reference Books 1. Prasanna Chandra, "Financial Management, Theory and Practice", 9 th Ed., Tata McGraw- Hill Publishing Company Limited, New Delhi, 2017 2. Srivatsava. R.M, "Financial Management", 11 th Ed., Kalyani Publishers, New Delhi. 3. Kuchal, "Corporation Finance", Chaitanya Publishing House, Ahmedabad.
Course Outcomes	On completion of the course, students will be able to CO1: Apply the concepts in various Functional areas of Financial Management. CO2: Evaluate the Investment opportunities in Business. CO3: Compute the overall Cost of Capital of the Company. CO4: Develop optimum Capital Structure. CO5: Estimate Working Capital requirements of a Firm.

Course Code	18COU21B/18AFU21B/18FSU21B		
Title	Discipline Specific Elective – I - WORKING CAPITAL MANAGEMENT		
Class	III B.Com (A&F)	Semester	V
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Provide basic understanding related to the concepts of Working Capital Management. • Familiarize the Working Capital Financing Mix and trends in Financing. • Understand the factors influencing the Receivables. • Develop knowledge on concepts and tools of Cash and Inventory Management. • Expose the system of assessment of Working Capital and Banking Policy. 		

UNIT	Content	No. of Hours
I	Introduction to Working Capital Management Working Capital Management – Meaning – Objectives – Working Capital Policies - Factors affecting Working Capital Requirements – Forecasting of Working Capital Requirements.- Working Capital Management – Theories and approaches.	14
II	Financing of Working Capital Financing of Working Capital – Determining the Working Capital - Financing Mix – New Trends in Financing of Working Capital by Banks – Measuring the Working Capital.	14
III	Receivables Management Receivables Management – Meaning – Objectives - Cost of Maintaining Receivables - Factors Influencing Size of Receivables - Forecasting the Receivables – Dimensions of Receivables Management	14
IV	Cash and Inventory Management Cash Management – Managing Cash Flows – Determining Optimum Cash Balance. Inventory Management – Meaning, Nature, Benefits, Risk and Cost of Inventory Management – Tools and Techniques of Inventory Management.	15
V	Working Capital Control Working Capital Control and Banking Policy – Committee Recommendations on Working Capital – New System of Assessment of Working Capital Finance. - Money Market Instruments – Bank Finance - Assessment and Appraisal – Managing Corporate Liquidity and Financial Flexibility.	15

Distribution of Marks: 60% problem (Simple problems only) and 40% theory

References	<p>Text Book</p> <p>1. V.K.Bhalla, Working Capital Management, Text and Cases, 6th Ed., Anmol Publications, New Delhi, 2008.</p> <p>Reference Books</p> <p>1. Prasanna Chandra, “Financial Management, Theory and Practice”, 9th Ed., Tata McGraw- Hill Publishing Company Limited, New Delhi, 2017</p> <p>2. Pandey I.M, ‘Financial Management’, 11th Ed., Vikas Publications, New Delhi, 2018</p> <p>3. Khan and Jain, Financial Management, 7th Ed., Tata McGraw- Hill Publishing Company Limited, New Delhi, 2017</p>
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Forecast Working Capital Management Requirements of a Firm.</p> <p>CO2: Utilize the Working Capital Financing Mix effectively.</p> <p>CO3: Manage the Receivables effectively.</p> <p>CO4: Apply Cash and Inventory Management Tools for optimum Cash and Inventory Management.</p> <p>CO5: Assess the Working Capital Finance.</p>

Course Code	18AFU22		
Title	BANKING AND FINANCIAL INSTITUTIONS		
Class	III B.Com (A&F)	Semester	V
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Outline the conceptual gamut of Banking System in India. • Explain the technical and legal aspects of diverse Negotiable Instruments. • Classify the various modes of raising loans and charging security. • List the various modes of Electronic Fund Transfer and their technicalities in practice. • Outline the significance and operations of Financial Institutions in Indian economy. 		

SYLLABUS

UNIT	Content	No. of Hours
I	<p>Fundamentals of Banking Definition and Meaning of Banking – Origin of Banking - Banker – Customer - Relationship between a Banker and a Customer- General Relationship – Special Relationship –Types of Banks- Commercial Banks – Functions – Role of Commercial Banks in Economic Development.</p>	12
II	<p>Negotiable Instruments Negotiable Instrument Act, 1881 –Definition –Features of Negotiable Instrument -Types of Negotiable Instruments –Material Alteration – Crossing of Cheque –Cheque Truncation - Endorsements – Payment and Collection of Cheque – Paying Banker andCollecting Banker –Statutory Protection–Duties of Collecting Banker.</p>	12
III	<p>Loans and Advances Principles of Sound Lending –Secured and Unsecured Advances – Forms of Advances – Modes of Charging Security – Advances against Goods – Precautions to be taken by the Banker – Advances against Documents of title to Goods and Stock Exchange securities.</p>	12
IV	<p>RBI and Electronic Banking Reserve Bank of India – Constitution – Functions of RBI – Management of RBI - Electronic Banking – Automated Teller Machine (ATM) - Internet Banking - Phone banking - Electronic Fund Transfer – NEFT – RTGS – IMPS – SWIFT - SFMS - Card Technology - Ombudsman and Customer Services.</p>	12
V	<p>Overview of Financial Institutions Introduction - Origin, Growth and Lending Policies of Financial Institutions in India - Working of IFCI – ICICI - IDBI - NHB - NABARD - SIDBI – SFC – SIDCs - IMF – EXIM Bank – ECGC - UTI – LIC – GIC.</p>	12
References	<p>Text Book 1. Gordon E. and Natarajan K., “Banking Theory Law and Practice”, 24th Revised Ed., Himalaya Publishing House, Mumbai, 2018.</p> <p>Reference Books 1. Natarajan S. and Parameshwaran R., “Indian Banking”, 4th Ed., Sultan Chand and Sons Publications, New Delhi, 2018. 2. Sundaram K.P.M. and Varshney P.N., “Banking Theory Law and Practice”, Sultan Chand and Sons Publications, New Delhi, 2015. 3. Srivastava P.K., “Banking Theory and Practice”, 25th Ed., Himalaya Publishing house, Mumbai, 2016. 4. Shelagh Heffernan, “Modern Banking”, 1st Ed., Wiley India Pvt. limited, New Delhi, 2005.</p>	
Course Outcomes	<p>On completion of the course, students will be able to CO1: Identify the scope of Banking System in Indian Context. CO2: Interpret the attributes of different types of Negotiable Instruments and their</p>	

mplications in banking transactions.

CO3: Evaluate the facets of loans and advances and practical difficulties in fund raising.

CO4: Apply the various modes of Electronic Fund Transfer System in day to day banking transactions.

CO5: Identify an appropriate Financial Institution for starting own venture.



Since - 1947

Course Code Title	18COU23/18AFU23/18CRM23/18BPU23/18FTU23/18FSU23/18CBI23 COMPUTER PRACTICAL - II - COMPUTERIZED ACCOUNTING (TALLY)		
Class	III B.Com (A&F)	Semester	V
Course Objectives	The Courses aims to <ul style="list-style-type: none"> • Provide knowledge on company creation and preparation of charts using Tally Packages. • Familiarize the Chart of Accounts. • Identify the categories of Maintaining Stock Items. • Familiarize the list of Reconciled Entries. • Introduce the concept of GST with Tally Packages. 		

Ex No.	Name of the Exercise
1	Fundamentals: Company Creation – Name, Address, e-mail, Income Tax, Local Sales Tax and Inter-state Sales Tax Numbers – Currency Symbol – Maintaining Accounts – Selection, Closure and Alteration of Company.
2	Chart of Accounts: Group of Accounts – Pre-defined Group – Primary Group, Sub-Group - Ledger - Creation - Single Ledger, Multiple Ledger – Addition, Alteration and Deletion of Ledger.
3	Accounting Vouchers – Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit Note, Debit Note, Purchase Voucher.
4	Statement of Accounts – Balance Sheet, Profit & Loss Account, Trial Balance, Sales Register, Purchase Register, Cash Book, Bank Book and Ledgers.
5	Inventory Accounting: Creation of Stock Item, Units of Measure, Multiple Stock Group, Multiple Stock Categories.
6	Inventory Report – Types – Inventory Report – Stock Summary – MIS Report – Stock Item – Stock Group Summary – Stock Transfer Register.
7	Bank Reconciliation Statement: Bank Data entry, List of Reconciled Entries.
8	Calculation of Interest: Interest Receivable, Interest payable – Ledger – Group.
9	Preparation of Ratio Analysis.
10	Enabling GST – Intra-State Supply of Goods – Inter-State Supply – Return of Goods – GST Reports.

Course Outcomes	On completion of the course, students will be able to CO1: Create company using various features of Tally. CO2: Prepare Statement of Trading/Profit and loss Account and Balance Sheet. CO3: Prepare Inventory Report and Stock summary. CO4: Prepare Bank Reconciliation Statement. CO5: Compute the GST for Business Transactions.
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Course Code	18COU24/18COC26/18COE27/18AFU24/18CRM24/18BPU24/18FTU24/18FSU24/18CBI24		
Title	INTERNSHIP		
Class	III B.Com (A&F)	Semester	V
<p>Students have to undergo Internship in Industries, Business Establishments and Auditing Firms during the II year summer holidays for a period of 20 days. They should maintain a Work Diary during Internship and they have to submit a Report on Internship during V Semester. This is evaluated for 100 marks. (CA : 40 Marks, CE : 60 Marks)</p>			



Course Code	18COU25/18COC27/18COE28/18AFU25/18CRM25/18BPU25/18FTU25 18FSU25/18CBI25		
Title	MANAGEMENT ACCOUNTING		
Class	III B.Com (A&F)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Make an understanding about Nature and Scope of Management Accounting. • Familiarize the techniques of Financial Statement Analysis. • Expose the new format for Funds flow and Cash Flow Statement. • Comprehend the various types of Budgets and Importance of Budgeting Control. • Develop knowledge on Managerial Costing and Standard Costing. 		

UNIT	Content	No. of Hours
I	Introduction to Management Accounting Management Accounting – Nature and Scope – Objectives – Functions – Importance - Limitations - Management Accounting and Financial Accounting - - Management Accounting and Cost Accounting – Installation of Management Accounting System.	14
II	Financial Statements Financial Statement Analysis – Types of Financial Analysis – Techniques - Comparative Financial Statements – Common Size Statements – Ratio Analysis Significance - Limitations – Liquidity, Solvency, Activity and Profitability Ratios	14
III	Fund and Cash Flow Statements Fund Flow Statement – Concepts – Importance and Limitations – Preparation of Fund Flow Statement – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds – Cash Flow Statement – Uses, Significance and Limitations – Preparation of Cash Flow Statement (New format) – Discounted Cash Flow (Theory only).	15
IV	Budgetary Control Budgetary Control – Meaning - Objectives – Requisites for a Successful Budgetary Control System – Fixed and Flexible Budget – Functional Budgets.	14
V	Costing and Standard Costing Marginal Costing – Meaning – Characteristics - Contribution – P/V Ratio – Break Even Analysis – Margin of Safety- Applications of Marginal Costing – Techniques of Marginal Costing - Standard Costing – Meaning – Steps involved in Standard Costing – Variance Analysis – Material, Labour.	15

Distribution of Marks: 20% Theory and 80% Problem

References	<p>Textbooks</p> <ol style="list-style-type: none"> 1. Sharma. R.K and S.K. Gupta, “Management Accounting”, 13th Ed., Kalyani Publishers, New Delhi, 2017. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Pillai. R.S.N. and Bagavathi, “Management Accounting”, 11th Ed., Sultan Chand & Sons, New Delhi, 2016 2. Jain.S.P and K.L. Narang, “Cost and Management Accounting”, Kalyani Publishers, New Delhi, 2014 3. Maheswari S.N, “Principles of Management Accounting”, 17th Revised Ed., Sultan Chand & Sons, New Delhi, 2018 4. Khan M.Y. and Jain P.K, “Management Accounting”, 4th Ed., Tata McGraw – Hill Publishing Company, New Delhi, 2006
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**Course
Outcomes**

On completion of the course, students will be able to

CO1: Install Management Accounting System in an Organization.

CO2: Utilize the Techniques of Financial Statement for Business Decisions.

CO3: Prepare Funds Flow and Cash Flow Statements for Business.

CO4: Apply the different Techniques for Preparing of Financial Budgets.

CO5: Apply Marginal and Standard Costing techniques in various Business Situations.



Course Code	18AFU26A		
Title	Discipline Specific Elective – II - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		
Class	III B.Com (A&F)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Explain the various concepts and techniques of Portfolio Management and risk aspects. • Discuss the theoretical perspectives and practical aspects of Fundamental Analysis. • Infer the Portfolio Risk-Return properties and Technical Analysis with the help of historical share price data. • List the various analytical techniques used in constructing and selecting an Optimal Portfolio. • Identify the conceptual framework and methods for Portfolio Evaluation. 		

UNIT	Content	No. of Hours
I	Portfolio Management and Risk Analysis Portfolio Management - Meaning - Phases – Evolution of Portfolio Management - Risk – Meaning – Elements of Risk - Systematic Risk – Unsystematic Risk - Measurement of Risk – Value at Risk (VaR) Analysis – Methods.	14
II	Fundamental Analysis Fundamental Analysis - Economic Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis - Industry Life Cycle- Company Analysis - Financial Statements Analysis- Assessment of Risk – Share Valuation - Share Valuation Models.	14
III	Portfolio Analysis Portfolio Analysis - Expected Return and Risk- Reduction of Portfolio Risk through Diversification - Technical Analysis - Dow Theory - Charts and Signals – Technical Indicators - Basic Principles – Trends and Trend Reversals - Chart Patterns - Elliot Wave Theory- Market Indicators – Random Walk Theory – Efficient Market Hypothesis.	14
IV	Portfolio Construction and Selection Portfolio Construction – Approaches - Determination of Objectives - Selection of Portfolio - Markovitz Model - Efficient Frontiers - Capital Asset Pricing Model – Arbitrage Pricing Theory.	15
V	Portfolio Revision and Evaluation Portfolio Revision – Meaning – Need – Constraints in Portfolio Revision - Portfolio Revision Strategies - Formula Plans – Portfolio Evaluation - Meaning – Need – Evaluation Perspective - Differential Return.	15
References	Text Book 1. Kevin S., “Security Analysis and Portfolio Management”, 12 th Revised Ed., Prentice Hall of India Pvt. Limited, New Delhi, 2015. Reference Books 1. Avadhani V A., “Security Analysis and Portfolio Management”, 12 th Revised Ed., Himalaya Publishing House, Mumbai, 2016. 2. Bhalla V K., “Investment Management Security Analysis and Portfolio Management”, 19 th Revised Ed., Sultan Chand and Sons Limited, New Delhi, 2013. 3. Barua, Samir K., Varma J R. and Ragunathan V., “Portfolio Management”, Tata Mc Graw Hill, New Delhi, 2004. 4. Prasanna Chandra, “Investment Analysis and Portfolio Management”, 5 th Ed., Mc Graw Hill Education (India) Private Limited , Chennai, 2017.	
Course Outcomes	On completion of the course, students will be able to CO1: Summarize the various theoretical concepts and techniques of Portfolio	

Management and Risk aspects.

CO2: Analyze the theoretical perspectives and practical aspects of Fundamental Analysis for investment decisions.

CO3: Predict the share price movements with the help of various tools used in Technical Analysis.

CO4: Select and construct Optimal Portfolio using Capital Market Theories.

CO5: Evaluate the investment decisions using tools such-as Formula Plans and Differential Return.



Since - 1947

Course Code	18AFU26B		
Title	Discipline Specific Elective – II FINANCIAL ANALYSIS AND BUSINESS VALUATION		
Class	III B.Com (A&F)	Semester	VI
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Understand the concepts of Financial Statement Analysis and Valuation Techniques. • Illustrate the various Valuation Models and their bases • Outline the critical aspects of Valuation in case of Merger. • Explain the conceptual framework of Valuation in case of Acquisition and cost of capital for valuation • Interpret the procedural aspects of Valuation of Assets and Liabilities 		

UNIT	CONTENT	No of Hours
I	<p>Introduction Financial Statement Module Area – Financial Modeling – Concepts and Applications – Financial Analysis – Financial Statement Analysis – Basis for Valuation – Principles and Techniques of Valuation – Role of Valuation.</p>	14
II	<p>Valuation Models Valuation Models – Introduction – Discounted Cash Flow Valuation – Relative Valuation – Free Cash Flow Valuation –Valuation of Firm – Other Basis of Valuation – Contingent Claim Valuation.</p>	14
III	<p>Valuation in Mergers and Acquisition I Meaning of Business Mergers and Acquisition – Types – Application of Valuation Models for Business Mergers and Acquisitions – Determination of Exchange Ratio – Synergic Benefits and Distribution of Synergic Gains.</p>	15
IV	<p>Valuation in Mergers and Acquisition II Selection of Appropriate Cost of Capital for Valuation – Recognition of interest of various Stakeholders -Forms of Consideration and Terms of Acquisition – Impact of Merger on Value of Share.</p>	15
V	<p>Valuation of Assets and Liabilities Valuation of Inventory– Valuation of Investments – Valuation of Intangibles – Valuation of Human Resources – Valuation of Liabilities.</p>	14
References	<p>Text Book</p> <ol style="list-style-type: none"> 1. Krishna Palepu and Paul Healy, “Business Analysis and Valuation: Using Financial Statements”, 5th Ed., Cengage Learning, 2015. <p>Reference Books</p> <ol style="list-style-type: none"> 1. DamodaranAswath, “Investment valuation - Tools and Techniques for Determining the Value of any Asset”, 3rd Ed., Wiley India Pvt. Ltd, 2012. 2. Erich A. and Helfret, “Financial Analysis, Tools and Techniques”, A Guide for Managers, McGraw Hill, 2016. 3. Simon Benninga, “Financial Modeling” 4th Ed., MIT Press Cambridge Massachusetts, 2014. 4. PitabasMohanty, “Business Valuation – Text & Cases”, 5th, Ed., Taxmann Publications Private Ltd, New Delhi, 2017. 	
Course Outcomes	<p>On completion of the course students will be able to</p> <p>CO1: Apply the theoretical knowledge of Financial Statement Analysis. CO2: Make Use of the Discounted Cash flow Techniques of Valuation. CO3: Recommend the Valuation Approaches in case of Merger. CO4: Select the appropriate Valuation Model in case of Acquisition. CO5: Determine the techniques for Valuation of Assets and Liabilities.</p>	

Course Code Title	18COU27/18AFU27/18BPU27/18FSU27		
	AUDITING		
Class	III B.Com (A&F)	Semester	VI
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Impart knowledge on Auditing Practices and Classifications. • Familiarize criteria for Good Internal Check and Vouchering of Transaction. • Comprehend the Auditing Practice of Limited Company. • Develop knowledge on Company Audit and Specialized Audit. • Understand the Provisions for Depreciation and Reserves. 		

UNIT	Content	No. of Hours
I	Introduction to Auditing Origin of Audit – Difference between Book Keeping, Accountancy, Auditing and Investigation – Objects of an Audit – Advantages of Audit – Classification of Audit - Meaning of Internal Audit and Statutory Audit and their differences – Audit Programs - Audit Note Book – Working Papers.	12
II	Internal Control and Vouching Internal Control – Meaning – Importance - Internal Check - Criteria for Good internal Check - Vouching – Vouching of Cash Transactions – Vouching of Trading Transactions – Audit of Impersonal Ledger – Verification and Valuation of Assets and Liabilities – Audit and Investigation – Audit of Computerized Accounts.	12
III	Auditor of a Company Auditor of a Company – Qualification of an auditor – Qualification of an Auditor – Appointment of an Auditor – Powers and duties of an Auditor – Removal of an Auditor – Legal position of an Auditor – Liabilities of an Auditor appointed by a Private Concern – Civil liability – Criminal liability.	12
IV	Audit of Limited Companies and Specialised Audit Special features of Company Audit – Audit of Share Capital and Share Transfer – Audit Report – Different Classes of Audit – Club, Educational Institutions, Hotels, Hospital, Charitable Institutions - Audit of Banking Companies.	12
V	Depreciation and Reserves Depreciation – Definition – Causes of Depreciation – Difference between Depreciation and Fluctuation – Objects and necessity for providing Depreciation – Methods of Depreciation - Auditors Duties as regard Depreciation – Reserve – Meaning - General Reserve and Specific Reserve - Difference between General Reserve and Provision – Auditors Duty as regards Reserves.	12
References	<p>Text Book 1. Dinkar Pagare, “Principles and Practices of Auditing”, Revised Ed 2003, Sultan Chand & Sons, New Delhi 2019.</p> <p>Reference Books 1. Tandon B.N. “ Practical Auditing”, 3rd Ed., Kalyani Publishers, New Delhi, 2007 2. BasuB.K.“Fundamentals of Auditing”, 1st Ed., Dorling Kindsley Pvt. Ltd, New Delhi, 2009. 3. Sana “Auditing - Principles and Practices”, Tata McGraw Hill Education India Pvt. Ltd, 1st Ed., Chennai, 2017. 4. Jagdish Prakash, “Auditing Principles, Practices and Problems”, 13th Revised Ed., Kalyani Publishers, New Delhi, 2017.</p>	
Course Outcomes	<p>On completion of the course, students will be able to CO1: Identify the different types for Audit. CO2: Apply the techniques of Internal check. CO3: Identify the Powers and Responsibilities of an Auditor. CO4: Recollect the Provisions for conducting Company Audit and Specialized Audit. CO5: Apply the Provisions related to Depreciation and Reserves.</p>	

Course Code	18AFU28		
Title	PERSONAL INVESTMENT MANAGEMENT		
Class	III B.Com (A&F)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the fundamental aspects of Investments. • Outline the comprehensive view of Risk free Investment Products in India. • Recall the technical aspects of investing in Corporate Investment avenues. • Evaluate the nitty-gritty of Commodity Trading in India. • Summarize the various tax saving options for Individuals. 		

UNIT	Content	No. of Hours
I	Investing Fundamentals Investment Management – Definition – Concepts of Investment – Elements of Investment – Preparing for an Investment Programme –Factors affecting the Choice of Investments - Asset Allocation and Investment – Factors that reduce Investment Risk – Sources of Investment Information.	12
II	Investment in Risk Free Products Investment in Government Securities – Bank Deposits - Post Office Savings Scheme – Provident Fund Schemes – Investment in Life Insurance Schemes - Postal Insurance Schemes.	12
III	Corporate Investment Avenues Investment in Corporate Securities – Stocks – Debentures - Fixed Deposit in Companies - Online Stock Trading procedures – Registration of Brokers – Functions of Brokers – Kinds of Brokers. Mutual Funds – Features of Mutual Funds - Structure of Mutual Funds – Types of Mutual Fund Schemes – Benefits of Investing in a Mutual Funds.	12
IV	Investment in Commodity Market Commodity Investment - Meaning - Basics of Commodity Trading - Types of Commodities - Commodity Exchanges - Advantages of investing in Commodity Market - Investment characteristics of Commodities - Risk of Commodity Investment.	12
V	Tax Planning for Individuals Tax Planning – Meaning – Need – Principles - Objectives of Tax Planning – Tax Evasion – Tax Avoidance - Tax Savings Options.	12
References	Text Book <ol style="list-style-type: none"> 1. Kapoor Jack R., Diabay Les R. and Hughes Robert J., “Personal Finance”, 13th Ed., Tata Mc Graw - Hill Publishing Co Pvt. Ltd., New Delhi, 2019. Reference Books <ol style="list-style-type: none"> 1. Preeti Singh, “Investment Management”, 19th Ed., Himalaya Publishing Housing Pvt Ltd, New Delhi, 2015. 2. Gordon E. and Natarajan K., “Financial Markets and Services”, Himalaya Publishing House, Mumbai, 2018. 3. Vinod K. Singhania, “Direct Tax Planning and Management”, Taxmann, New Delhi, 2018. 4. Prasanna Chandra, “Investment Analysis and Portfolio Management”, 5th Ed., Mc Graw Hill Education (India) Private Limited , Chennai, 2017. 	
Course Outcomes	On completion of the course, students will be able to CO1: Identify the various sources of investment and risk associated thereon CO2: Evaluate the benefits of investing in risk free investment products CO3: Analyse and invest in Various Corporate Securities. CO4: Examine the different aspects of commodity investments. CO5: Select the various tax saving options for efficient tax management.	

Course Code	18AFU29		
Title	FINANCIAL DERIVATIVES		
Class	III B.Com (A&F)	Semester	VI
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Outline the conceptual framework of Financial Derivatives and risks associated thereon. • Understand the mechanics of Forward Contract Trading and the aspects of Exchange Risk. • Classify the different types of Future Contracts and its Pricing Methodology. • Illustrate the Trading Position of participants towards Option Contracts. • Describe the benefits and risk aspects of various Swap Contracts. 		

UNIT	CONTENT	No of Hours
I	<p>Introduction to Derivatives Derivatives – Meaning – Evolution - Features - Types of Derivatives – Commodity Derivatives and Financial Derivatives - Participants in Derivatives Market – Derivatives Trading in India – Significance of Derivatives – Risks associated with Derivatives – Exchange Traded Vs OTC Derivatives – Regulatory Framework of Derivatives Market in India.</p>	15
II	<p>Forward Contracts Forward Contracts – Meaning – Concept – Features of Forward Contract – Advantages and Disadvantages - Classification of Forward Contracts – Forward Trading Mechanism - Currency Forwards – Bid and Offer Rates – Spot Market and Forward Market - Foreign Exchange Risk.</p>	15
III	<p>Futures Futures – Meaning – Features – Uses of Futures – Pricing of Futures (Basic concepts only) – Currency Futures – Commodity Futures - Stock Futures – Index Future – Interest Rate Future.</p>	14
IV	<p>Options Options – Meaning – Uses of Options- Stock Options - Types – Trading in Call Options and Put Options – Closing out of Options — Understanding Option Quotations – Trading and Settlement - Margins in Options - Difference between Options, Futures and Forward Contracts - Currency Option – Determination of Option Pricing.</p>	14
V	<p>Swaps Swaps – Meaning - Concepts - Features - Uses of Swaps - Financial Swaps: Interest Rate Swaps – Currency Swaps – Equity Swaps.</p>	14
References	<p>Text Book 1. Kevin.S, “Commodity and Financial Derivatives”, 2nd Ed., PHI Learning Pvt.Ltd, New Delhi,2014.</p> <p>Reference Books 1. GordonE. and NatarajanK., “Financial Markets and Services”, 11th Revised Ed., Himalaya Publishing House, New Delhi, 2018. 2. Gupta SI., “Financial Derivatives – Theory Concepts and Problems”, PHI Learning Pvt.Ltd.,New Delhi,2017. 3. ParasuramanNP., “Fundamentals of Financial Derivatives”, 3rd Ed., Fundamental Wiley India Pvt.Ltd,New Delhi, 2015. 4. SridarAN., “Futures and Options”, 4thEd.,Shroff Publishers and Distributors Pvt.Ltd, New Delhi,2011.</p>	

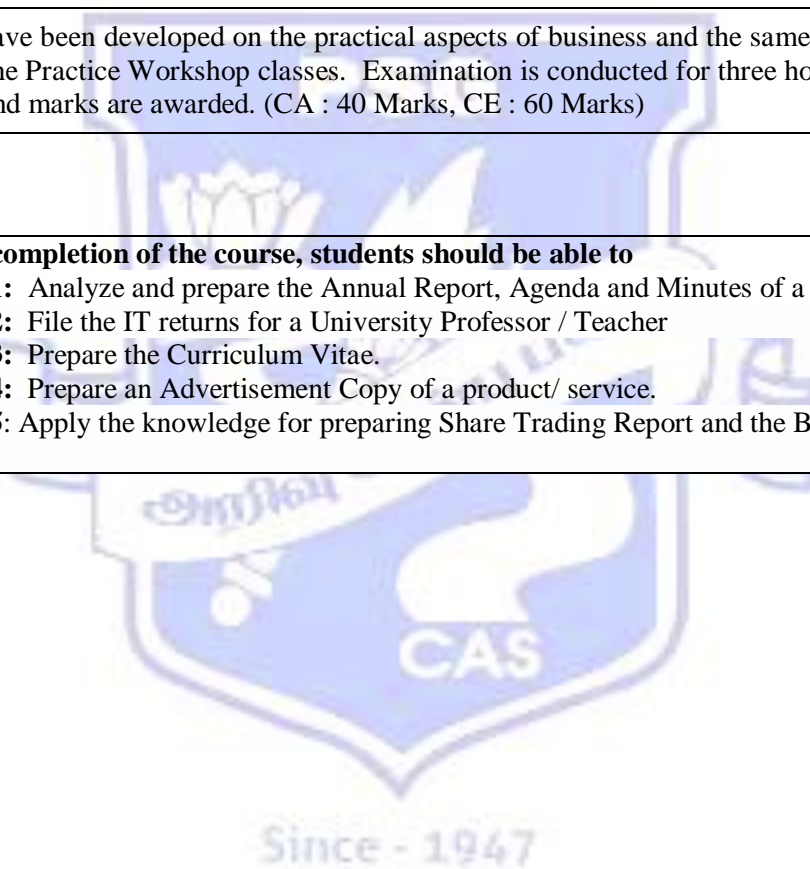
Course Outcomes	On completion of the course students will be able to CO1: Apply the theoretical knowledge on trading of derivative securities in India. CO2: Examine the Trading Techniques and Risk aspects of Forward Contracts. CO3: Determine the Trading Position based on prices prevailing in Futures Market. CO4: Apply the nitty-gritty of Options Contracts in real time market. CO5: Evaluate the attributes of various Swap instruments.
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Course Code	18COU30/18COC33/18COE34/18AFU30/18CRM30/18BPU30/18FTU30 18FSU30/18CBI30		
Title	PRACTICE WORKSHOP – III		
Class	III B.Com (A&F)	Semester	V & VI
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Provide practical knowledge for Preparing an Annual Report, Agenda and Minutes of a Company. • Expose the students the procedure for Filing IT returns for a University Professor/Teacher. • Build knowledge to prepare Curriculum Vitae. • Familiarize the Advertisement Copy of a Product/ Service. • Develop knowledge for preparing Share Trading Report and the Business Plan. 		

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the sixth semester and marks are awarded. (CA : 40 Marks, CE : 60 Marks)

Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO1: Analyze and prepare the Annual Report, Agenda and Minutes of a Company</p> <p>CO2: File the IT returns for a University Professor / Teacher</p> <p>CO3: Prepare the Curriculum Vitae.</p> <p>CO4: Prepare an Advertisement Copy of a product/ service.</p> <p>CO5: Apply the knowledge for preparing Share Trading Report and the Business Plan.</p>
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Course Code	18COU31/18COC34/18COE35/18AFU31/18CRM31/18BPU31/18FTU31/18FSU31/18CBI31		
Title	PROJECT WORK		
Class	III B.Com (A&F)	Semester	VI
<p>Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the following areas;</p> <ol style="list-style-type: none"> Marketing Finance Management Accounting and Taxation Any other areas related to Trade and Commerce. <p>The grouping may be done in such a way that it has minimum three and maximum of five students. The project report shall be submitted jointly by the group, evaluated by the Internal and External Examiners but the marks will be awarded to each student separately by conducting viva-voce examination. (CA : 40 Marks, CE : 60 Marks)</p>			



Title	OFFICE MANAGEMENT		
Class	B.Com (A & F)	Semester	I – VI
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Familiarize the office work and office functions • Expose the knowledge on office administration and office layout • Build knowledge on office system and mechanization of office procedures • Develop knowledge in managing and maintaining office records • Impart knowledge on communication process and office correspondence 		

UNIT	SYLLABUS
I	<p>Modern Office and Management Introduction – Meaning – Office Work - Office Functions – Principles of Management - Elements - Functions of Office Management – Information Management – Organization -Characteristics - Importance – Benefits – Steps - Principles.</p>
II	<p>Administration and Accommodation. Administration – Objectives – Accommodation – Principles – Location – Office Layout – Re-Layout – New Trends in Office Layout – Office Lighting – Types – Benefits – Ventilation - Interior Decoration- Physical Hazards – Sanitary Requirements – Security – Secrecy - Cleanliness.</p>
III	<p>Office System and Procedures System Concept – Definition – System Analysis – Flow of Work – Role of Manager - Centralization vs Decentralization – Mechanization – Criteria – Types of Office Machines. Office Forms – Forms Control – Designing –Stationery.</p>
IV	<p>Records Management Records – Importance – Filing – Essentials - Classification and Arrangement of Files – Methods. Modern Filing Devices – Indexing – Types – Selection – Filing Routine – Manual – Retention Evaluation – Modern Techniques in Maintenance of Records .</p>
V	<p>Communication and Office Correspondence Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods – Budgetary Control.</p>
References	<p>Text Book 1.Chopra R.K, “Office Organization and Management”, 10th Revised Ed., Himalaya Publishing House, New Delhi, 2015.</p> <p>Reference Books 1.Arora S P, “Office Organization and Management”, 2nd Revised Ed., Vikas Publishing Pvt Ltd., New Delhi, 2006. 2. Ghosh P K, “Office Management”, 12th Enlarged Ed., Sultan Chand and Sons, New Delhi, 2010.</p>
Course Outcomes	<p>On completion of the course, students will be able to CO 1:Exhibit the knowledge and principles in office environment CO 2:Recollect the office administration structure and office layout CO 3:Identify appropriate flow of work and the criteria for mechanization CO 4:Apply the knowledge in managing office records CO5:Identify and utilize the effective communication channels for correspondence</p>