

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN (w.e.f.2017-18)

B.Com. – PROGRAMME STRUCTURE

Sem.	Part	Subject Code	Title of the Paper	Cr.	Hrs./ Week	Max. Marks		
						Int.	Ext.	Total
I	I	7BCO111	Language Course – I – வணிகக் கடிதங்கள்	3	6	25	75	100
	II	712E	English Language Course – I	3	6	25	75	100
	III	7BCO1C1	Core– I–Advanced Accountancy– I	4	6	25	75	100
		7BCO1C2	Core – II – Business Organisation	4	6	25	75	100
			Allied-I	5	5	25	75	100
IV	7NME1A / 7NME1B / 7NME1C	(1) Non-Major Elective – I – (A) தமிழ் மொழியின் அடிப்படைகள்/ (B) இக்கால இலக்கியம் / (C) Communicative English	2	1	25	75	100	
			Total	21	30	--	--	600
II	I	7BCO211	Language Course – II – அலுவலக மேலாண்மை	3	6	25	75	100
	II	722E	English Language Course – II	3	6	25	75	100
	III	7BCO2C1	Core –III–Advanced Accountancy–II	4	6	25	75	100
		7BCO2C2	Core – IV – Marketing	4	5	25	75	100
			Allied – II	5	5	25	75	100
IV	7BES2	(3) Environmental Studies	2	2	25	75	100	
			Total	21	30	--	--	600
III	III	7BCO3C1	Core – V – Principles of Insurance	4	5	25	75	100
		7BCO3C2	Core – VI – Banking Theory	4	5	25	75	100
		7BCO3C3	Core – VII – Business Statistics	4	6	25	75	100
		7BCO3C4	Core–VIII–Advanced Accountancy-III	4	6	25	75	100
			Allied – III	5	5	25	75	100
	IV	7NME3A / 7NME3B / 7NME3C	(1) Non-major Elective – II – (A) இலக்கியமும் மொழிப்பயன்பாடும்/ (B) பழந்தமிழ் இலக்கியங்களும் இலக்கிய வரலாறும் / (C) Effective Employability Skills	2	1	25	75	100
	7SBS3A1/ 7SBS3A2/ 7SBS3A3	(2) Skill Based Subjects – I	2	2	25	75	100	
V	7BEA3	Extension activities	1	-	100	--	100	
			Total	26	30	--	--	800
IV	III	7BCO4C1	Core–IX–Principles of Management	4	5	25	75	100
		7BCO4C2	Core –X–Banking Law and Practice	4	5	25	75	100
		7BCO4C3	Core–XI–Business Mathematics	4	5	25	75	100
		7BCO4C4	Core–XII–Advanced Accountancy–IV	4	6	25	75	100
			Allied-IV	5	5	25	75	100
	IV	7SBS4B1/ 7SBS4B2/ 7SBS4B3	(2) Skill Based Subjects – II	2	2	25	75	100
	7BVE4/	(4) Value Education / Manavalakalai	2	2	25	75	100	

		7BMY4/ 7BWS4	Yoga / Women's Studies					
			Total	25	30	--	--	700
V	III	7BCO5C1	Core – XIII – Corporate Accounting	4	7	25	75	100
		7BCO5C2	Core – XIV – Costing	4	7	25	75	100
		7BCO5C3	Core – XV – Commercial Law	4	7	25	75	100
	7BCOE1A/ 7BCOE1B	Elective – I A) Income Tax I (or) B) M.S.Office	5	5	25	75	100	
	IV	7SBS5A4/ 7SBS5A5/ 7SBS5A6/ 7SBS5A7	(2) Skill Based Subjects – I	2	2	25	75	100
		(2) Skill Based Subjects – I	2	2	25	75	100	
			Total	21	30	--	--	600
VI	III	7BCO6C1	Core – XVI – Special Accounts	4	6	25	75	100
		7BCO6C2	Core – XVII – Management Accounting	4	5	25	75	100
		7BCO6C3	Core – XVIII – Industrial Law	4	5	25	75	100
		7BCOE2A/ 7BCOE2B	Elective – II A) Income Tax II (or) B) Computer Application in Business	5	5	25	75	100
		7BCOE3A/ 7BCOE3B	Elective – III A) Auditing (or) B) Entrepreneurship Development	5	5	25	75	100
	IV	7SBS6B4/ 7SBS6B5/ 7SBS6B6/ 7SBS6B7	(2) Skill Based Subjects – II	2	2	25	75	100
			(2) Skill Based Subjects – II	2	2	25	75	100
			Total	26	30	--	--	700
			Grand Total	140	180	--	--	4000

B.Com.

**I YEAR – I SEMESTER
COURSE CODE: 7BC01C1**

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 – Error of omission – Error of Commission – Compensating error – Error of Principle – Suspense Account – Bank Reconciliation Statement.

Unit III

Depreciation accounting – Meaning – Causes - Objectives – Straight line method - Written-down-value method - Annuity method – Sinking fund method.

Unit IV

Final accounts of sole trading concerns – Trading Account – Profit and Loss Account – Balance Sheet preparation – Adjusting and Closing entries – Accounts of non-trading concerns – Receipt and Payment Account – Income and Expenditure Account and Balance Sheet preparation.

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,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |

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



**I YEAR – I SEMESTER
COURSE CODE: 7BCO1C2**

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: 7BCO2C1**

CORE COURSE - III – ADVANCED ACCOUNTANCY – II

Unit I

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills – Promissory notes – Distinction between Bill of exchange and Promissory notes.

Unit II

Fire Insurance Claims – Purpose – Annual turnover – Short sales – Average clause – Loss of Stock – Claim for loss of profit – Memorandum Trading account.

Unit III

Consignment account – Proforma Invoice – Account sale – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price - invoice price – Del credere commission – non recurring expenses – Goods returned – Loading factors.

Unit IV

Joint venture accounts – methods – Individual Venturer's book – Separate set of books method – Memorandum method – Joint bank account – Distinction between joint venture and consignment – Distinction between joint venture and sale.

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,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |

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**I YEAR – II SEMESTER
COURSE CODE: 7BCO2C2**

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

Facilitating function 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
Publication |



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C1**

CORE COURSE - V – PRINCIPLES OF INSURANCE

Unit I

Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – 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: 7BCO3C2**

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 – Money Market importance – Composition – Instruments.

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: 7BCO3C3**

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 – 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: 7BCO3C4**

CORE COURSE - VIII – ADVANCED ACCOUNTANCY – III

Unit I

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

Unit II

Admission of a partner – New profit sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, losses and reserves.

Unit III

Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and Gaining ratio – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Joint life policy.

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 – Calculation of purchase consideration.

Books for Reference:

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

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



**II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C2**

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 & 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: 7BCO4C3**

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: 7BCO4C4**

CORE COURSE - XII – ADVANCED ACCOUNTANCY – IV

Unit I

Contract accounts – Profit calculation from incomplete contract – Notional Profit – Retention Money – Preparation of balance sheets.

Unit II

Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum rent – Shortworking – Recoupment of Fixed and flexible shortworking.

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 – Statement of affairs – Deficiency account – Preferential creditors – Non-preferential creditors.

Unit V

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

Books for Reference:

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

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



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C1**

CORE COURSE - XIII – CORPORATE ACCOUNTING

Unit I

Issue of shares – Premium - Discount – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares.

Unit II

Acquisition of business – Meaning – Accounting Treatment – Entries in the book of purchasing company and book of vendor – Profits prior to incorporation – method of ascertaining profit or loss prior to incorporation.

Unit III

Final accounts of companies – Preparation and presentation of final accounts – Form and contents of profit and loss accounts – Form and contents of Balance Sheet – General instruction for preparation of Balance Sheets.

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, Sultan Chand & Sons Publishers, New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand & Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani Publishers Ltd |
| 5. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand & Company Publishers |
| 6. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham Publications |

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



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C2**

CORE COURSE - XIV – COSTING

Unit I

Definition of Costing – Importance – Uses of costing – Objectives - 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 – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – 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 turnover – 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).

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 |

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



**III YEAR – V SEMESTER
COURSE CODE: 7BCOE1A**

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

Unit I

Introduction – History of Income Tax of India – Objectives of Taxation – Characteristics of Good tax system – Distinction between Direct Tax and Indirect Tax.

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 – Salary – Meaning – Definition – Allowances – Provident Fund – Perquisites – Computation – Income from House Property – Meaning – Exemption – Annual Value – Municipal Value – Net Annual Value – Computation.

Unit IV

Profits and Gains from Business or Profession – Differences between business and profession – Admissible and inadmissible deduction – Computation of taxable income from business or profession.

Unit V

Capital Gains – Income from other sources – Capital Assets – Kinds of transfer - procedure – Cost of Acquisition, improvement – Indexed value of cost of acquisition and improvement – Computation.

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. |

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



**III YEAR – V SEMESTER
COURSE CODE: 7BCOE1B**

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: 7BCO6C1**

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 company – Preparation of Final Accounts – Form A: Revenue Account, Profit and Loss Account and Balance Sheet - Accounts of general insurance companies – Form for General Insurance Final Accounts – Preparation of Final Accounts.

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 – Primage – Passage Money – Address Commission – Voyage in progress – Farm accounts.

Books for Reference:

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

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



**III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C2**

CORE COURSE - XVII – MANAGEMENT ACCOUNTING

Unit I

Management Accounting – Meaning – Definition – Objectives – Tools of management accounting – 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 - Definition – Fund Flow statement - Current Asset – Current Liabilities – Fund from operation – Schedule of changes in working capital - Cash Flow Statement – Cash from operation – 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 – | Hingorani & 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: 7BCO6C3**

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: 7BCOE2A**

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

Unit I

Total Income – Deduction in the Computation of Total Income – Deduction in respect of payments – Qualifying Amount under Section 80C – Intra Sources and Inter Sources - set off Intra head and Inter head and carry forward of losses.

Unit II

Assessment of Individuals and Hindu Undivided Family – Total taxable income of Individual Rate of Tax Applicable for Individual – Computation of Tax for Individual and Hindu Undivided Family.

Unit III

Income Tax Administration – Machinery of Taxation – Central Board of Direct Taxes – Powers of Central Board of Direct Taxes – 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 – Employer’s liability for Tax Deducted at 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 | – | V.P.Gaur, D.B.Narang, PujaGaur & Rajeev Puri, Kalyani Publishers. |
| 5. Income Tax | - | SukumarBhattachary, Kalayani Publications |
| 6. 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: 7BCOE2B**

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

Internet and E-Commerce – Building Network – Requirements – Internet Architecture – Categories of Network – LAN, MAN, WAN – Network Security – Cryptography and Encryption models.

Books for Reference:

1. A Text book of Information Technology – R.Saravana Kumar, R. Parameswaran and T. Jayalakshmi, S.Chand & Company, New Delhi.
2. Computer Programming and Applications – Dr. R.Krishnamoorthy, J.J. Publications, Madurai.
3. Data and Computer Communication, 8th Edition, William Stallings, Prentice Hall, 2006
4. Computer Networks: A System Approach, 5th Edition, Larry L.Peterson, Bruce S.Devi, Morgan Kaufmann publishers,2011.

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: 7BCOE3A**

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, New Delhi.
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.
7. Gupta Kamal Contemporary Auditing: Tata McGraw-Hill, New Delhi.



**III YEAR – VI SEMESTER
COURSE CODE: 7BCOE3B**

ELECTIVE COURSE - III (B) – ENTREPRENEURSHIP DEVELOPMENT

Unit I

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

Unit II

Business Promotion – 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. Saravanavel – Ess Pee Kay Publishing House
5. Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai

