

**Appendix-H-21**  
**MADURAI KAMARAJ UNIVERSITY**  
*(University with Potential for Excellence)*

**Directorate of Distance Education**

**Syllabus for B.Com. (Semester Pattern)**  
**(With effect from the academic year 2019-2020 onwards)**  
**Regulations, Scheme of Examinations and Syllabus**

1. **Introduction of the Programme :** This is a Three-year Under Graduate degree in Commerce, under semester pattern. This course enables the students to pursue research programme, professional courses and to become an entrepreneur. The curriculum is designed to suit the current changes in the environment in the industry and commerce.

**2. Eligibility Conditions :**

- Higher Secondary School Examination (Plus 2 or XII Std. including vocational courses) conducted by the Govt. of Tamil Nadu.
- Two year Foundation Course Examination conducted by Madurai Kamaraj University and Annamalai University with eligibility to join the degree course.
- Pre University Examination of Madurai Kamaraj University or an Examination equivalent thereto conducted by any other statutory recognized University / Board.
- Intermediate Examination of any recognized University in India or of the commonwealth.

**2.1. Duration of the Programme: 3 Years**

**2.2. Medium of Instructions: English**

**3. Objective of the Programme**

- 1) To enable the students to pursue professional courses viz. CA, CMA and CS.
- 2) To facilitate the students employable by equipping employability skills.
- 3) To develop business acumen either to become an entrepreneur or facilitate entrepreneurs.

**4. Outcome of the Programme**

Making the students eligible for employability

Equipping the students to complete Intermediate CA, CMA and CS courses.

Making the students employable in Corporate sector

Influencing confidence among the students to appear for competitive examinations.

5. Students may choose one of the languages in lieu of Tamil (Part-I)

6. Core Subject Papers: 26

7. Unitization: 5 Units each subject

8. Pattern of Semester Exam: 6 Semesters

9. Semester Exam: 100 marks

10. Text Books: Course Material

11. Subjects and Paper related website

**Part – I Language :** For I and II Semesters

Any one language – Tamil, Malayalam, Hindi, Arabic or French  
(OR)

Alternative Subjects :பிற்பாடங்கள்

1. வணிகக் கடிதத்தொடர்புகள்
2. அலுவலகமுறைகள்

**Part – II English :** English – I English – II

**Part – III**

1. Managerial Economics
2. Business Organisation
3. Financial Accounting – I
4. Economic Development of India
5. Elements of Company Law
6. Financial Accounting – II
7. Business Environment
8. Principles of Insurance
9. Banking Theory
10. Business Statistics
11. Information Technology
12. Entrepreneurship Development
13. Principles of Marketing
14. Banking Law and Practice
15. Business Mathematics
16. Management of Information System
17. Partnership Accounts
18. Business Legislation - I
19. Elements of Auditing

**Elective - I**

20. Cost Accounting (or) Organisational Behaviour

**Elective - II**

21. Management Accounting (or) Principles of Human Resource Management

22. Company Accounts
23. Business Legislation - II
24. Practical Auditing

**Elective - III**

25. Practical Costing (or) Organisational Culture

**Elective - IV**

26. Accounting for Decision Making (or) Human Resource Management and Practices

**Part-V :** Value Education

**Part-V :** Environmental Studies

**SCHEME OF EXAMINATION  
I SEMESTER**

Sl.No	Part	Title of the Paper	Credit	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or வணிகக் கடிதத் தொடர்புகள்	3	100
2	II	English – I	3	100
3	III	Managerial Economics	3	100
4	III	Business Organisation	3	100
5	III	Financial Accounting – I	5	100
		Total	17	<b>500</b>

**II SEMESTER**

Sl.No	Part	Title of the Paper	Credit	Maximum Marks
1	I	Tamil/Malayalam/Hindi/Arabic/ French or அலுவலகமுறைகள்	3	100
2	II	English – II	3	100
3	III	Economic Development of India	3	100
4	III	Elements of Company Law	3	100
5	III	Financial Accounting -II	5	100
		Total	17	<b>500</b>

**III SEMESTER**

Sl.No	Part	Title of the Paper	Credit	Maximum Marks
1	III	Business Environment	3	100
2	III	Principles of Insurance	3	100
3	III	Banking Theory	3	100
4	III	Business statistics	3	100
5	III	Information Technology	3	100
		Total	15	<b>500</b>

**IV SEMESTER**

Sl.No	Part	Title of the Paper	Credit	Maximum Marks
1	III	Entrepreneurship Development	3	100
2	III	Principles of Marketing	3	100
3	III	Banking Law and Practice	3	100
4	III	Business Mathematics	3	100
5	III	Management of Information System	3	100
		Total	5	<b>500</b>

### V SEMESTER

Sl.No	Part	Title Of the Paper	Credit	Maximum Marks
1	III	Partnership Accounts	3	100
2	III	Business Legislation -I	3	100
3	III	Elements of Auditing	3	100
4	III	<b>Elective – I</b> Cost Accounting (or) Organisational Behaviour	3	100
5	III	<b>Elective – II</b> Management Accounting (or) Principles of Human Resource Management	3	100
Total			15	<b>500</b>

### VI SEMESTER

Sl.No	Part	Title of the Paper	Credit	Maximum Marks
1	III	Company Accounts	3	100
2	III	Business Legislation - II	3	100
3	III	Practical Auditing	3	100
4	III	<b>Elective – III</b> Practical Costing(or) Organisational Culture	3	100
5	III	Elective - IV Accounting for Decision Making (or) Human Resource Management and Practices	3	100
Total			15	<b>500</b>

**Part-IV : Value Education** is a compulsory paper common for all UG courses. Students have to write examination in **first semester**.

**Part-V : Environmental Studies** is a compulsory paper common for all UG courses. Students have to write examination in **second semester**.

**\*Students may choose any one the subject from each Elective**

#### Question Pattern and Marks

Internal Marks (Submitting Assignment)-25      External Marks -      75

Total Marks 100

Part A -	10 x 1 = 10	}	75 Marks
Part B – (E/O)	5 x 7 = 35		
Part C- (Open Choice)	3 x 10 = 30		
3 out of 5			

**First Year - Semester – I**  
**வணிகக் கடிதத் தொடர்புகள்**

Unit – I : வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள் - நோக்கம் - வணிகமடலின் கட்டமைப்பு-வினவல்கள் - முனைவுகள் மற்றும் விலைவிவரகடிதங்கள் - ஆணையுருக்கள்

Unit – II : வணிகவிண்ணப்பக் கடிதங்கள்: மாதிரிவணிகக் கடிதங்கள் - ஆணையுருக்கள் உறுதிப்படுத்தலும் செயற்படத்தலும் - சரக்காணைமறுப்புக் கடிதங்கள் - சரக்குகளைப் பெற்றதற்கான ஒப்புதலும் பணம் செலுத்துதலும்

Unit – III : வியாபாரக் கடிதங்கள் மற்றும் சுற்றறிக்கையாரித்தல்: தொகைபெறும் வழிமுறைகள் - வசூல் கடிதங்கள் - சுற்றறிக்கை கடிதங்கள்

Unit – IV : வங்கிகடிதங்கள் - முகமைக் கடிதங்கள் - அரசுக் கடிதங்கள் - போக்குவரத்துக் கடிதங்கள் - காப்பீட்டுக் கடிதங்கள் - பதவிகோரும் விண்ணப்பக் கடிதங்கள்

Unit – V : ஏற்றுமதிமற்றும் இறக்கமதிசார்பானமடல்கள் - செயலாண்மைமடல்கள் மற்றும் அறிக்கையாரித்தல்

**Books Recommended: Course Material**

**First Year - Semester – I**  
**MANAGERIAL ECONOMICS**

Unit – I : Nature and scope of Managerial Economics – Economics and Managerial Economics differences – Role and Responsibilities of a Managerial Economics.

Unit – II : Approaches to Consumer Behaviour – Law of Diminishing Marginal Utility – Law of Equimarginal Utility – Law of Demand – Demand determinants – Demand Distinctions – Elasticity of Demand – Types – Measurement of Elasticity of Demand – Factors Determining Elasticity of Demand – Uses.

Unit – III : Demand of sales forecasting – Meaning – Factors – Methods of forecasting for an established products and a new product.

Unit – IV : Firm – Objectives of a modern firm – Banmol’s sales Maximisation principles – Profit Maximisation – Utility Maximisation–Growth Maximisation – Long run survival – Satisfying behavior.

Unit – V : Profit – Nature – Profit planning and control – Profit Budget – Break Even Analysis – Uses and Limitations of Break Even Analysis – Rate of return of investment – Profit forecasting.

**Books Recommended: Course Material**

**Books for References:**

1. Managerial Economics – Varshney&Maheswari
2. Managerial Economics – Sankaran
3. Managerial Economics – Narayan Nadar.

**First Year - Semester – I**  
**BUSINESS ORGANISATION**

**Unit – I :** Introduction to Business – Nature of Business – Division of Business – Types of Trade – Objectives of Business – Requisites for success in Modern Business – Qualities of Good Business Man.

**Unit – II :** Evolution of Business-Industry – Industrial revolution – Economical and Political Consequences.

**Unit – III :** Ownership and size of business firms– sole proprietorship – partnership – Cooperative society and joint stock company-Ideal form of Organisation – Choice of suitable form – Features Merits and Demerits – Evaluation – Distinction between various forms

**Unit – IV :** The economic of size – Criteria of Measurement-Economics of large scale production – social evil of big business – Reasons for survival of small units – Optimum firm – Factors affecting Optimum size – Representative firm-External economies.

**Unit – V :** Company Management– Organs – Shareholders – Board of Directors – Powers and Duties – Chief Executives – Managing Directors – Managers – Problems in Management – Oligarchy – Causes – Democratisation

**Books Recommended: Course Material**

**First Year - Semester – I**  
**FINANCIAL ACCOUNTING – I**

**Unit – I :** Accounting Principles – Concepts – Conventions – Double Entry System – Rules – Objectives – Limitations – Collection and entering financial transactions - Journals – Ledgers – Subsidiary Books – Trial Balance.

**Unit – II :** Errors – Types – Errors disclosed and not disclosed by trial balance – Suspense account – Rectification of errors – Bank Reconciliation Statement – Reasons – Bank overdraft method – Reconciliation of Cash book and Pass book.

**Unit – III :** Depreciation accounting – Depreciation – Concept – Causes – Need – Basic factors – Methods : Straight line – Written down Value – Annuity – Depreciation fund

**Unit – IV :** Final accounts of sole trading concerns with adjustments

**Unit – V :** Account Current – Methods of calculation of interest – Forward method – Red ink Interest – Periodic Balance Method – Average due date – Interest calculation – Calculation of due date based on holidays intervention – Bills of Exchange – Trade and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring the bill.

**Books Recommended: Course Material**

**Books for References:**

1. Advanced Accountancy - T.S. Reddy & Dr. A. Murthy
2. Advanced Accountancy - Jain and Narang
3. Advanced Accountancy - R.L.Gupta
4. Advanced Accounting - M.A.Arulandam& Raman

## First Year - Semester – II

### அலுவலகமுறைகள்

Unit – I : நவீன அலுவலகத்தின் அமைப்பு முறைகள் - பொருள் - அலுவலகப் பணிகள் - அலுவலக மேலாண்மை-அலுவலக இடவசதி

Unit – II : அலுவலகஅஞ்சல் முறைமற்றும் பரிவேடுகள் பராமரிப்பு

Unit – III : கோப்பிடல் மற்றும் சுட்டகராதிதயாரித்தல்

Unit – IV : அலுவலக எந்திரங்கள் மற்றும் சாதனங்கள்

Unit – V : அலுவலக அறிக்கைகள்

### Books Recommended: Course Material

## First Year - Semester – II

### ECONOMIC DEVELOPMENT OF INDIA

Unit – I : Characteristics – Undeveloped or developing economy – India as a Mixed economy.

Unit – II : Poulation in India – Features – cause for rapid growth population – effects of increase in population – Population policy of Government of India – Population explosion – theory of Demographic transition – Human Resources Development – Meaning – Components – Human Capital Formation.

Unit – III : Unemployment – Meaning – unemployment problem in India – Causes – Types – Effects – Remedies – Government measures.

Unit – IV : Agriculture – Role of Agriculture in Indian Economy – casues of low agricultural productivity – Remedial measures.

Unit – V : Industiral Policy – Industrial policy 1991 – Role of Small Scale and Cotage Industries in Indian Economy – Problems – Government Measures – Public sector undertaking – objectives – performance – Privatisation – Objectives of India's Five year plans – pre-requisites of successful planning

### Books Recommended: Course Material

#### Books for References:

1. The Indian Economy – Dhingra
2. Indian Economy – Dutt and Sundaram
3. Indian Economy – Dewett, Verma& Sharma

**First Year - Semester – II**  
**ELEMENTS OF COMPANY LAW**

**Unit- I :** Company Meetings and Resolutions – Meetings of Board of Directors – Members, Creditors and Deenture holders – Proxy – Quorum – Chairman – Minutes – Motions –Ascertaining the sense of the house.

**Unit – II :** Government and Business – Forms of Government regulation – General Regulations of Business activity – Industrial policy in India.

**Unit – III :** Public Enterprises– Retionale – Case against public enterprise – Organisation of public enterprises – Problems of administration – pricing policy – Problems of Public enterprises.

**Unit – IV :** Public utilities – Characteristics – Characteristics – Special Problems – Pricing Policy – Management.

**Unit – V :** Practical Training– Filling up of the documents – Preparation of the documents – Parthership Deed, Notice – Agenda – Proxy – Minutes – Resolutions etc.

**Books Recommended: Course Material**

**Books for References:**

- |                             |   |                             |
|-----------------------------|---|-----------------------------|
| 1. Elements of Company Laws | – | N.D.Kapoor( Latest Edition) |
| 2. Company Law              | – | Kathiresan&Radha.V          |
| 3. Company Law              | – | Avtar Singh                 |
| 4. Company Law              | – | Dr.M.R.Sreenivasan          |

**First Year - Semester – II**  
**FINANCIAL ACCOUNTING – II**

**Unit – I :** Accounts of Non – Trading Concerns.

**Unit – II :** Consignment Accounts – Invoicing goods at cost price – Proforma invoice price – Valuation of unsold stock – Loss of Stock – Accounting treatment of – Normal Loss and Abnormal Loss – Joint Venture Accounts – Recording in individuals’ books – Recording in separate set of books.

**Unit – III :** Single entry or Accounts from incomplete records – Methods of ascertainment of profit: Net worth method – Conversion method.

**Unit – IV :** Branch accounts – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches) – Simple problems only - Departmental accounts – Allocation of expenses – Inter – Departmental transfers.

**Unit – V :** Self balancing system: Self balancing ledger – Transfer from one ledger to another ledger – Contract account – Balance sheet preparation – Royalty Accounts – Accounting treatment in the books of lessor and lessee –Sublease.



### **Books Recommended: Course Material**

#### **Books for References:**

1. Advanced Accountancy - T.S. Reddy & Dr. A. Murthy
2. Advanced Accountancy - Jain and Narang
3. Advanced Accountancy - R.L.Gupta
4. Advanced Accounting - M.A.Arulandam& Raman

### **Second Year- Semester – III BUSINESS ENVIRONMENT**

**Unit I :** Business – Scope of business – Characteristics of modern business – changing business objectives – business environment – need for environmental analysis – business environment – benefits and limitations.

**Unit II :** Social and cultural environment – culture – interface between business and culture –social responsibilities of business arguments for and against social responsibilities of business – barriers to social responsibilities-business ethics.

**Unit III :** Economic environment – nature of economic environment, influence of economic factor on business - new economic policy 1991 – Evaluation of new economic policy, Privatisation– nature, objectives. Disinvestment – limitations – public sector – objectives, growth achievements, failures – public sector in India.

**Unit IV :** Ecological environment – ecology and business – pollution agents, ways of preventing industrial pollution –self realization, environmental movement – Environment Protection Act 1986, Incentives for pollution control measures – sustainable development – Impact of ecological environment on industrial establishments.

**Unit V :** Global environment –globalisation–manifestation of globalization – MNCs – Benefits of MNCs –Problems with MNCs – Global entry strategies – measures to promote globalization Challenges of globalisation to Indian industry.

### **Books Recommended: Course Material**

#### **Books for References:**

1. Businessx Environment - Dr.V.Aalagappan&Dr.K.Chidambaram
2. Business Environent - Francis Cherunilam
3. Essential of Business Environment - K.Aswathappa
4. Business and Society - Lokanathan&LaksmiRatan

### **Second Year - Semester – III PRINCIPLES OF INSURANCE**

**Unit – I :** Preliminaries – Definition of certain terms – Risk, Peril, hazard etc. – Method of treating risk – Origin of Insurance Types of Insurance Organisation – Main forms of Insurance – Essentials of a sound Insurance Plan – Contract of Insurance – Classification of Insurance – Contracts Personal, Property, liability and Guarantee Insurance Fundamental Principles of Insurance – Good – Faith, Insurable Interest, Indemnity, Subrogation – Double Insurance – Reinsurance – Functions and importance of Insurance.

**Unit – II :** Life Assurance – Fundamentals of Life contract – Good faith, Insurable Interest – Verities of Life Assurance and annuity of life assurance and annuity contract – whole life and endowment assurance – policies according to the Method of Premium payments – according to the method of payment of the sum assured – policies of the sum assured – policies on more than one life – with and without profit policies. Other classes of assurance – annual contract – Insurance & Annual compared – various types of annuity of Theory of Insurance – Theory of profitability – Theorem of Large Numbers.

**Unit – III :** Premium computation – Assessment plan – Natural premium plan –Morality tables – construction of mortality tables for annuities – Different types of mortality tables – interest – expenses –Life fund – valuation – investment of fund – suitability of various types of investments – surplus and its distribution – Procedure for taking a Life Policy – Proposal. Agents Report Medical Examination – Hazards of residence, Occupation, War risks, Women – Financial position – Past history etc.

**Unit – IV :** Policy conditions – Proof of Age – Payment of Premiums – Days of Grace – Commencement of Risk – Anti Dating – Critical Expenses – Hazardous occupation – Alteration – Additional Assurance – Suicide – Lost Policies – Assignment – Nomination – Incontestable clause – Settle of claim – Lapsing of policy –Revival of policy – Relating – Surrender Value – Paid up Value Loans.

**Unit – V :** Practical knowledge about – proposal from – personal statement, Agents Report, Loan application etc – Role of L.I.C.of India – Case for and against privatization of L.I.C. – Present scenario

### **Books Recommended: Course Material**

#### **Books for References:**

- |   |   |               |
|---|---|---------------|
| 1. Insurance Principle & Practices          | : | M.N.Mishra    |
| 2. Insurance law in India                   | : | VenkopaRao    |
| 3. Life Insurance in India                  | : | Dr.R.M.Ray    |
| 4. Insurance in India                       | : | Sharma        |
| 5. Principles Practice and Law of Insurance | : | Gosh &Agarwal |

### **Second Year - Semester – III BANKING THEORY**

**Unit- I :** Introduction:Origin of banking – definition – classification on the basis of functions – on the basis of organisational structure – Unit banking Vs Branch banking – Deposit banking VsMixed banking – suitability to Indian conditions.

**Unit-II :** Commercial Banks:Origin and growth – functions – primary functions – subsidiary functions – modern trend in deposit mobilisation and lending – various innovative lending schemes –modern services like leasing, merchant banking, issue of credit cards and factoring – role in economic development - social responsibility of banks.

**Unit –III :** Credit Creation by Banks:Technique of credit creation – limitations – Investment Policy of banks – main considerations – safety, liquidity and profitability. Regional Rural Banks – objectives – functions – performance – defects-future of RRBs.

**Unit –IV :** Origin: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 – Banking Sector Reforms: Non – performing assets – Capital adequacy norms – provision requirements – post reform position – Banking ombudsman scheme– Privatization of banks – e- banking.

**Books Recommended: Course Material**

**Books for References:**

1. Banking theory, Law and Practice – Sundaram&Varshney
2. Banking theory, Law and Practice – Gordon and Natarajan
3. Banking theory, Law and Practice – P.N.Varshney
4. Banking theory, Law and Practice – Dr.S.Gurusamy

**Second Year - Semester – III  
BUSINESS STATISTICS**

**Unit I :** Statistics – Definition – Importance – Functions – 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 – Skeweness.

**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 – its problems – methods of construction – test of consistency – fixed base – chain 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 – Ratio – Commensurable and Incommensurable quantities – Proportion – Types – Variations.

**Books Recommended: Course Material**

**Books for References:**

1. Statistical Methods - M. Manoharan
2. Business Statistics - P.R. Vital
3. Statistics - R.S.N.Pillai & V. Bagavathi
4. Statistical Methods - C.B. Gupta.
5. Business Statistics - J.K. Sharma

## **Second Year - Semester – III INFORMATION TECHNOLOGY**

Unit – I : An Overview of the Revolution in Computers and Communications: From the Analog to Digital age: The New store of computers and communications - The sixth elements of the Computers & Communications System - Communications: Development in Computer Technology, Developments in Communications Technology - Computer and Communications Technology Combined: Connectivity and Interactivity - The All purpose Machine: The information Appliance that will change your future - the Ethics of Information Technology.

Unit – II : Application Software – Tools for thinking and working - Ethics and Intellectual property rights - the four types of applications software - The user interface and other basic features.

Unit – III : Word processing - Spreadsheets - Database software - Presentation graphics software - Communications software - Desktop accessories and personal information managers - Integrated software and suites - Groupware - Internet Web Browsers - Specialized software.

Unit – IV : Communications – Starting along the Information Highway: The practical uses of communications and connectivity - telephone related communications services - Video /Voice Communication: Video Conferencing and picture, phones - online information services - the Internet - Shared resources: Workgroup computing - Electronic Data Interchange.

Unit - V : Intranets: Telecommuting the virtual offices - Using a microcomputer to communicate : Analog and Digital Signals - Modems, ISDN lines, and Cable modems - Communications Channels: Communications Networks - Local Area Network - Factors affecting Data transmission - Cybernetics: Netiquette, Controversial material and censorship and Privacy issues.

### **Books Recommended: Course Material**

#### **Books for References:**

1. Fundamentals of computers - V.Raja Raman
2. Computer Today - Basantra
3. Computers and Information Technology - V.K. Kapoor
4. Introduction to Information System” - James O’Brien

## **Second Year - Semester – IV ENTREPRENEURSHIP DEVELOPMENT**

**Unit I :** Entrepreneurship – meaning, importance, definition, types – functions – Qualities of an entrepreneur, role of entrepreneurs in economic development – Entrepreneurship as a career.

**Unit II :** How to start a business – product selection – Forms of ownership – Plant location – land, buildings, water & power, raw material, machinery, Manpower and other infrastructural facilities – Licensing, registration and Local bye laws.

**Unit III :** Institutional arrangements for entrepreneurship development - DIC, ITCOT, 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 remedial measures

### **Books Recommended: Course Material**

#### **Books for References:**

1. Business environment- Francis Cherunilam, Himalaya publishing House, Bombay 1999 ED.
2. Essentials of Business Environment-K.Aswathappa, Himalaya, Publishing House, Bombay 1999 ED.
3. Business and society - Lokanathan & Lakshmiratan, Emerald Publishers.
4. Economic Environment of Business - M. Adikay, Sultan Chand & Sons, New Delhi

### **Second Year - Semester – IV PRINCIPLES OF MARKETING**

**Unit – 1 :** Nature and scope of Marketing – Definitions – Importance of Marketing – Marketing concept – Marketing management and its evolution.

**Unit – 2 :** Market Segmentation – The General approach in Segmenting the Market – Bases for segmenting consumer Markets – Bases of segmenting Industrial Markets.

**Unit – 3 :** Product Planning and Development of a new product – product line Product Mix – Product life Cycle – Pricing – Pricing objectives and price determination – pricing under different types of Market structure – Basic method of setting prices – kinds of pricing.

**Unit – 4 :** Personal selling – Importance of personal selling – Kinds of Salesmen – Duties and responsibilities of a Salesman – Management of sales force – Size of sales for the Recruitment and selection of Salesman – Sales quota – Sales territory – Evaluation.

**Unit – 5 :** Advertisement – Meaning and Importance – Advantages and Criticism – Advertisement Copy – advertising media – Evaluation of Advertisement – Advertising Agencies – Consumer Behaviour – Theories – Legal protection – Consumer behaviour in India

### **Books Recommended: Course Material.**

**Books for References:**

- |  |   |                        |
|--|---|------------------------|
| 1. Marketing                             | : | Dr.N. Rajan Nair       |
| 2. Principles and Practices of Marketing | : | Dr.C.B.Memorial& Joshi |
| 3. Marketing Management                  | : | Philip Kotler          |
| 4. Modern Marketing Mangement            | : | R.S.Davar              |

**Second Year - Semester – IV**  
**BANKING LAW AND PRACTICE**

**Unit – I :** Banker and Customer: Meaning – Definition – Relationship – General and Special – obligation to honour cheque– lien – obligation to maintain secrecy of customer's account – right to charge compound interest – individual charges.

**Unit – II :** Banker as Borrowers: Saving Deposit – Current Deposit – Fixed Deposit – Fixed Deposit Receipts and its legal implications – Pass Book – Meaning and maintenance – Proper function – Effect of entries favourable to a customer – Effect of entries favourable to a banker. Special types of customers: General procedure for opening accounts – Minors – Firms – Limited companies – Non - trading concerns – Joint account.

**Unit – III :** Cheque: Meaning – Definition - Essentials –Cheque Vs Bill of Exchange – proper drawing of cheques– Banking of cheque– Offence under sec. 138 of the N.I., Act – material alteration – Case law – illustration – Examples – Banker's duty – Material alteration – marking –meaning -significance – Crossing – meaning – definition – forms and significance of various forms of crossing - Endorsement: Meaning – definition – kinds and significance. Paying Banker - Duties of a paying banker – circumstances for dishonour of cheques– statutory protection under sec. 85 of the N.I .Act – protection and forgery of customer's signature.

**Unit – IV :** Collecting Banker:Duties – statutory protection under sec. 131 of N.I. Act – 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 - F.O.R.- Safe Custody Receipt - Traveller'scheque - Credit Card - Letter of Credit.

**Unit – V :** Bank Lending: General Principles of sound lending – secured Vs unsecured advances- Types of advances – Loan, cash credit, overdraft – secured advances – Modes of creating a charge – Lien – pledge – Mortgage – Hypothecation – Equitable Vs Legal Mortgage – Documentation- Margin advances against various securities - Goods, Stock Exchange Securities – Real Estate- Life policy

**Books Recommended: Course Material****Books for References:**

1. Banking Theory Law & Practice - Sundaram&Varshney.
2. Banking Theory Law& Practice - E. Gordon & K. Natarajan.
3. A text of Banking - Law and Theory of Banking, M. Radhasamy& S. Vasudevan.
4. Banking in India - Desai Vasant, Himalaya Publishing House, Bombay
5. Banking law of practice - Varshney, P.N.

**Second Year - Semester – IV  
BUSINESS MATHEMATICS**

**Unit I :** Common Arithmetic: Simple Interest, Compound Interest -Normal and effective rate of interest – Depreciation, Growth and fall of population.

**Unit II :** Present value – Discounting of bills – Face value of bills discount – Banker’s gain, Nominal due date – Legal due date – Calculation of period for banker’s discount and true discount.

**Unit III :** Annuities – Types of Annuities – present value of annuity – sinking fund – Acceptability of projects percentage, profit and loss.

**Unit IV :** 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 V :** 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.

**Books Recommended: Course Material**

**Books for References:**

- |  |                                |
|--|--------------------------------|
| 1. Business Mathematics                | – M.Manoharan and C.Elango     |
| 2. Business Mathematics                | – Stafford                     |
| 3. Mathematics of Students of Commerce | –PremNarian                    |
| 4. Business Mathematics                | –D.C.Sanchetty and B.M.Agarwal |

**Second Year - Semester – IV  
MANAGEMENT INFORMATION SYSTEM**

Unit – I : Storage and Databases: Foundations for interactivity, Multimedia and knowledge storage capacity - Compression and Decompression - Criteria for Rating Secondary Storage Devices -Diskettes - Hard Disks - Optical Disks- Magnetic tape - organising Data in Secondary Storage.

Unit – II : Databases, Data Storage - Hierarchy and the concept of the key field - File management systems - Database Management Systems - Types of Database Organisation - Features of a DBMS -Ethics of using Databases - Concerns about accuracy and privacy.

Unit - III : Information Systems and Software Development: Management information systems - The six phase of Systems Analysis and Design.

Unit – IV : The five steps in programming -Five generations of Programming languages - Programming languages used today.

Unit - V : Object Oriented and Visual programming -Interprogramming - HTML, XML, VRML, Java and ActiveX- The Information Super highway - Security issues.

**Books Recommended: Course Material**

**Books for References:**

1. Fundamentals of computers - V.Raja Raman
2. Computer Today - Basantra
3. Computers and Information Technology - V.K. Kapoor
4. Introduction to Information System”- James O’Brien

**Third Year - Semester - V  
PARTNERSHIP ACCOUNTS**

Unit – I : Partnership Accounts: General Principles of Partnership Accounts – Profit and Loss Appropriation Accounts – Capital Accounts of Partnership – fixed and fluctuating – Past adjustments and guarantees –Final Accounts of Firm.

Unit – II : Admission of a Partner –Goodwill Treatment – Revaluation of Assets & Liabilities – Accumulated Profits, Losses and Reserves – Retirement of a Partner – Transfer of balances due to retired partner – How to pay off Purchase of retiring partner’s share– Settlement of amount due to legal representative – Life Insurance Policy

Unit – III : Death of a Partner – Dissolution of a Firm – Simultaneously retirement, death, admission of partners and amalgamation of firm- Dissolution of Firms – Accounting treatment for unrecorded asset and liability – Continuance of firm by partners after dissolution.

Unit – IV : Insolvency of Partners – Gamer Vs Murray Case – all partners insolvent-Piece – Meal Distribution – Proportionate Capital Method – Maximum Loss method- Sale to a company.

Unit – V : Amalgamation and sale of firms

**Books Recommended: Course Material****Books for References:**

1. Advanced Accountancy - T.S. Reddy & Dr. A. Murthy
2. Advanced Accountancy - Jain and Narang
3. Advanced Accountancy - R.L.Gupta
4. Advanced Accounting - M.A.Arulandam& Raman

**Third Year - Semester – V  
BUSINESS LEGISLATION – I**

Unit – I : Law of ContractsA.Contract Act (Section 1 to75)Essentials of a valid contract- Proposal- acceptancecommunication - revocation-consideration - capacity of parties - consent - coercionundue influence - fraud -misrepresentation - mistake- void agreements illegal,unlawfulandagreementsopposed to public policy -contigentcontractperformance of contract -discharge of contract -branch ofcontract-remedies for the breach ofcontract.

Unit – II : Bailment and Pledge(Section 148 to 181)Essentials - Duties of BailorandBailee - Termination ofBailment - common carrierasbailee - pledge - Rightsand duties of pledge - Pledgeby non-owners - pledgedistinguishedfrommortgage,lien,hypothecation and sale.



Unit – III : Law relating to Agency (Section 182 to 283) Contract of agency – Types of agency - Kinds of agents. Extent of agent's authority - Delegation of authority - Ratification and Termination of agency - Rights and duties of an agent - Liability of Principal and agent toward third parties.

Unit – IV : Sale of Goods Act (Section 1 to 61) Contract of sale - Conditions and warranties - Transfer of property in and title of goods . Rights and duties of seller and buyer - Rights of an unpaid seller Stoppage in transit - suit for breach of contract.

Unit – V : The Carriage of Goods Act. Carriage of goods by land: Carriage by land - Common carrier - characteristics, duties, exception - rights and liability - Private carrier - Common carrier Vs Private Carrier - Gratuitous Carrier - Goods - Railway as carrier - Duties - Liabilities.

### **Books Recommended: Course Material**

#### **Books for References:**

1. Elements of Mercantile law – N.D. Kapoor
2. Business Law – R.S.N Pillai & Bagawathi
3. Mercantile Law – M.C. Kuchal
4. Business Law – M.R. Sreenivasan

### **Third Year - Semester - V ELEMENTS OF AUDITING**

**Unit -1 :** Basic principles of audit - Definition - Objects - Difference between accountancy, auditing and investigation - Advantages of Audit - Qualities of an auditor - implications as regards detection of errors and frauds - Various types of audit - Audits under Statute - Audit of accounts of a sole trader, partnerships, joint - stock companies, co-operative societies and trust accounts.

**Unit – 2 :** Conduct of audit - Audit programmes - Audit notes, books - Audit file - working Papers - Procedures of audit.

**Unit-3 :** Internal control - Internal audit - Internal check - Meaning, definitions, Objections – Procedure of Internal check - Advantages - Duties of an auditor in connection with internal check as regards different items.

**Unit -4 :** Vouching - Meaning - definition - importance - duties of an auditor - Vouching receipts - general considerations - cash sales - receipts from credits - customers other receipts – Vouching of payments - general consideration - wage, capital expenditure - other payments and expenses - Petty cash payments - vouching payments into and out of the Bank - Vouching cash and credit sale - Goods on consignment sale on approval basis - Sale under hire purchase agreements - returnable containers various types of allowance given to customers - Sales return - Sales ledger.

**Unit -5 :** Valuation and verification of assets and liabilities - general principles, fixed assets, wasting assets, current assets - investments, inventories, freehold and leasehold property - loans - bills receivable. Sundry debtors - plant and Machinery, Patents - Verification and valuation of liabilities - Duties of the auditor - Audit Report

### **Books Recommended: Course Material**

#### **Books for References:**

1. Practical Auditing (Indian Edition) - S.G. Ghatailia, Spicer and Pegler
2. Principles of Auditing - A.M.Tandon
3. Principles of Auditing - R.G. Sapana
4. Auditing Theory and Practice - Rup Ram Gupta
5. Practical Auditing - B.N.Tandon,

### **Third Year - Semester – V (Elective -I) COST ACCOUNTING**

Unit – I : Introduction: Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations.

Unit – II : Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting– Classification of Cost.

Unit – III : Elements of Cost – Preparation of Cost sheet.

Unit – IV : Material -- Purchase Procedure – Different Levels of Stock of Materials – EOQ.

Unit – V : Material Control – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods).

### **Books Recommended: Course Material**

#### **Books for References:**

1. Cost Accounting - R.S.N.Pillai and Bhagavathi
2. Cost Accounting - T.S. Reddy and Y.Hair Prasad Reddy
3. Advanced Cost Accounting - S.P.Jain&K.L.Narang
4. Cost Accounting - S.P. Iyengar

**(OR)**

### **Third Year - Semester – V (Elective -I) ORGANISATIONAL BEHAVIOUR**

Unit – I : Role of organisationalbehaviour-individual behaviour and its determinants as Physical Heredity, culture and family-self-image and Psychological defences– Two – person relationship in organization.

Unit – II : Obstacles to helping and collaborative relationships – Determinates of work group: behaviour-group norms – different kind of membership stated leadership and change in organisational setting.

Unit – III : Analysis of organisation as a work and social system – Technological and Environmental factors influencing organisational structures – Tasks, Roles, Role relationship indentifications of organisational processes relations to human systems such as Authority,

Unit – IV : Power, Control and Factors relating to patterns of inter – group behaviour– coordination at departmental and interdepartmental levels – Administrative functions and role of supervision.

Unit – V : Psychology of the individual, Personality theory Monotony Boredom, Psychology of Incentives and Innovations, Industrial Fatigue.

**Books Recommended: Course Material.**

**Books for References:**

1. Organisational Behaviour : Fred Luthans
2. Changing Organisation : Warren
3. Behaviour in Organisations : Porter, Lawler and Hackmarin
4. The Humanside of Enterprise : Douglas Mcgregor
5. Human Relations in Management :Hungeryager and Heckmarin
6. Organizational Behaviour :K.V.Desai and M.Rao.

**Third Year - Semester – V (Elective -II)  
MANAGEMENT ACCOUNTING**

Unit – I : Management Accounting : Meaning – Definition – Characteristics – Scope – Objectives and Functions – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Tools and Techniques of Management Accounting.

Unit – II : Financial Statement Analysis: Meaning – Importance and Limitations of Financial Statements – Techniques of Financial Statement Analysis – Comparative Statements – Common size statement – Trend Analysis (Theory Only).

Unit – III : Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios (Simple Problems).

Unit – IV : Fund Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement (Simple Problems).

Unit – V : Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems – Preparation of Cash Budget – Cash Flow Statement Vs.Cash Budget.

**Books Recommended: Course Material.**

**Books for References:**

1. Management Accounting & Financial Control -S.N.Maheswari
2. Management Accounting -T.S.Reddy and Y. Hari Prasad Reddy
3. Management Accounting -Manmohan&Goyal
4. Management Accounting -M.Y.Khan&P.K.Jain.
5. Management Accounting -GordenP.Jeyaram, N.Sundaram,R.Jeyachandran

**(OR)**  
**Third Year - Semester – V (Elective - II)**  
**PRINCIPLES OF HUMAN RESOURCE MANAGEMENT**

Unit – I : Introduction: Nature and scope of HRM – Organizing of HRM; HRM in India. Personnel policies.

Unit – II : Procurement of Human Resources; Human Resource Planning, Job analysis, Recruitment and Selection, Placement and Induction.

Unit – III : Training and Development: Training of operatives; Executives development, Career, planning and development; Human Resource Development.

Unit – IV : Compensation: Job evaluation, Wages and Salary administration; Incentive plans and profit sharing.

Unit – V : Appraisal and Job changes; Performance appraisal – Traditional vs. Modern methods – Job changes, Transfers, Promotions and Separations, Absenteeism and Labour Turnover.

**Books Recommended: Course Material.**

**Books for References:**

1. Human Resource Management: Dr.L.M.Prasad
2. Human Resource Management: Prof J.Jeyasankar.
3. Human Resource Management: Dr.C.B.Gupta
4. Human Resource Management: Dr.R.S.Dwivedi
5. Essentials of Human Resource Management – Sundar&Srinivasan.J

**Third Year - Semester - VI**  
**COMPANY ACCOUNTS**

Unit – I : Introduction – Kinds of Joint Stock Company – Formation of a Company – Commencement of Business – Prospectus – Kinds of Shares – Accounting procedure for issue of shares- Issue of debentures – Types of Debentures - Issue of Debentures – writing off capital losses-Underwriting of shares and debentures –Redemption of Preference Shares-Redemption Debentures – Methods –Purchase of Own Debentures –Acquisition of Business-Profits Prior to Incorporation.

Unit – II : Final Accounts of Company.

Unit – III : Amalgamation, Absorption and Reconstructions (External) of Joint Stock Companies.

Unit – IV : Internal Reconstruction.

Unit – V : Liquidation of a Company – Statement of Affairs and Deficiency, Surplus accounts – Liquidator’s Final statement of account.

**Books Recommended: Course Material.**

**Books for References:**

1. Advanced accountancy – R.L.Gupta and Rahdaswamy
2. Advanced accounting - S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy – T.S.Reddy and A,Murthy

**Third Year - Semester - VI  
BUSINESS LEGISLATION – II**

Unit – I : Carriage by Sea: Content of Frieghtment – implied warranties - charter party, kinds, contents - Bill of lading, characteristics, kinds- Bill of lading Vs Charter party - liability of a carrierby sea - is bill of ladingnegotiable? - Ship - Owner'slien - Mate's receipt - rightsof stoppage in transit.

Unit – II : Carriage by Air : Meaning-Documents of Carriage byAir - Passenger Ticket - Baggage Check - Airway Bill.

Unit – III : Law relating to Arbitration( Arbitration Act : All Chapter except Chapter 7and 8) Introductory – Arbitration without the intervention of thecourt when no suit is pending - Arbitration with the intervention of the court when suit is pending- Arbitration in suits. General -Schedule I.

Unit – IV : Consumerisma - Introduction : Nature -meaning - definitions -consumerism issues -warranty-consumer redressal.

Unit – V : Consumer Protection :Literacy background - rights- impact of advertisement on Consumer – Standardisation of Consumer Protection.

**Books Recommended: Course Material**

**Books for References:**

1. Elements of Mercantile law – N.D. Kapoor
2. Business Law – R.S.N Pillai&Bagawathi
3. Mercantile Law – M.C. Kuchal
4. Business Law – M.R. Sreenivasan

**Third Year - Semester - VI  
PRACTICAL AUDITING**

Unit – I : Liabilities of an auditor – liability for negligence – Liability for misfeance criminal Liability –Liability to third parties, nature and extent there of – legal postion.

Unit –II : Cost Audit – criticism – Definition – Purpose – Distinction between Financial and Cost Audits – Conditions for cost Audit – cost Auditor – Cost Audit – Programme– Cost Auditor’s Report.

Unit –III : Professional Conduct and Ethics – Entry of Names in Register – Disabilities – Removal of Names from the Register – First Schedule – Second Scheduule– Procedure for Enquiry of Misconduct.

Unit –IV : Auditing in EDP Environment – Problems in an EDP Environment – Control in EDP Environment – Application controls – Auditing in an EDP environment – Computer Assisted Auditing Techniques – Computer Audit programam.

**Books Recommended: Course Material.**

**Books for References:**

1. Practical Auditing (Indian Edition) - S.G. Ghatailia, Spicer and Pegler
2. Principles of Auditing - A.M.Tandon
3. Principles of Auditing - R.G. Sapana
4. Auditing Theory and Practice - Rup Ram Gupta
5. Practical Auditing - B.N.Tandon

**Third Year - Semester – VI (Elective -III)  
PRACTICAL COSTING**

Unit – I : Labour:Labour Turnover – Methods of Remunerating Labour – Incentive Schemes.

Unit – II : Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem).

Unit – III : Output Costing.

Unit – IV : Methods of Costing: Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal effectives – Process Accounts (Excluding Inter – Process Profit and Equivalent Production – Simple Problems. Joint Product and By – Product (Theory only).

Unit – V : Reconciliation of Cost andFinancial books.

**Books Recommended: Course Material.**

**Books for References:**

1. Cost Accounting - R.S.N.Pillai and Bhagavathi
2. Cost Accounting - T.S. Reddy and Y.Hair Prasad Reddy
3. Advanced Cost Accounting - S.P.Jain&K.L.Narang
4. Cost Accounting - S.P. Iyengar

**Third Year Semester – VI (ELECTIVE - III)  
ORGANISATION CULTURE**

Unit – I : Industrial and business psychology Aims Scope and History – the Hawthorne Experiments-Group Dynamics, Psycholoy Basis of Morals.

Unit – II : Theories of Social Structure and Social Change in their relations to Industry Psychological Barriers of Industrial Relation, Organisations and Culture.

Unit – III : Behavioural study of industrial labour-Emergence of Indian Working Class – Patterns of industrial employment –Behaviour within the firm.

Unit – IV : Analysis of job regulation and industrial relationship – problems of integration of labour into the industrial system and of technological change.

Unit – V : Conflict Resolution – Critical analysis of social and industrial conflict –utilisation of organisationalbehaviour sciences, knowledge and skills in resolution of industrial conflicts.

**Books Recommended: Course Material.**

**Books for References:**

1. OrganisationalBehaviour : Fred Luthans
2. Changing Organisation : Warren
3. Behaviour in Organisations : Porter, Lawler and Hackmarin
4. The Humanside of Enterprise : Douglas Mcgregor
5. Human Relations in Management :Hungeryager and Heckmarin

**Third Year - Semester - VI**  
**ACCOUNTING FOR DECISION MAKING**

Unit – I : Marginal Costing: Meaning – Definition – Advantages – Limitations.

Unit – II : Computation of Profit Volume Ratio, Break Even Point and Margin of Safety – Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting foreign Offer) Simple Problems.

Unit – III : Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Sales, Production, Material, Flexible and Master Budget – Zero Base Budgeting. Capital Budgeting – Meaning Advantages – Methods (Theory only).

Unit – IV : Decision Involving Alternative Choices.

Unit – V : Management Decisions.

**Books Recommended: Course Material.**

**Books for References:**

1. Management Accounting & Financial Control -S.N.Maheswari
2. Management Accounting -T.S.Reddy and Y. Hari Prasad Reddy
3. Management Accounting -Manmohan&Goyal
4. Management Accounting -M.Y.Khan&P.K.Jain.
5. Management Accounting -GordenP.Jeyaram, N.Sundaram,R.Jeyachandran

**Third Year - Semester –VI (Elective - IV)**  
**HUMAN RESOURCE MANAGEMENT AND PRACTICES**

Unit – I : Maintenance and Integration: Health and safety; Employee’s Welfare; Social security – Integration.

Unit – II : Work environment; Discipline and grievance; Morale

Unit – III : Collective bargaining; worker's participation in management.

Unit – IV : Industrial relations and industrial disputes – Trade unions – Job satisfaction.

Unit – V : Human relations – Quality of working life – Management of stress and burnout.

**Books Recommended: Course Material.**

**Books for References:**

1. Human Resource Management: Dr.L.M.Prasad
2. Human Resource Management: Prof J.Jeyasankar.
3. Human Resource Management: Dr.C.B.Gupta
4. Human Resource Management: Dr.R.S.Dwivedi
5. Essentials of Human Resource Management – Sundar&Srinivasan.J.

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