

**APPENDIX - K**  
**MADURAI KAMARAJ UNIVERSITY**  
*(University with Potential for Excellence)*

**B.Com. e – Commerce (Semester)**

**CHOICE BASED CREDIT SYSTEM  
REVISED SYLLABUS**

**Regulation, Scheme of Examinations and Syllabus**

**(This will be effective from the academic year 2018 onwards)**

**1. Introduction of the Programme:**

The main object of this course is to develop basic skill in commerce and computer subjects. The core papers of this course inculcate computer based accounting knowledge for maintaining proper accounts and entrepreneurial skill to begin start up. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M.Com/MBA.

**2. Eligibility for admission:**

Candidates seeking admission to B.Com (E-commerce) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

**3. Objectives of the Programme :**

1. To develop basic skills in the subjects of Commerce and computer subjects.
2. To expose the students to computer applications in the field of Commerce.
3. To enable the students to go for on-line trading

**4. Outcome of the Programme:**

Upon Successful completion of this course it is expected that student will have basic knowledge in commerce and computer and is capable of doing online trading.

**5, 6, 7, Languages, Core Papers, Elective Papers, NME Papers:**

**Part – I Language for I and II Semesters.**

Any one language – Tamil, Malayalam, Hindi, Arabic or French

(OR)

Alternative Subjects : பிறபாடங்கள்

I Semester – வணிக கடிதத்தொடர்புகள்

II Semester – காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்;

**Part – II English for I and II Semesters**

**PART - III**

**Part – III**

1. Fundamentals of Computers
2. Practical – Ms Office
3. Financial Accounting – I
4. Client – Server Computing
5. Practical – oracle & Visual Basic
6. Financial Accounting – II
7. Multimedia
8. Practical- Multimedia
9. Financial Accounting – III
10. Business Statistics
11. Cost Accounting
12. Management Accounting
13. Company Law
14. Banking Theory, Law and Practice
15. Business Mathematics
16. Financial Accounting – IV
17. Financial Accounting – V
18. Business Laws
19. Income Tax Law and Practice – I
20. Principles of Management
21. Practical – Web Programming
22. Industrial relations and Labour Laws
23. Income Tax Law and Practice – II
24. Internet & e – Commerce
25. Project Work & Viva – Voce

**Part – IV**

**Non – Major Elective Courses**

26. Business Accounting
27. Advertising and Salesmanship

**Skill Based Subjects:**

- 28. MS Office & Tally theory
- 29. Goods and Services Tax
- 30. Environmental Studies
- 31. Export – Import Procedures and documentation
- 32. Value Education
- 33. Marketing Communication
- 34. Web Technologies in e – Commerce
- 35. Commerce Practical

**Part – V**

- 36. Extension Activities  
NSS / NCC / Physical Education / Science Club / Science Forum / Eco Club

**8. Unitization:**

Each paper contains 5 units. Not only core subjects, but also all the subjects.

**9. Pattern of Semester Exam:**

Internal	-	25 Marks
External	-	75 Marks
Total	-	100 Marks

**10. Scheme for Internal Assessment**

Test	= 10 Marks
	(There shall be two tests of 10 Marks each) – Average 10 Marks
Assignment	= 5 Marks
Seminar / Group Discussion	= 5 Marks
Peer-Team Teaching	= 5 Marks
Total	= 25 Marks

**11. External Exam**

There is external examination at the end of the semester – ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. A candidate should get his name registered with M.K. University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in the prescribed form to the university along with fees Rs.300 with the specific remarks of the principal for condonation of attendance. Those students who have attended the classes for 58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next examinations by paying of Rs.500 with special permission along with proper documents for

sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

## **12. Question Paper Pattern**

Time : 3 Hrs.

### **SECTION – A**

10 x 1 = 10 Marks

- i) Choose the Correct Answer 1-5
- ii) One Question from each unit
- iii) Fill in the blanks 6 – 10
- iv) One question from each unit
- v) Each question carries 1 mark

### **SECTION – B**

5 x 7 =35 Marks

- i) Either (or) Type question 11 to 15
- ii) One question from each unit
- iii) Each question carries 7 Marks

### **SECTION - C**

3 x10 = 30 Marks

- i) Open Choice questions 16 to 20
- ii) Answer any Three questions out of Five
- iii) One question from each unit
- iv) Each question carries 10 Marks

## **13. Scheme for evaluation :**

Theory examinations will be evaluated by the examiners appointed by Madurai Kamaraj University

## **14. Passing Minimum:**

- 1. There is no passing minimum for internal examination
- 2. The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/ she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

## **15. Model Questions**

Model question paper is enclosed at the end of the syllabus

## **16. Teaching Methodology**

Each subject is taught through lecturing, assignment, seminar and peer team teaching.

## **17. Text Books**

List of text books is given below the fifth unit of syllabus of each subject.

## 8. Reference Books

List of reference books is given below the fifth unit of syllabus of each subject.

## 19. Retotalling and Revaluation provision

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date of publication of the result in the university website, through specified revaluation forms along with required fees.

## 20. Transitory Provision

A Transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

## 21. Subjects and Paper related websites:

www.wileyindia.com  
www.vijaynicole.co.in  
nlist.inflibnet.ac.in  
www.perason.co.in  
www.mhhe.com/kahate/knsze

## 22. Duration :

Three Years consisting of six semesters.

## 23. General framework:

Medium of Instruction is English.

## 24. GENERAL INSTRUCTIONS

1. All the question papers must be set in English except Tamil / Malayalam / Hindi / Arabic / French and வணிக கடிதத்தொடர்புகள் மற்றும் காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்
2. Only commerce teachers should be appointed as examiners, both for setting and valuation, for all the Commerce Subjects
3. Only commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for commerce related computer subjects
4. External examiners will evaluate all papers including on the job training and project reports
5. Kindly go through the syllabus, question paper blue print, model question paper pattern carefully
6. The syllabus and question paper blue print are to be strictly adhered to
7. Kindly make the question specific, precise and without ambiguity
8. The university must send a copy of the syllabus of the respective subject and the following instructions while appointing the examiners for setting question papers
  - i) The question set by them strictly conform to the syllabus, to the question paper pattern and to the instruction sent
  - ii) Questions should be fairly distributed over the whole syllabus
  - iii) The scheme of valuation and the key to the problems should be sent along with the question paper

**COURSE STRUCTURE AND SCHEME OF EXAMINATION – SEMESTER  
WISE**

**I SEMESTER**

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi /Arabic/French or <b>வணிக கடித தொடர்புகள்</b>	6	3	25	75	100
2	II	English – I	6	3	25	75	100
3	III	Fundamentals of Computers	5	4	25	75	100
4	III	Practical – Ms Office	5	4	25	75	100
5	III	Financial Accounting - I	6	5	25	75	100
6	IV	Non – Major Elective – Business Accounting	2	2	25	75	100
			30	21			

**II SEMESTER**

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hin di/Arabic/French or <b>காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்</b>	6	3	25	75	100
2	II	English – II	6	3	25	75	100
3	III	Client – Server Computing	5	4	25	75	100
4	III	Practical Oracle & Visual Computing	5	4	25	75	100
5	III	Financial Accounting - II	6	5	25	75	100
6	IV	Non – Major Elective – Advertising and Salesmanship	2	2	25	75	100
			30	21			

### III SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	III	Multimedia	5	4	25	75	100
2	III	Practical Multimedia	6	4	25	75	100
3	III	Financial Accounting - III	6	5	25	75	100
4	III	Business Statistics	6	4	25	75	100
5	III	Cost Accounting	5	4	25	75	100
6	IV	MS Office & Tally Theory – Skill Based	2	2	25	75	100
			30	23			

### IV SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	III	Management Accounting	5	4	25	75	100
2	III	Company Law	6	4	25	75	100
3	III	Banking Theory Law and Practice	5	4	25	75	100
4	III	Business Mathematics	6	4	25	75	100
5	III	Financial Accounting – IV	6	5	25	75	100
6	IV	Goods and Services Tax – Skill Based	2	2	25	75	100
			30	23			

### V SEMESTER

S. No	Part	Title Of the Paper	Hours/Weak	Credit	Internal	External	Maximum Marks
1	III	Financial Accounting - V	6	5	25	75	100
2	III	Business Laws	5	4	25	75	100
3	III	Income Tax Law and Practice - I	5	5	25	75	100
4	III	Principles of Management	5	4	25	75	100
5	III	Practical – Web Programming	5	4	25	75	100
6	IV	Environmental Studies – Skill based	2	2	25	75	100
7	IV	Export – Import Procedures and Documentation – Skill Based	2	2	25	75	100
			30	26			

### VI SEMESTER

S.No	Part	Title Of the Paper	Hours/Weak	Credit	Internal	External	Maximum Marks
1	III	Industrial relations and Labour Laws	6	4	25	75	100
2	III	Income Tax Law and Practice – II	6	5	25	75	100
3	III	Internet & e – Commerce	5	4	25	75	100
4	III	Project Work & Viva - Voce	5	4	25	75	100
5	IV	Value Education - Skill Based	2	2	25	75	100
6	IV	Marketing Communication - Skill Based	2	2	25	75	100
7	IV	Web Technologies in e – Commerce – Skill Based	2	2	25	75	100
8	IV	Commerce Practical – Skill Based	2	2	25	75	100
			30	25			

**Extension Activities – 1 Credit**



முதலாமாண்டு  
பகுதி — I

முதலாம் பருவம்  
பிற்பாடம்

**வணிகக்கடிதத் தொடர்புகள்**

**நோக்கம்** வணிகத்திற்கு தேவையான கடித தொடர்புகளை எழுதுவது, கையாளுவது குறித்து அடிப்படை புரிதலை மேம்படுத்துதல்.

- அலகு அ** வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை — ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.
- அலகு ஆ** வணிக கடிதப் போக்குவரத்து — கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல் - மின் அஞ்சல் வகைகள் - பயன்பாடுகள் - மின் அஞ்சல் உருவாக்கம் - பாதுகாப்பு
- அலகு இ** வணிக விசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிகட்டல் கடிதங்கள் - வசூல் கடிதங்கள் - வங்கிக் கடிதங்கள் - வகைகள் - முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம் - காப்பீட்டு கடிதங்கள் - வகைகள்.
- அலகு ஈ** பணி தொடர்பான கடிதப் போக்குவரத்து — பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.
- அலகு உ** அறிக்கை — பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள் பொருளடக்கம் - சட்ட பூர்வ அறிக்கை — ஆண்டறிக்கை — தணிக்கை அறிக்கை. சந்தை அறிக்கை — பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

**பரிந்துரைக்கப்படும் புத்தகங்கள்**

1. வகைத் தகவல் தொடர்பு - திரு. கதிரேசன் மற்றும் முனைவர் ராதா
2. வாணிப தகவல் தொடர்பு - முனைவர் வி.எம். செல்வராஜ்
3. வணிகக் கடிதத் தொடர்பு - திரு.எஸ்.முத்தையா
4. வணிகக் கடிதங்கள் - முனைவர் ந.முருகேசன் மற்றும் திரு.மனோகர்

பகுதி — I  
முதலாமாண்டு

**Alternative Subject (பிற பாடம்)**  
இரண்டாம் பருவம்

**காப்பீடு — கோட்பாடுகளும் நடைமுறைகளும்**

**நோக்கம் :** இந்தியாவில் காப்பீடு தொடங்கப்பட்டதன் பின்னணி மற்றும் பல்வகைக் காப்பீடுகள், தற்போதைய சட்டங்கள் குறித்து மாணவர்கள் அறிந்து கொள்ளுதல்

- அலகு அ:** காப்பீடு — பொருள் - இலக்கணம் - தொடக்கப் பின்னணி — நாட்டுடமையாக்கம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு — மறு காப்பீடு - இந்திய ஆயுள் காப்பீட்டுக் கழகம் தொடக்கம் - நோக்கங்கள்.
- அலகு ஆ:** ஆயுள் காப்பீடு — பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள்.

பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை - பத்திரம் உரிமை இழப்பு - பத்திரம் உரிமை மீட்டி - சரண் மதிப்பு - காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல்.

அலகு இ: கடல் காப்பீடு: பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நட்டத்தின் வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு ஈ: தீ காப்பீடு : பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு உ: காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள்.

காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

#### பரிந்துரைக்கப்படும் புத்தகங்கள்

1. காப்பீடு - முனைவர் S.பீர்முகமது  
முனைவர் S.A.N.ஷாஜீலி இப்ராஹிம்
2. காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு.சொ.சொ.மீனாட்சி சுந்தரம்  
முனைவர் மு.முத்துப்பாண்டி
3. காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் L.P. இராமலிங்கம்  
பேராசிரியர் T.S.ஜெயக்குமார்  
முனைவர் M.செல்வக்குமார்
4. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர் L.ரெங்கராஜன்

### PART III

#### FIRST YEAR

#### I SEMESTER

##### 1.FUNDAMENTALS OF COMPUTERS

**Objectives: To provide the basic knowledge and concept about computer.**

#### UNIT I

**CHARACTERISTICS OF COMPUTERS** – Block Diagram – Problem Solving using computers – classification of computers – computing methods.

#### UNIT II

**REPRESENTATION OF CHARACTERS**, integers and fractions in computer-  
Number conversions – Hexa decimal – Binary – Octal – Decimal conversions –  
Programming languages.

### **UNIT III**

**FUNCTIONAL COMPONENTS OF COMPUTERS** – input – output units – memory – CPU

### **UNIT IV**

**FUNCTION OF OPERATING SYSTEMS** – classification of operating system.

### **UNIT V**

**Computers and communications** – Types – Needs – Communication media – Network topologies – protocols – LAN – Interconnecting networks – TCP/IP.

#### **Book for Study :**

Fundamentals of Computers – II edition – V.Rajaraman – PHI Publication, 1998 edition.

#### **Book for reference:**

Computers today – Basantra – Galgoria publications.

#### **PART III**

#### **FIRST YEAR**

#### **I SEMESTER**

#### **2.Practical – Ms – Office**

#### **Objectives: To acquire the practical knowledge about computer operations.**

1. Create and print a Word Document to prepare Resume.
2. Create and delete a table in a Word Document
3. Inserting a Picture in a Word Document.
4. Preparing and inserting chart in a Word Document.
5. Create a Word Document using mail merge.
6. Create a Pivot table using Excel.
7. Apply Goal – seek Method in Excel.
8. Tax Calculation using Excel.
9. Program using Excel Macros.
10. Prepare an Excel sheet for sales analysis.
11. Prepare an excel sheet for Foreign Money Exchange.
12. Design a power point presentation to display an advertisement (it should contain at least 10 slides) with audio effect.
13. Design a power point presentation to introduce a course in your college ( it should at least contain 5 slides).
14. Create a table in Ms Access.
15. Create a Repot in Ms Access.

**3.FINANCIAL ACCOUNTING – I**

**Objectives:** To help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**UNIT I**

Accounting Principles – Concepts – Conventions – Rules of Double Entry System – 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.

**UNIT III**

Final accounts of sole trading concerns with adjustments.

**UNIT IV**

Bills of Exchange – Trade and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring the bill.

**UNIT V**

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

**BOOKS FOR STUDY:**

- |                              |   |                                    |
|------------------------------|---|------------------------------------|
| 1. Advanced Accountancy      | - | R.L.Gupta and Radhaswamy           |
| 2. Advanced accounting       | - | S.P. Jain and K.L. Narang          |
| 3. Advanced Accountancy      | - | M.A.Arulanandam and K.S. Raman     |
| 4. Advanced Accountancy      | - | S.N. Maheswari and S.K. Maheshwari |
| 5. Advanced Accountancy      | - | T.S.Reddy and A.Murthy             |
| 6. Principles of Accountancy | - | DalstonL.Cecil and JenitraL.Merwin |

**BOOKS FOR REFERENCE**

- |                                |   |                           |
|--------------------------------|---|---------------------------|
| 1. Advanced Accounts           | - | M.C.Shukla and T.S.Grewal |
| 2. Advanced Accountancy        | - | P.C.Tulsian               |
| 3. Introduction to accountancy | - | T.S. Grewal               |

**Note:** The Questions should be asked in the ratio of 60% for problems and 40% for theory.

**4.CLIENT – SERVER COMPUTING**

**Objectives: To know about front end and back end applications in computers.**

**UNIT I**

**CLIENT – SERVER TECHNOLOGY** – Overview of Client – Server computing – Evolution of Client – Server computing – Applications – Understanding Client – Server computing – Transaction Processing – Transaction models – TP monitors – Transaction management standards.

**UNIT II**

**RDBMS** – Introduction to databases – Relational model – Dr.Codds Rules – Normalization – Data integrity – Concurrency – Data Security – Availability – Backup and recovery.

**UNIT III**

**SQL** – Select, insert, update, delete – Transaction control – Commit, rollback, save point – Data definition language – Data Control – Grant, revoke, set role commands – SQL functions.

**UNIT IV**

**VISUAL BASIC** – Visual Basic concepts – Introduction to Visual Basic – Event driven programming – Terminology – Working screen – Controls and events – Menu system – Programming language – Tools – Msg box, input box, scroll bars, frames, check box, menus.

**UNIT V**

**PROGRAMS** – Creating Programs – Forms and controls – Writing code- Savings – running and testing – Marking EXE file – Printouts – Program flow logical testing – Branching statement – Procedures and functions – Forms and arrays – Creating procedures functions – Recursive functions – Multiple forms – Startup forms – Starting from sub main – Transferring between forms – Arrays and loops – Control arrays – Indexing and event handling – Error handling

**Books for study :**

1. Mattering ORACLE 7and Client – Server computing – Steve Boborowski – BPB Publications. 2<sup>nd</sup> edition.
2. Programming in Visual Basic P.K. Mc Bride – BPB Publications,

**Books for reference :**

1. SQL Unleashed – Ladanji – Techmedia.
2. ORACLE: The Complete Reference, Byross – BPB Publications.
3. Mastering Visual Basic – Techmedia Publishers.
4. SQL Professional – Kishore and Nail – Tata McGraw Hill.

**PART III  
I YEAR**

**II SEMESTER**

**5.PRCTICAL – ORACLE & VISUAL BASIC**

**RDBMS PRACTICALS:**

1. Program using conditional control, iterative controls and sequential controls.
2. Program using exception handling.
3. Program using explicit cursors and implicit cursors.
4. Program using PL/SQL tables and records.
5. Program using database triggers.
6. Program to design procedures using In, Out, Input parameters.
7. Program to design procedure using functions.
8. Program to design procedure using packages.

**VB PRACTICALS:**

1. Simple Arithmetic Operations using Text Command Boxes.
2. Manipulation of string and Data functions.
3. Designing a calculator
4. Magic square.
5. Number Puzzle, Picture Puzzle.
6. Using file, Directory, Drive List Boxes, to load a text file into a Rich Text Box.
7. Design a Text Editor using Rich Text Box.
8. Function of Command dialogue box.
9. Design a Screen saver.
10. Animation of Picture.
11. Use graphical functions to drew a picture and save it.
12. Database Access using DAD, RDO, and ODBC.
13. Compare the scores of two cricket teams by the use of graphs.
14. Design a game (like Solitaire).

**PART III  
I YEAR**

**II Semester**

**6.FINANCIAL ACCOUNTING –II**

**Objectives:** To help the students to acquire the knowledge and impart skill about different kinds of Business Accounting Methods.

**UNIT I**

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.

## **UNIT II**

Joint Venture Accounts – Recording in individuals books – Recording in separate set of books.

## **UNIT III**

Account Current – Methods of calculation of interest – Forward method – Red ink Interest – Epoque method – Periodic Balance Method.

## **UNIT IV**

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

## **UNIT V**

Accounts of Non – Trading Concerns – Accounting treatment relating to – Receipts and Payments Account is given and Income and Expenditure Account and Balance Sheet are required – Income and Expenditure Account is given and Receipt and Payments Account is required.

### **BOOKS FOR STUDY:**

- |                             |   |                                      |
|-----------------------------|---|--------------------------------------|
| 1. Advanced accountancy     | – | R.L.Gupta and Radhaswamy             |
| 2. Advanced accounting      | – | S.P. Jain and K.L.Narang.            |
| 3. Advanced accountancy     | – | M.A.Arulanandam and K.S.Raman        |
| 4. Advanced accountancy     | – | S.N.Maheshwari                       |
| 5. Advanced accountancy     | – | T.S.Reddy and A Murthy               |
| 6. Principles of Accounting | – | Dalston L.Cecil and Jenitra L.Merwin |

### **BOOKS FOR REFERENCE:**

- |                                |   |                           |
|--------------------------------|---|---------------------------|
| 1. Advanced Accounts           | – | M.C.Shukla and T.S.Grewal |
| 2. Advanced accountancy        | – | P.C.Tulsian               |
| 3. Introduction to accountancy | – | T.S.Grewall               |

## **PART III**

### **SECOND YEAR**

### **III SEMESTER**

#### **7.MULTIMEDIA**

**Objectives: To provide job oriented skills like designing and animation.**

### **UNIT I**

**DEFINITION** – Multimedia hardware – Multimedia software – Multimedia Networking – Multimedia applications – Multimedia environments – Multimedia computer components – Multimedia standards – Multimedia PC.

## **UNIT II**

**TEXT – ENTERING TEXT** - Pointing – Sizing – Editing – Fonts – Shadowing – Cloning – Building Image and Graphics – Backdrops – Triggering – Hyper Text Picture – Buttons – Editing Links – Triggering in Backdrops, Analog Video, Digital Video, Digital Audio – Music – Animation – Operating systems support for multimedia.

## **UNIT III**

**DEGITAL AUDIO REPRESENTING AND PROCESSING** - Digital representation of sounds – Transmission of sounds – Digital signal processing of sounds – CD audio clipping – MIDI sequencing video terminology.

## **UNIT IV**

**DIGITAL VIDEO AND IMAGE COMPRESSION** - Video compression technology – JPEG Image compression standards – MPEG Motions – Video compression standards – Various file storage – Digital Video recording – Video clip making.

## **UNIT V :**

**MULTIMEDIA AUTHORIZING TOOLS** – designing for the World Wide Web.

## **BOOK FOR STUDY :**

Multimedia: Marking it work – TayVaughnan Tata McGraw-Hill, sixth edition 2004.

## **Book for reference :**

1. Simson J. Gibbs, Dionysis C. Tsichritiz – Multimedia Programming – Addison Wesley, 1995.
2. JhonF.oegel Buford – Multimedia System – Addison Wesley, 1994.

## **PART III**

### **SECOND YEAR**

### **III SEMESTER**

#### **8.PRACTICAL - MUTIMEDIA**

#### **Flash/Photoshop/3D studio Max**

1. Creating a sample image.
2. Editing existing image's brightness, mode, color, adds and edits layer style.
3. Stitch and edit two images into single image.
4. Study masking concepts – use audio in the movie.
5. Programs using time line concepts – Insert text, image- Use scaling, rotation, hearing alignment.
6. Add buttons, means, and actions to the movie.
7. Insert text, image, and sprite to the movie.
8. Add user defined effects to the text.
9. Export movie – use multiple scenes,
10. Design a commercial advertisement banner of your choice and text it in the web browser.
11. Export movie to HTML, GIF, Flash formats.
12. Create simple 3D animation and export.



**PART III  
SECOND YEAR**

**III SEMESTER**

**9.FINANCIAL ACCOUNTING III**

**Objectives:** To help the students to acquire the knowledge and impart skills about different kinds of Business Accounting Methods.

**UNIT I**

Fire Insurance Claims – Loss of stock policy – Loss of profit policy – Application of average clause.

**UNIT II**

Royalty Accounts – Accounting treatment in the books of lessor and lessee- Sublease.

**UNIT III**

Insolvency Accounts – Individual Only – Statement of affairs – Deficiency account (List H)

Self balancing system: Self balancing ledger – Transfer from one ledger to another ledger.

**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**

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire purchaser and Hire vendor – Default and Installment purchase system : Theory only.

**BOOKS FOR STUDY**

1. Advanced accountancy – R.L.Cupta and Radhaswamy
2. Advanced accountancy – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy – T.S.Reddy and A.Murthy

**BOOKS FOR REFERENCE**

1. Advanced Accounts – M.C.Shukla and T.S.Grewal
2. Advanced Accountancy – P.C.Tulsian

**Note:** The questions should be asked the ratio of 60% for problems and 40% for theory.

**PART III  
II YEAR.**

**III SEMESTER**

**10.BUSINESS STATISTICS**

**Objectives:** To familiarize the students with the application of statistics in business Decision making

**UNIT – 1**

Statistics – Meaning – Function – Importance – Limitation – Data collection – Sources – Primary – Secondary –Tools of Data collection – Interview Schedule -

Questionnaire - Census – Sampling – Classification – Presentation – Tabulation – Diagrammatic – Graphic.

#### **UNIT – II**

Arithmetic mean – Combined mean – Median – Mode - Geometric mean – Harmonic mean.

Range – Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co-efficient of variation.

#### **UNIT – III**

Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

#### **UNIT – IV**

Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

#### **UNIT – V**

Analysis of time series – components – Methods of determining trend – Graphic – Semi – average – Moving average – Least square – Seasonal Variations – Method of simple average only.

#### **Book for study**

- |                        |   |                               |
|------------------------|---|-------------------------------|
| 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.                  |
| 6. Business Statistics | - | S.P.Rajagopalam&R.Sattanathan |

#### **Book for Reference**

- |                              |   |                     |
|------------------------------|---|---------------------|
| 1. Statistical               | - | Methods, S.P.Gupta. |
| 2. Statistical Methods       | - | Vijay Gupta.        |
| 3. Fundamental of Statistics | - | D.N.Elhance         |
| 4. Business Statistics       | - | Levine              |

**Note:** The questions should be asked in the ratio of 60% for problems and 40% theory.

### **PART III**

### **III SEMESTER**

#### **II YEAR.**

#### **11.COST ACCOUNTING**

**Objective:** To acquaint the students with basic concepts used in the cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

#### **UNIT – 1**

**Introduction :** Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Cost Accounting VS

Financial Accounting and Cost Accounting VS Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.

#### **UNIT – II**

**Material :** Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

**Labour:** Labour Turnover – Methods of Remunerating Labour – Incentive Schemes.

#### **UNIT – III**

**Overheads :** Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem)

#### **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**

Cost Center : Definition – Classification

Profit Center : Meaning – Purpose – Profit centre Vs Cost Centre

Cost Unit : Meaning – Examples

Cost Control : Meaning – Elements – Cost control Techniques.

Cost Reduction : Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction.

Cost Audit : Definition – Objectives – Advantages – Cost Audit Vs. Financial Audit.

#### **BOOK FOR STUDY**

- |                             |   |                                    |
|-----------------------------|---|------------------------------------|
| 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.                      |

#### **Book for Reference**

- |                    |   |                       |
|--------------------|---|-----------------------|
| 1. Cost Accounting | - | S.N. Maheswari        |
| 2. Cost Accounting | - | Das Gupta             |
| 3. Cost Accounting | - | Nigam, Naranja&Seghal |
| 4. Cost Accounting | - | B.K. Ghosh            |

**Note:** The questions should be asked in the ratio of 60% for problems and 40% theory.

#### **PART III II YEAR.**

#### **IV SEMESTER**

#### **12.MANAGEMENT ACCOUNTING**

**Objectives:** To impart knowledge of profit planning decision making and give information about budgeting.

## **UNIT – 1**

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)

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

## **UNIT – III**

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.

## **UNIT – IV**

Marginal Costing: Meaning – Definition – Advantages – Limitations – 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 – V**

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)

## **BOOK FOR STUDY**

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
6. Management Accounting :DalstonL.CecilabdJenitraL.Merwin

## **BOOK FOR REFERENCE**

1. Management Accounting - C. Horngren
2. Management Accounting - R.N.Anthony
3. Management Accounting - Hingorani& A.R. Ramanathan
4. Principles & Practice of Management Accounts - R.K. Gupta

**Note:** The questions should be asked in the ratio of 60% for problems and 40% theory.

**PART III  
II YEAR**

**IV SEMESTER**

**13.FUNDAMENTALS OF COMPANY LAW**

**Objectives:** To impart basic knowledge of the provisions of companies Act 2013.

**UNIT I**

Definition of a company – Characteristics of company – Company distinguished from partnership – Kinds of companies – Administration of Company Law ( including National Company Law Tribunal ( NCLT), National Company Law Appellate Tribunal ( NCLAT).

**UNIT II**

Formation of company – Incorporation – Documents to be filled with registrar – Online filing of documents – Promoters – Their legal positions – Pre incorporation contracts – On line registration of company - Certificate of incorporation – Certificate of commencement of business.

**UNIT III**

Memorandum of Association: Contents – Alteration of memorandum – Articles of Association – Contents – Alteration of Articles – Articles and Memorandum distinction.

**UNIT IV**

Prospectus - Content – Statement in lieu of prospectus - Shareholder – How to become a member – Rights and liabilities of members – Register and Index of members.

**UNIT V**

Meetings of company –Types of meeting – Notice –Quorum –Minutes – Proxies – Agenda – Chairman of the meeting – Resolution – Types of resolution.

**BOOKS FOR STUDY:**

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
5. Company Law as per companies Act 2013– PMS Abdul Gaffor& S. Thothadri

**BOOKS FOR REFERENCE:**

1. Company Law – Bagrial (Ashok .K)
2. A student hand book on Company law and Practice – Dr.V.Balachandran& Dr. M. Govindarajan

**1PART III  
II YEAR**

**IV SEMESTER**

**14.BANKING THEORY LAW AND PRACTICE**

**Objectives:** To impart knowledge about the basic principles of Banking.

## UNIT I

Introduction – Origin of banking – definition – Banker and customer relationship – General and special – Types of deposits – Origin and growth of Commercial Banks in India – Reserve Bank of India and its functions – Ratios – CRR – SLR – Repo rate – Reverse repo rate.

## UNIT II

Cheque – Crossing – Endorsement – Meaning – Definition – Types – Rules.

## UNIT III

Paying Banker – Duties – Statutory protection – Payment –in- due- Course.  
Collecting Banker – Duties – Statutory protection –holder-in-due – Course – Concept of negligence.

## UNIT IV

Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)

## UNIT V

E-Banking –Meaning –Benefits –Internet Banking – Home Banking- Mobile Banking – Virtual Banking –E-Payments – ATM Card/Biometric Card, Debit/Credit/Smart card, EFT,ECS (Credit / Debit) – E.money – Electronic purse, Digital Cash.

## BOOKS FOR STUDY

- |                                     |                               |
|-------------------------------------|-------------------------------|
| 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               |
| 5. Banking theory, Law and Practice | – A.V.Renganadhachary&D.S.Rao |
| 6. Banking theory and Practice      | – P.K. Srivastava             |

## BOOKS FOR REFERENCE:

- |                          |                |
|--------------------------|----------------|
| 1. A Textbook of Banking | – M.Radhasway  |
| 2. Banking in India      | - Vasant Desai |

## PART III II YEAR.

## IV SEMESTER

### 15.BUSINESS MATHEMATICS

**Objectives:** To familiarize students with the application of mathematics in business decision making.

## UNIT – 1

Number systems and equations – Counting techniques – Binomial expansion – Numbers – Natural – Whole – Rational – Irrational –Real – Algebraic expressions – factorization – Equations – Linear quadratic – Simultaneous linear equations with two or three unknowns – Nature of roots forming quadratic equation – Permutations – Combinations.

## **UNIT – II**

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements - Difference of two sets – Family of sets – Venn diagram – De – Morgan's law.

## **UNIT – III**

Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical Problems.

## **UNIT – IV**

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

## **UNIT – V**

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

## **BOOK FOR STUDY**

- |                         |   |                         |
|-------------------------|---|-------------------------|
| 1. Business Mathematics | - | D.C.Sancheti&V.K.Kapoor |
| 2. Business Mathematics | - | M. Manoharan& C. Elango |
| 3. Business Mathematics | - | P.R.Vittal              |
| 4. Business Mathematics | - | B.M. Aggarwal           |
| 5. Business Mathematics | - | M.Wilson                |

### **Book for Reference**

- |                         |   |                          |
|-------------------------|---|--------------------------|
| 1. Business Mathematics | - | V.K. Kapoor              |
| 2. Business Mathematics | - | Jeyaseelan and Sundresan |
| 3. Business Mathematics | - | G.K.Ranganath            |

**Note:** The questions should be asked in the ratio of 60% for problems and 40% theory.

## **PART III II YEAR.**

## **IV SEMESTER**

### **16.FINANCIAL ACCOUNTING– IV**

**Objectives:** To enable students to gain expert knowledge on partnership Accounts.

## **UNIT – 1**

Partnership accounts : Partnership – Definition – Provisions relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Fluctuating – Appropriation of profits – Past adjustments and guarantee.

## **UNIT – II**

Admission of partner – calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluations of Assets and Liabilities – Treatment of Good will – Adjustment of capitals of partners after admission of a partner.

## **UNIT – III**

Retirement of partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

## **UNIT – IV**

Amalgamation of firms – Sale to a company.

## **UNIT – V**

Dissolution of Partnership : Accounting treatment – Insolvency of partner- Decision in Garner Vs Murray case –Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method.

## **BOOK FOR STUDY**

- |                         |   |                                    |
|-------------------------|---|------------------------------------|
| 1. Advanced accountancy | - | R.L.Gupta and Radhaswamy           |
| 2. Advanced accounting  | - | S.P.Jain and K.L.Narang            |
| 3. Advanced accountancy | - | M.A.Arulanandam and K.S.Raman      |
| 4. Advanced accountancy | - | S.N.Maheshwari and S.K.Maheswari   |
| 5. Advanced accountancy | - | T.S. Reddy and A. Murthy.          |
| 6. Business Accounting  | - | DalstonL.Cecil and JenitraL.Merwin |

## **BOOK FOR REFERENCE**

- |                         |   |                         |
|-------------------------|---|-------------------------|
| 1. Advanced accounts    | - | M.C. Shukla T.S. Grewal |
| 2. Advanced accountancy | - | P.C. Tulsian            |

**Note:** The questions should be asked in the ratio of 60% for problems and 40% theory.

## **PART III**

## **V SEMESTER**

## **THIRD YEAR**

### **17.FINANCIAL ACCOUNTING – V**

**Objectives:** To familiarize the students with the principles of joint stock Company Accounts.

## **UNIT I**

Issue of shares : Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.



## **UNIT II**

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Installment – Lottery – Sinking fund - Ex Interest and Cum- interest quotations .

## **UNIT III**

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company.

## **UNIT IV**

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value.

## **UNIT V**

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

## **BOOKS FOR STUDY**

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting– S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

**Note :** The questions should be asked in the ratio of 60% for problems & 40% for theory.

## **PART III**

## **V. SEMESTER**

### **THIRD YEAR**

### **18.BUSINESS LAWS**

**Objectives:** To impart basic Knowledge of the important business legislations.

#### **UNIT I**

Contract: Meaning and Definitions of contract – Essential elements of valid contract – Valid, Void and Voidable contract. Offer – Acceptance – Communication and revocation of Offer and Acceptance.

#### **UNIT II**

Consideration – Capacity of parties- Free consent – Modes of discharge of contract – Breach – Remedies for Breach.

### **UNIT III**

Sale of Goods Act , 1930

Contract of sale – Conditions & warranties –Transfer of Property and title to goods – Rights & duties of Seller & buyer – Rights of unpaid seller.

Contract of Indemnity & Guarantee : Features – Rights & Liabilities of Surety.

### **UNIT IV**

Cyber law and contract – Procedures – Digital signature- Safety mechanisms.

### **UNIT V**

Consumer Protection Act 1986 : Definition – Objectives - Consumer Protection councils – consumer disputes – Redressal –Reasons for slow growth of consumer movement in India – Suggestions for Strengthening.

#### **BOOKS FOR STUDY**

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

#### **BOOKS FOR REFERENCE**

1. Hand Book of Mercantile Law- E.Venkatesan
2. Business Laws – Shukla&Saxena
3. Mercantile Law – N.D. Kapoor
4. Business and Industrial Law – M.C. Kuchal
5. E-Commerce – Puja

**Note:** The last unit of syllabus will be replaced by the New consumer Act when it is Enforced.

### **PART III THIRD YEAR**

### **V. SEMESTER**

#### **19.INCOME TAX LAW AND PRACTICE –I**

**Objectives:** To provide the basic knowledge and equip students with application of principles and provisions of income tax Act 1961 and latest relevant Rules.

#### **UNIT I**

Income Tax Act, 1961 – Definitions - Income - Assessment –Assessment year- Previous year – Person –Assessee – Resident but not ordinarily resident- Non – resident – Deemed Income- Capital receipts and revenue Receipts – Capital expenditure and Revenue expenditure.

## **UNIT II**

Exempted Income u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Charitable trust u/s 11, 12, and 13 Political parties u/s 13A.

## **UNIT III**

Computation of Taxable income – Income from salary – Income from House Property.

## **UNIT IV**

Profits and gains from Business or profession – Depreciation and other deductions.

## **UNIT V**

Capital gains – Income from other sources.

### **BOOKS FOR STUDY**

1. Income tax law and Practice – B.B.Lal
2. Income Tax law and Practice – Bhagavathi Prasad
3. Students Guide to Income Tax – Vinod K. Singhania

### **BOOKS FOR REFERENCE :**

1. Income Tax law and Practice – H.C. Mehrotra
2. Law and Practice of Income Tax – Dinkar Pagare
3. Income Tax law and Practice – V.P Gaur and D.B.Narang

**Note :** The questions should be asked in the ratio of 60% for problems and 40% for theory.

## **PART III III YEAR**

## **V SEMESTER**

### **20. PRINCIPLES OF MANAGEMENT**

**Objectives:** To expose the students to basic concepts of management.

#### **UNIT – I**

**Management :** Meaning, Nature, Levels of Management – Functions – Administration Vs Management - Schools of Management thought – FW Taylor, Henry Fayol

#### **UNIT – II**

**Planning :** Meaning – Importance – Process of Planning – Types of plans – Forecasting – Techniques of forecasting – Decision making – Importance and Process.

### UNIT III

**Organisation :** Meaning – Importance – Principles of organization – Types of organisation – Centralisation and decentralization of authority – Merits and Demerits – Delegation – Barriers to delegation – span of control – Committee – Merits and drawbacks.

### UNIT IV

**Staffing and Direction :** Recruitment : Meaning, Sources, Selection: Meaning – Procedure – Training: Meaning, methods, Direction, Leadership: Importance – Qualities of a good leader – Communication : Importance – Qualities of a good leader – Communication : Importance – Types – Barriers to Communication – Motivation : Importance.

### UNIT V

**Co-ordination controlling :** Need for co-ordination – Nature and process of control .

#### Reference books

1. L.M.Prasad **Principles and Practice of management**, Sultanchand & Sons Ltd. 2001.
2. Stephen P. Robbins, **Organisation Behaviour**, Prentice Hall of India Pvt Ltd., New Delhi, 2002.
3. Dinakar Pagare, **Business Management**, Sultan Chand & Sons 2001
4. Triathi & CN Reddy, **Principles of Management**, Tata McGraw Hill publishing Co. Ltd New Delhi 2003.
5. J. Jeyasankar: Principles of Management, Margham Publication, Chennai – 17.
6. Principles of management – K.N. Natarajan K.P. Ganesan – Himalayas Printing House

### PART III III YEAR

### V SEMESTER

#### 21. PRACTICAL – WEB PROGRAMMING

**Objectives:** To provide basic knowledge about web page creations.

#### JSP/SERVLETS JMS

1. Create a Generic Servlet class and print “Hellow” to the browser using service() method
2. Create a Http servlet class and print “Hellow” to the browser using doPost() do/ Get() methods
3. Create a Generic servlet Class and Create a Session inside the service () method.
4. Create a Http Servlet class and Create a inside the do Get() method.

5. Create the HTML form with name and address as control statements and get host parameters at your JSP file
6. Print the current data at your JSP file.
7. Write a program to send messages to queue.
8. Write a program to receive messages from a queue
9. Write a program to create a table and insert data using JDBC
10. Write a program to delete a row, update a table using JDBC
11. Write a program to update a table under transaction processing using JDBC

### **PART III**

### **VI Semester**

#### **III Year**

### **22.INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Objectives:** To impart the basic Knowledge of the important labour legislations.

#### **UNIT I**

Meaning, Natures, Objectives and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestion to improve Industrial Relations.

#### **UNIT -II**

Trade Union Theories, Need Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.

#### **UNIT -III**

Meaning, Forms, Causes and Consequences of Industrial Disputes, Industrial Disputes Act, 1948

#### **UNIT IV**

Concepts, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.

#### **UNIT - V**

Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.

#### **BOOKS FOR STUDY**

- |  |   |                     |
|--|---|---------------------|
| 1. Elements of Mercantile Law                | - | N.D. Kapoor.        |
| 2. Mercantile Law                            | - | M.C.Kuchal          |
| 3. Industrial Relations& Labour Legislations | - | Dr.M.R.Sreenivasan. |

**BOOKS FOR REFERENCE:**

- |   |   |              |
|---|---|--------------|
| 1. Hand books of Mercantile law             | - | E.Venkatesan |
| 2. Business and Industrial sLaw             | - | M.C.Kuchal   |
| 3. Lectures on Business &<br>Corporate Laws | - | Dr.K.Kapoor  |

**PART - III  
III YEAR****VI SEMESTER****23.INCOME TAX LAW AND PRACTICE – II**

**Objectives:** To acquaint students to know the latest income tax law and enable them to file income tax returns.

**UNIT I**

Clubbing of Income - Set - off and carry forward of losses - Deductions from gross total income.

**UNIT II**

Assessment of Individual and Hindu undivided family.

**UNIT III**

Assessment of Partnership firms, Association of Persons and joint stock companies.

**UNIT IV**

Preparation of Return of Income- Filing of returns -: Manually, On line filing of returns of income and TDS, Provision and procedures of compulsory on line filing of returns for specified assesses.

**UNIT V**

Deduction and Collection of tax at source - Advance payment - Tax refunds – Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.

**BOOKS FOR STUDY:-**

- |                                 |   |                   |
|---------------------------------|---|-------------------|
| 1. Income Tax Law and Practice  | - | B.B.Lal           |
| 2. Income Tax Law and Practice  | - | Bhagavathi Prasad |
| 3. Students Guide to Income Tax | - | VinodK.Singhania  |

**BOOKS FOR REFERENCE:-**

- |                                   |   |                         |
|-----------------------------------|---|-------------------------|
| 1. Income Tax Law and Practice    | - | H.C.Mehrotra            |
| 2. Law and Practice of Income Tax | - | DinkarPagare            |
| 3. Income Tax Law and Practice    | - | V.P.Gaur and D.B.Narang |

**Note:** The Questions should be asked in the ratio of 60% for problems and 40% for theory.

## **PART III**

### **THIRD YEAR**

### **VI SEMESTER**

#### **24.INTERNET & e – COMMERCE**

Objectives: To provide the basic knowledge about doing business with the help of electronic media in general and Internet in particular.

##### **Unit I**

**WHATE IS e – COMMERCE?** – Anatomy of e – Commerce applications – e-Commerce application – Business of Inter Commercialization – ISPS – Internet connectivity option.

##### **Unit II**

**EDI** – Electronic payment system – Types – Digital token small cards – credits cards – risk – electronic data interchange – Application, Legal security and privacy issues.

##### **Unit III**

**E – CRM** – meaning – factors governing E – CRM – advantages – difficulties.

**ERP** – meaning – factors governing ERP – advantages – difficulties.

##### **Unit IV**

**INTERNET PROTOCOL SUITE** – Digital copyrights – Digital cash – Digital signature – Software agents – Layers and Networking – IP suite Desktop – TCP/IP forms of IP – Mobile TCP/IP – Multicast IP – Most generation IP

##### **Unit V**

**IT ENABLE SERVICE** – Medical, legal transcription – Mobile Computing – Call centre service – e – governance.

##### **Book for Study :**

Frontiers of Electronic Commerce – Kala Kota & Whinston.

##### **Books for Reference:**

1. Web programming unpleased – Bop Breedlovetal – sams Net Publishing – I edition, 1996.
2. Electronic Commerce – Gray – P.Schneider& James T perry – Course Technology.

#### **25.PROJECT WORK & VIVA – VOCE**

**26.BUSINESS ACCOUNTING**

**Objectives:** To help to the students to know the basic accounting principles and impart basic skill to record the business transactions.

**UNIT I**

Introduction – Book Keeping – Accountancy – Differences – Double Entry System – It's merits and Limitations – Differences between Single Entry and Double Entry System – Classification of Accounts – Rules – Users of Accounting information.

**UNIT II**

Books of Prime Entry – Accounting Equation – Journal - Advantages – Ruling (Simple Problems)

**UNIT III**

Subsidiary Books – Objectives – Advantages – Purchases Book – Sales Book – Returns Books – Cash Book – (Simple Problems) Difference between Trade Discount and Cash Discount.

**UNIT IV**

Books of Final Entry – Ledgers – Advantages – Ruling – (Simple problems) – Trial Balance – Advantages – Difference between Trial Balance and Balance Sheet – Preparation of Trial Balance from given Ledger Balances.

**UNIT V**

Final Accounts of Sole Trading Concerns – Adjustments : Outstanding Expenses – Prepaid Expenses – Closing Stock – Depreciation – Bad debts – (Simple Problems) – Cost of Goods Sold.

**BOOKS FOR STUDY**

- |  |   |                         |
|--|---|-------------------------|
| 1. Double Entry Book-keeping             | - | T.S. Grewal             |
| 2. Advanced Accountancy                  | - | T.S. Reddy and A.Murthy |
| 3. Principles and Practice of Accounting | - | R.L.Gupta&V.K.Gupta     |
| 4. Fundamental of Advanced Accounting    | - | R.S.N.Pillai&Bagawathi  |
| 5. Business Accounting                   | - | A. Balasubramaian       |
| 6. Fundamentals of Accounting            | - | Appannaiah and others   |

**BOOKS FOR REFERENCE**

- |                        |   |                           |
|------------------------|---|---------------------------|
| 1. Advanced Accounts   | - | M.C.Shukla and T.S.Grewal |
| 2. Advanced Accounts   | - | S.P.Iyengar               |
| 3. Advanced Accounting | - | S.P.Jain and K.L.Narang.  |

**Note:** The questions should be asked in the ratio of 60% for problems and 40% for theory



**PART IV  
I YEAR**

**NON-MAJOR ELECTIVE  
II SEMESTER**

**27.ADVERTISING AND SALESMENSHIP**

**Objectives:** To familiarize the students with fundamentals of advertising and Salesmanship

**UNIT I**

Meaning of advertising – Characteristic Features of Advertising – Nature and Scope of Advertising – Benefits or Advantages of Advertising – Criticisms of Advertising – Is Advertising Economic Waste? – Difference between Advertising and Salesmanship.

**UNIT II**

Advertising Media – Indoor and Outdoor Advertising – Advertising agency – Role – Importance.

**UNIT III**

Personal Selling – Definition – Salesmanship – Definition Features – Objectives – Benefits – Criticisms against Salesmanship.

**UNIT IV**

Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities – Other Requisites of a Salesman.

**UNIT V**

Recruitment of Salesman – Sources – Remuneration of Salesman; Methods.

**BOOKS FOR STUDY:**

1. Advertising and Salesmanship – P.Saravanel&S.Sumathi
2. Essential of Advertising – S.Chandran
3. Advertising and Sales Promotion – Dr.R.L.Varshny&Dr.S.L.Gupta
4. Advertising and Personal Selling – Dr. C.B.Gupta
5. Advertising and sales promotion – Mishra &Harikumar

## **PART IV**

### **II YEAR SKILL BASED SUBJECT**

### **III SEMESTER**

#### **28.MS Office & Tally (theory)**

##### **UNIT I**

Sole trader ship and partnership

##### **UNIT II**

Joint Stock Company

##### **UNIT III**

Features of Tally – Operating screen of tally

##### **UNIT IV**

Creating a Company – selecting a Company – Shutting a company –Altering an existing Company

##### **UNIT V**

Creating groups – Ledger accounts – alteration – deletion – use of function keys

##### **Text books**

1. Tally courseware
2. Financial Accounting using tally 6.3

## **PART IV**

### **II YEAR.**

## **Skill Based Subject**

### **IV SEMESTER**

#### **29.GOODS AND SERVICES TAX**

Objectives: To understand the concept and the importance of goods and services tax in the Indian developing economy.

##### **UNIT I**

GST – Concept – Meaning - Definition Objectives –Advantages . GST and Centre, State Financial relation.

##### **UNIT II**

Main features of GST Law – Impact of GST - Subsuming of taxes – Types of GST – CGST - SGST, IGST, UTGST.

##### **UNIT III**

GST Council - Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions.

##### **UNIT IV**

Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Compulsory registration.

##### **UNIT V**

Computation of taxable value and tax liability – Comparative calculations with previous tax laws –Tax calculation for inter state sales – Value of supply – Value of taxable supply – Input tax credit .( Simple problems only ).

**Books for study**

1. Goods and Services Tax - GhousiaKhatoon, Naveen Kumar C.M, &Venkatesh S.N  
Himalaya publishing house private ltd, Mumbai.
2. Fundamentals of GST and customs Act – R.G.Sha,S.K.PodderShruthiPrabhakar.
3. Goods and services Tax – B.Mariappa
4. GST – The essentials of Goods and Service Tax – Dr.Thomas Joseph  
Dr.Jayajacob  
Ms.ChinnuMariamchacko

**Note:** The questions should be asked in the ratio of 80% for theory and 20% for problems

**PART IV  
III YEAR****Skill Based Subjects  
V SEMESTER****30.ENVIRONMENTAL STUDIES - UNIVERSITY****PART IV  
III YEAR****Skill Based Subjects  
V SEMESTER****31.EXPORT - IMPORT PROCEDURES AND DOCUMENTATION**

Objectives: To impart basic knowledge on Export - import documentation and procedures.

**UNIT I**

Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

**UNIT II**

Export procedures - Export an order – Consignment - Receiving an order - Packing and Marketing - Shipping order – Customs formalities.

**UNIT III**

Export documentation - Documentation - Letter of credit - Credit documentation – Insurance documents and other documents.

**UNIT IV**

Import procedures - Importing through Indent house- Obtaining import licenses – Terms used in mentioning prices.

**UNIT V**

Import documentation – Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance documents and all other documents.

**BOOKS FOR STUDY**

1. International Marketing - Varshney&B.Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. RathorandJ.S.Rathor

**PART IV - SKILL BASED SUBJECT  
III YEAR**

**VI SEMESTER**

**32.VALUE EDUCATION – UNIVERSITY**

**PART IV SKILL BASED SUBJECT**

**THIRD YEAR**

**VI SEMESTER**

**33.MARKETING COMMUNICATION**

**Objectives: To provide the knowledge about oral and written communication techniques in marketing.**

**Unit I**

Communication – Definition – Meaning – Nature – Needs

**Unit II**

Elements of Communication – Importance – types – forms

**Unit III**

Methods of Marketing Communication – Verbal communication – Written Communication

**Unit IV**

Characteristics of good report – How to make communication effective

**Unit V**

Integrated Communication in Marketing

**Books for Study**

1. Marketing Management – Philip Kotler
2. Fundamentals of Marketing – William J. Tanton

**Books for Reference**

Case in Advertising communication management in India IIM, Ahmedabad  
SubrotoSen Gupta.

**PART IV - SKILL BASED SUBJECT**

**THIRD YEAR**

**VI SEMESTER**

**34.Web Technologies in e – Commerce**

**Objectives: To impart skills about on line business related transactions.**

**Unit I**

**E – COMMERCE:**

What is e – Commerce – Difference between e- Commerce and e – business – Features of e – commerce – Types of e – commerce

**Unit II**

**WEB SECURITY:**

Introduction – Principles of security – cryptography – plaintext and cipher text – Digital Certificates – Digital signatures – Secure Socket Layer

### **Unit III**

#### **NETWORK SECURITY:**

Firewall – IP security – Virtual private network

### **Unit IV**

#### **ONLINE PAYMENT:**

Introduction – payments using credit cards – secure Electronic transaction – 3D secure protocols – Electronic Money

### **Unit V**

#### **WIRELESS INTERNET:**

Mobile IP – Mobile TCP – GPRS – WAP

#### **Reference books:**

Web Technologies – ACHYUT s Godbole & Atul Kathate – Tata McGraw Hill Education Private Limited – Second Edition 2010 e – Commerce business technology. Society 2008 – Fourth edition Kenneth C. Laudon & Carol Guerco Traver.

### **PART IV III YEAR**

### **SKILL BASED SUBJECTS VI SEMESTER**

## **35.COMMERCE PRACTICAL**

**Objectives:** To help the students to acquire practical knowledge about Commercial Forms.  
**LIST OF PRACTICAL'S**

Filling up of Money order form - Telegram form, Layout of business letter Blue of print of an office, Filing of papers, use of common office machines, Designing of forms for purpose Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of Visitors.

Format of Joint Stock Company Balance sheet, Model of a partnership deed, Format of Profit and Loss appropriate account, Debit note and Credit note, Statement of affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/ Register. Payroll/Wage Sheet, Form of Bin and Time Card, Filling of material order and material requisition, Issue register.

Chart of an Organization Structure.

Filling up of an account opening form, Knowledge of various forms used in day-to-day banking - Cheque – Pay-in-slip - Withdrawal form - Transfer form – Draft, Form of Bill of exchange and Promissory note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM Debit and Credit Card.

Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names – Publishing the products in the market.

Filling up of Equity share application and mutual fund form, Share, Mutual fund and Bond certificates.

Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form.

Filling up of Income tax returns, Sales tax forms, Applying for income tax refund.

**Note:** Students have to submit a practical note book consisting of specimen format of all the above document mentioned in the syllabus.

**MODEL QUESTION**  
**FINANCIAL ACCOUNTING - III**  
**(For those who joined in July 2018 and after)**

**Time : Three Hours Maximum : 75marks**

**Choose the Correct Answer :**

1. ஈட்டுறுதி காலத்தை தீர்மானிப்பவர்

அ) பாலிசி வழங்குபவர்

ஆ) பாலிசிதாரர்

இ) இருவரும்

ஈ) எவருமில்லை

The indemnity period is decided by

a) Insurer

b) Insured

c) Both

d) No body

2. தர விற்பனை - உண்மையான விற்பனை = ?

அ) மொத்த இலாபம்

ஆ) நிகர லாபம்

இ) ஈட்டுறுதி

ஈ) குறை விற்பனை

Standard sales - Actual sales = ?

a) Gross Profit

b) Net Profit

c) Indemnity

d) Short Sales

3. குத்தகைதாரர் செலுத்தும் உரிமைத் தொகை \_\_\_\_\_ ஆக கருதப்படுகிறது.

அ) செலவு

ஆ) வருமானம்

இ) லாபம்

ஈ) நஷ்டம்

Royalty payable by lessee is considered as \_\_\_\_\_ .

- |            |           |
|------------|-----------|
| a) Expense | b) Income |
| c) Profit  | d) Loss   |

4. லாபத்தில் ஏற்படும் இழப்பு பாலிசியில், சராசரி சரத்து யாருடைய நலனை பாதுகாக்கிறது?

- |                |                        |
|----------------|------------------------|
| அ) பணியாளர்கள் | ஆ) காப்பீட்டு நிறுவனம் |
| இ) பாலிசிதாரர் | ஈ) (ஆ) மற்றும் (இ)     |

The average clause in a loss of profit policy protects the interest of the

- |            |                      |
|------------|----------------------|
| a) Workers | b) Insurance Company |
| c) Insured | d) Both (b) and (c)  |

5. நிலைமை விபரம் தயாரிக்கும் போது, ஏட்டுக்கடன் எழுதுமிடம்

- |              |              |
|--------------|--------------|
| அ) அட்டவணை A | ஆ) அட்டவணை E |
| இ) அட்டவணை F | ஈ) அட்டவணை G |

Books debts are shown in statement of affairs under

- |           |           |
|-----------|-----------|
| a) List A | b) List E |
| c) List F | d) List G |

6. பிரசிடென்சியல் டவுன் இன்சால்வென்ஸி சட்டம் இயற்றப்பட்ட ஆண்டு

- |         |         |
|---------|---------|
| அ) 1909 | ஆ) 1929 |
| இ) 1939 | ஈ) 1949 |

Presidency towns insolvency act was passed in

- |         |         |
|---------|---------|
| a) 1909 | b) 1929 |
| c) 1939 | d) 1949 |

7. கிளைக் கணக்கின் குறிக்கோள்

- |                             |                            |
|-----------------------------|----------------------------|
| அ) கிளையின் லாப/நஷ்டம் அறிய | ஆ) தலைமையக லாப/நஷ்டம் அறிய |
| இ) (அ) அல்லது (ஆ)           | ஈ) (அ) மற்றும் (ஆ)         |

The objective of branch a/c, is to know

- |               |                |
|---------------|----------------|
| a) Branch P/L | b) Ho P/L      |
| c) (a) or (b) | d) (a) and (b) |

8. வழியிடை சரக்கு, இருப்பு நிலைக் குறிப்பில் \_\_\_\_\_ பக்கத்தில் காண்பிக்கப்படுகிறது

- |                |                |
|----------------|----------------|
| அ) முதல்       | ஆ) பொறுப்புகள் |
| இ) சொத்துக்கள் | ஈ) ஏதுவுமில்லை |

Cash in transit will appear in the \_\_\_\_\_ side of the balance sheet

- a) Capital b) Liabilities  
c) Assets d) None

9. தவணை முறை திட்டத்தில், விற்பனையாளர் பெறும் மொத்த வட்டி எந்த கணக்கில் வரவு வைக்கப்படுகிறது?

- அ) வட்டி அனாமத்து க/கு ஆ) வட்டி க/கு  
இ) விற்பனை க/கு ஈ) கொள்முதல் க/கு

Under instalment system, total interest received by the seller is credited to

- a) Interest suspense a/c b) Interest a/c  
c) Sales a/c d) Purchase a/c

10. வாடகை மற்றும் வரி எதன் அடிப்படையில் துறைகளுக்கிடையே பிரிக்கப்படுகிறது?

- அ) விற்பனை அளவு ஆ) சொத்து மதிப்பு  
இ) சதுர அடி முறை ஈ) பணியாளர் எண்ணிக்கை

In departmental a/c, rent and rates are allocated on the basis of

- a) Sales Volume b) Assets Value  
c) Square Feet d) No of workers

### SECTION – B (5X7=35 marks)

Answer All questions, choosing either (a) or (b)

11. (அ) கணேசன் என்பவரது வியாபார கிடங்கில் 1.9.13 தீ விபத்து ஏற்பட்டது. கீழ்க்கண்ட தகவல்கள் மூலம் காப்பீட்டு நிறுவனத்திடம் இருந்து பெற வேண்டிய கோரல் தொகையை காண்க.

	ரூ.		ரூ.
சரக்கிருப்பு 1.1.13	25,300	கூலி	60,000
விற்பனை 1.1.13 முதல் 1.9.13 வரை	1,56,000	கொள்முதல் 1.1.13 முதல் 1.9.13 வரை	50,400
வியாபாரத்திலிருந்து கணேசன் எடுத்த பொருட்கள்	2,500	காப்பாற்றப்பட்ட சரக்கு	3,600

மொத்த லாபம் அடக்க விலை மீது 30%

A fire occurred in the godown of Ganesan on 1.9.13. Find out claim to be lodged from insurance company.

	Rs.		Rs.
Stock 1.1.13	25,300	Wages	60,000
Sales from 1.1.13 to 1.19.13	1,56,000	Purchase from 1.1.13 to	50,400



Goods taken by Ganesan at cost	2,500	Stock saved from fire	3,600
Gross Profit 30% on cost.			

ஆ) தீ கோரலில், சராசரி சரத்து குறித்து விவரி.

12. அ) கோல் இந்தியா நிறுவனம் நிலக்கரி சுரங்கத்தை குத்தகைக்கு எடுத்து, உரிமைத் தொகை 50 பைசா ஒரு டன்னுக்கு என்றும், குறைந்தபட்ச வாடகை ரூ.40,000/- எனக் கொண்டது. குறை உற்பத்தி மீட்பு முதல் ஐந்து ஆண்டுகளுக்குள் சரிக்கட்ட ஒப்பு கொண்டனர். உற்பத்தி ஐந்து ஆண்டுகளில் 10,000 டன்; 48,000 டன்; 80,000 டன்; 1,20,000 டன்; 1,20,000 டன்.

The coal India are lessees of a mine on a royalty of 50 parise per ton of coal raised with a dead rent of Rs.40,000 with power to recoup short workings during the first five years. The output wer 10,000 tons; 48,000 tons; 80,000 tons; 1,20,000 tons; 1,20,000 tons.

ஆ) உரிமைத் தொகை என்றால் என்ன? யாரெல்லாம் உரிமைத் தொகை செலுத்த கடமைப்பட்டவர்கள்

அ) நொடிப்பு நிலைக் கணக்கில் அட்டவணை A குறித்து விளக்கம் தருக.

ஆ) புரோவின்சியல் இன்சால்வென்சி சட்டம் 1920ன் படி முன்னுரிமை கடனீந்தோர் குறித்து விவரி.

14. அ) கிளைக் கணக்கில் "சரக்கிருப்பு மற்றும் கடனாளிகள்" முறை குறித்து நீ அறிவது யாது?

ஆ) தலைமையகம் தனது கிளைக்கு ரூ.19,200 மதிப்புள்ள சரக்குகளை அடக்கவிலலை மீது 25% லாபத்தில் அனுப்பியது. கீழ்க்கண்ட தகவல்கள் மூலம், கிளை க/கு தயாரிக்கவும்.

	ரூ.		ரூ.
கடனாளிகளிடமிருந்து பெற்ற ரொக்கம்	12,860	கிளைகளின் கடன் விற்பனை	18,460
செலவுகளுக்கு தலைமையகம் செலுத்தியது	2,000	கிளையின் ரொக்க விற்பனை	5,000
		இறுதி சரக்கிருப்பு (இடாப்பு விலை)	4,000

Goods are invoiced by a H.O. to its branch at Rs.19,200 so as to give 25% profit on cost. From the following details, prepare branch a/c.

	Rs.		Rs.
Cash from debtors	12,860	Credit Sales by branch	18,460
Expenses paid by H.O	2,000	Cash sales by branch	5,000
		Closing Stock (invoice price)	4,000

15. அ) வாடகை கொள்முதல் என்றால் என்ன? அதன் சிறப்புகள் யாவை?

What is hire purchase/ What are its features?

(or)

- ஆ) ஒரு தொலைக்காட்சி பெட்டியின் ரொக்கவிலை ரூ.18,000, வாடகை கொள்முதல் முறையில் ரூ.20,000 விற்கப்பட்டு, ரூ.5,000 வீதம் நான்கு தவணைகளில் செலுத்தப்பட்டது. வட்டியினை கணக்கிடுக.

A television set cash price of which is Rs.18,000 sold on hire purchase system for Rs.20,000 payable 4 instalments of Rs. 5,000 each. Show how interest is calculated.

### SECTION – C (3x10=30 marks)

Answer any THREE questions.

16. திரு.பொன்னுசாமியின் வியாபார நிறுவனத்தில் 15.10.2009ல் தீ விபத்து ஏற்பட்டது. கீழ்க்கண்ட தகவல்கள் மூலம் கோரல் தொகை கண்டறிக

What do you mean by 'stock and debtor' system under branch account?

	ரூ.		ரூ.
சரக்கிருப்பு 1.1.08	30,600	கொள்முதல் 2008ல்	1,22,000
சரக்கிருப்பு 31.12.08	27,000	விற்பனை 2008ல்	1,86,000
கொள்முதல் 1.1.09 முதல் 15.10.09 வரை	1,47,000	விற்பனை 1.1.09 முதல் 15.10.09 வரை	1,50,000

சரக்கிருப்புகள் அடக்கத்தில் 90% என மதிப்பிடப்பட்டது. சரக்கு மீட்பு ரூ.18,00. காப்பீட்டு தொகை ரூ.63,000 சராசரி சரத்து அடங்கியது இக்காப்பீடு.

A fire occurred in the premises of Thiru.Ponnusamy on 15.10.2009. From the following information, prepare a claim statement.

	Rs.		Rs.
Stock 1.1.08	30,600	Purchases in 2008	1,22,000
Stock 31.12.08	27,000	Sales in 2008	1,86,000
Purchases from 1.1.09 to 15.10.09	1,47,000	Sales from 1.1.09 to 15.10.09	1,50,000

Stocks are valued at 90% of cost stock saved Rs.18,000. The amount of policy Rs.63,000. There was an average clause in the policy.

17. நொடிப்பு நிலை கணக்கில், நிலைமை விபரப்பட்டியலின் மாதிரிப்படிவம் தருக.

Give the specimen of statement of affairs under insolvency a/c.

18. ரவி ஒரு சுரங்கத்தை குத்தகைக்கு எடுத்து, உரிமைத் தொகை ஒரு டன்னுக்கு 35 பைசா என்றும், குறைந்தபட்ச வாடகை ஆண்டுக்கு ரூ.750 ஆக கொள்கிறார். குறை உற்பத்தியை அடுத்தும் வரும் இரு ஆண்டுகளில் மீட்பு செய்ய விரும்புகிறார். உற்பத்தி பின்வருமாறு 2009 - 1000 டன்; 2010 - 1500 டன்; 2011 - 2500 டன்; 2012 - 1500 டன்; 2013 - 1000 டன்.

ரவி ஏட்டில் தேவையான பேரேட்டு கணக்குகளை தருக.

Rave took a mine on lease merging into a royalty of 35 paise per ton with a dead rent of Rs.750 per year and the right to recoup short workings out of royalties of two subsequent years from the period in which short workings arose. The output were 2009 - 1000 tons; 2010 - 1500 tons; 2011 - 2500 tons; 2012 - 1500 tons; 2013 - 1000 tons.

Give necessary ledger a/c in the books of Ravi.

19. மூன்று துறைகளை உடைய ஒரு வியாபார நிறுவனத்தின் கொள்முதல் பின்வருமாறு.

துறை A 1000 அலகுகள்	}	மொத்த அடக்கவிலை ரூ.1,00,000
B 2000 அலகுகள்		
C 2400 அலகுகள்		

1.1.2011ல் சரக்கிருப்பு விற்பனை

துறை A - 120 அலகுகள்	துறை A - 1020 அலகுகள் ரூ.20 வீதம்
B - 80 அலகுகள்	B - 1920 அலகுகள் ரூ.22.50 வீதம்
C - 152 அலகுகள்	C - 2496 அலகுகள் ரூ.25 வீதம்

மொத்த லாபம் எல்லா துறைகளிலும் ஒரே மாதிரியாக உள்ளது. துறைவாரி வியாபார க/கு தயார் செய்க.

The following purchases were made by a business house having three departments.

Dept A 1000 units	}	at a total cost of Rs.1,00,000
B 2000 units		
C 2400 units		

Stock on 1.1.2011 Sales were.

Dept A - 120 Units	Dept A - 1020 Units ரூ.20 each
B - 80 Units	B - 1920 Units ரூ.22.50 each
C - 152 Units	C - 2496 Units ரூ.25 each

The rate of gross profit is same each case. Prepare departmental trading a/c.

20. X நிறுவனம் ஒரு வாடகை கொள்முதல் துறையை கொண்டுள்ளது. வாடகை கொள்முதலில் சரக்குகள் அடக்கம் + 50% லாபம் என விற்பனை செய்யப்பட்டது.

	ரூ.
ஜனவரி 1 வாடகை கொள்முதலில் சரக்குகள் (இடாப்பு விலை)	75,000
வாடகை கொள்முதல் முறையில் இந்த ஆண்டு விற்பனை (இடாப்பு விலை)	4,05,000
இந்த ஆண்டு ரொக்கம் பெற்றது	2,80,000
சரக்கு திரும்ப பெற்றது (தவணை பாக்கி ரூ.20,000)	2,500
டிசம்பர் 31 வாடிக்கையாளிடம் சரக்கு (இடாப்பு விலை)	1,50,000
வாடகை கொள்முதல் துறையின் லாபம் / நஷ்டம் காண்க.	

X company Ltd has a hire purchase department goods are sold on hire purchase at cost + 50%. From the following particulars, find out profit or loss made in the hire purchase department.

	&
January 1 Goods out on H.P. (invoice price)	75,000
Goods sold on H.P. during the year (invoice price)	4,05,000
Cash received during the year	2,80,000
Goods received back (instalment due Rs.20,000)	2,500
Dec.31 Goods with H.P. customers (invoice price)	1,50,000