

L.N.GOVERNMENT COLLEGE (AUTONOMOUS)
NO. 44, TH ROAD, PONNERI - 601 204.
THIRUVALLUR DISTRICT, TAMIL NADU



DEPARTMENT OF COMMERCE

SYLLABUS FOR THE COURSE

B.COM. GENERAL

CHOICE BASED CREDIT SYSTEM (CBCS)

EFFECTIVE FROM

2020– 2021

L.N.GOVERNMENT COLLEGE (AUTONOMOUS)
CHOICE BASED CREDIT SYSTEM (CBCS)
UG DEGREE-BACHELOR OF COMMERCE (B.COM)
(With Effect From 2020 – 2021 onwards)

1. DURATION OF THE COURSE

The duration of the course is three academic years consisting of six semesters.

- (a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semester, the second academic year the third and the fourth semester and the third academic year the fifth and sixth semester respectively.
- (b) The odd semester shall consist of the period from June to November of each year and the even semester from December to April of each academic Year. There shall be not less than 90 working days for each semester

2. ELIGIBILITY FOR ADMISSION

Candidates for admission to the Degree of Bachelor of Commerce (General) B.com (General) course shall be required to have passed the Higher Secondary Examination (HSE- Academic or Vocational System) conducted by the Government of Tamil Nadu, or an examination accepted as equivalent thereof by the syndicate of university of madras

3. ELIGIBILITY FOR THE AWARD OF DEGREE

A candidate shall be eligible for the award of the degree only if he/she undergone the prescribed course of study in a college affiliated to the University for a period of not less than three academic years, passed the examination of the six semesters prescribed earning a minimum of **140 credits as per the distribution given in Regulation 4** for part I, II, III, IV, & V and also fulfilled such other conditions as have been prescribed thereof.

4. COURSE OF STUDY, CREDITS AND SCHEME OF EXAMINATION

The course of study of part I to V courses.

PART-I TAMIL AND OTHER LANGUAGE

It comprises the study of:

Tamil or any of one the following modern (Indian or foreign) of or classical languages at the option of the candidate, according to the syllabi and text books prescribed from time to time.

1. **Indian** – Tamil, Kannada, Malayalam, Hindi and Urdu.
2. **Foreign** – Chinese, French, German, Italian Japanese and Russian.
3. **Classical** –Sanskrit, Arabic and Persian

PART II- ENGLISH

According to the syllabi and textbooks prescribed from time to time.

PART III- CORE COURSE

Comprise the study of (A) Main subject. (B) Allied subject and (C) Elective subject.

PART-IV

IT CONSISTS OF

1. (a) Those who have not studied tamil up to XII standard and taken a non- Tamil language under part I shall take Tamil comprising of two courses (level will be at 6th std)
- (b) Those who have studied Tamil up to XII standard and taken a non-tamil language under part I shall take advanced Tamil comprising of +2 courses.
- (c) Others who do not come under (a) and (b) can choose non major elective comprising of two courses.

2. SKILL BASED SUBJECTS (ELECTIVES)-(SOFT SKILL)

3. ENVIRONMENTAL STUDIES

4. VALUE EDUCATION

PART V- EXTENSION ACTIVITIES

A candidate shall be awarded a maximum of 1 credit for compulsory extension service.

All the students shall have to enroll for NSS/NCC/NSO(Sports and Games) Rotract/Youth Red cross/or any other service organization in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the principal of the college before 31st March in year. If a student LACKS 40 HOURS ATTENDANCE in the first year he/she have to compensate the same during the subsequent years.

Student those who complete minimum attendance of 40 hours in one year will get HALF a credit and those who complete the attendance of 80 or more hours in two years will get ONE CREDIT.

EXAMINATION

There shall be six semester examination: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third, fourth, fifth and sixth semester examination shall be held at the middle and the end of the second and third academic year respectively

5. SEMESTER WISE SUBJECTS AND SCHEME OF EXAMINATION

The Semester Wise Subjects and Scheme of examinations for different semesters shall be as follows:

L.N.GOVERNMENT COLLEGE (AUTONOMOUS)
UG DEGREE-BACHELOR OF COMMERCE (B.COM)
CHOICE BASED CREDIT SYSTEM (CBCS)
(For the candidates admitted from the academic year 2020-21 onwards)

Year/ Sem	Subject	Paper	Title of the Paper	Credit	Exam Hrs	Max Marks		
						Inter	Exter	Total
I Year I Semester	LANGUAGE	PART 1	Tamil Paper-1	3	3	75	25	100
	LANGUAGE	PART 2	English Paper -1	3	3	75	25	100
	Core	CCM 1	Financial Accounting -1	4	3	75	25	100
	Core	CCM 2	Business communication	4	3	75	25	100
	Allied 1	AC 1	Business Economics ***	5	3	75	25	100
	NME	NMEC 1	Cooperative Finance ***	2	3	75	25	100
	Skill Based Elective 1	SBEC 1	Essential of Language and Communication	2	3	100		100
I Year II Semester	LANGUAGE	PART 1	Tamil-II	3	3	75	25	100
	LANGUAGE	PART 2	English-II	3	3	75	25	100
	Core	CCM 3	Financial Accounting –II	4	3	75	25	100
	Core	CCM 4	Business Management	4	3	75	25	100
	Allied 2	AC 2	Indian Economy ***	5	3	75	25	100
	NME	NMEC 2	Non credit cooperatives ***	2	3	75	25	100
	Skill Based Elective 2	SBEC 2	Essential of spoken and Presentation skills	2	3	100		100
II Year III Semester	Core	CCM 5	Corporate Accounting –I	4	3	75	25	100
	Core	CCM 6	Legal Aspects of Business	4	3	75	25	100
	Core	CCM 7	Banking law and Practice	4	3	75	25	100
	Core	CCM 8	Consumer Behavior	4	3	75	25	100
	Allied 3	AC 3	Business Statistics-I	5	3	75	25	100
	Skill Based Elective 3	SBEC 3	Personality Enrichment	2	3	100		100
II Year IV Semester	Core	CCM 9	Corporate Accounting –II	4	3	75	25	100
	Core	CCM 10	Company Law	4	3	75	25	100
	Core	CCM 11	Marketing	4	3	75	25	100
	Core	CCM 12	Business Environment	4	3	75	25	100
	Allied 3	AC 4	Business Statistics-II	5	3	75	25	100
	EVS	PART 4	Environmental Studies	2	3	75	25	100
	Skill Based Elective 4	SBEC 4	Computing Skills	2	3	100		100
III Year V Semester	Core	CCM 13	Cost Accounting	4	3	75	25	100
	Core	CCM 14	Financial Services	4	3	75	25	100
	Core	CCM 15	Human Resource Management	4	3	75	25	100
	Core	CCM 16	Practical Auditing	4	3	75	25	100
	Elective 1	ELC 1	Income Tax-I	5	3	75	25	100
	VB	PART 4	Value Education	2	1	75	25	100
III Year VI Semester	Core	CCM 17	Management Accounting	4	3	75	25	100
	Core	CCM 18	Entrepreneurial Development	4	3	75	25	100
	Core	CCM 19	Business Taxation	4	3	75	25	100
	Core	CCM 20	Financial Management	5	3	75	25	100
	Elective 1	ELC 2	Income Tax-II	5	3	75	25	100
			Extension Activities	1				
			Total	140				

REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER:

- i. Candidates shall register their names for the First semester examination after the admission in the UG courses.
- ii. Candidate shall be permitted to proceed from the First Semester up to the Final Semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.
- iii. Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed there for by the Syndicate from time to time.

Provided in case of candidate earning less than 50% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidate who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA) duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

REQUIRMENT TO TAKE THE EXAMINATION AND ATTENDANCE

(a) A candidate will be permitted to the Examination for any semester, if:

(i).He /she secured not less than 75% of attendance out of the 90 instructional days during the semester (In the case of married women students the minimum attendance requirement shall be 55% of the total instructional days)

(ii).He/she earns a progress certificate from the Head of the Institution of having satisfactorily completed the course of study prescribed in the subjects as required by the regulations and

(iii).His/her conduct has been satisfactory

(b) A candidate who has 74% to 65% (i.e. 65% - 74%) of attendance shall be permitted to take the examination on the recommendation of the Head of the Institution to condone the lack of attendance as well as on the payment of the prescribed fees of Rs.250/- each for Theory/Practical examination towards the condonation shortage of attendance.

(Condonation Candidates)

(c) A candidate who has secured attendance less than 65% but 50% and above (i.e. 50% - 64%) in any semester, has no compensate the shortage of attendance in the subsequent semester besides, earning the requires Percentage of attendance in that semester and the Examination of both the semester papers together at the end of the latter semester. **(Detained Candidates)**

(d) A candidate who has secured below 50% of attendance in any semester will not be permitted to take the regular examinations. He/She has to re-do the course after the completion of the final semester by rejoining the semester in which the attendance is less than 50%. They have to pay the fee for the break of study as prescribed by the Academic Council from time to time.

PASSING MINIMUM:

A candidate shall be declared to have passed:

- a. There shall be no Passing Minimum for Internal.
- b. For External Examination, Passing Minimum shall be of 40% (Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c. In the aggregate (External + Internal) the passing minimum shall be of 40%.
- d. He/ She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical's wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/ She shall also fulfil the activities prescribed earning a minimum of I credit to qualify for the Degree.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER L LANGUAGES:

Tamil/ other languages: Successful candidates passing the examinations for the language and securing the marks (i) 60% and above and (ii) 50% and above but below 60% in the

aggregate shall be declared to have passed the examination in the FIRST and SECOND class respectively. All other successful candidates shall be declared to have passed the examination in the FIRST and SECOND class respectively. All other candidates shall be declared to have passed the examination in the THIRD class.

PART – II ENGLISH: Successful candidates passing the examination for English and securing the marks (i) 60% and above and (ii) 50% and above but below 60% in the aggregate shall be declared to have passed the examination in the FIRST and SECOND class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD class.

PART – III consisting of CORE SUBJECTS, ALLIED SUBJECTS, PROJECT/ ELECTIVE with three courses:

Successful candidates passing the examinations for the CORE courses together and securing the marks (i) 60% and above (ii) 50% and above but below 60% in the aggregate of the marks prescribed for the core courses together shall be declared to have passed the examinations in the FIRST and SECOND class respectively. All the other successful candidates shall be declared to have passed the examination in the third class.

PART – IV (consisting of sub items 1(a), (b), and (c), 2, 3, (4) as furnished in the regulations Part IV supra.

PART – V EXTENSION ACTIVITIES

Successful candidates earning of 1 credit SHALL NOT be taken consideration for classification/ranking/distinction.

GRADING SYSTEM:

1. Passing minimum is 40% of the ESE and above 40% of the maximum of that Paper/Course

2. Minimum credits to have earned.

For THREE year programme: Best 140 credits (Part I and II: Language

Part III Major, elective, Part IV soft skill and Part V: extension activities)

3. Marks and Grades

4. The following tables gives the marks, grade points and letter grades performance in a course paper.

RANEG OF MARKS	GRADE PONTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

For the Entire programe

CGPA	GRADE	Classification of Final Result
9.5-10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction
8.0 and above but below 8.5	D+	
7.5 And above but below 8.0	D	
7.0 and above but below 7.5	A++	First class
6.5and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	Third Class
4.5 and above but below 5.0	C	
4.0 and above but below 4.5		
0.0 and above but below 4.0	U	Re-appear

- The candidates who have passes in the first appearance and within the prescribed manner of the UG programme (Major, allied and elective courses alone) are eligible

1RANKING

Candidates who pass all the examinations prescribed for the course in the FIRST APPERRANCE ITSELF ALONE are eligible for classification/Ranking/Distinction.

Provided in the case of candidates who pass all the Examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations 7 (iii) supra are only eligible for Classification / Distinction.

5. QUESTION PAPER PATTERN:

SECTION-A (30words)

10 out of 12

10x2=20 Marks

SECTION –B (200 words)

5 out of 7

5x5=25 Marks

SECTION- C (500words)

3 out of 5

3x10=30 Marks

TOTAL =75 Marks

6. MARKS DISTRIBUTION

Internal Mark	External Mark	Total
25	75	100

THE MEDIUM OF INSTRUCTION AND EXAMINATIONS

B.Com (GENERAL) – ENGLISH MEDIUM

The medium of Instruction and Examinations shall be in English

CORE – 1

Semester 1	Subject Title	Subject Code	Total Hours	Credit
	Financial Accounting – I		5	4

COURSE OBJECTIVES:

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

UNIT -1

Definition of Financial Accounting –Meaning And Importance –Concepts And Conventions –Objectives of Accounting –Double Entry Keeping –Journal, Ledger, Preparation of Trial Balance And Cash Book.

UNIT-2

Final Accounts of a Sole Trading Concern –P&L Account, Balance sheet –Important Adjustments.

UNIT-3

Depreciation –Meaning, Different methods – Straight line method – Written Down value Method, (Change in methods excluded – Annuity methods).

UNIT -4

Average Due Date –Account Current. Fire Insurance Claims.(Simple Problems)

UNIT -5

Single Entry System –Statement of Affairs method –Conversion Method (simple problems only).

Theory & Problems = 20:80

REFERENCE BOOKS:

1. S.P jain & narang – Financial Accounting
2. M.c.Shukla & T.S.Grewal – Advanced Accounting
3. T.S.Reedy And Murthy Financial Accounting
4. R.L Gupta And V.K. Gupta -Advanced Accounting
5. S.Parthasarathy and A.jaffarrulla – financial accounting
6. S.P.Jain & Narang –Financial Accounting

COURSE OUTCOMES: (LEARNING OBJECTIVES)

1. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
2. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.
3. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
4. Determine the accounting treatment in the books of accounts.
5. Integrate the accounting procedure for various non-profit organisations.

CORE – II

Semester	Subject Title	Subject Code	Total Hours	Credit
1	Business Communication		5	4

COURSE OBJECTIVES:

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communications program

UNIT -1

Meaning and Definition of Business Communication-Type Essentials of Effective Communication - Barriers to Communication.

UNIT-2

Business Letters-Layout-Kinds of Business letters- Acknowledgement - Promotion-Enquiries-Replies-Orders-Sales-Circular- Complaints.

UNIT-3

Insurance Correspondence- Bank Correspondence –Agency Correspondence - Corporate Correspondence

UNIT-4

Letters of Application for a Job-Important Aspects of Job Application-Essentials to Be Followed for Preparation of Resume- Interviews-Type – Guidelines to be observed during an Interview.

UNIT-5

Modern Forms of Communication – E-Mail – Fax – Video Conferencing – Internet – Website and their use in business.

REFERENCE BOOKS:

1. Rajendra Pal And J.S. Korlahalli – Essentials Of Business Communication
2. Boviee, Thill, Schatzman – Business Communication
3. Shirley Taylor – Communication For Business
4. Penrose, Rasbery, Myers – Advanced Business Communication.

COURSE OUTCOMES (LEARNING OBJECTIVES))

1. Identify various structures of a business letter and the occasions for drafting letters such as an enquiry about the product; provide an offer, order and status enquiries.
2. Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.
3. Appraise applications for situation vacant.
- 4 Diagnose different Modern Communication methods.
5. Prepare corporate correspondence, minutes, reports and office notes.

ALLIED PAPER FOR B.COM., (GENERAL) DEGREE COURSE

Semester	Subject Title	Subject Code	Total Hours	Credit
1	Business Economics		6	5

COURSE OBJECTIVES:

To explain the principles of micro economics relevant to managing an organization and to understand economic environment of business.

UNIT-1

Business Economics – Introduction – Meaning – Definition – Scope and importance – Basic Problem of economic System – role And responsibilities of business economists – Positive and Normative Economics.

UNIT-2

Demand and Supply – Meaning of Demand – Meaning of Supply – The Basis of Consumer Demand – Demand Elasticity Concepts – Supply Function – Supply Elasticity – Market Equilibrium.

UNIT-3

Consumer Behavior theory – Cardinal Concepts, Ordinal Concepts-law of marginal utility – Indifference Curve – Properties – Consumer Surplus – Equilibrium.

UNIT-4

Cost, Revenue and Production function – theory of production – Laws of returns – laws of return to scale.

UNIT-5

Pricing – Meaning, importance – Production pricing – Pricing Methodologies – Perfect competition – Monopolistic competition – Oligopoly.

REFERENCE BOOKS:

1. Dr. H.L. Ahuja – Business Economics
2. Dr. S. Shankaran – Business Economics
3. Francis Cherunilam – Business Economics
4. P.L. Metha – Managerial Economics

COURSE OUTCOMES: (LEARNING OBJECTIVES)

1. Describe the nature of business economics.
2. Apply demand analysis to relevant economic issues.
3. Examine the production and cost function.
4. Compare price under various market conditions.
5. Appraise the methods of measuring national income.

NME PAPER FOR B.COM., (GENERAL) DEGREE COURSE

Semester	Subject Title	Subject Code	Total Hours	Credit
I	Cooperative Finance		2	2

COURSE OBJECTIVES:

To Enable the Students to learn the Basic Principles of Cooperation and to orient them about Cooperation Thinkers

UNIT- I

Cooperative credit: Evolution and structure of cooperative credit movement in India – Rural and Urban, Agricultural and non-agricultural – Role of credit Organization – RBI, NABARD, RRBs.

UNIT -II

Primary Agricultural Cooperative Credit Societies – constitution and management, size, functions. Crop Loan System – meaning features, procedures, problems – over dues – remedies.

UNIT- III

District Central Cooperative Banks – constitution, management - Resource mobilization, functions. State Cooperative Bank - constitution – management, Resource mobilization – funds management, functions.

UNIT- IV

Long Term Credit: Origin, Nature and Features of Long Term Credit - Primary Agricultural and Rural Development Banks (PARD Banks) – Organizational pattern, sources of finance –functions – Recovery management

UNIT-V

State Agricultural and Rural Development Bank (SARD Banks) – Objectives, constitution, raising of funds – Issue of various debentures – Non agricultural cooperative credit – Industrial cooperative Bank – Housing cooperatives.

REFERENCE BOOKS:

1. Mathur B.S. : Cooperation in India.
2. Memoria C.B. : Agricultural Problems of India.
3. Nakkiran.S. : Agricultural Finance and Rural Banking.
4. Naidu V.T. : Farm Credit and Cooperatives in India.

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. The students should have understood the Evolution of cooperation and bank system
2. Integrated primary agricultural cooperatives system
3. Prepare district central cooperative bank system and its use
4. Examine the long term credit and rural development
5. Interpret the state agricultural cooperative bank

CORE - III

Semester	Subject Title	Subject Code	Total Hours	Credit
II	Financial Accounting - II		5	4

COURSE OBJECTIVES:

Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

UNIT-1

Branch Account – Dependent Branches – Stock and Debtors System.

UNIT-2

Department Accounts - Basis for Allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of Expenses which cannot be allocated.

UNIT-3

Hire purchase and Instalment systems – Default and re- possession – Instalment purchase system.

UNIT-4

Partnership Accounts – Admission of partner – Retirement of a partner – Death of a partner.

UNIT-5

Dissolution of partnership – Insolvency of a partner – Garner vs Murray – Gradual realization of assets and piecemeal distribution.

REFERENCE BOOKS

1. M.C. Shukla and T.S. Grewal – Advanced Accounting
2. R.L. Gupta and Radhaswamy – Advanced Accounting – Volume 1
3. S.P. Jain and Narang – Financial Accounting
4. T.S. Reddy and Murthy – Financial Accounting
5. P.C. Thulsian Financial Accounting

COURSE OUTCOMES: (LEARNING OBJECTIVES)

1. Define the concept of Branch Account and the scope of Departmental Accounting.
2. Compare the Merits and Demerits of Hire Purchase and Royalty.
3. Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.
4. Assess various accounts prepared during retirement and death.
5. Evaluate the concept of Dissolution of Partner and Partnership Firm

CORE - IV

Semester	Subject Title	Subject Code	Total Hours	Credit
II	Business Management		5	4

COURSE OBJECTIVES:

To create an understanding modern business principles and to impart knowledge in the field of motivation, Leadership and control process.

UNIT-1

Management – Meaning – Importance - Nature and scope of management process – Role and functions of Manager – levels of manager – Scientific Management.

UNIT-2

Planning – Definition – Nature – Importance – Forms – Types – Steps in Planning – Objectives – Procedures and Methods – Policies – Nature and Types of policies – Decision making – Process of decision making.

UNIT-3

Organization – meaning – Types of Organizations – Structure – Span of control and Committees – Departmentation – Informal organization.

UNIT-4

Authority – Delegation – Decentralization – Difference between Authority and power – Responsibility – Direction – Nature and purpose.

UNIT-5

Co-ordination – Need, Types and Techniques and requisites for excellent Co-ordination – Controlling – Meaning and importance – Control process.

REFERENCE BOOKS:

1. L.M. Prasad – Principles of Management
2. Dinkar Pagare – Principles of Management
3. C.B. Gupta – Business Management
4. P.C Tripathi and P.N. Paddy

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. This paper familiarizes the students with the basic concepts of management
2. understanding of how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms
3. The students gain knowledge about the basic principles and functions of management.
4. This paper also serves as a basis for students who prefer to emerge as successful managers.

ALLIED PAPER FOR B.COM., (GENERAL) DEGREE COURSE

Semester	Subject Title	Subject Code	Total Hours	Credit
II	Indian Economy		6	5

COURSE OBJECTIVES:

Indoctrinate the students to analyse the basic features of Indian economy and to have a clear understanding of the problems related to the Agriculture, Industry and other sectors of Indian Economy

UNIT-1

Indian Economy – features of Indian Economy – National Income – Population – concepts of economic growth and development.

UNIT-2

Agriculture – Growth and productivity – contribution to National Income – Green Revolution – Causes of low productivity – Land reform – Poverty in India.

UNIT-3

Industrial Sector – Classification of industry – Role of Industry in Economic Development – Industrialization – Industrial Policy.

UNIT-4

Service Sector – Role in Indian economy – Transport – Communication – Bank and Insurance – Logistics

UNIT-5

Economic Reforms – New Economic policy and its impact on Indian economy – Liberalization Privatization and Globalization (LPG).

REFERENCE BOOKS:

1. Sankaran .S. – Indian Economy
2. Dhingra, I.C. – Indian Economy, S.Chand, New Delhi.
3. Jhingsn .M.L – Economics of Development and planning.
4. Dutt and Sundaram – Indian Economy

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. To provide understanding of core economic terms, concepts, and theories.
2. To prompt students to have economic way of thinking
3. To demonstrate quantitative reasoning skills of collecting processing and interpreting data using statistical and mathematical methods and computer packages.
4. To induce critical thinking skills within the contest of subject matter of economics.

NME PAPER FOR B.COM., (GENERAL) DEGREE COURSE

	Subject Title	Subject Code	Total Hours	Credit
Semester	Non credit Cooperatives		2	2
II				

COURSE OBJECTIVES:

The course of the students should know stages of the cooperative development of committees and commissions

UNIT- I

Cooperative marketing – Need and importance of cooperative marketing – Origin of cooperative marketing societies in India Role and Function of Marketing societies at various levels Primary. Central,

UNIT-II

Central, State and National – Role of NABARD and NCDC. Dantwala Committee on Cooperative Marketing. Importance of storage and Ware Housing in agricultural marketing

UNIT -III

Dairy Cooperatives – Place of dairying in National Economy – Importance of cooperative dairying in India – Structure and functions - Anand Pattern – Development of Dairy Cooperatives under Operation Flood Programme III – Role of NDDB.

UNIT -IV

Consumer cooperatives – Need and importance – Structure and working of consumer cooperatives at Primary, District, State and National level – Purchase policy sales policy, personnel policy – Role in Public Distribution System.

UNIT-V

Production and processing cooperatives – constitution and working of Cooperative sugar factories – Cooperative spinning mills – Handloom weavers Cooperatives.

REFERENCE BOOKS:

1. R.D.Bedi, Theory, History and practice of Cooperation, International Publishing House, Meerut.
2. B.S.Mathur, Cooperation in India, Sahitya Bhavan, Agra
3. B.S.Mathur, Cooperative Marketing in India.
4. T.N.Hajela, Principles problems and practice of cooperation Konark Publishing House.
5. G.R.Madan, Cooperative movement in India Mittal Publications New Delhi.

COURSE OUTCOMES (LEARNING OBJECTIVES)

5. To provide understanding of cooperative terms, concepts, and theories.
6. To prompt students to have cooperative way of thinking
7. To demonstrate dairy of cooperatives
8. To induce critical thinking skills within the context of subject matter of cooperation
9. Compare the various cooperatives organization

CORE - V

Semester	Subject Title	Subject Code	Total Hours	Credit
III	Corporate Accounting - I		6	4

COURSE OBJECTIVES:

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

UNIT-I

Shares- Issue of shares- Forfeiture of shares- Re- issue of shares, Underwriting of shares and debentures.

UNIT-II

Redemption of preference shares- procedures for redemption of preference shares, Profits prior to Incorporation

UNIT-III

Company final accounts- Calculation of Managerial Remuneration Preparation of profit and loss account and company Balance sheet.(As per the revised format Account Standard)

UNIT-IV

Valuation of Good will and shares – Various method

UNIT-V

Alteration of Share capital – Internal Reconstruction and Reorganization of capital

Theory & Problems = 20:80

REFERENCE BOOKS:

1. Advanced Accounts - Shukla and Grewal-
2. Corporate Accounting - T.S.Reddy and A.Murthy-
3. Company Accounts - Jain and Narang,
4. Corporate Accounting - R.L.Gupta
5. Advanced Accountancy – Chakraborti

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Interpret accounting knowledge on the issue and redemption of shares and debentures.
2. Ascertain the profits prior to incorporation, underwriting of shares and Rights issue.
3. Compile the items of final accounts of a company.
4. Evaluate the account for amalgamation, absorption, internal and external reconstruction.
5. Integrate the techniques of liquidating the corporate entities in compliance with IFRS.

CORE - VI

Semester	Subject Title	Subject Code	Total Hours	Credit
III	Legal Aspects of Business		5	4

COURSE OBJECTIVES:

To expose the students to various factors related to the business and to develop the skills required to take better business decisions at right time.

UNIT-I

Indian Contract Act- Formation- Forms of contract- Classification of contracts- Offer and Acceptance- Considerations.

UNIT-II

Capacity of a person-- Competent parties to a contract- Flaw in consent- Void agreements-Illegal agreements.

UNIT-III

Performance of contract- Quasi contract- Discharge- Remedies for breach of contract.

UNIT-IV

Contract of Agency- Types, creation, duties, rights of principal and agent- Termination of agency

UNIT-V

Sale of goods Act-Sale and agreement to sell-- Caveat emptor- Implied conditions and warranty- Rights of unpaid seller.

REFERENCE BOOKS:

1. Business Laws - N.D.Kapoor, Sultan Chand and Sons
2. Business Laws - M.R.Sreenivasan, Margam publications
3. Business Laws - M.V.Dhandapani, Sultan chand and Sons
4. Mercantile Law - S.Badre Alam and P.Saravanel S.Chand -
5. Mercantile Law - Gogna, S. Chand
6. Business Laws - K.N.Ramaswamy

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Students can get the knowledge in the formation of contract and the essentials elements for creating a contract
2. The can learn about the various common defects in a contract which affects its validity
3. The legal consequences of breach of a contracts and the methods of performing a contract are beneficial to the learners
4. Special contracts like agency bailment and pledge are also given due importance.
5. The students get contract knowledge.

CORE - VII

Semester	Subject Title	Subject Code	Total Hours	Credit
III	Banking Law and Practice		5	4

COURSE OBJECTIVES:

To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.

UNIT-I

Meaning and Definition of banking- classification of bank- Modern functions of Commercial bank- ATM- ECS- E-banking- credit card- debit card - Different types of Accounts and Deposits.

UNIT-II

Reserve Bank of India- Functions of RBI- Credit control- Types of credit control- Qualitative credit control and Quantitative credit control.

UNIT-III

Negotiable instrument Act 1881, Bill of Exchange – Promissory Note- Drafting of Cheque- crossing- material alteration- Endorsement- Differences between a cheque and bill of exchange.

UNIT-IV

Relationship between Banker and Customer- Rights, Responsibilities and Duties of paying and collecting banker- precautions to be taken in paying and collecting of cheques- Statutory protection to them.

UNIT-V

Loans and Advances- Principles of sound lending- forms of Loans and Advances- classifications of loans and advances- Precautions to be taken by a banker in lending Loans and Advances

REFERENCE BOOKS:

- | | |
|------------------------------------|---------------------------------------|
| 1. Banking Law and Practice | - K.P.M. Sundaram & Varshney- |
| 2. Banking Law and Practice | -K.P.M. Kandasami and Others- |
| 3. Banking Law Theory and Practice | - Dr.K. Nirmala Prasad and J. Chandra |

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Identify the relationship between banker and customer.
2. Paraphrase the banking system in India and the role of RBI in development of Indian Economy,
3. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.
4. Ascertain the implications of crossing, material alteration
5. Appraise the use of value added banking services.

CORE - VIII

Semester	Subject Title	Subject Code	Total Hours	Credit
III	Consumer Behaviour		5	4

COURSE OBJECTIVES:

To develop an understanding of how consumers behave and use the knowledge to adopt appropriate marketing strategies

UNIT-I

Introduction and concept:-Introduction market strategy and consumer behaviour, Market Analysis, consumer decision process.

UNIT-II

Culture and consumer behaviour: - Meaning of culture, Characteristics of culture, function of culture. types of culture, Cross-cultural consumer analysis:- cross cultural marketing objectives

UNIT-III

Perception and consumer behaviour:- Introduction, of groups , advantages and disadvantage of groups, reference group, types of reference group, social class and consumer behaviour- Introduction social class categorization

UNIT-IV

Consumer purchase decision, types of decision, types of decision behaviour, buying stage and situational influence, models of consumer behaviour- Economic model, learning model, sociological model, Howard Sheth model of buying

UNIT-V

Attitude and consumer behaviour:- Meaning of attitude, nature and characteristics of attitude, types of attitude, learning of attitude, sources of influence on attitude formation, Model of attitude- Tricomponent attitude model, multiattribute attitude model,

REFERENCE BOOKS

- 1.Consumer Behavior and Marketing - Assael Henry (2006)
- 2.Experimental Design in Behavioral Research – Baroda K.D (2008)
- 3.Marketing Management – kotler Philip (2000)
- 4.Marketing Management – Saxena Rajan (2002)

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Gain knowledge on consumer behavior, relationship with interdisciplinary and its applications
2. It enables them to become a Product Manager, consumer Behaviour Analyst
- 3.The students may clearly know the implementation of organisation behaviour
- 4.It may know the attitude consumer Behaviour
- 5.Decision Making process

ALLIED - III

Semester	Subject Title	Subject Code	Total Hours	Credit
III	Business Statistics - I		6	5

COURSE OBJECTIVES:

To impart a comprehensive knowledge on basics of Statistics, particularly on collection, organization and presentation of statistical data.

UNIT -1

Statistics –Meaning, Introduction –Definition – Significance and Limitations – Collection of data –Classification and Tabulation of data – Diagrammatic and Graphical representation of data.

UNIT -2

Measures of central tendency – Arithmetic Mean –Median –Mode – Geometric Mean and Harmonic Mean

UNIT -3

Measures of dispersion –Range, Mean deviation, Standard deviation and Co-efficient of Variation and their Merits and Demerits.

UNIT -4

Correlation –Definition ,Types and interpretation of r value – Methods of calculating correlation – properties – Regression Analysis – Definition – Methods. (Simple problems)

UNIT -5

Probability – Meaning, concepts of probability – Application of addition & multiplication theorems – Conditional probability. (Theory Only)

Theory & Problems = 20:80

REFERENCE BOOKS:

1. S.P.gupta – statistical methods –sultan publications
2. P.R.vittal – business statistics – margham publications
3. R.S.N.pillai and bagavathi – statistics – s.chand publications
4. P.N.arora -comprehensive statistical methods –s.chand publications

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Study the concept of Diagrammatic Representation
2. Calculate Measures of Central Tendency for the given data
3. Obtain the solutions of Measures of Dispersion with simple problem.
4. Understand the concept of correlation in vicariate distribution
5. Study the concept of Regression and properties of correlation and regression

CORE - IX

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Corporate Accounting - II		6	4

COURSE OBJECTIVES:

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

UNIT-I

Accounts of Holding companies- Minority interest- Cost of Control/Capital Reserve- Elimination of common transactions - Preparation of Consolidated Balance sheet (simple problems only)

UNIT-II

Amalgamation – Merger - Absorption and External Reconstruction of a company (intercompany investments excluded)

UNIT-III

Liquidation- Statements of affairs and deficiency accounts - Liquidator's final Statement of account.

UNIT-IV

Final Accounts of Insurance companies

UNIT-V

Final Accounts of Banking Companies.

Theory & Problems = 20:80

REFERENCE BOOKS:

1. Advanced Accounts - M. C. Shukla and T. S. Grewal S Chand
2. Corporate Accounting - T. S. Reddy and A. Murthy
3. Company Accounts - S. P. Jain and K. L. Narang
4. Corporate Accounting - R. L. Gupta & Radhaswamy
5. Modern Accounts Vol.I and Vol.II - Mukherji and Hanif, Tata Mcgraw

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Interpret accounting knowledge on the issue and redemption of shares
2. Ascertain the profits prior to incorporation, underwriting of shares and Rights
3. Compile the items of final accounts of a company.
4. Evaluate the account for amalgamation, absorption, internal and external remonstrations
5. Integrate the techniques of liquidating the corporate entities in compliance with IFRS.

CORE - X

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Company Law		5	4

COURSE OBJECTIVES:

This paper aims at providing a bird's eye view on various company laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business

UNIT -1

Meaning of company –Special Features –kinds of companies –Different between private and public company.

UNIT -2

Formation of a company –promotion –Role of promoters –Incorporation of the company –memorandum of Association –Its contents and Alterations – Articles of Association –It's Contents and alteration .Doctrine of Ultra virus ,Indoor management – prospectus –Its contents –statement in lieu of prospectus

UNIT-3

Share capital –kinds of share capital –Debentures –Its Kinds –Transfer and Transmission of shares –Membership of the company –Modes of Acquiring membership-Termination of Membership

UNIT -4

Company Management –Directors –Appointment –Removal-Disqualification –Right and Duties of Directors – Remuneration Directors.

UNIT -5

Winding up of a company – Types –Winding of the Company by the Court – Voluntary Winding Up – Winding up Subject to the Supervision of the Court – Liquidators – Duties and Powers of Liquidator

REFERENCE BOOKS:

1. Company law – N.D.Kapoor.
2. A Text of Company Law – P.S.Gogna
3. Company Law – Dr.M.R.Srinivasan
4. Company Law – Danda pani

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Different kind of corporate entities that are permitted to be set up
2. Company incorporation and rules and procedures for running a company
3. Manner of raising funds and roles and responsibilities of directors
4. Rights and obligations of shareholders and other stakeholders
5. Winding up of a company and its procedures

CORE - XI

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Marketing		5	4

COURSE OBJECTIVES:

The objective of this course is to gain understanding in the field of export marketing and to provide adequate knowledge in licensing procedures, export financing, export incentives. This is one semester course designed to understand the role of export marketing in the economy

UNIT- 1

Marketing - Definition - Objectives - Micro - and Macro marketing - Modern marketing concept - Marketing in economics development.

UNIT- 2

Functions of marketing - Marketing mix - Market segmentation - Market targeting and positioning.

UNIT- 3

Product Planning - Development - Product line - Product Mix strategies - Product life cycle - Diversification - Pricing Strategies.

UNIT- 4

Channels of Distribution - Meaning - Factors influencing Channels of Distribution - Channel members - Promotion - Objectives of promotion - Basics of Advertising - Sales promotion and Personal Selling.

UNIT- 5

Recent Trends in Marketing - Green Marketing - Basic understanding of E- Marketing – Consumerism.

REFERENCE BOOKS:

1. Principles of Marketing - Philip Kotler and Armstrong
2. Marketing - J.Jayashankar
3. Marketing Management - Dr. C. B. Gupta and Dr.N.Rajan Nair
4. Marketing Management – Sherlekar

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. State and define what marketing is, its role in the organization
2. Describe the elements of the marketing mix its importance and application
List the elements of branding, why its important and what makes a great brand
3. Describe marketing research, how it is done and how it helps in
4. Describe the concept of buyer personal and importance for constructing
5. Describe how to construct a customer journey from discover to purchase

CORE - XII

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Business Environment		5	4

COURSE OBJECTIVES:

To expose the students to various environment factors related to the business and to develop the skills required to take better business decisions at right time.

UNIT -I

The Concept Of Business –Its nature – significance – brief overview of political – cultural – legal – economic –environment and their impact on business and strategic decisions - economic reforms in India.

UNIT -II

LPG- Impact on industrial growth policy towards foreign investment in India.

UNIT -III

MNCs- Meaning – Participation India – Their strategies goes - Competitive strength – Recent trends of MNCs in India

UNIT -IV

Business ethics &Social responsibility - Meaning – Importance – Business Principles And Society Interactions –core area of social responsibility of business –views against social responsibility – Ethics in business

UNIT -V

Financial Environment – Financial system – Commercial banks – Financial Institutions – NBFCs.

REFERENCE BOOKS:

1. C.B.Gupta – Business Environment
2. Francis chernilam – Business Environment
3. S.Sankaran – Business Environment

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Identify the impact of business environment on business decisions.
2. Illustrate the effects of government policy on the economic environment.
3. Predict the legal framework on the regulation of business entity.
4. Assess of the social responsibility of business.
5. Evaluate the pros and cons of New Technology Policy of India.

ALLIED - IV

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Business Statistics - II		6	5

COURSE OBJECTIVES:

To impart knowledge on uni-variate and bi-variate techniques of data analysis to the students of commerce

UNIT -I

Time series – components of time series – secular trend and method of calculating trend, - seasonal variations and methods of calculating seasonal variation.

UNIT -II

Index Number – Definition – Methods – Test of Index numbers – chain base method –cost of living Index Number – Uses - Simple Problems.

UNIT -III

Sampling techniques – Random and Non random sampling – advantages and disadvantages.

UNIT -IV

Interpolation and extrapolation – graphical and algebraic method, binominal – Chi square Test – Test of Analysis – T test – F test

UNIT -V

Statistical Quality control and control charts – variable and attributes, vital statistics.

Theory & Problems = 20:80

REFERENCE BOOKS:

1. Statistical methods – S.P.Gupta – sultan
2. Business statistics – P.R.Vittal – margam
3. Practical statistics – R.S.N. pillai and bagavathi – S.Chand

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Study the concept of Diagrammatic Representation
2. Calculate Measures of Central Tendency for the given data
3. Obtain the solutions of Measures of Dispersion with simple problem.
4. Understand the concept of correlation in vicariate distribution
5. Study the concept of Regression and properties of correlation and regression

ENVIRONMENTAL STUDIES

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Environmental Studies		1	2

COURSE OBJECTIVES:

This course facilitates the students to get adequate knowledge on environmental problems and to develop an attitude towards the betterment of environment.

UNIT-1 Introduction to Environmental Studies

Multidisciplinary nature of environmental studies;
Scope and importance; concept of sustainability and sustainable development.

UNIT- 2 Ecosystem (2 lectures)

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession, Case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT- 3 Natural Resources : Renewable and Non – renewable Resources (6 lectures)

Land resources and landuse change: Land degradation, soil erosion and desertification.

Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state).

Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT- 4 Biodiversity and Conservation (8 lecturers)

Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots

India as a mega- biodiversity nation, Endangered and endemic species of India.

Threats to biodiversity : Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservations of biodiversity : In-situ and Ex-situ Conservation of biodiversity.

UNIT- 5 Environmental Pollution (8 lecturers)

Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.

Nuclear hazards and human health risks

Solid waste management: Control measures of urban and industrial waste pollution

UNIT- 6 Environmental Policies & Practices(8 lecturers)

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture

Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

UNIT- 7 Human Communities and the Environment (7 lectures)

Human population growth, impacts on environment, human health and welfare.

Resettlement and rehabilitation of projects affected persons; case studies.

Disaster management: floods, earthquake, cyclone and landslides.

Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.

Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.

Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

UNIT -8 Field Work (6 lectures)

Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.

Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystem- pond, river, Delhi Ridge etc.

REFERENCE BOOKS:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
 2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
 3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
 4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
 5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006
 6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams
.Science,339:36-37
 7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
 8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
 9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
 10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
- Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Interpret the importance of environmental studies and methods of conservation of natural resources.
2. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
3. Predict the sources, environmental effects and control measures of various types of pollutions.
4. Examine the appropriate methods for waste management.
5. Analyse social issues and legal provision and describe the necessities for Environmental Act.

CORE - XIII

Semester	Subject Title	Subject Code	Total Hours	Credit
V	Cost Accounting		6	4

COURSE OBJECTIVES:

This course deals with the techniques of cost computation. It explains the cost classification, especially with reference to “Elements of Cost”, brings out the clear distinction between cost unit and cost centre, and considers inventory control, labour cost control and overhead control. It envelops in it ambit the different methods of costing such as unit costing, contract costing etc.

UNIT – I

Nature and Scope of Cost accounting – Cost Analysis – Concepts and Classification – Installation of Costing System – Cost Centre Profit Centre

UNIT – II

Cost Sheet – Tenders – Quotations – Reconciliation of Cost and Financial accounts

UNIT –III

Material Control – Level – Aspects – Need –Essential of Material Control-Stores Control. Stores department –EOQ- Stores record –ABC analysis – Material Costing – Issue of Materials – FIFO –LIFO –SAM –WAM _ Base Stock method and Standard Price Method.

UNIT-IV

Labor Cost –Computation and Control- Time Keeping – Methods of Wage Payment – Time rate Piece System – Payroll Procedures – Idle Time – Overtime – Labor turnover.

UNIT - V

Overheads – Classification –Allocation –Apportionment and absorption-Accounting and Control of Overheads- Manufacturing, Administration and Selling and distribution [Primary and Secondary distribution] – Machine Hour Rate.

Theory & Problems = 20:80

REFERENCE BOOKS:

1. Jain S.P and Narang KL – Cost Accounting
2. Reddy and Murthy – Cost Accounting
3. NK. Prasad and VK. Prasad – Cost Accounting

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Explain the fundamentals of cost accounting system.
2. Prepare cost statement, calculate material levels and prepare stores ledger.
3. Examine various systems of wage payment.
4. Analyse the steps involved in allocation, apportionment and reapportionment of overheads.
5. Integrate the principles of job order, batch and contract costing systems.

CORE - XIV

Semester	Subject Title	Subject Code	Total Hours	Credit
V	Financial Services		5	4

COURSE OBJECTIVES:

To learn the financial services component industries (insurance, banking, securities, real estate and financial planning) interact To develop knowledge about financial services in India

UNIT – I

Meaning and importance of financial services – Types of financial services – financial services and economic environment – players in financial services sector.

UNIT – II

Merchant Banking – Functions – Issue Management – Managing of new issues underwriting – capital market – stock exchange – role of SEBI.

UNIT – III

Leasing and Hire purchase – Concepts and features – types of lease.

UNIT – IV

Factoring – Functions of factor – consumer finance.

UNIT – V

Venture capital – Mutual funds – Credit Rating.

REFERENCE BOOKS:

1. M.K.Khan– financial services
2. M.Santhnam- financial services
3. Dr. M.N.Mishra– law of insurance
4. H.R.Machiraju- Indian financial system
5. S,K, Basa- A Review of Current Banking Theory and practice

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Explain the concept, components and classification of services.
2. Describe service quality gap, audit, and marketing strategies for service firms.
3. Discuss the various Marketing financial services
4. Learn Health care, tourism, and Day care marketing
5. Discuss the objectives and implementation of customer relationship management and responsible marketing on services managers.

CORE - XV

Semester	Subject Title	Subject Code	Total Hours	Credit
V	Human Resource Management		5	4

COURSE OBJECTIVES :

This course equips student to work in the field of human resource management. Key functional areas are considered within a strategic and contextualized framework, with an underlying objective of searching for ways to strengthen organizations for all stakeholders. This course builds the necessary knowledge base for working in employment relations, but the emphasis is knowledge in action.

UNIT-I

Nature and scope of HRM- difference between personnel management and HRM- environment of HRM

UNIT –II

Human Resource planning – Recruitment- selection – Methods of sections- use of various tests- Interview Techniques in Selection – Placement.

UNIT – III

Recruitment – Selection - Training- Need – Methods – Techniques – Executive Development – Performance appraisal – Transfer – Promotion And termination Of Service.

UNIT – IV

Labour Relation – Functions of trade Unions – Forms of Collective Bargaining – Welfare Measures – Workers Participation in Management.

UNIT -V

Remuneration – Components of remuneration – Incentives - Benefits- Motivation. Performance appraisal – Methods. Human Resource audit – approaches.

REFERENCE BOOKS:

1. V.S.P Rao – Human Resource Management
2. Aswathappa – Human Resource Management
3. C.B. Gupta – Human Resource Management

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Discuss the recent trends and practices in HRM
2. Adopt HR planning.
3. Undertake HR training and development.
4. Administer wage and salary computation and disbursement.
5. Evaluate the factors influencing job satisfaction and retention

CORE - XVI

Semester	Subject Title	Subject Code	Total Hours	Credit
V	Practical Auditing		6	4

COURSE OBJECTIVES:

To gain basic principles in the field of Auditing and to acquire practical knowledge of generally accepted procedures, techniques and skills needed to apply them practically in audit.

UNIT- I

Auditing- Meaning-Definition- Objects- Types of Audit- Advantages and Disadvantages- Audit Programme-Audit Note Book.

UNIT- II

Internal check- Objects - Differences between Internal Control and Internal Audit - Vouching - Cash - Credit Sales- Credit Purchases- payment of wages

UNIT- III

Verification and Valuation of Assets and Liabilities - Verification of Inventories and Investments.

UNIT- IV

Appointment of Auditors- Qualification - Remuneration- Powers- Duties and Liabilities- Removal of Auditors under the Companies Act, 2013

UNIT- V

Specialized Audit - Audit programme for Educational Institutions, Hotels, Banking and Insurance Companies.

REFERENCE BOOOKS:

1. Practical Auditing - B. N. Tandon
2. Auditing -Spienand Reglan
3. Principles and Practice of Auditing - Dinker Pagare.

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Interpret the conceptual underlying theory of auditing.
2. Apply the vouching procedure of cash and credit transactions, impersonal ledgers.
3. Predict the duties of an auditor regarding the verification and valuation of assets and liabilities.
4. Appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
5. Compile audit reports and apply audit processes in non-trading organisation and in computerised environment.

ELECTIVE - I

Semester	Subject Title	Subject Code	Total Hours	Credit
V	Income Tax - I		6	5

COURSE OBJECTIVES :

The objective of this course is to provide knowledge on the basic concepts of income and taxability under Income tax Act, 1961 and to equip the students with the working knowledge of taxation practices in order in order to prepare for CA, CMA, and ACS.

UNIT – I

Income tax Act – Current Finance Act – Definition – agricultural income – Assesses – Assessment year – Previous year – Income – Person – Residential Status and Incidence of Tax – Exempted Incomes.

UNIT – II

Income under the Head of Salaries – Features – Allowances – perquisites – Profit in Lieu of salary – provident fund – Deductions – computation of salary income.

UNIT – III

Income from House property – Annual value – Determination – Deductions – computation of income from House Property.

UNIT – IV

Profits and Gains of Business or Profession – Definition – Chargeability – Admissible deduction – In-admissible expenses – computation of Business Income (excluding firms and companies) – Computation of Professional Income.

UNIT – V

Income Tax Authorities and their powers – Permanent Account Number (PAN).

Theory & Problems = 20:80

REFERENCE BOOKS:

1. V.P. Gaur and D.B. Narang – Income Tax Law and Practice
2. Income Tax Law and accounts – H.C. Mehrotra
3. Income Tax Law and accounts – Vinod K.Singhania
4. Income Tax Theory, Law and Practice – T.S.Reddy and Y.Hari Prasad Reddy.

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Relate the knowledge about basic concepts, terminologies and residential status of an assessee and the provisions of Income Tax Act 1961.
2. Examine the provisions of Income from Salary and its computation.
3. Ascertain the exemptions and computation of Income from House Property.
4. Determine Profits and Gains from Business or Profession or vocation.
5. Diagnose Income from capital gains and other sources and calculate Tax Deducted at Source.

CORE - XVII

Semester	Subject Title	Subject Code	Total Hours	Credit
VI	Management Accounting		6	4

COURSE OBJECTIVES:

To make the students to acquire equip and apply the knowledge of management accounting and make them to get acquainted to various tools used by the management in decision making alternatives.

UNIT – I

Management Accounting – meaning – scope – importance and Limitation – management accounting vs. cost accounting – management accounting vs. financial accounting.

UNIT – II

Ratio Analysis – Interpretation – Benefits and Limitations – classifications of ratios – Financial ratios – Turnover Ratios – Profitability Ratios.

UNIT – III

Funds flow and cash flow analysis.

UNIT – IV

Budgetary control – meaning – objectives limitation – merits and demerits.

UNIT – V

Marginal costing (Excluding decision making) – Absorption costing and marginal costing – CVP analysis.

Theory & Problems = 20:80

REFERENCE BOOKS:

1. Dr. S.N. Maheswari – Management Accounting
2. A. Murthy - Management Accounting
3. RSN. Pillai and Bhagavathi - Management Accounting

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Ascertain the nature of businesses and the importance of management accounting in their decision-making.
2. Examine fund flow and cash flow statements.
3. Appraise techniques in working capital management and marginal costing.
4. Analyse over capitalisation and under capitalisation.
5. Integrate capital budgeting appraisal methods to accept or reject a project.

CORE - XVIII

Semester	Subject Title	Subject Code	Total Hours	Credit
VI	Entrepreneurial Development		6	4

COURSE OBJECTIVES:

The students feel motivated to be an entrepreneur, Learn the various strategies and methods of mobilizing resources

UNIT – I

Entrepreneur – Meaning – Types – Qualities of an entrepreneur – Entrepreneurship – Factor affecting entrepreneurship – functions of entrepreneur.

UNIT – II

Sources of business ideas – Identification of business opportunities – project and Feasibility Report.

UNIT – III

Role of entrepreneur in Economic Growth – Entrepreneurial environment for small – scale units – Development of women entrepreneurs.

UNIT – IV

Institutional support to Entrepreneurs – Commercial Banks – Other Institutions - IDBI, IFCI, SIDCO, DICs, SISI, – Industrial estate.

UNIT – V

Entrepreneurial Development Programmes (EDPs) – Meaning – Role of Government in organizing EDPs – Advantages.

REFERENCE BOOKS:

1. Entrepreneurial Development – C.B.Gupta & N.P.Srinivasan
2. Entrepreneurial Development – Dr. V. Balu, Venkateswara publications,
3. Entrepreneurial Development – S.S. Khanka

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Understand various concepts, features and kinds of entrepreneurship.
2. Appreciate the significant sources of ideas and techniques used generate
3. Know the procedures of drafting projects and evaluation of the same
4. Advocate with various funding and lending agencies and their schemes
5. Synthesis various forms assistances provided by government and its agencies
6. Be aware of the choice of selection of Small, Medium and Large scale

CORE - XIX

Semester	Subject Title	Subject Code	Total Hours	Credit
VI	Business Taxation		6	4

COURSE OBJECTIVES:

This course is being offered to non-commerce students to make aware of them the general understanding of both direct and indirect taxation in India. This course inculcates taxation system and structure in India with its implications.

UNIT-I

Objectives of taxation – Canons of taxation – Tax system in India – Direct and Indirect taxes – Meaning and Types.

UNIT-II

Background behind implementing GST – The need for GST – Business impact – Benefits of GST – SGST – CGST and IGST.

UNIT-III

Taxes covered by GST- Definitions – Scope and coverage – Scope of Supply – Levy of Tax- Rate structure – Taxable Events.

UNIT-IV

Return – Refunds – Input Tax credit – Reverse charge mechanism, Transitional Provisions. Composition under GST- Administration Structure of GST – Officers as per CGST Act- Officers as per SGST Act – Jurisdiction – Appointment Powers.

UNIT-V

The customs duty – Levy and Collection of Customs duty – Organization of custom departments – Officers of customs- Powers- Appellate machinery – Infringement of the law- Offences and Penalties- Exemptions from duty customs duty back- Duties free Zones.

REFERENCE BOOKS:

1. Business Taxation - T.S.Reddy and Hari prasad Reddy
2. Swetha Jain GST Law & Practies Taxmann Publisheers, July 2017
3. Goods and Services Tax (GST) in India – M.M.Sury
4. Goods and Services Tax (GST) in India – B.Viswanathan
5. V.S. Daty- GST- Input Tax Credit- Taxmann Publisheers, 2nd Edition, Aug 2017\

E-Resources:

1. WWW.gst.gov.in
2. WWW.gstjockey.com
3. [http: gstpanacca.com](http://gstpanacca.com)

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Provide working knowledge of framework of taxation system in India.
2. Familiarize and educate the students with the concepts of Income Tax in india
3. Acquire knowledge on the Terminologies of direct taxation laws, determining residential status of individuals & Basis for Charging Tax.
4. Develop knowledge in computing Income from various heads, Exemptions and Deductions applicable with reference to Resident individuals.
5. Develop insight in E-filling and GST

CORE - XX

Semester	Subject Title	Subject Code	Total Hours	Credit
VI	Financial Management		6	5

COURSE OBJECTIVES:

The objective of this course is to help the students to understand the conceptual framework of financial management, and its applications under various financial constraints.

UNIT – I

Introduction – meaning – Importance -Objectives of Financial Management – finance functions – financial goals profit maximization vs. wealth maximization.

UNIT – II

Cost of Capital – cost of different sources of capital – Weighted Average cost of capital – capital structure – Financial Leverage and operating leverages (capital structure theories excluded) (Simple problems only)

UNIT – III

Working capital – concepts – components – importance – Determination of working capital.

UNIT – IV

Dividend policy – Walter’ model, Garden and MM model - Determination of Dividend, Kinds of dividend.

UNIT – V

Capital Budgeting – Importance – Factors influencing capital expenditure decisions – Types of capital expenditure – Methods – pay-back period – Accounting rate of return – Discounted cash flow method – N.P.V method – Internal rate of return method. (Simple problems)

Theory & Problems = 40:60

REFERENCE BOOKS:

1. V.K. Saxena and C.D. Vashist – Financial Management
2. S.N. Maheshwari – Fundamentals of Financial Management
3. I.M. Pandey - Financial Management

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Elucidate the overall role and importance of the finance function.
2. Establish capital budgeting and theory of uncertainty.
3. Derive alternate financial plans and Cost of Capital.
4. Estimate working capital requirements.
5. Excel with dividend decisions under various models.

ELECTIVE - II

Semester	Subject Title	Subject Code	Total Hours	Credit
VI	Income Tax - II		6	5

COURSE OBJECTIVES:

The objective of this course is to provide knowledge on the basic concepts of income and taxability under Income tax Act, 1961 and to equip the students with the working knowledge of taxation practices in order in order to prepare for CA, CMA, and ACS.

UNIT – I

Capital Gains – Definition – kinds of Capital Assets – Exempted Capital Gains – Computation of Capital Gains.

UNIT – II

Income from other sources – Income chargeable to tax – Deductions – Computation of income from other sources.

UNIT – III

Aggregation of Income – set –off and carry forward of losses – Deductions from Gross Total Income.

UNIT – IV

Assessment of Individuals – computation of total income and tax liability – firms.

UNIT – V

Procedure for assessment – Types of assessment – Advance payment of tax – Deduction of tax at source.

Theory & Problems = 20:80

REFERENCE BOOKS:

1. Income tax law and practice – Bhagavathi Prasad
2. Income tax law and practice – Gaur and Narang
3. Income tax law and accounts – Vinod K. Singhania
4. Income tax theory and law and practice – T.S. Reddy and Y. Hari Prasad Reddy.

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. This subject inculcates the basic concepts of income tax in order to familiarize
2. It helps to build an idea about income from salaries and house property.
Income as a concept
3. To develop an idea about capital gain among students.
4. Determine Profits and Gains from Business or Profession or vocation.
5. Diagnose Income from capital gains and other sources and calculate Tax Deducted at Source

ALLIED PAPER FOR BCA. DEGREE COURSE

Semester	Subject Title	Subject Code	Total Hours	Credit
III	Financial Accounting		5	4

COURSE OBJECTIVES:

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

UNIT –I

Meaning and Scope of Accounting – Basic Accounting Concepts and Conventions – Double Entry – Book Keeping – Journal, Ledger , Preparation of Trial Balance – Preparation of Cash Book.

UNIT – II

Preparation of Final Accounts – Adjustments – Closing Stock – Outstanding and Prepaid Items, Depreciation. Provision for Bad Debts, Discount on Debtors – Interest on Capital and Drawings.

UNIT – III

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Average Due Date.

UNIT –IV

Deprecation – Meaning, Causes, Types – Straight Line Method – Written Down Valu Method [Change In Method Excluded], Annuity Method.

UNIT – V

Single Entry – Meaning, Features – Defects, Difference between Single Entry and Double Entry – Statement of Affairs Methods – Conversion Methods [Only Simple Problems].

Theory & Problems = 40:60

REFERENCE BOOKS:

1. T.S. Reddy & Murthy – Financial accounting
2. Jain & Narang – Financial Accounting
3. R.L. Guptha & V.K. Gupta – Financial Management
4. Partha Sarathy & Santhana Gopalan.

COURSE OUTCOMES (LEARNING OBJECTIVES)

1. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
2. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.
3. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
4. Determine the accounting treatment in the books of accounts.
5. Integrate the accounting procedure for various non-profit organisations.

ALLIED PAPER FOR BCA, DEGREE COURSE

Semester	Subject Title	Subject Code	Total Hours	Credit
IV	Cost and Management Accounting		5	4

COURSE OBJECTIVES:

This course deals with the techniques of cost computation. It explains the cost classification, especially with reference to “Elements of Cost”, brings out the clear distinction between cost unit and cost centre, and considers inventory control, labour cost control and overhead control. It envelops in its ambit the different methods of costing such as unit costing, contract costing etc.

UNIT – I

Cost Accounting – Definition. Meaning and Objectives – Distinction between Cost and Financial Accounting-Elements of Cost – Cost Sheet Preparation [Simple Problems] - Tender. Management Accounting- Definition and Objectives – Distinction between Management and Cost Accounting

UNIT – II

Materials – Stores Records – Bin Card – Stores Ledger – Inventory Control – ABC Analysis – EOQ- Maximum, Minimum Stock Levels – Methods Of Pricing Issues –FIFO , LIFO.

UNIT – III

Labor- Methods of Wage Payments – Straight Piece Rate- Taylor `S Differential System.

Overheads- Classification of Overhead – Allocation of overheads -Primary and Secondary Distribution. Machine hour Rate. [Simple Problem]

UNIT – IV

Ratio Analysis – Meaning and Limitations of Ratio – Calculation of Solvency Ratio – Liquidity, Turnover and Profitability [Simple Problems]

UNIT- V

Marginal Costing – Meaning – BEP- CVP – BEP chart – Absorption costing – Application of managerial costing in Decision making Analysis for profit planning.(Theory only).

Theory & Problems = 40:60

REFERENCE BOOK:

1. Iyengar S.P – Cost Accounting
2. Bhar B.K – Cost Accounting
3. Dr.S.N. Maheswari – Management Accounting
4. Reddy&, Hariprasad Reddy – Management Accounting

COURSE OUTCOMES (LEARNING OBJECTIVES)

- 1 Explain the fundamentals of cost accounting system.
2. Prepare cost statement, calculate material levels and prepare stores ledger.
3. Examine various systems of wage payment.
4. Analyse the steps involved in allocation, apportionment and reapportionment of overheads.
5. Integrate the principles of job order, batch and contract costing systems.



L. N. GOVT. COLLEGE (Autonomous)

(Affiliated to the University of Madras)

PONNERI – 601204, Tiruvallur District

DEPARTMENT OF COMMERCE

MINUTES OF THE BOARD OF STUDIES MEETING FOR BCOM., (GENERAL)

Date: 17.03.2020 (TUESDAY)

Time: 10. 30 a.m.

Venue: Department of commerce

Board of studies for B.Com. (General) was convened on 17.03.2020 (Tuesday) at 10.30 am in the Department of Commerce.

- B.com. Commerce syllabus has been framed comprehensively so as to enable the students to compete with the peers in the society and was presented to the BOS.
- Resolved that the BOS for ratifying the syllabus for 2017 – 2018 and recommend the same to the academic council for further approval
- The BOS discussed the course contents and course structure of B.Com. (General) and resolved to recommend the same to the academic council for implementation from the academic year 2020 – 2021.
- Resolved that the mandatory areas of subjects recommended by the TANSICHE is incorporated in the syllabus and will offer exposure on job oriented skills and train students to work on business related problems
- The chairman of Commerce Board is empowered to arrange Board of Studies Meeting as and when it is required.

- The following members were present in the B.Com. Board of Studies Meeting held on 17th March 2020

S.No.	Name and Designation	Position	Signature
1	Prof. T.KIRUPANANDAN., Assistant Professor and Head., Department of Commerce. L. N. Government College(A) Ponneri	Chairman	
2	Dr. R. SRIJAYANTHI., Associate Professor & Head., Dept of Commerce. Pachaiyappa's College, Chennai – 600 030	University Nominee	
3	Dr. V.RAVICHANDRAN., Assistant Professor., Dept of Commerce. Dr.Ambedkar Govt. Arts College, Vyasarpadi Chennai – 600 039	Subject Expert	
4	Dr. P. MURUGAN., Assistant Professor & Head., Dept of Commerce. Govt.Arts & Science College R.K Nagar, Chennai 600 081	Subject Expert	
5	MRS. M. POURNAMI., Guest Lecturer. Department of Commerce, L.N.Government College (A) Ponneri - 601 204.	.Member	
6	Mr.A.RAJAN., Guest Lecturer.	Member	

	Department of Commerce, L.N.Government College(A) Ponneri - 601 204.		
7	Mrs. S.LAKSHMI., Guest Lecturer, Department of Commerce, L.N.Government College (A) Ponneri - 601 204.	Member	
8	Mr.P.SRIDHAR. Guest Lecturer., Department of Economics, L.N.Government College (A) Ponneri - 601 204.	Member	
9	Mr. V. VIBIN JOE VENS., B.com Commerce (2014-17 Batch), L. N. Government College (A) Ponneri	Alumnus	
10	Mr. T.K PREM KUMAR., Human Resource, Learning & Training L & T, Ramapuram, Chennai	Industrialist	

