

**ALAGAPPA UNIVERSITY, KARAIKUDI**  
**NEW SYLLABUS UNDER CBCS PATTERN (w.e.f.2014-15)**

**B.COM – PROGRAMME STRUCTURE**

Sem	Course			Cr.	Hrs./ Week	Marks		Total
	Part	Subject Code	Name			Int.	Ext.	
I	I	4BCO111	<b>Language Course – I –</b> வணிகக் கடிதங்கள்	3	6	25	75	100
	II	412E	<b>English Language Course – I</b>	3	6	25	75	100
	III	4BCO1C1	<b>Core– I–Advanced Accountancy– I</b>	4	6	25	75	100
		4BCO1C2	<b>Core – II – Business Organisation</b>	4	6	25	75	100
			<b>Allied – I</b>	5	5	25	75	100
IV	4NME1A / 4NME1B / 4NME1C	<b>(1) Non-Major Elective – I –</b> (a)தமிழ் மொழியின் அடிப்படைகள்/ (b) இக்கால இலக்கியம் / (c) Communicative English	2	1	25	75	100	
		<b>Total</b>	<b>21</b>	<b>30</b>	--	--	<b>600</b>	
II	I	4BCO211	<b>Language Course – II –</b> அலுவலக மேலாண்மை	3	6	25	75	100
	II	422E	<b>English Language Course – II</b>	3	6	25	75	100
	III	4BCO2C1	<b>Core – III – Advanced Accountancy – II</b>	4	6	25	75	100
		4BCO2C2	<b>Core – IV – Marketing</b>	4	5	25	75	100
			<b>Allied – II</b>	5	5	25	75	100
IV	4BES2	<b>(3) Environmental Studies</b>	2	2	25	75	100	
		<b>Total</b>	<b>21</b>	<b>30</b>	--	--	<b>600</b>	
III	III	4BCO3C1	<b>Core – V – Principles of Insurance</b>	4	5	25	75	100
		4BCO3C2	<b>Core – VI – Banking Theory</b>	4	5	25	75	100
		4BCO3C3	<b>Core – VII – Business Statistics</b>	4	6	25	75	100
		4BCO3C4	<b>Core – VIII – Advanced Accountancy – III</b>	4	5	25	75	100
			<b>Allied – III</b>	5	5	25	75	100
	IV	4NME3A / 4NME3B / 4NME3C	<b>(1) Non-major Elective – II –</b> (a)இலக்கியமும் மொழிப்பயன்பாடும்/ (b) பழந்தமிழ் இலக்கியங்களும் இலக்கிய வரலாறும் / (c)Effective Employability Skills	2	2	25	75	100
		4SBS3A1/ 4SBS3A2	<b>(2) Skill Based Subjects – I</b>	2	2	25	75	100
V	4BEA3	<b>Extension activities</b>	1	-	100	--	100	
		<b>Total</b>	<b>26</b>	<b>30</b>	--	--	<b>800</b>	
IV	III	4BCO4C1	<b>Core – IX – Principles of Management</b>	4	5	25	75	100
		4BCO4C2	<b>Core – X – Banking Law and Practice</b>	4	5	25	75	100
		4BCO4C3	<b>Core – XI – Business Mathematics</b>	4	5	25	75	100
		4BCO4C4	<b>Core – XII – Advanced Accountancy– IV</b>	4	6	25	75	100
				<b>Allied – IV</b>	5	5	25	75

	IV	4SBS4B1/ 4SBS4B2	<b>(2) Skill Based Subjects – II</b>	2	2	25	75	100
		4BVE4/ 4BMY4/ 4BWS4	<b>(4) Value Education / Manavalakalai Yoga / Women’s Studies</b>	2	2	25	75	100
			<b>Total</b>	<b>25</b>	<b>30</b>	<b>--</b>	<b>--</b>	<b>700</b>
V	III	4BCO5C1	<b>Core – XIII – Corporate Accounting</b>	4	7	25	75	100
		4BCO5C2	<b>Core – XIV – Costing</b>	4	7	25	75	100
		4BCO5C3	<b>Core – XV – Commercial Law</b>	4	7	25	75	100
		4BCOE1A/ 4BCOE1B	<b>Elective – I – Income Tax I (or) M.S.Office</b>	5	5	25	75	100
	IV	4SBS5A3/ 4SBS5A4/	<b>(2) Skill Based Subjects – I</b>	2	2	25	75	100
		4SBS5A5	<b>(2) Skill Based Subjects – I</b>	2	2	25	75	100
				<b>Total</b>	<b>21</b>	<b>30</b>	<b>--</b>	<b>--</b>
VI	III	4BCO6C1	<b>Core – XVI – Special Accounts</b>	4	6	25	75	100
		4BCO6C2	<b>Core – XVII – Management Accounting</b>	4	5	25	75	100
		4BCO6C3	<b>Core – XVIII – Industrial Law</b>	4	5	25	75	100
		4BCOE2A/ 4BCOE2B	<b>Elective – II – Income Tax II (or) Computer Application in Business</b>	5	5	25	75	100
		4BCOE3A/ 4BCOE3B	<b>Elective – III – Auditing (or) Entrepreneurship Development</b>	5	5	25	75	100
	IV	4SBS6B3/ 4SBS6B4/	<b>(2) Skill Based Subjects – II</b>	2	2	25	75	100
		4SBS6B5	<b>(2) Skill Based Subjects – II</b>	2	2	25	75	100
				<b>Total</b>	<b>26</b>	<b>30</b>	<b>--</b>	<b>--</b>
			<b>Grand Total</b>	<b>140</b>	<b>180</b>	<b>--</b>	<b>--</b>	<b>4000</b>

**I YEAR – I SEMESTER  
COURSE CODE: 4BCO1C1**

**CORE COURSE I – ADVANCED ACCOUNTANCY – I**

**Unit I**

Accounting principles, conventions and process – Double entry system – Rules – Scope – Limitations – Collection and recording of financial data – Journal – Ledger – Sub-divisions of journal – Trial Balance.

**Unit II**

Errors – Types – Rectification of errors – Suspense Account – Bank Reconciliation Statement.

**Unit III**

Depreciation accounting – Straight line method and Written-down-value method

**Unit IV**

Final accounts of sole trading concerns – Accounts of non trading concerns

**Unit V**

Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method

**Books for Reference**

- |                                   |   |  |
|-----------------------------------|---|--|
| 1. Advanced Accountancy           | – | R.L.Gupta and M.Radhasamy,<br>Sultan chand & sons publishers,<br>New Delhi |
| 2. Advanced Accounts              | – | M.C.Shukla and T.S.Grewal .,Chand &<br>Company publishers                  |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd                                      |
| 4. Advanced Accountancy           | – | M.A.Arulanandam and K.S.Raman<br>Himalaya publishing company Ltd.          |
| 5. Advanced Accountancy           | – | S.P.Jain and K.L.Narang.,Kalyani<br>Publishers Ltd                         |
| 6. Advanced Accountancy           | - | R.S.N.Pillai & Bhagavathi, S.Chand &<br>Company Publishers                 |
| 7. Financial Accounting           | - | T.S.Reddy and A.Murthy, Margham<br>Publications                            |

**[Note: The Question paper shall contain 60% problems and 40% Theory]**



**I YEAR – I SEMESTER  
COURSE CODE: 4BCO1C2**

**CORE COURSE II – BUSINESS ORGANISATION**

**Unit I**

Nature of business – Divisions of business – Types of trade – Objectives of business – Requisites for success in modern business – Qualities of good businessman – Evolution of business – Industry– Industrial revolution – Economic and political consequences.

**Unit II**

Ownership of business firms – Forms: Sole Proprietorship, Partnership, Co-operative society and Joint stock company – Ideal form of organization – Choice of suitable form, features, merits and demerits – Evaluation – Distinction between various forms.

**Unit III**

Size of business firms – Criteria for measurement – Economies of large scale production – Evils of big business – Reasons for survival of small units – Optimum size – Factors affecting optimum size– Representative firm.

**Unit IV**

Company management: Organization – Shareholders – Board of directors – Powers and duties– Chief executives – Managing directors – Managers – Problems in management – Oligarchy – Causes – Democratization.

**Unit V**

Government and business: Forms of Government regulation – General regulations of business activity – Industrial policy in India including Industrial Policy Resolutions. Public Enterprise: Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing policy – Problems of public enterprises. Public Utilities: Characteristics – Special problems – Price policy – Management.

**Books for Reference**

1. Fundamentals of Business Organisation and Management –Y.K.Bhushan,Sultan Chand &Sons
2. Principles of Business Organisation and Management – P.N.Reddy, S.Chand &Co.,
3. Business Organisation and Management – M.C.Shukla S.Chand &Co.,
4. Business Organisation – Kathiresan & Radha, Presenna Publications.
5. Business Organisation – N.Premavathi, Sri Vishnu Publications.



**I YEAR – II SEMESTER  
COURSE CODE: 4BCO2C1**

**CORE COURSE III – ADVANCED ACCOUNTANCY – II**

**Unit I**

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills.

**Unit II**

Fire Insurance Claims – Average clause – Loss of Stock

**Unit III**

Consignment account – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price, invoice price and selling price effects – Goods returned – Loading factors.

**Unit IV**

Joint venture accounts – methods – Individual Venturer's book – Separate set of books method.

**Unit V**

Single entry system – methods – Net worth method – Conversion of single entry into double entry – Missing information: debtors, creditors, B/R, B/P, Capital, Cash purchase, Sales, Stock.

**Books for Reference**

- |                                   |   |  |
|-----------------------------------|---|--|
| 1. Advanced Accountancy           | – | R.L.Gupta and M.Radhasamy,<br>Sultan chand & sons publishers,<br>New Delhi |
| 2. Advanced Accounts              | – | M.C.Shukla and T.S.Grewal .,Chand &<br>Company publishers                  |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd                                      |
| 4. Advanced Accountancy           | – | M.A.Arulanandam and K.S.Raman<br>Himalaya publishing company Ltd.          |
| 5. Advanced Accountancy           | – | S.P.Jain and K.L.Narang.,Kalyani<br>Publishers Ltd                         |
| 6. Advanced Accountancy           | - | R.S.N.Pillai & Bhagavathi, S.Chand &<br>Company Publishers                 |
| 7. Financial Accounting           | - | T.S.Reddy and A.Murthy, Margham<br>Publications                            |

Note: The question paper shall contain 60% problems and 40% Theory



**I YEAR – II SEMESTER  
COURSE CODE: 4BCO2C2**

**CORE COURSE IV – MARKETING**

**Unit I**

Marketing – Evolution of Marketing – Marketing Concepts - Market Segmentation – Need for Market Segmentation – Criteria for Segmentation – Marketing Mix.

**Unit II**

Product Policy – Branding and packaging – Introduction of new products – Product life cycle– Classification of consumer goods.

**Unit III**

Place of Marketing-Functions of Marketing – Buying – Assembling – Selling – Transportation – Storage and Warehousing – Risk bearing – Grading and Standardization – Financing.

**Unit IV**

Pricing policy - its objectives – Methods of pricing – Pricing strategies – Factors influencing price decisions

**Unit V**

Promotion policy- Advertising and its advantages – Various media of advertisement – Personal selling and salesmanship – Qualities of a successful salesman – Sales promotion

**Books for Reference**

- |                                       |   |  |
|---------------------------------------|---|--|
| 1. Principle of Marketing             | – | N. Rajan Nair, Sultan Chand & Sons                 |
| 2. Modern Marketing                   | – | R.S.N. Pillai and V. Bhagavathi S.Chand &Co.,      |
| 3. Marketing                          | – | Kathiresan and Radha,Prasanna Publishers           |
| 4. Marketing                          | – | J.Jayakumar,Margham Publications.,                 |
| 5. Marketing Management               | – | C.B.Gupta & N.Rajan Nair,sultan Chand & Sons       |
| 6. Marketing Management               | – | C.N.Sontakki, Kalyani Publishers.                  |
| 7. Essentials of Marketing Management | – | Debraj Datta & Mahua Datta, Virinda<br>Publication |



**II YEAR – III SEMESTER  
COURSE CODE: 4BCO3C1**

**CORE COURSE V – PRINCIPLES OF INSURANCE**

**Unit I**

Preliminaries – Definitions of certain terms – Risk, peril, hazard etc. – Methods of treating risk – Origin of insurance – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation, double insurance, reinsurance – Functions and importance of insurance.

**Unit II**

Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution

**Unit III**

Procedure for taking a life policy – Proposal, agents’ report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.

**Unit IV**

Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement of risk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.

**Unit V**

Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of policies – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.

**Books for Reference**

1. Principles and Practice of Insurance, P.Periasamy, Himalaya Publishing House.
2. Insurance : Principles and Practice, M.Manoharan, Palani Paramounts Publications.
3. Elements of Insurance : A. Murthy, Margham Publications.
4. Elements of Insurance : N.Premavathi, SriVishnu Publications.
5. Insurance - Principles and Practice – M.N.Mishra,Himalaya Publications.



**II YEAR – III SEMESTER  
COURSE CODE: 4BCO3C2**

**CORE COURSE VI – BANKING THEORY**

**Unit I**

Introduction: Origin of banking – Definition – Classification on the basis of functions, on the basis of organizational structure – Unit Banking Vs Branch Banking – Suitability to Indian conditions.

**Unit II**

Commercial Banks: Origin and Growth – Functions – Primary functions – Subsidiary functions – Modern trends in deposit mobilization and lending – Various innovative lending schemes – Modern services like leasing, merchant banking, issue of credit cards etc. – Role in economic development – Social responsibility of banks.

**Unit III**

Credit creation by banks: Technique of credit creation – Limitations – Investment policy of banks: Safety, Liquidity and Profitability. Regional Rural Banks: Objectives – Functions – Performance – Defects – Future of RRBs.

**Unit IV**

Origin of State Bank of India – Functions – SBI and Agricultural Finance – SBI and Small Scale Industries – SBI and Co-operative sector – Achievements. Reserve Bank of India: Organisation – Functions – Credit control measures – Quantitative Vs Qualitative Credit Control – RBI and rural credit – RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act, 1949.

**Unit V**

Recent developments in banking – Banking sector reforms – Non-performing assets – Capital adequacy norms – Provision requirements – Post reforms position – Banking Ombudsman Scheme – Privatisation of banks – E-banking.

**Books for Reference**

1. Banking Theory Law and Practice : E.Gordon and K.Natarajan, Himalaya Publications
2. Banking Theory Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,
3. Banking Theory Law and Practice : S.Gurusamy, Vijay Nicole Imprints.
4. Banking Theory Law and Practice : S.N.Maheshwari, Sultan Chand & Co.,
5. Modern Banking Theory : R.R. Paul, Kalyani Publishers.





**II YEAR – III SEMESTER  
COURSE CODE: 4BCO3C3**

**CORE COURSE VII – BUSINESS STATISTICS**

**Unit I**

Definition – Importance – Application – Limitations and Distrust – Statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and schedules – Sampling design – Types of samples – Statistical errors – Classification of data – Tabulation – Presentation of data – Diagrams.

**Unit II**

Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation.

**Unit III**

Correlation – Meaning – Types – Scatter diagram – Karl Pearson`s co-efficient of correlation– Rank correlation – Concurrent deviation method – Bi-variate frequency distribution. Regression analysis – Uses – Methods of studying regression – Regression lines.

**Unit IV**

Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base –Base conversion and shifting – Consumer price index – Formula.

**Unit V**

Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method – Link relative method.

**Books for Reference**

1. Statistical methods: Dr.S.P.Gupta Sultan chand & sons, New Delhi.
2. Statistics,Theory&Practice:R.S.N.Pillai&Baghavathy–S.Chand&Company New Delhi.
3. Business Statistics: G.C.Beri Tata Mcgraw-Hill Edition.
4. Statistical Methods: Sanchetti and Kapoor, Sultan Chand & Co.,
5. Business Statistics: M.Wilson – Himalaya Publishing House, Mumbai.
6. Statistical Methods: , M.Manoharan, Palani Paramounts Publications.
7. Business Mathematics and Statistics : P.R.Vittal, Margham Publications.

**Note:** The question paper shall contain 60% problems and 40% theory



**II YEAR – III SEMESTER  
COURSE CODE: 4BCO3C4**

**CORE COURSE VIII – ADVANCED ACCOUNTANCY – III**

**Unit I**

Partnership Accounts – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees.

**Unit II**

Admission of a partner – Goodwill treatment – Revaluation of assets and liabilities – Accumulated profits, losses and reserves.

**Unit III**

Retirement of a partner – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Life-Insurance Policy – Amalgamation of firms.

**Unit IV**

Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.

**Unit V**

Piece meal distribution – Proportionate capital method – Maximum loss method – Sale to a company.

**Books for Reference**

- |                                   |   |  |
|-----------------------------------|---|--|
| 1. Advanced Accountancy           | – | R.L.Gupta and M.Radhasamy,<br>Sultan chand & sons publishers,<br>New Delhi |
| 2. Advanced Accounts              | – | M.C.Shukla and T.S.Grewal .,Chand &<br>Company publishers                  |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd                                      |
| 4. Advanced Accountancy           | – | M.A.Arulanandam and K.S.Raman<br>Himalaya publishing company Ltd.          |
| 5. Advanced Accountancy           | – | S.P.Jain and K.L.Narang.,Kalyani<br>Publishers Ltd                         |
| 6. Advanced Accountancy           | – | R.S.N.Pillai & Bhagavathi, S.Chand &<br>Company Publishers                 |
| 7. Financial Accounting           | – | T.S.Reddy and A.Murthy, Margham<br>Publications                            |

**Note:** The question paper shall contain 60% problems and 40% Theory



**II YEAR – IV SEMESTER  
COURSE CODE: 4BCO4C1**

**CORE COURSE IX – PRINCIPLES OF MANAGEMENT**

**Unit I**

Definition of Management – Functions of management – Planning, organization, staffing, directing coordinating and controlling – Evolution of management: Contribution of F.W.Taylor, Henry Fayol, Douglas McGregor, Mary Parker Follet, Elton Mayo, Peter F.Drucker.

**Unit II**

Planning: Meaning, importance, types, Objectives, Steps, guidelines for effective planning – decision making process.

**Unit III**

Organizing: Meaning, Objectives and principles of organizing – Span of management – Factors governing the span of management – Departmentalization – Delegation of authority and responsibility – Centralization and decentralization of authority – Advantages – disadvantages – Line and staff authority – Staffing: meaning, process, performance appraisal.

**Unit IV**

Direction: Meaning, principles of direction – communication: process barriers – Principles of effective communication. Motivation: theories – Maslow's need hierarchy theory and Herzberg's two factors theory.

**Unit V**

Controlling – concept – definition – Steps in Controlling – Control Techniques.

**Books for Reference**

1. T.Ramasamy, Principles of Management, Himalaya Publishing House
2. Dinakar Pagare, Business Management, Sultan Chand and Sons
3. Kathiresan and Radha, Principles of Management, Prasanna and Co.
4. R.Sharma, Principles of Management, Lakshmi Narain Agarwal
5. I.M.Prasad, Principles and Practice of Management, Sultan Chand and Sons
6. P.C.Tripathy & Reddy: Tata Mcgraw Hill.
7. R.K.Sharma & K.Gupta, Kalyani Publishers



**II YEAR – IV SEMESTER  
COURSE CODE: 4BCO4C2**

**CORE COURSE X – BANKING LAW AND PRACTICE**

**Unit I**

Banker and Customer: Meaning – Definition – General relationship between a banker and a customer: Primary and subsidiary – Special features of relationship: Obligations and rights of a banker – Rule in Clayton’s case.

**Unit II**

Bankers as borrowers: Savings account – Current account – Fixed deposit – Fixed deposit Receipt and its legal implications – General procedure for opening accounts – Pass Book: Meaning and maintenance – Effects of wrong entries – Special types of customers: Minors – Firms – Limited companies – Non trading concerns – Joint accounts – Closing of an account– Garnishee order.

**Unit III**

Cheque: Meaning – Definition – Essentials – Cheque Vs Bill of Exchange – Drawing up of a Cheque – Banker’s Cheque – Consequences of drawing up of a cheque without sufficient balance – Material alteration: Case law – Examples – Banker’s duty – Immaterial alteration – Marking – Crossing: Meaning – Types and Significance of crossing.

**Unit IV**

Endorsement: Meaning – Definition – Kinds – Significance – Paying Banker: Precautions – Circumstances for dishonour of cheques – Payment in due course – Statutory protection – Forgery of drawer’s signature – Payment by mistake – Consequences of wrongful dishonour of cheques.

**Unit V**

Collecting Banker: Duties – Statutory protection – Concept of negligence – Knowledge of various forms used in day to day banking: Cheque – Pay in slip – Withdrawal form – Transfer form – Draft – Bill of exchange – Promissory note – FDR – Traveller’s cheque – Credit card – Letter of credit.

**Books for Reference**

- |                                      |   |
|--------------------------------------|---|
| 1.Banking Theory, Law and Practice : | E.Gordon and K.Natarajan, Himalaya Publications |
| 2.Banking Theory, Law and Practice : | Sundaram and Varshney, Sultan Chand & Co.,      |
| 3.Banking Theory, Law and Practice : | S.Gurusamy, Vijay Nicole Imprints.              |
| 4.Banking Theory, Law and Practice : | S.N.Maheshwari, Sultan Chand & Co.,             |
| 5.Modern Banking Theory :            | R.R. Paul, Kalyani Publishers.                  |



**II YEAR – IV SEMESTER  
COURSE CODE: 4BCO4C3**

**CORE COURSE XI – BUSINESS MATHEMATICS**

**Unit I**

Common Arithmetic: Interest Simple and Compound – Normal Rate – Effective-Depreciation, Growth and fall of population – Present value – Discounting of bills – Face value of bills – Banking discount – Banker's gain, Nominal due date – Legal due date – Calculation of period for banker's discount and true discount – Annuities – Types of Annuities – Present value of annuity – Sinking fund – Acceptability of projects – Percentage of profit and loss

**Unit II**

Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– Common Logarithms and Natural Logarithms – Montissa of the logarithm – Anti-logarithm – Application of Common Logarithms.

**Unit III**

Elements of Set Theory: Definitions – symbols – Roster method and rule method – Types of sets – Union – Intersection – subsets – Compliments – Difference of two sets – Family of sets– Venn diagrams – Demorgan's law.

**Unit IV**

Theory of Probability – Various schools of thought – Theorems – conditions of probability – Mathematical expectations.

**Unit V**

Theoretical distribution – Binomial, Poisson and Normal distributions

**Books for Reference**

- |                         |  |
|-------------------------|--|
| 1) Business Mathematics | : M.Monoharan and C.Elango, Palani Paramount Publications. |
| 2) Business Mathematics | : D.C.Sanchetti and V.K.Kapoor,Sultan Chand &Sons          |
| 3) Business Mathematics | : D.C.Sanchetty and B.M.Agarwal,Sultan Chand &Sons         |
| 4) Business Mathematics | : P.R.Vittal, Margham Publications.                        |

**Note:** The question paper shall contain 60% problems and 40% theory



**II YEAR – IV SEMESTER  
COURSE CODE: 4BCO4C4**

**CORE COURSE XII – ADVANCED ACCOUNTANCY – IV**

**Unit I**

Contract accounts – Preparation of balance sheets

**Unit II**

Royalties – Accounting treatment in the books of Lessor and Lessee-Sub – lease.

**Unit III**

Hire purchase accounting – Recognizing legal title and capitalizing only a proportion of cash price paid – Ignoring legal title and capitalizing the full cash price – Default and re-possession– Partial re-possession – Hire purchase trading account – Installment system.

**Unit IV**

Insolvency accounts – Individual and firm – Statement of affairs – Deficiency account

**Unit V**

Departmental accounting – Allocation of expenses – Inter departmental transfers – Branch accounts – Types – Dependent branches and independent branches – Inter branch transactions and incorporation entries.

**Books for Reference**

- |                                  |   |  |
|----------------------------------|---|--|
| 1. Advanced Accountancy          | – | R.L.Gupta and M.Radhasamy,<br>Sultan chand & sons publishers,<br>New Delhi |
| 2.Advanced Accounts              | – | M.C.Shukla and T.S.Grewal .,Chand &<br>Company publishers                  |
| 3.An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd                                      |
| 4.Advanced Accountancy           | – | M.A.Arulanandam and K.S.Raman<br>Himalaya publishing company Ltd.          |
| 5.Advanced Accountancy           | – | S.P.Jain and K.L.Narang.,Kalyani<br>Publishers Ltd                         |
| 6. Advanced Accountancy          | - | R.S.N.Pillai & Bhagavathi, S.Chand &<br>Company Publishers                 |
| 7. Financial Accounting          | - | T.S.Reddy and A.Murthy, Margham<br>Publications                            |

**Note:** The question paper shall contain 60% problems and 40% Theory



**III YEAR – V SEMESTER  
COURSE CODE: 4BCO5C1**

**CORE COURSE XIII – CORPORATE ACCOUNTING**

**Unit I**

Issue of shares – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares

**Unit II**

Acquisition of business – Profits prior to incorporation.

**Unit III**

Final accounts of companies

**Unit IV**

Amalgamation, Absorption and External Reconstruction of Companies – Alteration of share capital and Internal Reconstruction

**Unit V**

Valuation of goodwill and shares of companies – Liquidation of Companies (Liquidator's final statement of accounts only)

**Books for Reference**

- |                         |   |  |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,<br>Sultan chand & sons publishers,<br>New Delhi |
| 2. Advanced Accounts    | – | M.C.Shukla and T.S.Grewal .,Chand &<br>Company publishers                  |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd                                      |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman<br>.,Himalaya publishing company Ltd.        |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani<br>Publishers Ltd                         |
| 6. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand &<br>Company Publishers                 |
| 7. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham<br>Publications                            |

**Note:** The question paper shall contain 60% problems and 40% Theory



**III YEAR – V SEMESTER  
COURSE CODE: 4BCO5C2**

**CORE COURSE XIV – COSTING**

**Unit I**

Definition of Costing – Importance – Uses of costing – Objects and advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

**Unit II**

Materials: Purchase procedures – Requisition for materials – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

**Unit III**

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour – turn over – Meaning and measurement.

**Unit IV**

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads

**Unit V**

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products) – Reconciliation of cost and financial accounts.

**Books for Reference**

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications
7. A Text Book of cost and Management Accounts : M.N.Arora, Vikas Publications.

**Note:** The question paper shall contain 60% problems and 40% theory







**III YEAR – V SEMESTER  
COURSE CODE: 4BCOE1A**

**ELECTIVE COURSE I (A) – INCOME TAX – I**

**Unit I**

Historical Background of Indian Income Tax – Income Tax Act, 1961

**Unit II**

Definition – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Residential Status – Deemed Income – Capital and Revenue – Tax Liability – Incomes exempted from Tax

**Unit III**

Income from Salary – Income from House Property

**Unit IV**

Profits and Gains from Business or Profession including depreciation

**Unit V**

Capital Gains – Income from other sources.

**Books for Reference**

- |   |   |  |
|---|---|--|
| 1. Income Tax Law and Accounts                        | – | Mehrothra and Goyal, Sahithya Bhavan Publications.                 |
| 2. Income Tax   | – | VinodhK.Singhania, Monica Singania, Taxmann Publications           |
| 3. Income Tax, Theory , Law & Practice–               |   | T.S.Reddy, Y.Prasad, Margham Publications                          |
| 4. Income Tax, Law & Practice                         | – | A.Jeyakumar & N.Hariharan, Vijay Nicol Imprints                    |
| 5. Income Tax, Law & Practice                         | – | V.P.Gaur, D.B.Narang, Puja Gaur & Rajeev Puri, Kalyani Publishers. |
| 6. Income Tax   | - | Sukumar Bhattachary, Kalayani Publications                         |
| 7. Income Tax Law and Accounts Including Tax Planning | - | Dr.H.C.Mehrtora, Dr.S.P.Goyal, Shaitya Bhawan Publications         |

**Note:** The question paper shall contain 60% problems and 40% theory



**III YEAR – V SEMESTER  
COURSE CODE: 4BCOE1B**

**ELECTIVE COURSE I (B) – MS-OFFICE**

**Unit I**

Introduction to Computers – Meaning – Definition – Brief History of Computers – Classification of Computers – Components of a Computer – Advantages of Computers – Limitations of Computers

**Unit II**

Introduction to M.S. Word – Working with Word Documents – Formatting the Documents – Moving – Printing and Editing the Documents – Using Undo and Redo Features – Spell Checking – Formatting the Text – Inserting Page Numbers – Header and Footer – Using Tables and Graphs

**Unit III**

M.S. Excel – Building a spread sheet – Using Auto fill – Add and Remove Rows and Columns – Undo and Redo – Copying and Moving Fields – Creating and Copying formula – Naming Ranges – Using Functions – Creating a Chart.

**Unit IV**

M.S. Access – Creating a new database – Creating a new table – Creating a primary Key – Adding Fields – Changing the Views and Moving Fields – Reports and Queries.

**Unit V**

M.S. Power Point – Creating basic presentations – Building Presentation – Modifying Visual Elements – Formatting and Checking text – Adding Objects – Applying Transitions – Animation Effects – Slide Show.

**Books for Reference**

1. Windows and M.S Office 2000 with Database concepts – N.Krishnan – Sintech Publications.
2. Office Automation and Word Processing – Balagurusamy
3. Office Automation – K.K. Bajaj – Macmillan Publications
4. Office 2000 Complete reference – Stephen Z. Nelson – Tata McGraw Hill Publishing Company Ltd.



**III YEAR – VI SEMESTER  
COURSE CODE: 4BCO6C1**

**CORE COURSE XVI – SPECIAL ACCOUNTS**

**Unit I**

Bank Accounts – Preparation of profit and loss accounts – Balance Sheet (new forms)

**Unit II**

Insurance accounts – Accounts of life insurance companies – Accounts of general insurance companies.

**Unit III**

Double accounts – nature – features – receipt and expenditure on capital accounts – General Balance Sheet – Revenue account – Net revenue account – Differences between single account system and double account system – Replacement of an asset – Accounts of Electricity Companies.

**Unit IV**

Holding companies – Preparation of Consolidated Balance Sheet – Minority interest – Pre-acquisition profits – Cost of control – Inter-company balances – Unrealized inter-company profits – Revaluation of assets and liabilities – Bonus shares – Treatment of dividend.

**Unit V**

Voyage accounts – Farm accounting

**Books for Reference**

- |                         |   |  |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,<br>Sultan chand & sons publishers,<br>New Delhi |
| 2. Advanced Accounts    | – | M.C.Shukla and T.S.Grewal .,Chand &<br>Company publishers                  |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd                                      |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman<br>Himalaya publishing company Ltd.          |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani<br>Publishers Ltd                         |
| 6. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand &<br>Company Publishers                 |
| 7. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham<br>Publications                            |

**Note:** The question paper shall contain 60% problems and 40% Theory



**III YEAR – VI SEMESTER  
COURSE CODE: 4BCO6C2**

**CORE COURSE XVII – MANAGEMENT ACCOUNTING**

**Unit I**

Management Accounting – Meaning – Definition – Objectives – Cost Accounting Vs Financial Accounting Vs Management Accounting

**Unit II**

Financial Statements Analysis and Interpretation – Accounting Ratios – Significance, Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

**Unit III**

Fund Flow and Cash Flow Analysis – Forecasting of Fund Requirements

**Unit IV**

Budgets and Budgetary Control – Objectives and Advantages – Limitations – Master Budget and Financial Budgets – Flexible Budget – Cash Budget – Preparation of various types of Budgets

**Unit V**

Standard Costing and Variance Analysis (Simple problems only) – Marginal Costing – Meaning, Objectives, Advantages and Limitations – Breakeven Point – (Simple Problems only)

**Books for Reference**

- |  |   |  |
|--|---|--|
| 1. Principles of Management Accounting | – | S.N.Maheswari, Sultan Chand&Sons.                      |
| 2. Management Accounting               | – | Hingo rani & Ramanathan, Sultan Chand&Sons.            |
| 3. Management Accounting               | – | Guru Prasad Murthy, Himalaya Publications.             |
| 4. Management Accounting               | - | R.S.N.Pillai and Bhagwathi S.Chand&Co.,                |
| 5. Management Accounting               | - | Kalpan, Peeron Education New Delhi                     |
| 6. Management Accounting               | - | T.S.Reddy & Y. Hari Prasad Reddy, Margham Publications |
| 7. Management Accounting               | - | R.Ramachandran, Shriram Publications.                  |

**Note:** The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER  
COURSE CODE: 4BCO6C3**

**CORE COURSE XVIII – INDUSTRIAL LAW**

**Unit I            The Factories Act, 1948**

Preliminaries – Inspecting staff – Health, safety and welfare of workers – Working hours of adults – Employment of children, women and young persons – Leave with wages.

**Unit II            The Trade Unions Act, 1926**

Definitions – Registration of trade unions – Rights and liabilities of trade unions – Fund for political purposes – General funds – Amalgamation of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution. **The Minimum Wages Act, 1948** – Interpretation – Minimum Wages – Procedure for fixing wages – Committee and advisory boards – Wages in kind – Payment of minimum wages.

**Unit III          The Industrial Disputes Act, 1947**

Definitions – Authorities under the Act – Strikes and lock outs – Lay off and retrenchment.

**Unit IV          The Workmen’s Compensation Act, 1923**

Nature and scope – Definitions – Rules regarding workmen’s compensation – Meaning of accident – Amount of compensation: Permanent, partial and temporary disablement.

**Unit V            The Employees’ Provident Funds Act, 1952**

Preliminaries – Provident Fund Scheme – Provisions regarding contribution to the fund. **The Employees’ State Insurance Act, 1948** – Nature and scope – Contribution – Benefits – Disputes and claims.

**Books for Reference**

- |                               |   |   |
|-------------------------------|---|---|
| 1. Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons                |
| 2. Mercantile Law             | : | M.C.Shukla, Chand & Company publishers        |
| 3. Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law                | : | M.R.Srinivasan, Margham, Publications.        |
| 5. Business Law               | : | R.S.N Pillai and Bhagavathi S.Chand & Co.,    |



**III YEAR – VI SEMESTER  
COURSE CODE: 4BCOE2A**

**ELECTIVE COURSE II (A) – INCOME TAX – II**

**Unit I**

Total Income – Deduction in the Computation of Total Income – Set off and Carry Forward of Losses

**Unit II**

Assessment of Individuals, Hindu Undivided Families and Partnership Firms

**Unit III**

Income Tax Administration – Machinery of Taxation – Central Board of Direct Taxes – Directorate of Inspection – Commissioner of Income Tax – The Appellate Tribunal

**Unit IV**

Procedure for Assessment – Self Assessment – Provisional Assessment – Regular Assessment– Re-assessment – Best Judgement Assessment – Ex-parte Assessment – Rectification of Mistakes – Summary Assessment

**Unit V**

Collection of tax – Refund of tax – Deduction of tax at source – Advance payment of tax – Tax Credit Certificate

**Books for Reference**

- |   |   |  |
|---|---|--|
| 1.Income Tax, Law and Accounts                        | – | Mehrothra and Goyal, Sahithya Bhavan Publications.           |
| 2.Income Tax  | – | VinodhK.Singhania,Monica Singania,Taxmann Publications       |
| 3.Income Tax,Theory , Law & Practice                  | – | T.S.Reddy,Y.Prasad, Margham Publications                     |
| 4.Income Tax, Law & Practice                          | – | A.Jeyakumar& N. Hariharan,Vijay Nicol Imprints               |
| 5.Income Tax, Law & Practice                          | – | V.P.Gaur,D.B.Narang,PujaGaur&Rajeev Puri,Kalyani Publishers. |
| 6. Income Tax   | - | SukumarBhattachary,Kalayani Publications                     |
| 7. Income Tax Law and Accounts Including Tax Planning | - | Dr.H.C.Mehrtora, Dr.S.P.Goyal, Shaitya Bhawan Publications.  |

**Note:** The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER  
COURSE CODE: 4BCOE2B**

**ELECTIVE COURSE II (B) – COMPUTER APPLICATION IN BUSINESS**

**Unit I**

Computer System – Fundamentals – Definition – Generation – Classifications – Hardware – Software – Functional Unit – Central Processing Unit – Memory – Input and Output Devices – Information Storage Media.

**Unit II**

Development of Computer Programs – Languages – Machine – Assembly – High Level – System Software – Application Software – Structure of Computer Programme – Algorithm, Flowcharts and Programmes – Processing Methods – Batch Processing – Real Time and Time Shared.

**Unit III**

Functions of Operating System – Classifications of Operating System – Types of Operating System – DOS – UNIX – Windows Operating System.

**Unit IV**

Introduction of C Language – Character Set – Basic Structure of C Programmes – Key words and Identifications – Constants – Variables – Data Types – Declaration of Variables – Assigning Values to Variables.

**Unit V**

Computer Applications in Personnel Department, Finance Department, Marketing Department, Production Department – Office Automation – Internet and E-Commerce.

**Books for Reference**

1. A Text book of Information Technology – R.Saravana Kumar, R. Parameswaran and T. Jayalakshmi, S.Chand & Company, New Delhi.
2. Fundamentals of Information Technology – Alexis Leon and Mathews Leon, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Computer Programming and Applications – Dr. R.Krishnamoorthy, J.J. Publications, Madurai.

**COMPUTER APPLICATIONS IN BUSINESS (LAB)**

Solving business problems using C

Calculation of depreciation under various methods, simple interest and compound interest, salesman's commission, payroll preparation, stock levels, electricity bill, cost sheet, bank pass book preparation, sorting the names of employees in alphabetical order, etc.





**III YEAR – VI SEMESTER  
COURSE CODE: 4BCOE3A**

**ELECTIVE COURSE III (A) – AUDITING**

**Unit I**

Audit: Basic Principles – Definitions – Objects – Differences between Auditing and Investigation – Advantages of Audit – Qualities of an Auditor – Implications regarding detection of errors and frauds – Various types of Audit: Continuous and periodical audit – Audit of Accounts of Sole Traders, Partnership Firms, Joint Stock Companies, Co-operative Societies, Colleges and Universities and Trust Accounts.

**Unit II**

Preparation before Audit: Audit Programme – Audit Files – Working Papers – Procedure for Audit – Internal Control – Meaning and Definition of Internal Check – Objects of Internal Check – Auditor’s duty as regards Internal check on different items.

**Unit III**

Vouching: Meaning – Definitions – Importance – Duties of an Auditor – Vouching of Cash Transactions – Vouching of Trading Transactions

**Unit IV**

Verification and valuation of assets and liabilities: General principles – Fixed assets – Investments – Inventories – Freehold and lease hold properties – Loans – Bills receivable – Sundry Debtors – Plant and Machinery – Patents – Verification of liabilities – Duties of an auditor – Audit report.

**Unit V**

Liabilities of an auditor: Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party – Legal position.

**Books for Reference**

1. Jha, Aruna: “A Student’s Guide to Auditing”, Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu,: “A Handbook of Practical Auditing”, S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar: “Principles and Practice of Auditing”, Sultan Chand and Sons, NewDelhi.
4. Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: “Fundamentals of Auditing,” Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: “Practical Auditing,” Allied Publishers Private Ltd., New Delhi.jaseka
7. Gupta Kamal Contemporary Auditing: Tata McGraw-Hill, New Delhi.
8. Tandon B.N.: Principles of Auditing; S.Chand & Co., New Delh.
9. Pagare Dinkar: Principal and Practice of Auditing; Sultan Chand, New Delhi.
- 10.Sharma T.R. Auditing Principles and Problems; Sahitya Bhawan, Agra.

**III YEAR – VI SEMESTER  
COURSE CODE: 4BCOE3B**

**ELECTIVE COURSE III (B) – ENERPRENEURSHIP DEVELOPMENT**

**Unit I**

Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an Entrepreneur – Entrepreneurship as a career.

**Unit II**

How to start business – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities– Licensing, registration and local bye laws.

**Unit III**

Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.

**Unit IV**

Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even analysis

**Unit V**

Entrepreneurship development in India – Women entrepreneurship in India – Sickness in small scale industries and their remedial measures

**Books Recommended**

1. Entrepreneurship development – Joseph Paul, N. Ajit kumar and T.Mampilly – Himalayan Publishing House
2. Entrepreneurship Development Programmes in India – M.A.Khan – Kanishka Publishing House – Delhi
3. Dynamics of Entrepreneur Development and Management – Vasant Desai, Himalayan Publishing House
4. Entrepreneurial development – P. Saravanel – Ess Pee Kay Publishing House
5. Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai

