

GOVERNMENT OF PUDUCHERRY

**BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS)**

(Affiliated to Pondicherry University, Pondicherry)

(A NAAC Re-Accredited B Grade Autonomous College)

**PUDUCHERRY - 605 003**

\*\*\*\*\*



**DEPARTMENT OF COMMERCE**

**BACHELOR OF COMMERCE**

**B.Com. Three Year Degree Programme - Semester Pattern**

**Revised Syllabi (as per CBCS)**

**(Effective from the Academic Year 2016-17)**

\*\*\*\*\*

GOVERNMENT OF PUDUCHERRY  
BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN  
(AUTONOMOUS)  
(AFFILIATED TO PONDICHERRY UNIVERSITY)  
PUDUCHERRY – 605 003

DEPARTMENT OF COMPUTER SCIENCE

MINUTES OF THE BOARD OF STUDIES MEETING HELD ON 25-01-2018

Minutes of the Board of Studies meeting of the B.Sc. Computer Science Course held on 25-01-2018, 10 am in the Department of Computer Science, BGCW, Puducherry.

The following members attended the Board meeting and the meeting was chaired by the Mr.R.Rengasamy, Assistant Professor, Department of Computer Science, BGCW.

Mr.R.Rengasamy  
(Chairman)

Dr. S.Sivasathya, Associate Professor,  
Dept. of Computer Science & Engineering,  
Pondicherry University, Puducherry-14.  
(Member Nominated by VC)

Mrs. A.Saipriya  
(Member)

Dr. M.Chidambaram,  
Assistant Professor of Computer Science,  
Rajah Serfoji Govt. College, Thanjavur- 5.  
(Member Nominated by AC)

Mr. R.Sethuraman  
(Member)

Mr.M.Arumai Selvam,  
Assistant Professor of Computer Science,  
St. Joseph's College of Arts and Science ,  
Cuddalore-1.  
(Member Nominated by AC)

Mrs K.Sivapaquiavady  
(Member)

Mr. S. Sundararajan (Member)

Mrs R.Sridevi,  
Assistant Professor of Computer Science,  
Tagore Arts College, Puducherry-8.  
(Meritorious Alumnus)

Mrs. S.T.Arokiamary  
(Member)

Ms. S.Varalakshmi  
(Member)

Mr. P.Surya Mourthy  
Director, Personnas, Chennai.  
(Industry/Placement Representative)





2. Detailed syllabi for all the Discipline Specific Core Papers (Theory & Practical/Project), Discipline Specific Elective Papers (DSE), Skill Enhancement Papers (SEC), Ability Enhance Compulsory Course (AECC) Paper and Non-Major Elective Papers for other courses offered by the Department and their respective credits were finalized and approved.
3. Number of Lecture hours and Practical Hours for Discipline Specific Core Papers (Theory & Practical/Project), Discipline Specific Elective Papers, Skill Enhancement Papers, AECC Paper and Non-Major Papers for other courses offered by the department were finalized and approved.
4. The Evaluation and Examination Pattern with the Scheme of Marks which is incorporated in the syllabi is approved.
5. Evaluation of the Project was finalized and approved.

#### **Evaluation and Examination Pattern:**

The evaluation scheme for each course shall contain two parts; (a) Internal Evaluation and (b) External Evaluation. 25% weightage shall be given to internal evaluation and the remaining 75% to external evaluation.

Each Paper (Theory & Practical) will have 100 Marks with **Continuous Internal Assessment (CIA)** 25 Marks & **End Semester Examination (ESE)** 75 Marks.

The Project Work will have 100 Marks with CIA 50 Marks and End Semester Examination (Viva-Voce) 50 Marks.

#### **Details of Marks and Passing**

**Passing Minimum – Theory and Practical:** There is no minimum passing mark for CIA. However, the passing minimum in ESE is 40 % that is 30 for 75 marks and minimum passing of overall total (CIA+ESE) is 40% that is 40 for 100.

#### **Internal evaluation:**

The internal evaluation for theory papers shall be based on predetermined transparent system involving periodic written tests, assignments, attendance and model examination. The

internal evaluation for practical papers shall be based on performance in the Laboratory Observation & Skill, Lab Attendance and model practical examination.

The weightage assigned to various components for internal evaluation of theory paper and practical Examination is as follows.

### Composition of Internal Marks for 25 as follows:

#### Theory

S.No	Component	Marks
1.	CIA Test	5
2.	Model Examination	10
3.	Assignment	5
4.	Attendance	5
	Total	25

#### Practical

S.No	Component	Marks
1.	Model Practical	15
2.	Skill & Observation in Lab	5
3.	Attendance	5
	Total	25

### Question Paper Pattern of End Semester Examination for B.Sc.(CS) Courses (Time:3 Hrs)

S.No.	Section		Marks
1	A	10 Questions to Answered out of 12 given (10*2=20)	20
2	B	5 Questions to be Answered out of 8 given (5*5=25)	25
3	C	3 Questions to be Answered out 5 given (3*10=30)	30
		Total	75

**Evaluation of the Project: (CIA:50, ESE:50)**

The project work should be either an individual one or a group of not more than three members and submit a project report at the end of the semester. The students shall defend their dissertation in front of experts during viva-voce examinations.

**Project - Internal Assessment:**

The following components are considered during the internal assessment for Project Work.

Component	Internal Assessment ( 50 Marks )
Periodical Internal Project Review	30 Marks
Project Presentation & Model Viva Voce	20 Marks

**Project – External Assessment:**

External Examiner evaluates the project out of 50 marks for the Project Work, Project Report and Project Viva.

Component	External Assessment ( 50 Marks )
Project Work & Project Report	30
Project Viva voce	20



## B.com (Corporate Secretaryship)

Semester	Course Name	Credits	Hours/Week		CIA	External	Total Marks
			Theory	Practical			
Fifth	Computer Application In Corporate Offices	3	3		10	40	50
	Computer Application In Corporate Offices - Practical	2		2	10	40	50
Sixth	Internet and E-Commerce	3	3		10	40	50
	Internet and E-Commerce-Practical	2		2	10	40	50

1. The Question Paper Pattern, Internal Assessment and Passing Minimum Details for the theory and practical exams of B.Com(Corporate Secretaryship) are as follows:

### Details of Marks and Passing

**Passing Minimum – Theory and Practical:** There is no minimum passing mark for CIA. However, the passing minimum in ESE is 40 % that is 16 for 40 marks and minimum passing of overall total (CIA+ESE) is 40% that is 20 for 50. (Theory and Practical are treated as separate Component)

### **Internal evaluation:**

The weightage assigned to various components for internal evaluation of theory paper and practical Examination is as follows.

Composition of Internal Marks for 10 as follows :

**Theory**

S.No	Component	Marks
2.	Model Examination	5
4.	Attendance	5
	Total	10

**Practical**

S.No	Component	Marks
1.	Model Practical	5
3.	Attendance	5
	Total	10

**Question Paper Pattern of End Semester Examination for B.Com  
(Corporate Secretaryship) Courses (Time:2 Hrs)**

S.No.	Section		Marks
1	A	All 5 Questions to be Answered (5*2=10)	10
2	B	5 Questions to be Answered out of 8 given (5*3=15) (3*5=25)-	15
3	C	1 Questions to be Answered out 2 given (1*15=15) (1*15=30)	15
		Total	40



Board of Studies (Jan-2018) of B.Sc Computer Science, BGCW

Mr.R.Rengasamy *Rengasamy*  
25/1/18

Dr. S.Sivasathya. *Sivasathya*  
25/1/18

Dr. M.Chidambaram *Chidambaram*  
25/1/18

Mr. M.Arumai Selvam *Arumai Selvam*  
25/1/18

Mrs. R.Sridevi *Sridevi*

Mr. P.Surya Mourthy *Surya Mourthy - P*

Mrs. A.Saipriya *Saipriya*

Mr.R.Sethuraman *Sethuraman*

Mrs. K.Sivapaquiavady *Sivapaquiavady*

Mr.S.Sundararajan *Sundararajan*

Mrs. S.T.Arokiamary *S.T. Arokiamary*

Ms.S.Varalakshmi *Varalakshmi*

\*\*\*\*\*

**BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS)  
PUDUCHERRY**

\*\*\*\*\*

**BACHELOR OF COMMERCE  
B.Com - Three Year Degree Programme - Semester Pattern  
Revised syllabi (as per CBCS)  
(Effective from the Academic Year 2016-17)**

## 1. PROGRAM OUTCOME

Learners' who take up commerce for getting a degree aspire to become managers, accountants, banking sectors, auditors, company secretary, teachers, stock dealers, tax consultants, government employee, etc. The curriculum offered encourages learners to get through many professional examinations like CA, CS, ICWAI, CAT, etc. By learning commerce, students have a clear understanding about the role of business in the development of a society.

Knowledge on ethical practices and value system in business are imparted to learners' and they are encouraged to take up their responsibilities with greater enthusiasm. Learners acquire updated knowledge about the various accounting skills of maintenance of accounts and also about business entrepreneurship, business administration and latest business trends.

The course enables learners' to gain specialised knowledge in the areas of Human Resource Management, Marketing Management, Financial Management and International Business Management. Learners' not only gain knowledge about trade and commerce but also are imparted with knowledge on computers, mathematics and statistics which supplements and also enriches their learning output.

Learners' enhance their communicative skills in business which is greatly needed for a successful profession. The programme enables learners' in improvising their competency needed to make themselves eligible and employable in the job market.

## 2. COURSE OUTCOME

S. no.	Course	Learning Outcomes
CO1.	<b>Financial Accounting – I (DSC)</b>	<b>Learning Outcomes:</b> After completion of the course, the learners will be able to: <ul style="list-style-type: none"><li>• To understand, Analyse and prepare the final accounts of a sole traders.</li><li>• Familiarize with the various methods of depreciation as per AS 6.</li></ul>
CO 2.	<b>Principles of Business Management (DSC)</b>	<ul style="list-style-type: none"><li>• Understand principles and functions of management and how it is implemented in the Organisation.</li><li>• Identify and adopt the managerial skills used in business.</li></ul>
CO 3.	<b>Business Economics (SEC)</b>	<ul style="list-style-type: none"><li>• Know Theory of Demand and Supply, related concepts and Consumer Behaviour.</li><li>• Obtain knowledge about the theory of Production, Costs and Revenue related to various types of Markets.</li></ul>
CO 4.	<b>Introduction to Public Administration (AECC)</b>	<ul style="list-style-type: none"><li>• Understand conceptual perspective on Public Administration.</li><li>• Know the need of ethical seriousness in contemporary Indian Public Administration of State and Union Territory Administration.</li></ul>
CO 5.	<b>Financial Accounting – II (DSC)</b>	<ul style="list-style-type: none"><li>• Understand the Fundamentals of various Partnership accounts.</li><li>• Know appropriate software for recording transactions and preparing accounts of other business entities.</li></ul>
CO 6.	<b>Business Regulatory Framework (DSC)</b>	<ul style="list-style-type: none"><li>• Understand the various provisions of the Indian</li></ul>

		<p>Contract Act, 1872, Sale of Goods Act, 1930 etc</p> <ul style="list-style-type: none"> <li>• Know the significance of various laws in contemporary business environment.</li> </ul>
CO 7.	<b>Business Environment (SEC)</b>	<ul style="list-style-type: none"> <li>• Know and analyse different factors of business environment and also various responsibilities of a Business.</li> <li>• Understand the major problems in Indian Economy and role of Niti Ayog - LPG and its impact on Business Environment.</li> </ul>
CO 8.	<b>Environmental Studies (AECC)</b>	<ul style="list-style-type: none"> <li>• Describe the environmental issues and their possible repercussions in the next few decades;</li> <li>• Demonstrate skills in organizing projects for environmental protection and sustainability;</li> </ul>
CO 9.	<b>Corporate Accounting –I (DSC)</b>	<ul style="list-style-type: none"> <li>• Describe the rationale, method and Procedure of issuing shares for a company as per AS</li> <li>• Prepare financial statements (Profit &amp; Loss Account, Balance Sheet, etc.) using online software.</li> </ul>
CO 10.	<b>Company Law (DSC)</b>	<ul style="list-style-type: none"> <li>• Understand various provision of Companies Act, 2013 regarding formation and administration of Companies.</li> <li>• Determine the role of Board of Directors and their legal position; develop the knowledge to conduct company meeting.</li> </ul>
CO 11.	<b>Cost Accounting (DSC )</b>	<ul style="list-style-type: none"> <li>• Understand the Concept and Principles of Cost, Costing and Cost Accounting.</li> <li>• Apply the various techniques of costing in various businesses.</li> </ul>
CO 12.	<b>Fundamentals of Entrepreneurship (DSE)</b>	<ul style="list-style-type: none"> <li>• Identify the parameters to assess opportunities and constraints for new business ideas.</li> <li>• Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas.</li> </ul>
CO 13.	<b>Business Statistics - I (SEC)</b>	<ul style="list-style-type: none"> <li>• Understanding various averages and measures of dispersion to describe statistical data;</li> <li>• Explain the relationship between two variables through correlation and regression.</li> </ul>
CO 14.	<b>Corporate Accounting –II (DSC)</b>	<ul style="list-style-type: none"> <li>• Understand procedure for Reconstruction and Amalgamations of companies in India.</li> <li>• Understand- accounting procedure for banks and insurance companies</li> </ul>
CO 15.	<b>Money and Finance (DSE)</b>	<ul style="list-style-type: none"> <li>• To know the contemporary Banking Systems in India, and its services.</li> <li>• To understand the working and functions of various Indian capital and money market.</li> </ul>
CO 16.	<b>Auditing (DSC)</b>	<ul style="list-style-type: none"> <li>• Prepare audit programme and frame the audit procedure.</li> <li>• Familiarize with the provisions of Companies Act for company auditor and skills for Computer Assisted Auditing Techniques.</li> </ul>
CO 17.	<b>Business Mathematics (GE)</b>	<ul style="list-style-type: none"> <li>• Acquire proficiency in using different mathematical tools in solving real life business and economic problems.</li> <li>• Understand the concept of various interest and real implication in business.</li> </ul>
CO 18.	<b>Business Statistics –II (DSC)</b>	<ul style="list-style-type: none"> <li>• Develop an understanding of the Analysis of Time Series and forecasting in real life situations.</li> <li>• Develop an understanding of Theory of Probability and probable estimation of future business trends etc.</li> </ul>



CO 19.	<b>Income Tax – I (SEC)</b>	<ul style="list-style-type: none"> <li>• Determine the residential status of individual and to calculate the incidence of taxation.</li> <li>• Compute incomes for individual assessee by applying the provisions of Income Tax Act 1961.</li> </ul>
CO 20.	<b>Management Accounting –I (DSC)</b>	<ul style="list-style-type: none"> <li>• Understand various Management Accounting techniques.</li> <li>• Analysis of financial position of company using various techniques like ratios, FFS and CFS.</li> </ul>
CO 21.	<b>Computer Application in Business (GE)</b>	<ul style="list-style-type: none"> <li>• Acquire the theoretical and practical knowledge in MS-Office,</li> <li>• Skill orientation for tally and related working.</li> </ul>
CO 22.	<b>Income Tax – II (DSC)</b>	<ul style="list-style-type: none"> <li>• Apply the concept and procedure for determination of taxable income and tax liability of assessee.</li> <li>• Skills for assessment procedure and filling of online tax returns.</li> </ul>
CO 23.	<b>Management Accounting-II (DSC)</b>	<ul style="list-style-type: none"> <li>• Application of Marginal Costing techniques to take various business decisions.</li> <li>• Apply budget and budgetary control techniques in business forecasting and planning.</li> </ul>
CO 24.	<b>Indirect Taxes (DSC)</b>	<ul style="list-style-type: none"> <li>• Understanding the need, and utility of indirect taxes in an economy.</li> <li>• Understand and implement the taxable event, i.e., calculation of GST, procedure for filing GST return online.</li> </ul>
CO 25.	<b>Financial Management (DSE)</b>	<ul style="list-style-type: none"> <li>• Explain the nature and scope of financial management in business decisions.</li> <li>• Understanding capital structure, dividend policy, and working capital management in contemporary situation.</li> </ul>
CO 26.	<b>Financial Market Operations (DSE)</b>	<ul style="list-style-type: none"> <li>• Familiarise the Indian Financial markets and its branches</li> <li>• Understand needs for various Financial Services such as Merchant Banking, Venture Capital, Factoring, Leasing, Hire Purchasing, Credit rating, etc.</li> </ul>
CO 27.	<b>Financial Statement and Reporting (DSE)</b>	<ul style="list-style-type: none"> <li>• Inculcate an understanding about the various methods of analysing financial statement.</li> <li>• Explain the national and international accounting standards and their requirements in business decision making.</li> </ul>
CO 28.	<b>Merchant Banking and Financial Services (DSE)</b>	<ul style="list-style-type: none"> <li>• To understand the role of Merchant bankers in the development of capital market</li> <li>• To understand various financial services like Lease Financing, Venture Capital, Depository and Custodial Services in contemporary environment</li> </ul>
CO 29.	<b>Principles of Marketing (DSE)</b>	<ul style="list-style-type: none"> <li>• Understand the various marketing concepts and Application of 4Ps in Marketing Decisions.</li> <li>• To understand Market segmentation and analyse buyer's behaviour of consumers</li> </ul>
CO 30.	<b>International Marketing (DSE)</b>	<ul style="list-style-type: none"> <li>• Development an understanding about the International marketing environment.</li> <li>• Develop strategies for Product Planning for International Market and channels of distribution.</li> </ul>
CO 31.	<b>Consumer Behaviour (DSE)</b>	<ul style="list-style-type: none"> <li>• Able to understand Consumer Behaviour, Consumer buying process.</li> <li>• Develop skills to understand Innovation Diffusion and Models of Consumer Buying Behaviour in contemporary environment.</li> </ul>
CO 32.	<b>Advertising and Sales Promotion</b>	<ul style="list-style-type: none"> <li>• Identify communication objectives behind advertising</li> </ul>

	<b>(DSE)</b>	<p>and sales promotions.</p> <ul style="list-style-type: none"> <li>• Comprehend the importance and role of personal selling and process of personal selling.</li> </ul>
CO33	<b>Principles of Human Resource Management (DSE)</b>	<ul style="list-style-type: none"> <li>• Develop necessary skills to prepare an HR policy to enable the employees attain work life balance</li> <li>• Organize counselling sessions for employees in an organisation; and Design incentive schemes for different job roles in an organisation;</li> </ul>
CO34	<b>Organisational Behaviour (DSE)</b>	<ul style="list-style-type: none"> <li>• Develop necessary skills to understand Organizational Behaviour effectiveness of models</li> <li>• Develop skill to understand Individual Behaviour, Personality, Learning and Attitudes</li> </ul>
CO35	<b>Industrial Relations and Labour Welfare (DSE)</b>	<ul style="list-style-type: none"> <li>• Understand Industrial Relations and Human Relations in contemporary environment.</li> <li>• Understand the process of Conciliation, Arbitration and Adjudication in better management of Industrial Relations.</li> </ul>
CO36	<b>Human Resource Accounting (DSE)</b>	<ul style="list-style-type: none"> <li>• Understand Human Resource Planning and significance of Investment in Human Resources, and various models of HRA</li> <li>• To know the needs for Responsibility Accounting and Management Control in business.</li> </ul>
CO37	<b>Indian Banking System (DSE)</b>	<ul style="list-style-type: none"> <li>• Understand Indian Banking System, Structure and organization of banks and Banking Regulation Act, 1949 and functioning Reserve Bank of India.</li> <li>• To evaluate the functioning of modern banking services in contemporary environment.</li> </ul>
CO38	<b>Fundamentals of Insurance (DSE)</b>	<ul style="list-style-type: none"> <li>• Understand Indian insurance sector and various products.</li> <li>• To evaluate the functioning of insurance products and their need in business.</li> </ul>
CO39	<b>Insurance Management (DSE)</b>	<ul style="list-style-type: none"> <li>• Understand insurance and various saving and investment schemes.</li> <li>• Understand and analyse the documentation for insurance and calculation of premium.</li> </ul>
CO40	<b>Bank Management (DSE)</b>	<ul style="list-style-type: none"> <li>• To know Management of Deposits and Advances and their relevance in banking system.</li> <li>• To evaluate the Risk Management strategy of banks and Non-Performing Assets.</li> </ul>
CO41	<b>Introduction to Accounting (OGE1)</b>	<ul style="list-style-type: none"> <li>• To, Acquire skills to prepare Journal, Subsidiary books, ledger, Trial Balance.</li> <li>• To prepare and analyse the final accounts of a sole traders.</li> </ul>
CO42	<b>Introduction to Business Management (OGE2)</b>	<ul style="list-style-type: none"> <li>• Understand the concept of management and its significance in modern business</li> <li>• Know the principles and functions of management and its implementation in the Organisation</li> </ul>
CO43	<b>Entrepreneurial Development (OGE3)</b>	<ul style="list-style-type: none"> <li>• To understand needs for entrepreneurship in modern business to promote start-ups</li> <li>• Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas</li> </ul>

**Summary of Papers offered for academic year 2016-17 onwards (with 136 credits)**

Sl. No.	Title	Credits	Paper Code
1.	FINANCIAL ACCOUNTING – I (DSC)	5	D2101
2.	PRINCIPLES OF BUSINESS MANAGEMENT (DSC)	4	D2102
3.	BUSINESS ECONOMICS (SEC)	4	D2103
4.	INTRODUCTION TO PUBLIC ADMINISTRATION (AECC)	2	D9604
5.	FINANCIAL ACCOUNTING – II (DSC)	5	D2104
6.	BUSINESS REGULATORY FRAMEWORK (DSC)	4	D2105
7.	BUSINESS ENVIRONMENT (SEC)	4	D2106
8.	ENVIRONMENTAL STUDIES (AECC)	2	D2112
9.	CORPORATE ACCOUNTING –I (DSC)	5	D2107
10.	COMPANY LAW (DSC)	4	D2108
11.	COST ACCOUNTING (DSC)	5	D2110
12.	FUNDAMENTALS OF ENTREPRENEURSHIP (DSE)	4	D2111
13.	BUSINESS STATISTICS - I (SEC)	5	D2109
14.	CORPORATE ACCOUNTING –II (DSC)	5	D2113
15.	MONEY AND FINANCE (DSE)	4	D2114
16.	AUDITING (DSC)	4	D2115
17.	BUSINESS MATHEMATICS (GE)	4	D2116
18.	BUSINESS STATISTICS –II (Core)	5	D2117
19.	INCOME TAX – I (SEC)	5	D2118
20.	MANAGEMENT ACCOUNTING –I (DSC)	5	D2119
21.	COMPUTER APPLI. IN BUSINESS (GE)	4	D2120/ D2121
22.	Elective-Paper I (DSE)*	5	D2122/ D2123
23.	Elective -Paper II (DSE)	5	D2124/ D2125
24.	INCOME TAX – II (DSC)	5	D2126
25.	MANAGEMENT ACCOUNTING-II (DSC)	5	D2127
26.	INDIRECT TAXES (DSC)	5	D2128
27.	Elective -Paper III (DSE)	5	D2129/ D2130
28.	Elective-Paper IV (DSE)	5	D2131/ D2132
	<b>Total</b>	<b>124</b>	
	Language I & II (3+3)	<b>6</b>	
	English I & II (3+3)	<b>6</b>	
	<b>Grand Total</b>	<b>136</b>	

**Electives(DSE)**

S. No	Electives	V Semester	VI Semester
1	<b>Finance</b>	1. Financial Management 2. Financial Market Operations	3. Financial Statement Reporting 4.. Merchant Banking and Financial Services
2.	<b>Marketing</b>	1. Principles of Marketing 2. International Marketing	3. Consumer Behaviour 4. Advertising and Sales Promotion
3.	<b>HRM</b>	1. Principles of Human Resource Management 2. Organisational Behaviour	3. Industrial Relations and Labour Welfare 4. Human Resource Accounting
4.	<b>Banking and Insurance</b>	1. Indian Banking System 2. Fundamentals of Insurance	3. Insurance Management 4. Bank Management

**Papers to be offered under CBCS to other Departments:**



Sl.No.	Title	Credit	Hours per week
1.	<b>Introduction to Accounting</b>	<b>4</b>	<b>4</b>
2.	<b>Introduction to Management Concepts</b>	<b>4</b>	<b>4</b>
3.	<b>Entrepreneurship Development</b>	<b>4</b>	<b>4</b>

### 3. COURSE GUIDELINES

#### Aim of the course:

The B.Com Degree programme provides ample exposure in various subjects related to Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry – which is a key contributor to the economic development of the country.

The B.Com Degree programme updated within every 3-4 years according to the contemporary environment and need of the job market.

Students who take up commerce for getting a degree aspire to get into managerial positions, accountants, banking sectors, auditors, company secretary, teaching, stock dealers, tax consultants, government jobs etc. The curriculum offered encourages learners to get through many professional examinations like CA, CS, ICWAI, CAT, etc. By learning commerce students have a clear understanding about the role of business in the development of a society. The specialization papers offered in the curriculum provides scope for students who aspire for higher education and research.

#### 4.1 COURSE DISTRIBUTION

The Choice-Based Credit System (CBCS) is being implemented in the college from the Academic year 2016-2017. The scheme was prepared on the model of the CBCS scheme proposed by UGC.

Category	No. of Papers	Credits	Total Credits
Part I (Language)	2	3	06
Part II (English)	2	3	06
DSC – (Discipline Specific Course)	14	66	66
DSE – (Discipline Specific Elective)	6	28	28
SEC – (Skill Enhancement Course)	4	18	18
AECC – (Ability Enhancement Course)	2	2	04
GE – (Generic Elective)	2	4	08
<b>Total</b>	<b>32</b>	<b>-</b>	<b>136</b>

#### 4.2 Course distribution Semester wise -

Semester	PART I Language	PART II English	DSC	DSE	SEC	AECC	GE
I	01	01	2	-	1	01	-
II	01	01	2	-	1	01	-
III			3	1	01	-	-
IV			2	1	01	-	1
V	-	-	2	2		-	01

VI	-	-	3	2		-	
Total	02	02	14	6	04	02	02

### 4.3 Credits for each Semester

Semester	Total credits
I	21
II	21
III	23
IV	22
V	24
VI	25
<b>Total</b>	<b>136</b>

### 4.4 Course Structure

Allocation of Credit (Total Credits =136)

#### I Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
Lang I	Language-I	3	(3+3)6	---	25	75	100
Eng I	English-I	3	(3+3)6	---	25	75	100
DSC I	Financial Accounting – I	5	5	---	25	75	100
DSC II	Principles of Business Management	4	(4+1)5	---	25	75	100
SEC I	Business Economics	4	(4+1)5	---	25	75	100
AECC I	Introduction to Public Administration	2	(2+1) 3		25	75	100
	<b>Total</b>	<b>21</b>	<b>30</b>				<b>600</b>

#### II Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
Lang II	Language-II	3	(3+3)6	---	25	75	100
Eng II	English-II	3	(3+3)6	---	25	75	100
DSC III	Financial Accounting – II	5	5	---	25	75	100
DSC IV	Business Regulatory Frame Work	4	(4+1)5	---	25	75	100
SEC II	Business Environment	4	(4+1)5	---	25	75	100
AECC II	Environmental Studies	2	(2+1) 3	---	25	75	100
	<b>Total</b>	<b>21</b>	<b>30</b>				<b>600</b>

#### III Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
DSC V	Corporate Accounting-I	5	(5+1)6	---	25	75	100

<b>DSC VI</b>	<b>Company Law</b>	<b>4</b>	<b>(4+2)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSC VII</b>	<b>Cost Accounting</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSE</b>	<b>Fundamental of Entrepreneurship</b>	<b>4</b>	<b>(4+2)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>SEC III</b>	<b>Business Statistics-I</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>	<b>23</b>	<b>30</b>				<b>500</b>

**IV Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
<b>DSC IX</b>	<b>Corporate Accounting-II</b>	<b>5</b>	<b>(5+1)6</b>		<b>25</b>	<b>75</b>	<b>100</b>
<b>DSE</b>	<b>Money and Finance</b>	<b>4</b>	<b>(4+2)6</b>		<b>25</b>	<b>75</b>	<b>100</b>
<b>DSC XI</b>	<b>Auditing</b>	<b>4</b>	<b>(4+2)6</b>		<b>25</b>	<b>75</b>	<b>100</b>
<b>GE I</b>	<b>Business Mathematics</b>	<b>4</b>	<b>(4+2)6</b>		<b>25</b>	<b>75</b>	<b>100</b>
<b>SEC IV</b>	<b>Business Statistics-II</b>	<b>5</b>	<b>(5+1)6</b>		<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>	<b>22</b>	<b>30</b>				<b>500</b>

**V Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
<b>DSC XII</b>	<b>Income tax-I</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSC XIII</b>	<b>Management Accounting-I</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>GE II</b>	<b>Computer application in business</b>	<b>4</b>	<b>(4+2)6</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSE I</b>	<b>Elective paper*</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSE II</b>	<b>Elective paper*</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>	<b>24</b>	<b>30</b>	<b>2</b>			<b>500</b>

**VI Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
<b>DSC XIV</b>	<b>Income tax-II</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSC XV</b>	<b>Management Accounting-II</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSC XVI</b>	<b>Indirect tax</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSE III</b>	<b>Elective paper*</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>DSE IV</b>	<b>Elective paper*</b>	<b>5</b>	<b>(5+1)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>	<b>25</b>	<b>30</b>	<b>---</b>			<b>500</b>



**Electives(DSE)**

S. No	Electives	V Semester	VI Semester
1	<b>Finance</b>	1. Financial Management 2. Financial Market Operations	3. Financial Statement Reporting 4.. Merchant Banking and Financial Services
2.	<b>Marketing</b>	1. Principles of Marketing 2. International Marketing	3. Consumer Behaviour 4. Advertising and Sales Promotion
3.	<b>HRM</b>	1.Principles of Human Resource Management 2.Organisational Behaviour	3.Industrial Relations and Labour Welfare 4.Human Resource Accounting
4.	<b>Banking and Insurance</b>	1.Indian Banking System 2.Fundamentals of Insurance	3.Insurance Management 4.Bank Management

**Papers to be offered under CBCS to other Departments:**

Sl.No.	Title	Credit	Hours per week
1.	<b>Introduction to Accounting</b>	<b>4</b>	<b>4</b>
2.	<b>Introduction to Management Concepts</b>	<b>4</b>	<b>4</b>
3.	<b>Entrepreneurship Development</b>	<b>4</b>	<b>4</b>

**Summary of Papers offered for academic year 2021-22 Admissions onwards (with 132 credits)**

Sl.No.	Title	Credits	Paper Code
1.	<b>FINANCIAL ACCOUNTING – I (DSC)</b>	<b>5</b>	<b>D2101</b>
2.	<b>PRINCIPLES OF BUSINESS MANAGEMENT (DSC)</b>	<b>4</b>	<b>D2102</b>
3.	<b>BUSINESS ECONOMICS (SEC)</b>	<b>4</b>	<b>D2103</b>
4.	<b>INTRODUCTION TO PUBLIC ADMINISTRATION (AECC)</b>	<b>2</b>	<b>D9604</b>
5.	<b>FINANCIAL ACCOUNTING – II (DSC)</b>	<b>5</b>	<b>D2104</b>
6.	<b>BUSINESS REGULATORY FRAMEWORK (DSC)</b>	<b>4</b>	<b>D2105</b>
7.	<b>BUSINESS ENVIRONMENT (SEC)</b>	<b>4</b>	<b>D2106</b>
8.	<b>ENVIRONMENTAL STUDIES (AECC)</b>	<b>2</b>	<b>D2112</b>
9.	<b>CORPORATE ACCOUNTING –I (DSC)</b>	<b>5</b>	<b>D2107</b>
10.	<b>COMPANY LAW (DSC)</b>	<b>4</b>	<b>D2108</b>
11.	<b>COST ACCOUNTING (DSC )</b>	<b>5</b>	<b>D2110</b>
12	<b>FUNDAMENTALS OF ENTREPRENEURSHIP (DSE)</b>	<b>4</b>	<b>D2111</b>
13.	<b>BUSINESS STATISTICS - I (SEC)</b>	<b>5</b>	<b>D2109</b>
14.	<b>CORPORATE ACCOUNTING –II (DSC)</b>	<b>5</b>	<b>D2113</b>
15.	<b>MONEY AND FINANCE (DSE)</b>	<b>4</b>	<b>D2114</b>
16.	<b>AUDITING (DSC)</b>	<b>4</b>	<b>D2115</b>
17.	<b>BUSINESS MATHEMATICS (GE)</b>	<b>4</b>	<b>D2116</b>
18.	<b>BUSINESS STATISTICS –II (Core)</b>	<b>5</b>	<b>D2117</b>
19.	<b>INCOME TAX – I (SEC)</b>	<b>5</b>	<b>D2118</b>
20.	<b>MANAGEMENT ACCOUNTING –I (DSC)</b>	<b>5</b>	<b>D2119</b>
21.	<b>COMPUTER APPLI. IN BUSINESS (GE)</b>	<b>4</b>	<b>D2120/ D2121</b>
22.	<b>Elective-Paper I (DSE)*</b>	<b>4</b>	<b>D2122/ D2123</b>
23	<b>Elective -Paper II (DSE)</b>	<b>4</b>	<b>D2124/ D2125</b>
24.	<b>INCOME TAX – II (DSC)</b>	<b>5</b>	<b>D2126</b>
25.	<b>MANAGEMENT ACCOUNTING-II (DSC)</b>	<b>5</b>	<b>D2127</b>

26.	INDIRECT TAXES	(DSC)	5	D2128
27.	Elective -Paper III	(DSE)	4	D2129/ D2130
28.	Elective-Paper IV	(DSE )	4	D2131/ D2132
	<b>Total</b>		<b>120</b>	
	Language I & II	(3+3)	6	
	English I & II	(3+3)	6	
	<b>Grand Total</b>		<b>132</b>	

#### Electives(DSE)

S. No	Electives	V Semester	VI Semester
1	<b>Finance</b>	1. Financial Management 2. Financial Market Operations	3. Financial Statement Reporting 4.. Merchant Banking and Financial Services
2.	<b>Marketing</b>	1. Principles of Marketing 2. International Marketing	3. Consumer Behaviour 4. Advertising and Sales Promotion
3.	<b>HRM</b>	1.Principles of Human Resource Management 2.Organisational Behaviour	3.Industrial Relations and Labour Welfare 4.Human Resource Accounting
4.	<b>Banking and Insurance</b>	1.Indian Banking System 2.Fundamentals of Insurance	3.Insurance Management 4.Bank Management

#### Papers to be offered under CBCS to other Departments:

Sl.No.	Title	Credit	Hours per week
4.	<b>Introduction to Accounting</b>	<b>4</b>	<b>4</b>
5.	<b>Introduction to Management Concepts</b>	<b>4</b>	<b>4</b>
6.	<b>Entrepreneurship Development</b>	<b>4</b>	<b>4</b>

#### A 4.1 Course Distribution

The Choice-Based Credit System (CBCS) is being implemented in the college from the Academic year 2016-2017. The scheme was prepared on the model of the CBCS scheme proposed by UGC.

Category	No. of Papers	Credits	Total Credits
Part I (Language)	2	3	06
Part II (English)	2	3	06
DSC – (Discipline Specific Course)	14	66	66
DSE – (Discipline Specific Elective)	6	24	24
SEC – (Skill Enhancement Course)	4	18	18
AECC – (Ability Enhancement Course)	2	2	04
GE – (Generic Elective)	2	4	08
<b>Total</b>	<b>32</b>	<b>-</b>	<b>132</b>

#### A.4.2 Course distribution Semester wise -

Semester	PART I Language	PART II English	DSC	DSE	SEC	AECC	GE
I	01	01	2	-	1	01	-
II	01	01	2	-	1	01	-
III			3	1	01	-	-
IV			2	1	01	-	1
V	-	-	2	2		-	01
VI	-	-	3	2		-	
Total	02	02	14	6	04	02	02

#### A 4.3 Credits for each Semester

Semester	
I	21
II	21
III	23
IV	22
V	22
VI	23
Total	132

#### A 4.4 Course Structure

Allocation of Credit (Total Credits =132)

##### I Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
Lang I	Language-I	3	(3+3)6	---	25	75	100
Eng I	English-I	3	(3+3)6	---	25	75	100
DSC I	Financial Accounting – I	5	5	---	25	75	100
DSC II	Principles of Business Management	4	(4+1)5	---	25	75	100
SEC I	Business Economics	4	(4+1)5	---	25	75	100
AECC I	Introduction to Public Administration	2	(2+1) 3		25	75	100
	<b>Total</b>	<b>21</b>	<b>30</b>				<b>600</b>

##### II Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
Lang II	Language-II	3	(3+3)6	---	25	75	100
Eng II	English-II	3	(3+3)6	---	25	75	100
DSC III	Financial Accounting – II	5	5	---	25	75	100
DSC IV	Business Regulatory Frame Work	4	(4+1)5	---	25	75	100
SEC II	Business Environment	4	(4+1)5	---	25	75	100
AECC II	Environmental Studies	2	(2+1) 3	---	25	75	100
	<b>Total</b>	<b>21</b>	<b>30</b>				<b>600</b>

**III Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
DSC V	Corporate Accounting-I	5	(5+1)6	---	25	75	100
DSC VI	Company Law	4	(4+2)6	---	25	75	100
DSC VII	Cost Accounting	5	(5+1)6	---	25	75	100
DSC VIII	Fundamental of Entrepreneurship	4	(4+2)6	---	25	75	100
SEC III	Business Statistics-I	5	(5+1)6	---	25	75	100
	<b>Total</b>	<b>23</b>	<b>30</b>				<b>500</b>

**IV Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
DSC IX	Corporate Accounting-II	5	(5+1)6		25	75	100
DSC X	Money and Financial	4	(4+2)6		25	75	100
DSC XI	Auditing	4	(4+2)6		25	75	100
GE I	Business Mathematics	4	(4+2)6		25	75	100
SEC IV	Business Statistics-II	5	(5+1)6		25	75	100
	<b>Total</b>	<b>22</b>	<b>30</b>				<b>500</b>

**V Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
DSC XII	Income tax-I	5	(5+1)6	---	25	75	100
DSC XIII	Management Accounting-I	5	(5+1)6	---	25	75	100
GE II	Computer application in business	4	(4+2)6	2	25	75	100
DSE I	Elective paper*	4	(4+2)6	---	25	75	100
DSE II	Elective paper*	4	(4+2)6	---	25	75	100
	<b>Total</b>	<b>22</b>	<b>30</b>	<b>2</b>			<b>500</b>

**VI Semester:**

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
DSC XIV	Income tax-II	5	(5+1)6	---	25	75	100
DSC XV	Management Accounting-II	5	(5+1)6	---	25	75	100
DSC XVI	Indirect tax	5	(5+1)6	---	25	75	100
DSE III	Elective paper*	4	(4+2)6	---	25	75	100

<b>DSE IV</b>	<b>Elective paper*</b>	<b>4</b>	<b>(4+2)6</b>	<b>---</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>	<b>23</b>	<b>30</b>	<b>---</b>			<b>500</b>

### Electives(DSE)

S. No	Electives	V Semester	VI Semester
1	<b>Finance</b>	1. Financial Management 2. Financial Market Operations	3. Financial Statement Reporting 4.. Merchant Banking and Financial Services
2.	<b>Marketing</b>	1. Principles of Marketing 2. International Marketing	3. Consumer Behaviour 4. Advertising and Sales Promotion
3.	<b>HRM</b>	1.Principles of Human Resource Management 2.Organisational Behaviour	3.Industrial Relations and Labour Welfare 4.Human Resource Accounting
4.	<b>Banking and Insurance</b>	1.Indian Banking System 2.Fundamentals of Insurance	3.Insurance Management 4.Bank Management

### Papers to be offered under CBCS to other Departments:

Sl.No.	Title	Credit	Hours per week
1.	<b>Introduction to Accounting</b>	<b>4</b>	<b>4</b>
2.	<b>Introduction to Management Concepts</b>	<b>4</b>	<b>4</b>
3.	<b>Entrepreneurship Development</b>	<b>4</b>	<b>4</b>

## 5. Regulations

### 5.1 Eligibility for admission:

Candidates for admission to the first year of the B.Com degree shall require to have passed the Higher Secondary Course examination (+2) of any Board or equivalent recognized by the Pondicherry University, having commerce/Business studies and/ or accountancy as one of the subject.

For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 year course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B.Com degree.

### 5.2 Duration of the course:

The duration of the B.Com Degree programme shall be **three academic years of six semesters.**

### 5.3 Age limit:

Rules as applicable to Under Graduate courses of Pondicherry University.

**5.4 Medium of Instructions:** The medium of instruction shall be in **English.**

**5.5 Applicability of this Regulation:** These regulations shall be applicable to the students to be admitted to the first year of the course for the academic year 2016-17.

### 5.6 Course of Study

The course of study for B.Com Degree shall comprise of the following.

**Part I – Language:** Any one of the Part I language offered to be opted by the candidate for first year only. The syllabus and text books for the above said language papers are as prescribed by the Pondicherry University from time to time.

**Part II – English:** (for first year only)



The syllabus and text books for the English papers are as prescribed by the Pondicherry University from time to time.

**Part III** - Core and Allied subjects:

**5.7 Components of Internal Assessments: -**

Announced/Unannounced Tests	- 5 Marks
Assignment	- 5 Marks
Attendance	- 5 Marks
Model Examination	- 10 Marks
Total	- 25 Marks

**5.8 Attendance Scale**

96% to 100%	- 5
91% to 95%	- 4
86% to 90%	- 3
81% to 85%	- 2
76% to 80%	- 1
Below 75%	- Admissible for the Examination with Condonation Fee.
Below 60%	- Not admissible to appear for the Examination.

**5.9 Criteria for ‘Pass Mark’**

Minimum Pass Mark	- 40
No Minimum Pass Mark for Internal Assessment	
Minimum Pass Mark for ESE	- 30

**Question Paper Pattern for B.Com Course (Theory Papers)**

S.No.	Section		Marks
1	A	10 Questions to Answered out of 10 given (10*2=20)	20
2	B	5 Questions to be Answered out of 8 given (5*5=25)	25
3	C	3 Questions to be Answered out 5 given (3*10=30)	30
		<b>Total</b>	<b>75</b>

**Question Paper Pattern for B.Com Course (Numerical Papers)**

S.No.	Section		Marks
1	A	5 Questions to Answered out of 8 given (7*5=35)	35
2	B	2 Questions to be Answered out of 4 given (20*2=40)	40
		<b>Total</b>	<b>75</b>

**BOS held on 12/02/2018 and the following major changes adopted from 1016-17 CBCS syllabus retrospectively.**

- Adoption of AICC papers – Environmental Studies and in academic year 2016-17 in III and V sem respectively. And academic year 2019-20 Introduction to public administration in I semester and Environmental Studies in II semester.
- Business Regulatory Framework- revision in Unit 4 and 5
- Business Environment- revision in Unit 4 and 5
- Business Mathematics- revision in the first 3 units
- Money and financial system re named as Money and Finance from academic year 2018 onwards
- Indirect tax– major revision in all the units and incorporation of GST in Unit 4 and 5.
- Full revision of paper – computer application in business.
- Financial Statement analysis renamed as Financial Statement and Reporting with changes in contents
- Academic year 2017-18 CIA 25 Marks and ESE 75 Marks .

After the BOS the following changes made in syllabus to update the knowledge as required by University

**For Academic year- 2018-19**

- Environmental Studies (AECC) in 3<sup>rd</sup> semester
- Introduction to Public Administration (AECC) in 5<sup>th</sup> semester

**With total credit of 136**

**For Academic year- 2019-20**

- Shifting of paper Introduction to Public Administration (AECC) from 5<sup>th</sup> semester to 1 semester
- Shifting of paper Environmental Studies (AECC) from 3<sup>rd</sup> semester to 2 semester

## **Detailed course –Contents – Paper wise**

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: <b>B.Com (General)</b>	Semester No: <b>I</b>	Paper No: <b>1</b>
Title of the Paper: <b>FINANCIAL ACCOUNTING – I (DSC)</b>		Paper Code: <b>D2101</b>
<b>Hours of Instruction / Week: 6 hrs</b>		<b>CIA: 25 Marks</b>
<b>Total: 90 Hrs.</b>		<b>ESE: 75 Marks</b>
<b>Theory/ Numerical: Numerical</b>		<b>Total: 100 Marks</b>

**Objectives:**

- To impart basic accounting knowledge as applicable to business.
- To enable the students to prepare financial statements of Trading & Non-trading concerns.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS 6

**CONTENTS**

**UNIT I: Meaning and Scope of Accounting:** Need, development and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting. **( Hrs 18)**

**UNIT II: Accounting Principles:** International accounting standards (only outlines); Accounting Principles; Accounting standards in India. Accounting Transaction: Accounting Cycle; Journal; Rules of debit and credit; Compound Journal entry; Opening entry; Relationship between journal and ledger; Rules regarding Posting; Trial balance; Sub division of journal. **(Hrs 18)**

**UNIT III: Capital and Revenue:** Meaning ,Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement. Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit. **(Hrs 18)**

**UNIT IV: Depreciation, Provisions and Reserves:** Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; depreciation accounting; Methods of providing depreciation; Depreciation of different assets; Depreciation and replacement cost; Depreciation policy as per Accounting Standard; Provisions and reserves. Sectional Balancing System: Self balancing system including, Rectification **(Hrs 18)**

**UNIT V: Accounts of Non - Trading Institutions:** Concept of trading and Non - Trading Institutions concept of Receipt and Payment accounts, objectives, accounting records, Income and expenditure accounts- needs, objective and preparation of Balance sheet. **(Hrs 18)**

**(Problems: 80%, Theory: 20%)**

**Books recommended**

- Shukla M.C Grewal S and Gupta S.C. ,(2010): Advanced Accounting, S. Chand & Co New Delhi.
- Financial Accounting (2015): T.S. Reddy and A. Muthy, Margam Publication , Chennai.

**Suggested Reading**

- Gupta, R.L. and Radhaswamy M (2012): Financial Accounting, Sultan Chand Sons. New Delhi
- Jawarhar Lal (2009): Advanced Accounts . Sultan Chand & Sons ,Delhi
- T.P.Gosh (2006): Fundamentals of Accounting, Sultan Chand & Sons, Delhi
- Maheswari, S.N & Maheshwary, S.K (2006): Fundamentals of Accounting, Viikas Publishing,

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com (General)**

Semester No: **I**

Paper No: **2**

Title of the Paper: **PRINCIPLES OF BUSINESS MANAGEMENT (DSC)** Paper Code: **D2102**

**Hours of Instruction / Week: 6 hrs**

**CIA: 25 Marks**

**Total: 90 Hrs.**

**ESE: 75 Marks**

**Theory/ practical: Theory**

**Total: 100 Marks**

**Objective:**

- To orient the students with the management principles and techniques that could achieve business Success.

**Learning Outcomes:** After completion of the course, the learners will be able to:

- Understand the concept of management
- Explain principles and functions of management implemented in the Organisation;
- Identify and explain the managerial skills used in business;
- Analyse the concept of Delegation of Authority, coordination, and control.

**CONTENT**

**UNIT I : Introduction:** Meaning, nature process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; F.W. Taylor-scientific management, Henry Fayol-principles of management.

**(Hrs 18)**

**UNIT II: Planning:** Meaning,, process and types, decision making – concept and process; Bounded Rationality; Management by objective; corporate planning;

**(Hrs 18)**

**UNIT III: Organizing:** Meaning, nature, process and significance; Authority and responsibility relationship - delegation of authority, Centralization and decentralization, Departmentation - Organization Structure – forms and contingency factors.

**(Hrs 18)**

**UNIT IV: Motivating, Leading and Directing:** People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept -styles and theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

**(Hrs 18)**

**UNIT V: Management Control:** Meaning, and process; Effective control system; Techniques of Control - traditional and modern, management of change – concept , nature , process of planned change , resistance to change ; emerging horizons of management in a changing environment.

**(Hrs 18)**

**Books recommended:**

- Drucker Peter(2010): Management Challenges for the 21<sup>st</sup> Century; Butterwerth Heinemann, Oxford.
- Dingar Pagare (2011): Principles of Management; S. Chand & Co., New Delhi.
- J. Jayasankar (2015): Principles of Management, Margham Publications, Chennai.

**Suggested Reading:**

- Drucker Peter. (1987): Practice of Management,Pan Books, London .
- Stoner and & Wankel (1999): Management Prentice Hall, New Delhi .
- Maslow Abraham. (1954): Motivation and Personality Harper & Row New York.
- Virmani, B.R(2010): The Challenges of Indian Management, Response Books, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)



**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **I**

Paper No: **3**

Title of the Paper: **BUSINESS ECONOMICS (SEC)**

**Paper Code: D2103**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To relate economic theory with modern business practices.

**Learning Outcomes:** After completing the course the students would be able to:

- Understand Basic problems of an economy and Working of Price Mechanism
- Learn the theory of Demand and related concepts and Consumer Behaviour.
- Obtain knowledge about the theory of Production, Costs and Revenue.
- Identify various types of Markets.

**CONTENTS**

**UNIT I: Introduction:** Basic concept of economics - Basic Problems of an Economy; Working of Price Mechanism. **(Hrs 18)**

**UNIT II: Elasticity of Demand:** Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticities; Determinants of Elasticity of Demand; Importance of Elasticity of Demand. **(Hrs 18)**

**UNIT III: Production Function:** Law of Variable Proportions; Isoquants; Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; Ridge Lines. Theory of Costs: Short-run and Long-run Cost Curves – Traditional and Modern Approaches. **(Hrs 18)**

**UNIT IV: Market Structures:** Market structure and business decision, objective of business firm  
**Perfect competition:** Profit maximization and equilibrium of firm and industry, short run and long run supply curve, price and output determination, practical application, **Monopoly:** determination of price under monopoly, equilibrium of firm, comparison between perfect competition and monopoly, multi-plant monopoly, price determination, practical application.  
**Monopolistic Competition:** Meaning and characteristics, price and output determination under Monopolistic Competition, product differentiation, selling cost, comparison with perfect competition, excess capacity under Monopolistic Competition. **Oligopoly:** characteristics - Indiscriminate pricing and output, classical models of Oligopoly; price leadership, collusive Oligopoly, Kinked demand curve. **(Hrs 18)**

**UNIT V: Factor Pricing:** Marginal Productivity theory of Distribution; Marginal Productivity Theory of Wage; Ricardian Theory of Rent, Modern Theory of Rent; Liquidity Preference Theory of Interest, Modern Theory of Interest; Innovative Theory of Profit, Uncertainty Bearing Theory of Profit. **(Hrs 18)**

**Books recommended:**

- Varshney, R.L. & Maheswari, K.L. (2010) : Managerial Economics, Sultan Chand, New Delhi.
- Ahuja, H.L.(2008): Business Economics; S.Chand & Co., New Delhi.

**Reference Books:**

- Dholakia, R.H & Oza, A.L (2004): Micro Economics for Management, Oxford University Press, New Delhi .
- Nelli & Parker(2009) : The Essence of Business Economics, Prentice Hall, New Delhi.
- Dwivedi, D.N (2008): Managerial economics, Vikas, New Delhi .
- Y.K.Bhusan, (2010) : Indian economy, Sultan Chand & Co, New Delhi .

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com**

Subject: Commerce

Semester No: **V** - Paper No:4

Title of the Paper: **INTRODUCTION TO PUBLIC ADMINISTRATION (AECC)**

**Paper Code: D9604**

**Hours of Instruction / Week: 3 hrs**

**Total: 45 Hrs.**

**Theory/ Numerical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration.

**Learning Outcomes:** After completing the course the students would be able to:

- Understand conceptual perspective on Public Administration.
- Need for the growth of such institution devices as to meet the need of changing times
- the need of ethical seriousness in contemporary Indian public
- Administration of State and Union Territory Administration within the Constitutional framework.

**Unit 1. Introduction:** Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947. **(10 Hours)**

**Unit 2. Public Administration in India** - Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women’s Commission –CAG **(12 Hours)**

**Unit 3. State and Union Territory Administration** - Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt.Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island **(13Hours)**

**Unit 4. Emerging Issues in Indian Public Administration** - Changing Role of District Collector – Civil Servants – Politicians relationship – Citizens Charter - Public Grievance Reddressal mechanisms – The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership – **(10 Hours)**

**References:**

- R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
- Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
- Avasthi and Maheswari,Public Administration in India,Agra:Lakshmi Narain Agarwal,2013
- Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.

**Question Paper Pattern:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **II**

Paper No: 5

Title of the Paper: **FINANCIAL ACCOUNTING – II (DSC)**

**Paper Code: D2104**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To impart basic accounting knowledge applicable in contemporary business.

**Learning Outcomes:** After completion of the course, the learners will be able to:

- Prepare Consignment Accounts and branch accounts
- Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.
- Acquire knowledge on dissolution accounting
- Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System.

**CONTENTS**

**UNIT I: SPECIAL ACCOUNTING AREAS:** Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch. Joint Venture Accounts: Meaning of joint venture; joint venture and partnership; Accounting Records.

**(Hrs 18)**

**UNIT II: BRANCH ACCOUNTS:** Dependent branch, Debtors' system - stock and debtor system - Final accounts System, Wholesale branch; independent branch; including foreign branch;

**(Hrs 18)**

**UNIT III : HIRE – PURCHASE AND INSTALLMENT SYSTEM:** Meaning of hire-purchase- contract, legal Provision regarding hire – purchase contract; Accounting records for goods of substantial value and accounting records for goods of small values, Installment purchase system - After sales service.

**(Hrs 18)**

**UNIT IV: PARTNERSHIP ACCOUNTS I:** Characteristics of partnership; partnership deed, Final account Adjustments after closing the accounts; Fixed and fluctuating capital, Treatment of Goodwill, Change in profit sharing Ratio. Reconstitution of a partnership firm – Admission of a partner; Retirement of a partner.

**(Hrs 18)**

**UNIT V: PARTNERSHIP ACCOUNTS II-** Death of partner, Dissolution of firm, accounting entries, insolvency of partners, - gradual realization of assets and piecemeal distribution, sale of a firm to a company.

**(Hrs 18)**

**(Problems: 80%, Theory:20%)**

**Books recommended:**

- Shukla M.C., Grewal S and Gupta S.C. ,(2010), Advanced Accounting, S. Chand & Co New Delhi.
- Financial Accounting (2015): T.S. Reddy and A. Murthy, Margham Publication, Chennai.

**Suggested Reading:**

- Gupta, R.L. and Radhaswamy M (2012): Financial Accounting, Sultan Chand & Sons. New Delhi
- Jawarhar Lal (2009): Advanced Accounts . Sultan Chand & Sons ,Delhi
- T.P.Gosh (2006): Fundamentals of Accounting, Sultan Chand & Sons, Delhi
- Maheswari, S.N & Maheshwary, S.K (2006): Fundamentals of Accounting, Viikas Publishing,

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com (General)**

Semester No: **II**

Paper No: **6**

Title of the Paper: **BUSINESS REGULATORY FRAMEWORK (DSC)**

**Paper Code: D2105**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To acquaint the learners with the fundamental principles of business laws.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

- Examine the various provisions of the Indian Contract Act, 1872.
- Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
- Summarise the Negotiable Instruments Act 1881.
- Familiarize with FEMA and Consumer Protection Act, 1986.

**CONTENTS**

**UNIT I: Law of Contract (1872):** Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; free consent; Consideration, Legality of object; Agreement declared void. Performance of contract; **(Hrs 18)**

**UNIT II:** Discharge of contract; Remedies for breach of contract, Special contracts: Indemnity and guarantee, bailment and pledge - law of Agency. **(Hrs 18)**

**UNIT III: Sale of Goods Act 1930:** Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement. **(Hrs 18)**

**UNIT IV: Negotiable Instruments Act 1881:** Definition of Negotiable Instruments – features – Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument. **(Hrs 18)**

**UNIT V: Contemporary laws-Consumer Protection Act 1986:** Salient Features – Definition of consumers – Grievance Redressal Machinery, **Foreign Exchange Management Act 2000:** meaning and scope. **(Hrs 18)**

**Books recommended:**

- N.D. Kapoor(2012): Business Law, Sultan Chand & Sons, New Delhi.
- Avtar Singh (2010): The Principles of Mercantile Law; Eastern Book Company, New Delhi..
- M.C Kuchal (2014): Business Law; Vikas Publishing House, New Delhi.

**Reference Books:**

- S.S. Gulshan(2011), Mercantile Law, Excel Books, New Delhi.
- P.R.Chadha(2007): Business Law, 2/e, Galgotia Publishing, New Delhi.
- S.K.Aggarwal, Business Law, Galgotia Publishing Company, 2007.
- Maheshwari & Maheshwari(2010): Business Regulatory Framework, Himalaya Publishing House, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com (General)**

Semester No: **II**

Paper No: 7

Title of the Paper: **BUSINESS ENVIRONMENT (SEC)**

**Paper Code: D2106**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:** To realize the importance of micro and macro environment of business and expose the students to different environments relating to Business.

**Learning Outcomes:** After completion of the course, the learners will be able to:

- Know and analysis different business environment and responsibilities of Business
- Conduct a business analysis of the local environment
- Understand the major problems in Indian Economy
- Know about Niti ayoug- LPG and impact of International Environment on different sectors

**CONTENTS**

<b>UNIT – I</b>	<b>Indian Business Environment:</b> Concept, components and importance- classification of Business environment – Micro and Macro environment.	<b>(18 Hours)</b>
<b>UNIT – II</b>	<b>Economic Trends (overview):</b> Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.	<b>(18 Hours)</b>
<b>UNIT – III</b>	<b>Growth and Development :</b> Problems of Growth; Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; disinvestments.	<b>(18 Hours)</b>
<b>UNIT – IV</b>	<b>Role of Government:</b> Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; Collaborations in the lights of recent changes. Niti ayoug- concept, objective and role in economic development.	<b>(18 Hours)</b>
<b>UNIT – V</b>	<b>International Environment:</b> International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic grouping; International economic institutions – WTO, World Bank, IMF, GSP, GSTP, Counter trade.	<b>(18 Hours)</b>

**Books recommended:**

- Francis Cherunilam (2012): Business Environment, Himalaya Publishing House, New Delhi.
- Misra, S.K. and Puri, V.K.(2015); Indian Economy; Himalaya Publishing House, New Delhi.
- C.D. Balaji Business Environment (2015): Margham Publications, Chennai.

**Reference Books:**

- Dutt, R. and Sundaram, K.P.M (2014): Indian Economy; S. Chand & Co., New Delhi.
- Michael. V.P, (2009) : Business Policy and Environment, S. Chand & Co, New Delhi.
- Raj Agarwal(2014): Business Environment, Excel Books, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)



**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **II**

Paper No:8

Title of the Paper: **ENVIRONMENTAL STUDIES (AECC)**

**Paper Code: D2112**

**Hours of Instruction / Week: 3 hrs**

**Total: 45 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:** To acquaint students with:

- the physical environment , its components and major issues
- the impact of human activities on environment , environmental problems hazards and risks

**Learning Outcomes:** After completion of the course, learners will be able to:

- Demonstrate skills in organizing projects for environmental protection and sustainability;
- Analyse various projects and initiatives with respect to ecosystem restoration;
- Interpret significance of carbon footprints;
- Describe the environmental issues and their possible repercussions on the plant in the next few decades;
- Summarize the green strategies and policies to preserve the environment.

**CONTENTS**

**UNIT – I Introduction to environmental studies and eco system:**

Multidisciplinary nature of environmental studies – scope and importance – concept of sustainability and sustainable development .Ecosystem –structure and functions of ecosystem- food chains, food web and ecological succession –forest ecosystem- grass land eco system – desert ecosystem- aquatic eco system. **(12 Hours)**

**UNIT – II Natural resources**

Land resources – land degradation – soil erosion and desertification – casues and impact due to mining , dam building on enviroent-use and over exploitation of surface and ground water – floods, droughts – conflicts over water –energy resources –renewable and non-renewable energy resources-use of alternate energy sources , growing energy needs . **(14 Hours)**

**UNIT – III Biodiversity and Conservation**

Genetic, Species and ecosystem diversity – biodiversity patterns and global biodiversity hot spots- India as a mega biodiversity nation- endangered and endemic species of India – habitat loss , poaching of wildlife, man wildlife conflicts , biological invasions- conservation of biodiversity – nature reserves, tribal populations and rights. **(14 Hours)**

**UNIT – IV: Environmental pollution**

Environmental pollution types-causes ,effects and control of pollution – air, water, soil, and noise pollution –nuclear hazards and human health risks- solid waste management – control measures of urban and industrial waste. **(10 Hours)**

**UNIT – V: Environmental policies**

Climate change –global warming - ozone layer depletion –acid rain and impacts on human communities and agriculture , Environment protection law- wildlife protection act-forest conservation Act- Montreal and Kyoto protocols and convention on biological diversity. **(10 Hours)**

**Books for study**

- Environmental Studies, ; Erach Bharucha , Is Ed, University press 2005.
- Environment and Ecology; Anil K. De and Arnab K.De I st EdNew age International , 2009
- Environmental Science and Engineering , Anubha Kaushik 5<sup>th</sup> Ed, New Age International 2016.
- Essentials of Ecology and Environmental Science ,Rana 5<sup>th</sup> Ed., PHI , 2013

**Books for References:**

1. Fundamentals of Ecology, Eugene P. Odum and W.B.Saunders, Ist Ed,London
2. Environmental Science, tyler Miller, 14<sup>th</sup> Ed, Cengage, 2014.
3. Environmental Science, Botkin and keller, 8<sup>th</sup> ed, Wiley India 2012.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **III**

Paper No:9

**Title of the Paper: CORPORATE ACCOUNTING –I (DSC)**

**Paper Code: D2107**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA : 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:**

To impart knowledge in corporate accounts of various corporate firms in the modern day context.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Describe the rationale method and Procedure of issuing shares for a company;
- Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
- Analyse the case of Valuation of Goodwill in India;
- Describe the process Valuation of Shares in different conditions.

**CONTENTS**

- UNIT – I**      **Issues of shares :** Share issue, under and over subscription, Calls in arrears and calls in advance, Issue at premium and discount – forfeiture – effect of pro-rata allotment on forfeiture of shares – surrender of shares – re-issue of forfeited shares – underwriting commission – underwriters to issue. **(18 Hours)**
- UNIT – II**      **Preference shares and Debentures:** Issue and consideration for issue, terms relating to issue and conditions for redemption of preference shares and debentures – different methods of redemption of debentures. **(18 Hours)**
- UNIT – III**      **Final Accounts of Companies:** Profit and Loss Account–tax adjustments,dividend, transfer and Reserves – interest received – depreciation – Balance sheet. **(18 Hours)**
- UNIT – IV**      **Valuation of Goodwill:** Need for valuation goodwill sources of goodwill – factors affecting value of goodwill – methods; average profits methods, super profit method, annuity method, capitalization method. **(18 Hours)**
- UNIT – V**      **Valuation of Shares:** Need for valuation of shares, factors affecting valuation of shares – methods – net asset methods, yield methods and fair value methods. **(18 Hours)**

**(Problems: 80%, Theory:20%)**

**Books recommended:**

- Shukla M.C., Grewal T.S. & Gupta S.L.(2010): Advanced Accountancy, S. Chand & Co., New Delhi.
- Reddy & Murthy, (2010): Corporate Accounting, Margham Publications, Chennai.

**Reference book:**

- S.P. Jain & K.L. Narang, (2008): Advanced Accounting, Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. (2009): Corporate Accounts, Theory Method and Application- Sultan Chand & Co., New Delhi.
- M.A. Arulanandam, and K.S. Raman,(2007): Advanced Accountancy, Himalaya Publications, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **III**

Paper No: 10

Title of the Paper: **COMPANY LAW (DSC)**

**Paper Code: D2108**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:** The Objectives of this paper is to impart basic knowledge of various provisions of Companies Act, 2013 with respect to formation, functioning and winding up of the company.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- Describe the framework of formation of company Accounts Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- Develop the knowledge about the company meeting.

**CONTENTS**

- UNIT – I      Introduction:** Meaning – Definition - Characteristics – Difference between a company and other forms of business – Advantages and Disadvantages – Corporate veil: Meaning, Lifting the corporate veil, Exceptions. Types of Companies including One person company, Small company, Associate company, Dormant company, Producer company, Association not for profit, Illegal association. **(18 Hours)**
- UNIT – II      Formation of Company:** Promotion and incorporation of a company – promoters and their legal position, pre-incorporation contract and provisional contracts, online registration of a company. Memorandum of Association- contents, alteration of Memorandum of Association – Doctrine of ultra-vires and intra-vires - Articles of Association- Meaning, Contents and alteration - Doctrine of Constructive notice and Indoor Management; Prospectus- Definition, contents, importance, types of prospectus – mis-statement in prospectus. **(18 Hours)**
- UNIT – III      Shares and Share Capital:** Meaning of Shares-Share Capital– Kinds of Shares, issue of shares, calls, allotment, surrender and forfeiture of shares - Share certificate, Share Warrant, stock, Transfer and transmission of shares, demat system –Members and their rights **(18 Hours)**
- UNIT – IV      Management:** Directors –appointment, removal, legal position, powers and duties, managing director, board of directors. Meetings – Kinds, requisites of a valid meeting- notice, agenda, quorum, proxy, voting, resolutions, minutes– Corporate Social Responsibility(CSR). **(18 Hours)**
- UNIT – V      Winding up:** Meaning, concepts and modes of winding up – Compulsory and Voluntary winding up – liquidator- Appointment – statement of affairs – powers and duties of Liquidator – Dissolution of Company **(18 Hours)**

**Books recommended:**

- Kuchal, M.C(2015): Modern India Company Law; Shri Mahavir Books, Noida.
- Kapoor, N.D(2014): Company Law – Incorporating the provisions of the Companies Amendment Act, 2013; Sultan Chand & Sons, New Delhi.

**Reference Books:**

- Gower, L.C.B(2014): Principles of Modern Company Law; Stevens & Sons, London.
- Singh Avtar(2015): Company Law; Eastern Book Co., Lucknow.
- Bagrial, A.K(2014): Company Law; Vikas Publishing House, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **III**

Paper No: 11

**Title of the Paper: COST ACCOUNTING (DSC)**

**Paper Code: D2110**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:**

- To impart knowledge on the elements of cost accounting.
- To enable the students to prepare cost sheet & comparing cost accounts with financial accounts.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand the Concept and Principles of Cost, Costing and Cost Accounting;
- Compute unit cost and total cost of production and prepare cost statement for various organizations ;
- Apply the various material control techniques
- Compute the labour cost under different methods and allocate the overheads to various departments;

**CONTENTS**

<b>UNIT – I</b>	<b>Introduction:</b> Nature and scope of cost accounting, cost concepts and classifications; Methods and techniques; Installation of costing system; Concept of cost audit. Unit costing; Reconciliation of cost and financial accounts.	<b>(18 Hours)</b>
<b>UNIT – II</b>	<b>Material cost:</b> Concept and techniques, Pricing of material Issues, Treatment of material losses.	<b>(18 Hours)</b>
<b>UNIT – III</b>	<b>Labour cost:</b> Labour cost control, procedure; Labour turnover, idle time and overtime, methods of wage payment-time and piece rates system, incentive schemes.	<b>(18 Hours)</b>
<b>UNIT – IV</b>	<b>Overhead Cost:</b> Classification and departmentalization-absorption of overheads, Determination of overhead rates.	<b>(18 Hours)</b>
<b>UNIT – V</b>	<b>Methods of Costing:</b> Contract costing; Operating costing, Process costing (excluding inter-process profits, and joint and by-products).	<b>(18 Hours)</b>

**(Problems: 80%, Theory: 20%)**

**Books recommended**

- Pillai & Bagavathi(2012); Cost Accounting; S. Chand & Co., New Delhi.
- Arora, M.N(2010); Cost Accounting-Principles and practice; Vikas, New Delhi.
- Tulsian, P.C(2010); Practical Costing; Vikas, New Delhi.

**Reference Books:**

- Jain, S.P. and Narang, K.L(2005).; Cost Accounting; Kalyani Pub. New Delhi.
- Anthony Robert, Reece et al(2004): Principles of Management Accounting; Richard D Irwin inc, Ilanos.
- Homgren, Charles Foster and Dalar(2000): Cost Accounting- A Management Emphasis; Prentice Hall, New Delhi.
- Khan, M.Y. and Jain, P.K(2004): Management Accounting; Tata McGraw Hill, New Delhi.
- Kalpana, R.S. and Atkinson, A.A(2000): Advanced Management Accounting; Prentice Hall International, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**Paper Code: D2111**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:**

- To expose the students on entrepreneurial challenges and opportunities while they do business.
- To provide necessary information and skill to become an entrepreneur.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Discern distinct entrepreneurial traits;
- Identify the parameters to assess opportunities and constraints for new business ideas;
- Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
- Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
- Create a Business Plan in contemporary environment.

**CONTENTS**

- UNIT – I Introduction:** The entrepreneur, Definition, Emergence of entrepreneurial class, Role of an entrepreneur in economic growth, Theories of entrepreneurship, role of Socio-economic environment, Characteristics of Entrepreneur; Leadership, Risk taking, Decision-making and business planning. **(18 Hours)**
- UNIT – II Promotion of venture:** Opportunities analysis, External Environment analysis – economic social and technological-Competitive factors-legal requirements for documentation, entrepreneurial finance. **(18 Hours)**
- UNIT – III Entrepreneurial Behaviour:** Innovation and entrepreneur; entrepreneurial behaviour and Psycho-Theories, Social responsibility. Sources of project finance –type and role of banks and other financial institutions SIDCO, SISIs and SIPCOT **(18 Hours)**
- UNIT – IV Entrepreneurial Development Programmes (EDP);** EDP their role, relevance and achievements, Role of Government in organizing EDPs, Critical evaluation. Women entrepreneurship, project proposal – methods and techniques, project formation and planning. **(18 Hours)**
- UNIT – V Role of Entrepreneur:** as an innovator, generation of Employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, incentives and subsidies- schemes for incentives SSI Units. **(18 Hours)**

**Books recommended**

- Srivastava, S.B.(2005): A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi.
- Tandon, B.C(2010): Environment and Entrepreneur; Cough Publications, Allahabad
- P.T. Vijayshree & M. Alagammai(2015): Entrepreneurship and Small Business Management , Margham Publications, Chennai.

**Reference Book**

- Siner A David(2004): Entrepreneurial Megabucks; John Wiley and Sons, New York.
- Prasanna Chandra(2008): Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
- Pandey, I.M.(2011): Venture Capital – The Indian Experience; Prentice Hall of India.
- Holt (2005): Entrepreneurship – New Venture Creation; Prentice Hall of India.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com (General)**

Semester No: **III**

Paper No: **13**

Title of the Paper: **BUSINESS STATISTICS - I (SEC)**

**Paper Code: D2109**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To provide a theoretical knowledge and use of the science of statistics to make better business decisions.

**Learning Outcomes:** After completing the course, the student shall be able to:

- Develop an understanding of the various averages and measures of dispersion to describe statistical data;
- Explain the relationship between two variables through correlation and regression;
- Explain the construction and application of index numbers to real life situations;
- Analyse the trends and tendencies over a period of time through index number analysis.

**CONTENTS**

**UNIT I. –FREQUENCY DISTRIBUTION AND MEASURES OF CENTRAL TENDENCY:** frequency distribution , Individual observation, discrete observation ( Ungrouped) , Frequency distribution, Continuous or grouped frequency distribution – two- way frequency distribution ( Bi-variate) – Measures of central tendency ( averages) **(18 Hours)**

**UNIT II – DISPERSION, SKEWNESS, KURTOSIS AND MOMENTS-** definition, concept of variation, purpose of measuring variation, properties of good measures of variation, methods of measuring dispersion, Range, Inter Quartile Range and Quartile Deviation, , Mean Deviation- computation of mean deviation, mean deviation in discrete series, short-cut method, continuous series, Standard Deviation – methods - Co-efficient of Variation. **(18Hours)**

**UNIT III- CORRELATION AND REGRESSION:** correlation- definition, methods, graphic and mathematical, scatter diagram, simple graph,co-efficient of correlation, Karl-Pearson’s coefficient of correlation, assumption, probable error, Rank correlation, con-current deviation method. Regression-meaning, definition, uses, significance, correlation and regression, methods of regression , graphic , algebraic, mathematical properties. **(18 Hours)**

**UNIT IV- INDEX NUMBER –** Meaning, definition, Types and uses, problems in construction of index method, Methods of Construction price and quantity Indices (Simple and aggregate); Tests of consistency of index , time reversal test , factor reversal test, unit test, circular test, chain base index, base shifting-splicing- deflating consumer price index number, family budget, limitation of index number – formula. **(18 Hours)**

**UNIT V – INTERPOLATION AND EXTRAPOLATION:** Meaning, uses, assumptions, Methods of interpolation, Graphic, algebraic – binomial expansion method, Newton’s method of advancing difference, Newton Gauss (forward and backward method), Newton’s method of backward difference , Newton’s divided difference method, Lagrange’s method. **(18 Hours)**  
**(Problems: 80%, Theory:20%)**

**Books recommended**

- S.P.Gupta, (2008): Statistical methods, Sultan Chand & Co, New Delhi.
- Arora & Arora,(2010): Statistics for Management, S.Chand & Co, New Delhi.

**Reference Books**

- Hooda, R.P., (2003): Statistics for Business and Economics; Macmillan, New Delhi
- Lewin and Rubin.(2002): Statistics for Management, Prentice Hall of India, New Delhi
- C.R.Kothari (2009): Quantitative Technique, Vikas publishing house, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Title of the Paper: **CORPORATE ACCOUNTING –II (DSC)**

**Paper Code: D2113**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:**

- To enable the students to have an understanding of accounting treatments on various corporate firms in the modern day context.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand Reconstruction and Prepare balance sheet after Internal Reconstruction of company;
- Analyze the case study of major amalgamations of companies in India;
- Reason behind formation - process of Holding companies.
- Understand- accounting procedure for banks and insurance companies

**CONTENTS**

- UNIT – I**      **Alteration of Share Capital and Internal Reconstruction:** Alteration of share capital – different kinds of alteration, accounting entries – Internal Reconstruction or capital reduction – reduction of share capital procedure. **(18 Hours)**
- UNIT – II**      **Absorption and External Reconstruction:** Accounting problems relating to Amalgamation, Absorption and external reconstruction – recording – purchase consideration – accounting treatment in the books of selling company – accounting treatment in the books of purchasing company. Liquidation of companies – Meaning of liquidation-order of payment – secured creditors – preferential creditors – Liquidators Final Statement of Account only. **(18 Hours)**
- UNIT – III**      **Holding Company Accounts:** Meaning and Definition of Holding Companies and Subsidiary Companies – Legal Requirements relating to presentation of Accounts – Preparation of Consolidated Balance sheet. **(18 Hours)**
- UNIT – IV**      **Bank Account:** Business of banking companies – legal requirements – preparation of Profit and Loss account and balance sheet guidelines of RBI for Profit and loss account and Balance sheet, preparation of final accounts, classification of bank advances. **(18 Hours)**
- UNIT – V**      **Insurance Company Accounts:** Introduction – Types of Insurances – Life Insurance, General Insurance – Explanation of special terms peculiar to insurance – Assurance and Insurance – Accounts of Life Insurance business – Life Insurance Revenue accounts – Balance sheet – Determination of Net Liability of Life Insurance Business – Computation of profit in Life Insurance Business. Treatment of Profits – Accounts of General Insurance Companies – Fire, Marine- Revenue Account – Balance sheet. **(18 Hours)**

**(Problems: 80%, Theory: 20%)**

**Books recommended**

- Shukla M.C., Grewal T.S. & Gupta S.L.(2010): Advanced Accountancy, S. Chand & Co., New Delhi.
- Reddy & Murthy, (2010): Corporate Accounting, Margham Publications, Chennai.

**Reference book**

- S.P. Jain & K.L. Narang, (2008): Advanced Accounting, Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. (2009): Corporate Accounts, Theory Method and Application, Sultan Chand & Co., New Delhi.
- M.A. Arulanandam, and K.S. Raman,(2007): Advanced Accountancy, Himalaya Publications, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)



**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **IV**

Paper No:**15**

Title of the Paper: **MONEY AND FINANCE (DSE)**

**Paper Code: D2114**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To expose the students to the working of money and financial system prevailing in India.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

- Explain the Meaning, Scope and functions of Banking Systems in India
- Illustrate the recent trends in Banking and its services
- To understand the working and function of RBI
- Explain the Concept of Credit Creation Process

**CONTENTS**

**UNIT I: Money:** Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money -Meaning and uses; Sources of changes in high powered money. **(18 Hours)**

**UNIT II: Finance:** Role of finance in an economy; kinds of finance; Financial System; Companies; Financial intermediaries; Markets and instruments, and their functions. Indian Banking System: Definition of bank; Commercial banks-importance and functions; Structure of commercial banking-importance and Meaning and importance of main liabilities and assets; Regional rural banks; Co-operative banking in India. **(18 Hours)**

**UNIT III: Process of Credit Creation By Bank:** Credit creation process; Determination of money supply and total bank credit; Unregulated credit markets in India – main feature. **(18 Hours)**

**UNIT IV: The Reserve Bank of India:** Functions, Instruments of monetary and credit control; Main features of monetary policy since independence.-Development Bank and Other Non-Banking Financial Institutions, their main features. **(18 Hours)**

**UNIT V: Interest Rates:** Various rates in India (viz., bond rate, bill rate, deposit rates etc.), administer rate and market rate, source of different rates of interest, impact of inflation and inflationary expectations. **(18 Hours)**

**Books recommended**

- Gupta S.B. (2008): Monetary Planning of India, S.Chand, New Delhi.
- Khan M.Y (2009): Indian Financial System – Theory and Practice; Tata McGraw Hill New Delhi.
- B. Santhanam (2012): Banking Theory, Law & Practice (Modern Banking & Indian Banking System), Margham Publications, Chennai.

**Reference books**

- Modern Money & Banking, (1999) Roger Miller, McGraw Hill, New Delhi
- Banking Commission: Report(s)
- Reserve Bank of India Bulletins

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **IV**

Paper No:**16**

**Title of the Paper: AUDITING (DSC)**

**Paper Code: D2115**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To understand the objectives and concepts of auditing and gain knowledge of generally accepted auditing procedures and techniques needed to be applied in audit practice.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the basic concepts of auditing and differentiate it with accounting and investigation
- Prepare audit programme and frame the audit procedure
- Examine the vouchers relating to cash book
- Familiarise with the provisions of Companies Act Regarding qualification, appointment, rights and duties of company auditor.
- Apply the concept of Computer Assisted Auditing Techniques and Green Audit in auditing practice.

**CONTENTS**

**UNIT I- Introduction :** Origin – Meaning – definition - objectives of auditing - Types of audit- advantages and limitations – Qualities of an auditor - Internal audit. **(18 Hours)**

**UNIT II- Audit Process:** Audit Programme: Meaning, objectives and contents; Audit note books: contents, usefulness of audit note book; Working papers: Meaning, ownership and custody - Evidences: Sources, reliability and methods of obtaining evidences; Consideration for commencing an audit; Routine checking and Test checking: Meaning. **(18 Hours)**

**UNIT III- Audit Procedure:** Internal Check and Internal Control: Meaning, objective and techniques for evaluation of internal control and differences between internal check, internal audit and internal control; Vouching: Meaning; Voucher, vouching of Cash Book, vouching of trading transactions; Verification and valuation of assets and liabilities. **(18 Hours)**

**UNIT IV- Audit of Limited Companies:**

Company auditor-Qualifications, Disqualifications, Appointment, powers, rights, duties, and liabilities of an auditor, removal of an auditor; Divisible profits and dividend ; Auditor's report- contents and types. **(18 Hours)**

**UNIT V- Investigation:** Objectives, difference between auditing and investigation – Investigation when (i) Fraud is suspected, and (ii) A running business is proposed **(18 Hours)**

**Books recommended**

- Sharma T.R.(2008) Auditing- Principles and Problems; Sahitya Bhawan, Agra
- Pagare Dinkar., (2010) Principles and Practice of Auditing; Sultan Chand, New Delhi.

**Reference Books**

- Kamal Gupta.,(2005) Contemporary Auditing; Tata McGraw-Hill, New Delhi
- Tandon B.N., (2009) Principles of Auditing, S. Chand & Co., New Delhi
- F.R.M. De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd., London
- Spicer and Pegler, “Auditing: Khatalia’s Auditing”

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **IV**

Paper No:**17**

Title of the Paper: **BUSINESS MATHEMATICS (GE)**

**Paper Code: D2116**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To enable students to gain understanding of mathematical applications in business activities.

**Learning Outcomes:** After completing the course, the student shall be able to:

- Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems.
- Understand the concept of various interest and real implication in business.

**CONTENTS**

**UNIT I -Ratio, Proportion and Percentage:** Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage.

**(18 Hours)**

**UNIT II- Profit and Loss:** Terms and Formulae – Trade Discount – Cash Discount – Production involving cost price, selling price, trade discount and cash discount. Introduction to commission and brokerage – Problems on commission and brokerage.

**(18Hours)**

**UNIT III -Interest:** Simple interest – compound interest (reducing balance and flat interest rate of interest) – equated monthly instalments (EMI) – Problems. -Shares and Dividends: Concept of shares – Stock Exchange – Face Value – Market Value – Dividend – Equity shares- Bonus Shares – Examples.

**(18 Hours)**

**UNIT IV -Matrices and Determinates** (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Condition for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

**(18Hours)**

**UNIT V- Functions: (To identify and define the relationships that exist among business variables)** Introduction – Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one-valued function – Explicit function – algebraic functions – polynomial functions – absolute value function – inverse function – rational and irrational function – monotone function – even and odd function – supply/demand function – cost function – total revenue function – a profit function – production function – utility function – consumption function.

**(18Hours)**

**Books recommended**

- Kapoor, V.K, (2007) Business Mathematics, Sultan Chand & Sons, New Delhi.
- S.G. Venkatachalapathy, H. Premraj , P. R. Vittal(2010): Business Mathematics, Margham Publications, Chennai.
- V.Sundaresan and S.D. Jeyaseelan (2010): Business Mathematics, S. Chand publications, New Delhi.

**Reference Books**

- B.M. Agarwal ( 2008): Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **IV**

Paper No:**18**

Title of the Paper: **BUSINESS STATISTICS –II (SEC)**

**Paper Code: D2117**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:**

- To expose the students to topics like Analysis of Time Series, Association of Attribute, Theory of Probability, Probability distribution.

**Learning Outcomes:** After completing the course, the student shall be able to:

- Develop an understanding of the Analysis of Time Series and forecasting ;
- Explain the relationship between two variables through Association of Attribute;
- Explain the construction and application of index numbers to real life situations;
- Develop an understanding of Theory of Probability and probable estimation of future business trends etc.

**CONTENTS**

**UNIT – I Analysis of Times Series:** causes of variation in time series data, components of time series, decomposition additive and multiplicative models, determination of trend, moving averages, methods of least squares (including linear second degree, parabolic and exponential trend) computation of seasonal indices by simple average, ratio to trend, ratio to moving average and link relative methods. **(18Hours)**

**UNIT – II Forecasting and methods:** types and importance, general approaches to forecasting, methods of forecasting, forecasting demand, industry Vs. company sales. **(18 Hours)**

**UNIT – III Theory of Probability:** Concept, the three approaches of defining probability. **(18 Hours)**

**UNIT – IV Addition and multiplication laws of probability:** conditional probability, Bayes theorem, expectation and variance of random variable. **(18 Hours)**

**UNIT – V Probability distribution:** concept, binominal, Poisson and normal distribution, their properties and parameters, empirical distribution, generating applications to business. **(18 Hours)**

**(Problems: 80%, Theory: 20%)**

**Books recommended:**

- S.P.Gupta, (2008): Statistical methods, Sultan Chand & Co, New Delhi.
- Arora & Arora,(2010): Statistics for Management, S.Chand & Co, New Delhi.

**Reference Books:**

- Hooda, R.P., (2003): Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin.(2002): Statistics for Management, Prentice Hall of India, New Delhi
- C.R.Kothari (2009): Quantitative Technique, Vikas publishing house, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No:**19**

Title of the Paper: **Income Tax – I (DSC)**

**Paper Code: D2118**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To impart basic knowledge of Income Tax law and taxation practices as per Income Tax Act 1961.

**Learning Outcomes:** After completing the course, the student shall be able to:

- Determine the residential status of individuals and to calculate the incidence of taxation
- Compute income from salary by applying the provisions of income tax Act 1961
- Compute income/loss from house property
- Prepare Statement showing taxable income from business/profession
- Assess capital gains and income from other sources.

**CONTENTS**

- UNIT – I      Basic Concepts:** Importance–History-Definitions-Assessee-Person-Income-Assessment year – Previous Year-Exception. Gross Total Income – Total Income- Tax evasion and Avoidances and Tax Planning; Agricultural Income-Casual Income; Capital and Revenue.      **(13 Hours)**
- UNIT – II      Basis of Charge:** Scope of total income, residence and tax liability; Determination of status for Individual, HUF, Firm, AOP and Body of individuals, Company and other Person – incidence of tax – Total income of Resident-Not Ordinarily resident – Non-resident.      **(13 Hours)**
- UNIT – III      Heads of Income:** Salaries Income – components of salary, computation of salary, various deductions. House Property- annual value, kinds, computation of income from house property deductions.      **(28 Hours)**
- UNIT – IV      Capital gains and profits:** Profit and gains of Business or Profession, including provision relating to specific business; Capital gains, income from other sources.      **(18 Hours)**
- UNIT – V      Income which does not form part of total income:** Classification of incomes – Incomes taxable under this Act – Exempted Incomes – Incomes entitled to rebate and reliefs – Exempted incomes u/s 10 – Tax –free Zones – Powers of the Central Govt.      **(18 Hours)**

**(Problems: 60%, Theory: 40%)**

**Books recommended:**

- Singhani, V. K.; Students' Guide to Income Tax, Taxman, Delhi.
- Gour & Narang(2016): Principles of Income tax , Kalyani publishers, New Delhi.

**Suggested Books:**

- Prasad, Bhagawathi (2015): Income Tax: Law & practice, Wiley Publication, New Delhi.
- Mehrotra, H.C.(2015): Income Tax Law & Accounts; Sahitya Bhawan, Agra.
- Dinker Pagare(2015): Income Tax Law & Practice; Sultan Chand & Sons, New Delhi.
- Girish Ahuja and Ravi Gupta(2016): Systematic approach to Income Tax; Sahitya Bhawan Publication, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No:**20**

Title of the Paper: **Management Accounting – I (DSC)**

**Paper Code: D2119**

**Hours of Instruction / Week: 6 hrs**

**CIA: 25 Marks**

**Total: 90 Hrs.**

**ESE: 75 Marks**

**Theory/ Numerical: Numerical**

**Total: 100 Marks**

**Objectives:** To analyze and interpret financial statements from the point of view of managers and outsiders.

**Learning Outcomes:** After completing the course learners will be able to:

- Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
- Analysis of financial position of company using ratios analysis technique.
- Prepare the Fund flow statement and to compare it with the balance sheet
- Apply accounting Standard 3 in the preparation of Cash flow statement

**CONTENTS**

- UNIT – I      Management Accounting:** Meaning, Nature, scope and functions of management accounting, Role of Management Accounting in decision making; Management Accounting Vs. Financial Accounting, Tools and techniques of management accounting. **(18 Hours)**
- UNIT – II      Financial Statement Analysis:** Nature of financial statements–Functions– Limitations– Financial statement analysis and interpretation–Objectives–procedures–types of analysis– Techniques, Tools of financial statements– Limitations of financial statement analysis. **(18 Hours)**
- UNIT – III      Ratio analysis:** Meaning–Advantages–Limitations of ratio analysis– Classification of ratios– Profitability ratios–turnover ratios–financial ratios–projection through ratios. **(18 Hours)**
- UNIT – IV      Fund flow analysis:** Meaning–uses–limitations–preparation of fund flow statement–change in financial position; Calculation of funds from operation. **(18 Hours)**
- UNIT – V      Cash flow analysis:** Statement of Cash flow, Calculation of cash from operations– Cash flow statement as per Accounting Standard 3. **(18 Hours)**

**(Problems: 80%, Theory: 20%)**

**Books recommended:**

- T.S. Reddy, Y. Hari Prasad Reddy (2008): Management Accounting, Margham Publications, Chennai.
- Sharma and Gupta (2013): Management Accounting, Kalyani Publishers, New Delhi.
- RSN Pillai, V. Bhagawathi (2010): Management Accounting; S. Chand & Co., New Delhi.

**Reference Books:**

- S.P. Jain, K.L. Narang (2010): Financial and Management Accounting, Kalyani Publishers, New Delhi
- M.Y.Khan and P.K. Jain (2008): Management Accounting; Tata McGraw Hill, New Delhi.
- S.N. Maheswari(2005): Principles of Management Accounting, Sultan Chand, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No:**21**

Title of the Paper: **Computer Applications in Business (GE)**

**Paper Code: D2120**

**Hours of instruction/week.**

**Theory --4 hrs.**

**Practical-- 2 hrs.**

**Maximum Marks: 100**

**CIA: 20**

**ESE: 80 (Theory - 40**

**Practical - 40**

**Total: 100 Marks**

**Objective:** The paper will primarily provide an exposure to the use of office automation software and accounting package software in making business decisions.

**Learning Outcomes:** After completing the course, the learners shall be able to:

- Acquire the theoretical knowledge in MS-Office
- Create documents in MS-Word
- Construct worksheet on MS-Excel
- Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
- Explain the fundamentals and key components of Tally ERP 9 and to Create ledgers and groups in various modes.

**CONTENTS**

**UNIT I : Introduction to Computer Concepts** – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions. **(18 Hours)**

**UNIT II Applications of MS Office-** Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels. **(18 Hours)**

**UNIT III Applications of MS Excel:** Introduction –worksheet overview- cellreference-formula-formattingworksheet-chart-filter-funcation:statistical (Average, standard deviation, correlation, frequency) financial (PMT, PV,DB,DISC) - Ms Access: Tables and Queries. **(18 Hours)**

**UNIT IV Applications of MS Power Point:** Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls. **(18 Hours)**

**UNIT V Applications of Accounting Software Tally (Ver. 7.2):** Characteristics of the Software – Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers –P & L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting. **(18 Hours)**

**(Theory – 50% and Practical – 50%)**

**Books recommended**

- Rajagopalan, SP. (2010): Computer Application in Business, Vikas Publishing House, New Delhi.
- Deepak Bharihoke. (2008): Fundamentals of IT, Excel Books, New Delhi.
- Dhiraj Sharma, (2008): Foundation of IT, Excel Books, New Delhi.

**Reference Books**

- Bhatnagar. S.C, and K.V. Ramani,(2007): Computers and Information Management, Prentice Hall of India, New Delhi.
- Martin. (2010): Principles of Data Base Management, Prentice Hall of India, New Delhi.
- Sulochana, M, Kameswara Rao, K and R. Kishore Kumar, (2009): Accounting Systems, Kalyani Publishers, Hyderabad.
- Parameswaran, R. (2010): Computer Application in Business, S.Chand & Co, New Delhi.

**Note: Minimum Passing Marks for Theory and Practical:** There is no minimum passing marks for CIA. However, the passing marks in ESE is 40%, that is 16 out of 40 and same for practical and minimum passing marks of total CIA and ESE is 40% that is 20 out of 50 marks.( theory and practical are treated as separate components).

**Pattern of Question Paper:**

- Section A – 5 questions out of 5 questions each carrying 2 marks (5 X 2 = 10)
- Section B – 3 questions out of 5 questions each carrying 5 marks (3 X 5 = 15)
- Section C – 1 questions out of 2 questions each carrying 15 marks (1X 15 = 15)

**COMPUTER APPLICATIONS IN BUSINESS: Code ( D2121)****LIST OF PRACTICALS**

- Windows OS
- Practice in Settings and search options
- MS-Word
- Formatting – Text Documents
- Table Manipulation
- Sorting – Table of contents
- Developing a letter and a resume
- Practice of mail-merge option
- MS-Excel
- Formatting – Features
- Functions
- Chart features
- MS-Access
- Creation of tables
- Manipulating queries
- MS-Power Point
- Organizational structure using slides
- Graphical representation
- Tally Programs
- Voucher & Invoice
- Stock summary
- Final Accounts



**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: **22**

Title of the Paper: **Income Tax – II (DSC)**

**Paper Code: D2126**

**Hours of Instruction / Week: 6 hrs**

**CIA: 25 Marks**

**Total: 90 Hrs.**

**ESE: 75 Marks**

**Theory/ Numerical: Numerical**

**Total: 100 Marks**

**Objective:** To enable the students to learn the computation of taxable income and tax liability of different types of assesseees and familiar with Income Tax Department's organizational set up and functions.

**Learning Outcomes:** After completing the course, the learners shall be able to:

- Apply the concept and procedure of set off and carry forward of losses.
- Analyse and compute deductions from gross total income.
- Explain the meaning of assessment and its procedure to compute tax liability.
- Compare PFAF with PFAOP and its procedure to compute tax liability.
- Classify the companies and its procedure to compute tax liability.

**CONTENTS**

- UNIT – I      Computation of Tax Liability:** Computation of total income and tax liability of an individual, HUF and firm. **(18 Hours)**
- UNIT – II      Aggregation of income:** Income of other Person – Income from Firm and Association of persons – Clubbing provisions – Deemed Incomes, Set-off and carry forward of losses-- set-off of loss within head – Speculation loss – Outside head – Carry forward of losses –Capital losses of Firm – Losses of Companies – Return of Loss. **(18 Hours)**
- UNIT – III      Deduction from Gross total income:** Definitions - Deductions in respect of certain payments U/S 80 CCC to 80 GGA- Deduction in respect of certain incomes U/S 80 IA to 80 U. **(18 Hours)**
- UNIT – IV      Tax Management:** Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals. **(18 Hours)**
- UNIT – V      Tax Administration:** Various Authorities – Central Board of Direct Taxes – Powers – Director General of Income Tax – Powers – Chief Commissioner of Income Tax – Powers – Powers relating to search and seizure – Settlement Commission: Appeals – Judicial authorities – Jurisdiction – Appeals – Appealable order – Appellate Tribunal, procedure in appeal – Appeal to High Court and Supreme Court. Penalties: Various types of Penalties – Failure to file return – Concealment of income – Failure to pay advance tax – Procedure for levying penalty. Powers to waive penalty. **(18 Hours)**

**(Problems: 60%, Theory: 40%)**

**Books recommended:**

- Singhanian, V. K.(2016): Students' Guide to Income Tax, Taxman, Delhi.
- Gaur & Narang(2016): Principles of Income tax , Kalyani publishers, New Delhi.

**Suggested Books:**

- Prasad, Bhagawathi (2015): Income Tax: Law & practice, Wiley Publication, New Delhi.
- Mehrotra, H.C.(2015): Income Tax Law & Accounts; Sahitya Bhawan, Agra.
- Dinker Pagare(2015): Income Tax Law & Practice; Sultan Chand & Sons, New Delhi.
- Girish Ahuja and Ravi Gupta(2016): Systematic approach to Income Tax; Sahitya Bhawan Publication, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: **23**

Title of the Paper: **Management Accounting – II (DSC)**

**Paper Code: D2127**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objectives:** To analyze and interpret managerial decision making techniques for better managerial decision making.

**Learning Outcomes:** After completing the course learners will be able to:

- Application of Marginal Costing technique's to solve day to day in business problems.
- Apply budget and budgetary control techniques in business.
- Cost control through standard costing and variance analysis .

**CONTENTS**

- UNIT – I      Absorption costing and Marginal Costing:** Difference between Absorption Costing and Marginal Costing – Direct Costing – Differential Costing – Advantages of Marginal Costing – Limitations of marginal Costing – Cost volume profit analysis – Break even analysis – break even chart – significance of margin of safety – Angle of incidence – Key factor – Utility of CVP analysis. **(18 Hours)**
- UNIT – II      Applications of marginal Costing:** Cost control – Fixation of selling price – Make or buy, change of product mix, Exploring new markets, shutdown decisions – Foreign market order – introduction of new product. **(18 Hours)**
- UNIT – III      Budget and budgetary control:** Budgeting for profit planning and control; Meaning of budget and budgetary control objective; Merits and limitations; Types of budgets; Fixed and Flexible budgets; control ratios; zero base budgeting- Responsibility accounting, performance budgeting. **(18 Hours)**
- UNIT – IV      Standard Costing:** Meaning of standard and standard costing – Definition – Estimated cost Vs. Standard cost – Standard cost Vs. Budgetary control; Advantages of standard costing; Limitation of standard costing; setting the standard; Determination of standard cost. **(18 Hours)**
- UNIT – V      Variance analysis:** Computation of variances – Direct material variances – Direct labour variances – over head variances – sales variances –control of variances. **(18 Hours)**

**(Problems: 80%, Theory: 20%)**

**Books Recommended**

- T.S. Reddy, Y. Hari Prasad Reddy (2008): Management Accounting Margham Publications, Chennai.
- Sharma and Gupta (2013): Management Accounting, Kalyani Publishers, New Delhi.
- RSN Pillai, V. Bhagawathi (2010): Management Accounting; S. Chand & Co., New Delhi.

**Reference Books**

- S.P. Jain, K.L. Narang (2010): Financial and Management Accounting Kalyani Publishers, New Delhi
- M.Y.Khan and P.K. Jain (2008): Management Accounting; Tata McGraw Hill, New Delhi.
- S.N. Maheswari(2005): Principles of Management Accounting, Sultan Chand, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No:**24**

Title of the Paper: **Indirect Taxes (DSC)**

**Paper Code: D2128**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** This course aims at imparting basic knowledge about major indirect taxes including GST.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

- Explain concept, need, and utility of indirect taxes; such as customs, excise etc.
- Understand and analyze the taxable event, i.e., supply under GST; Describe the provisions relating to levy of GST;
- Examine implications of input tax credit; various procedures under GST;
- Prepare and file GST return online.

**CONTENTS**

**UNIT I Indian Tax System :** Direct and Indirect Taxes – Principles of Taxation – Taxable capacity – Scope and functioning - Shifting and incidence of indirect taxes **(10 Hours)**

**UNIT II Central Excise:** Nature and scope of central excise – important terms and definitions under the central excise Act – General procedure of central excise – clearance and excisable goods – concession to small scale industry under central excise Act, CENVAT. **(20 Hours)**

**UNIT III Customs:** Role of customs in international trade - important terms and definitions under the Customs Act 1962 – Assessable value Baggage – Bill of entry - Dutiable goods - Duty Exporter – Foreign going vessel – Aircraft goods – import – import Manifest – Importer – Prohibited goods – Shipping bill – Store – Bill of lading – export manifest – Letter of Credit – Kinds of duties – Basics auxiliary, additional or countervailing- Basics of levy – Advalorem – Specific duties – Prohibition of export and import of goods and provisions regarding notified and specified goods – Import of goods - Free import and restricted import – Types of import – import of cargo, import of personal baggage, import of stores. **(20 Hours)**

**UNIT IV : GST : Overview of GST:** Introduction, Challenges of Previous Tax Structure, GST International Scenario, Models of GST, GST in India, History of GST, GST Council, Framework of GST Introduction to CGST Act, 2017 , Levy of GST , Liability under GST, Characteristic of Supply, Schedule I and II under CGST. Composition levy, Time of Supply of Goods, Time of Supply of Services, Value of Supply, Input Tax Credit. **(20 Hours)**

**UNIT V- GST Job Work:** Accounts and Records, Tax Invoice, Credit and Debit Notes , Registration - Persons liable to register , Persons not liable to register Returns , Payment, Refunds, Assessment, Audit, Union Territory Goods and Services Tax Act, 2017, Introduction to GST (Compensation to States) Act, 2017. **(20 Hours)**

**(Problems: 40%, Theory: 60%)**

**Books recommended**

- V.S. Datey(2017); Indirect tax, law and practice , S. Chand and company, New Delhi.

**Reference Books**

- Bare Act of Central Excise Act & Customs Act.. (latest)
- Bare Act of GST Act (latest)

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**ELECTIVES I : FINANCE**

Course: **B.Com(General)**

Semester No: **V**

Paper No:25A

Title of the Paper: **Financial Management (DSE)**

**Paper Code: D2122**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To help students understand the conceptual framework of financial management.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the nature and scope of financial management & Analyse capital budgeting process and techniques for business decisions;
- Explain various capital structure theories and analyse factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
- Design working capital policy based on the assessment of financial requirements.

**CONTENTS**

**UNIT I- Financial Management:** Financial goals; Profit vs wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning. **Cost of Capital:** Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital and retained earnings; combined (weighted) cost of capital, **(18 Hours)**

**UNIT II- Operating and Financial Leverage:** Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. - Capital Structure: meaning, Theories and determinants. **(18 Hours)**

**UNIT III- Capital Budgeting:** Nature of investment, decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index, NPV and IRR Comparison. **(18 Hours)**

**UNIT IV- Management of Working Capital:** Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements, Management of Working capital. **(18 Hours)**

**UNIT V - Dividend Policies:** Issues in dividend policies; Welter's model; Gordon's model, M.M. Hypothesis, forms of dividends and stability in dividends, determinants. **(18 Hours)**

**(Problems-60% & Theory 40%)**

**Books recommended**

- Pandey I.M. (2004): Financial Management, Vikas Publishing House, New Delhi.
- Sharma and Gupta(2012): Financial Management, Kalyani Publishing House, New Delhi
- Khan, M.Y. and Jain P.K (2006): Financial Management, Text and Problems; Tata McGraw Hill New Delhi.

**Reference Books**

- Van Home J.C (2002): Financial Management and policy; Prentice Hall of India, New Delhi.
- Prasanna Chandra. (2006): Management Theory and practice; Tata McGraw Hill, New Delhi.
- Bhalla V.K(2012): Modern working Capital Management, Anmol Publishers, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No: **26A**

Title of the Paper: **Financial Market Operations (DSE)**

**Paper Code: D2124**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To impart knowledge to students about various financial markets and its operations.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the nature and scope of financial markets in India and Capital Market segment.
- Explain various Securities and Functions on Stock Exchange in India
- Explain various Financial Services such as Merchant Banking, Venture Capital, Factoring, Leasing, Hire Purchasing, Credit rating

**CONTENTS**

**UNIT I- An overview of financial markets in India:** Money Markets: Indian money market's composition and structure; Recent trends in Indian money market. **(18 Hours)**

**UNIT II -Capital Market:** Security market – (a) New issue market, (b) Secondary markets; Functions and role of stock exchange; Listing procedure and legal requirements; Public issue – Pricing and Marketing - Stock exchange: National Stock Exchange and over –the – counter exchange. **(18 Hours)**

**UNIT III- Securities, Contract and Regulations Act:** Main provisions. - Investors Protection: Grievances concerning stock exchange dealing and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts. **(18 Hours)**

**UNIT IV- Functionaries on Stock Exchange:** Brokers, sub brokers, market, jobbers, portfolio consultants, institutional investors, and NRIs. **(18 Hours)**

**UNIT V- Financial Services:** Merchant Banking – Functions and roles; SEBI guidelines; Mutual Funds, Venture Capital, Factoring, Leasing, Hire Purchasing, Credit rating – Concept, functions, and types. **(18 Hours)**

**Books recommended**

- Bhole L.M., (2005): Financial Markets and institutions; Tata McGraw – Hill New Delhi.
- Gupta Suraj B (2008): Monetary Economics, S Chand and Co New Delhi.

**Reference Books.**

- Hooda R.P., (2007): Indian Securities Market – investors view point; Excell Books, New Delhi.
- Machiraju H.R.(2004): Indian Financial System Vikas publishers, New Delhi.
- Khan M.Y. (2007): Indian Financial System: Tata McGraw Hill, New Delhi.
- Sengupta A.K., and Agarwal M.K., (2008): Money Market Operations in India, Skylark Publications, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: 27A

Title of the Paper: **Financial Statement and Reporting (DSE)**

**Paper Code: D2129**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ Numerical: Numerical**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To provide students the analytical skill on financial statements and to apply the accounting techniques for management

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the nature and scope of Financial Statement Analysis and various Techniques
- Explain the Reporting and Measurement of Income and Recent Developments in Reporting.
- Critically examine various theories of dividend, identify and analyses factors affecting dividend policy; and suggest sound dividend policy;
- Explain the national and international accounting standards.

**CONTENTS**

**UNIT I Financial Statement Analysis:** Meaning, Significance, types, and limitations of financial statement; Accounting policies, regulations of financial accounting, and accounting choice/practice; Window dressing – meaning and ways and means to check window dressing.

**(18 Hours)**

**UNIT II Techniques of Financial Analysis:** Ratio analysis; Fund flow and cash flow analysis; Common – size and comparative statement analysis, Inter-firm and intra-firm comparison

**(18 Hours)**

**UNIT III Reporting and Measurement:** Income concepts for financial reporting; Measurement and Reporting of revenue and expenses, and gains and losses; Measurement of assets and Liabilities.

**(18 Hours)**

**UNIT IV Recent Developments in Reporting:** Disclosure in financial reporting ,Human resource measurement, Interim financial reporting: Periodic reporting and segment reporting; Social reporting; Accounting and reporting of the effects of changing pieces.

**(18 Hours)**

**UNIT V Accounting Standards:** An overview of national and international accounting standards, (excluding study of individual standards); Harmonization of accounting reports, Accounting for currency transaction; Financial reporting by banks, NMBFCs and insurance companies.

**(18 Hours)**

**(Problems-60% & Theory 40%)**

**Books recommended**

- Foster G ( 2005): Financial Statement Analysis; Prentice Hall, New Delhi.
- Sharma and Gupta(2012): Financial Management, Kalyani Publishing House, New Delhi.

**Reference Books**

- Van Home J.C (2002): Financial Management and policy; Prentice Hall of India, New Delhi.
- Prasanna Chandra. (2006): Management Theory and practice; Tata McGraw Hill, New Delhi.
- Pandey I.M. ( 2004): Essentials of Management Accounting, Vikas Publication, New Delhi. .
- Porwal, L.S. (2004): Accounting Theory: An Introduction, Tata McGraw Hill, New Delhi.

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: 28A

Title of the Paper: **Merchant Banking and Financial Services (DSE)**

**Paper Code: D2131**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To give exposure to students to the essentials of merchant banking and financial services.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the nature and scope **Merchant Banking and Credit Rating**
- Explain the **Lease Financing and Decision** about **Venture Capital**.
- Explain the **Depository and Custodial Services in contemporary environment**

**CONTENTS**

**UNIT I Merchant Banking:** Functions, Scope, Merchant banking in India, SEBI guidelines for Merchant bankers, Role of Merchant Bankers in Fund Raising; Managing Public issue programme; Alternative to public issue; Private placement, Raising Public deposits.

**(18 Hours)**

**UNIT II Credit Rating:** meaning, Definition, Instruments for credit rating; Significance; Rating Methodology, Cautions, Types of rating.

**(18 Hours)**

**UNIT III Lease Financing and Decision:** Concept; Types of lease, Leasing decisions, Evaluation of leases. - Mutual Funds; Introduction; Classification; Mutual funds in India.

**(18 Hours)**

**UNIT IV Venture Capital:** Introduction, scope, Methods of providing venture capital, mode of funding - Factoring and swaps.

**(18 Hours)**

**UNIT V Depository and Custodial Services:** Depository – introductions, concept, constitution of depository system, Functioning of Depository systems, Depository System in India, Custodial services – meaning, Registration; Obligations and responsibilities of custodians, code of conduct.

**(18 Hours)**

**Books recommended**

- Machiraju H.R.(2008): Merchant Banking Principles and Practices, New Age International, New Delhi.
- Verma J.C.A.,( 2004): Manual of Merchant Banking, Bharat Law House, New Delhi.
- L. Natarajan (2014): Merchant Banking & Financial Services, Margham Publications, Chennai.

**Reference Books**

- Khan M.Y.& Jain P.K (2007): Financial Management Text and Problems, Tata McGraw Hill, New Delhi.
- Pandey I.M.,(2004): Financial Management, Vikas Publications, New Delhi.
- Pahwa H.P.S., ( 2003): Project Finance, Bharat Law House, New Delhi.
- Khan M.Y. ( 2008): Financial Services; Tata McGraw Hill, New Delhi.
- Pezzuffo Mary Ann.,(2006): Marketing Financial Services, Macmillan, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

**ELECTIVE II: MARKETING**

Course: **B.Com(General)**

Semester No: **V**

Paper No:25B

Title of the Paper: **Principles of Marketing (DSE)**

**Paper Code: D2123**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To facilitate students to understand the conceptual framework of marketing and process of decision making under various environmental constraints.

**Learning Outcomes:** After completing the course, the learners shall be able to:

- Explain the marketing concept, functions of marketing and marketing mix.
- Develop a new product and to apply the pricing strategies and channels of distribution for marketing products.
- Apply the various promotional and Segmentation strategies in marketing.

**CONTENTS**

**UNIT I Introduction:** Nature and scope of marketing, Importance of Marketing as a business functions and in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behaviour and market segmentations - concept and importance, Bases for market segmentation. **(18 Hours)**

**UNIT II Product:** Concept of Product, Consumer, and industrial goods, Product Planning and development, Packaging - role and functions; Brand name and trade mark; After sale service; product life cycle - concept. **(18 Hours)**

**UNIT III Price:** Importance of price in the marketing mix; Factors affecting price of a products/service; Discounts and rebates. **(18 Hours)**

**UNIT IV Distribution:** Distribution Channels – Concept and Role, types of distribution channels, Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; inventory control, Order Processing **(18 Hours)**

**UNIT V Promotion:** Methods of Promotion, Optimum promotion mix, Advertising media –their Relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: selling as a career, Characteristics of a successful sales personnel, Functions of salesman. **(18 Hours)**

**Books recommended**

- Pillai, R.S.N. and Bagavathi(2012): Principles of Marketing, S. Chand & Co., New Delhi.
- Neelamegam,S.(2010): Marketing in India : Cases and Readings, Vikas publishers, New Delhi.
- L. Natarajan (2014): Marketing Management, Margham Publications, Chennai.

**Reference Books**

- Philip Kotler(2012): Marketing Management; Englewood Cliffs, Prentice Hall, New Jersey.
- William M. Pride and O.C. Ferrell(2005): Marketing; Houghton –Millin Boston.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)



**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No: **26B**

Title of the Paper: **International Marketing (DSE)**

**Paper Code: D2125**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To give exposure to students to the conceptual framework of international marketing management.

**Learning Outcomes:** After completing the course, the learners shall be able to:

- Explain the International marketing and International marketing environment.
- Develop strategies for Product Planning for International Market and channels of distribution.
- Apply the various International Distribution channel and logistics decisions.

**CONTENTS**

**UNIT I - International Marketing:** Nature, definition, and scope of international marketing; Domestic marketing vs. international Marketing, International marketing environment – external and internal - Identifying and Selecting Foreign Market: Foreign market entry mode and decisions.

**(18 Hours)**

**UNIT II-Product Planning for International Market:** Product designing, Standardization Vs adaptation; Branding and packaging; Labeling and quality issues, after sales service.

**(18 Hours)**

**UNIT III- International Pricing:** Factors influencing international price; Pricing process – process and methods; International price, quotation and terms of payment .

**(18 Hours)**

**UNIT IV- Promotion of product / Service Abroad:** Methods of international promotion; Direct mail and sales literature; Advertising, Personal selling; Trade fairs and exhibitions.

**(18 Hours)**

**UNIT V- International Distribution:** Distribution channels and logistics decisions; Selection and appointment of foreign sales agents, Export Policy and Practices in India, Exim policy – an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection, Export pricing; Export finance; Documentation; export procedures; Export assistance and incentives.

**(18 Hours)**

**Books recommended**

- Bhattacharya R.L. and Varshney B (2009): International Marketing Management, Sultan Chand, New Delhi.
- Bhattacharya B.,(2005 ): Export Marketing Strategies for Success, Global press, New Delhi.
- L. Natarajan (2014): International Marketing, Margham Publications, Chennai.
- Francis Cherunilam (2012): International Marketing, Himalaya Publication, New Delhi.

**Reference Books.**

- Keegan. (2003): International Marketing Management, Prentice Hall, New Delhi.
- Kotler Phillip. (2007): Principles of Marketing, Prentice Hall, NJ.
- Paliwala, Stanley J. (2006): The Essence of International Marketing, Prentice Hall, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: **27B**

Title of the Paper: **Consumer Behaviour (DSE)**

**Paper Code: D2132**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To make students to understand the behavioural aspects of consumers as a basis for marketing promotion.

**Learning Outcomes:** After completing the course, the learners shall be able to:

- Able to understand Consumer Behaviour Consumer buying process and strategy.
- Develop skills how Internal and external Determinants of Consumer Behavior affect's decisions.
- Understand Innovation Diffusion and Models of Consumer Buying Behavior in contemporary environment.

**CONTENTS**

**UNIT I Consumer Behaviour:** Theory and its applications to marketing strategy- Consumer buying process, Extensive, limited and routine problem solving behaviours. **(18 Hours)**

**UNIT II Internal Determinants of Consumer Behaviour:** Needs, Motivation and involvement, Information Processing and consumer perception, learning, attitudes and attitude change, personality, Psychographs, values and life cycle. **(18 Hours)**

**UNIT III External determinants of Buying Behaviour:** Family and household influences; reference groups, Social class; influence of culture; sub-cultural aspects of consumer behavior. **(18 Hours)**

**UNIT IV Opinion Leadership and Innovation Diffusion:** Opinion leadership – process, measurement, Profile, Opinion leadership and firm's promotional strategy, Innovation, diffusion and adoption Process, innovator as opinion leader. **(18 Hours)**

**UNIT V Models of Consumer Buying Behaviour:** Concept of Economic Man, passive man, cognitive Man and emotional man, Models of consumer decision making-The Engel- kollat and blackwell etc. **(18 Hours)**

**Books recommended**

- M.S. Ragu, & Dominique Xardel, (2007): Consumer Behaviour, Vikas publication, New Delhi.
- Solomon, (2006): Consumer Behaviour, Pearson Education, Mumbai.

**Referance Books**

- Bennett P.D and HH kassrijion.(2003): Consumer behaviour, Prentice Hill, New Delhi.
- Howard J a and Sheth J N. (2005): The theory of Buyer Behaviour, John Wiley, New York.
- Leon G. Schiffman leslic kanuk,(2002): Consumer behaviour, Prentice Hall, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: **28B**

Title of the Paper: **Advertising and Sales Promotion (DSE)**

**Paper Code: D2130**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To enable the students to learn the fundamentals of advertisements and steps involved in selling process.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Identify communication objectives behind advertising and promotions;
- Explain various advertising and media elements in the advertising decisions;
- Identify the ethical and legal issues of advertising;
- Comprehend the importance and role of personal selling and process of personal selling.

**CONTENTS**

**UNIT I - Communication Process:** Basic Communication process, Sources of communication; Encoding and decoding of message, media, audience, feedback, and noise. **(18 Hours)**

**UNIT II - Advertising and Communication mix:** Different advertising functions; Types of advertising; objectives and budget. - Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; Campaign Planning. **(18 Hours)**

**UNIT III - Advertising Media:** Different types of media; Media Planning and scheduling. **(18 Hours)**

**UNIT IV- Impact of Advertising:** Advertising agency - roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising **(18 Hours)**

**UNIT V - Sales Promotion:** Meaning, nature, and functions; Limitation of sales promotion; Types of sales promotion schemes; Consumer and trade sales promotion – Sales Promotion Schemes: Samples, Coupon; Price off; Premium Plan; consumer contests and sweepstakes; POP displays; Demonstration; Trade fairs and exhibitions; Sales Promotion techniques and sales force. **(18 Hours)**

**Books recommended**

- Asker Daind A, Batra., Rajeev, Myers G. (2007): Advertising Management, Prentice Hall of India, New Delhi.
- Coundiff Still and Gopvani. (2003):Sales Management, Prentice Hall, New Delhi.
- M.N. Misra( 2008): Advertising and sales promotion, Himalaya publication, New Delhi.
- P. Saravanel (2011): Advertising and Salesmanship, Margham Publications, Chennai.

**Reference Books**

- Aaker, David and Myers John (2008): Advertising Management, Prentice Hall of India, New Delhi.
- Oglvy D Ogiv (2009): On Advertising, Longman Publication, New York.
- Sengupta Subroto.( 2004): Brand Positioning Strategies for Competitive Advantage, Tata McGraw Hill, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**ELECTIVE III: HUMAN RESOURCE MANAGEMENT**

Course: **B.Com(General)**

Semester No: **V**

Paper No: **25C**

Title of the Paper: **Principles of Human Resource Management (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**CIA: 25 Marks**

**Total: 90 Hrs.**

**ESE: 75 Marks**

**Theory/ practical: Theory**

**Total: 100 Marks**

**Objective:** To enable the students to understand the functions, process and task of human resource management.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
- Prepare a Human Resource Plan and a report on job analysis; in an organisation;
- Analyse the applicability and use of different kinds of trainings strategies in real life scenarios;
- Organize counselling sessions for employees in an organisation;
- Design incentive schemes for different job roles in an organisation;

**CONTENTS**

**UNIT I - Human Resource Management:** Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit. **(18 Hours)**

**UNIT II -Human Resource Planning:** Human resource / manpower planning – meaning – process of HR Planning – Job analysis – Recruitment and selection – Orientation and Placement – Orientation Programmes. **(18 Hours)**

**UNIT III – Employee training and reward systems:** Training personnel – Job – Job evaluation – Job satisfaction – Appraising and rewarding performance – money as means of rewarding – economic incentives system – Wage incentives – Wage administration – Benefits and services – Profit and production sharing. **(18 Hours)**

**UNIT IV- Motivation:** Human needs – Theories of motivation – Maslow’s Hierarchy needs – Hertzberg’s two factor model – Other theories – Behavioral modification – Motivational Patterns – Expectancy model – Application of motivation concepts. **(18 Hours)**

**UNIT V - Leadership, Communication and counseling:** Leadership behavior – Leadership Style – Employee Participation – Nature, Scope, Programs and benefits of Participation – Employee Communication Process – Communication Systems – employee counseling and types. **(18 Hours)**

**Books recommended**

- K. Aswathappa (2012): Human Resource Management, Tata McGraw Hills Publication, New Delhi.
- C.D. Balaji (2008): Human Resource Management, Margham Publications, Chennai.
- Michael V.P.( 2010): Human Resource Management and Human Relations – Himalaya Publishing House – New Delhi.
- M.N. Rudrabasavaraj (1998): Cases in Human Resource Management – Himalaya Publishing House – New Delhi,

**Reference Books**

- H. John Bernardin and Richard W. Beatty(1984): Performance Appraisal: Human Behavior at work – Boston: Kent.
- George T. Milkovich and John W. Boudream(1998): Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No: 26C

Title of the Paper: **Organisational Behaviour (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To make the students to understand the behavioural pattern of people in the organistaion to manage manpower.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Develop necessary skills to understand Organizational Behaviour effectiveness of models
- Develop skill to understand Individual Behaviour, Personality, Learning and Attitudes
- Understand Group Behaviour and Group Dynamics development of organization .
- Understandthe various models for the Organizational Development.

**CONTENTS**

**UNIT I Organizational Behaviour:** Focus and Purpose of Organization – Meaning, Needs and Importance of Organization – Classification – Organizational Goals, Prospects of Formal Organization – Organizational Behaviour (OB) – Nature and Scope – Contributions – OB models - Features of modern OB model. **(18 Hours)**

**UNIT II Individual Behaviour, Personality, Learning and Attitudes:** Personality – Definition – Biological, Cultural, Family, Social and Situationa factors; Theories of personality – Meaning of learning – Learning Process – Learning Theory and OB – Organizational Behaviour Modification – Meaning, steps, Process and practice, Attitudes – Characteristics – Components – Formation – measurement of Attitude. **(18 Hours)**

**UNIT III Group Behaviour and Group Dynamics:** Group Dynamics – Meaning – Types – Groups in an organization – Group size and Status – Influences – Emergence of informal Leaders – Role – Relationship and Group Behaviour – Characteristics – Behavioural Problems – Group Behaviour – Group norms– Cohesiveness – Features – Effects – Group thinking – Symptoms, Consequences and Remedies – Group Decision Techniques. **(18 Hours)**

**UNIT IV Dynamics of organizational behavior, Organizational change and Development:** Organizational Change – Meaning – Nature of Work – Change – Stability Vs Change – Proactive Vs reactive change – Pressure of change – changes in managerial personnel – change process – organizational resistance to change – Management of change process. **(18 Hours)**

**UNIT V Organizational Development** – Definitions – Characteristics, Objectives – Team Building – Survey, Feed Back – Four System Management. **(18 Hours)**

**Books recommended**

- R.S Dwivedi (2010): Human Relations and Organizational Behaviour, Macmillian Indian Limited, New Delhi.
- Gangadhara Rao, M., V.P.S. Rao, P.S. Narayana (2008): Organizational Behaviour Text & Cases, konark Publisher, New Delhi.
- C.D. Balaji (2008): Organisational Behaviour, Margham Publications, Chennai.

**Reference Books**

- Fred Luthans(2005): Organizational Behaviour 11th Edition, Tata McGraw Hill, New Delhi.
- Robinson,(2000): Organisational Behaviour, International Edition 11, Prentice Hall, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: 27C

Title of the Paper: **Industrial Relations and Labour Welfare (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To provide knowledge to the students to understand various legislations relating to labour welfare and controlling industrial relations.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand Industrial Relations and Human Relations in contemporary environment.
- Understand the process of Conciliation, Arbitration and Adjudication in better management of Industrial Relations.
- To know the Labour Welfare scheme's for workers and their significance.
- To know need for Industrial Safety and various process.

**CONTENTS**

**UNIT I Industrial Relations:** An Introduction: Concept of Industrial Relations – Importance of Industrial Relations-Industrial Relations and Human Relations - Industrial Relations Programme.

**(18 Hours)**

**UNIT II Evolution in industrial relations and industrial conflicts:** Input of Industrial System-Industrial Conflicts-Disputes-Definition-Essentials of a Dispute-Classification of Grievance. Impact of Industrial Disputes -Causation factors-Government Machinery-Industrial Peace-Techniques of Strikes-Prevention of Strikes.

**(18 Hours)**

**UNIT III Conciliation, Arbitration and Adjudication:** Mediation and conciliation-Functions and Process of Mediation-Kinds, Essentials, Conciliation Machinery-Conciliation Practice in India – Arbitration: Concept and methods; Adjudication; Importance-Types-Labour Court and Industrial Tribunal-Central Industrial Relations Machinery in India.

**(18 Hours)**

**UNIT IV Labour Welfare:** Concept, Definition, Objectives, Scope, Need and principles of Labour Welfare-Inspectorate Service-Statutory Welfare Provisions-Voluntary Welfare Measures, Industrial Housing and Safety; labour Welfare Funds-State-wise and Central-wise Housing Finance-Housing schemes of the Government of India.

**(18 Hours)**

**UNIT V Industrial Safety:** Trends and causes of Accidents, Prevention - Safety provisions – National Safety Council - Industrial Health, Hygiene and Education: Industrial Health-Statutory Provisions-Ancillary Health Services-Occupational Hazards Provisions – Education Scheme-Training Programme - Evaluation-Social Work Practice, Counseling Service.

**(18 Hours)**

**Books recommended:**

- Bagri (2009) : Law of Industrial Disputes, Kamal Law House, New Delhi.
- Khan and Khan (2010): Labour Law, Asia Law House, Hyderabad.
- A. Murthy (2005): Industrial Organisation, Margham Publications, Chennai.

**Reference Books :**

- Srivastava (2007): Law of Trade Unions., Eastern Book Company, Lucknow.
- Dr. V.G.Goswami, (2007): Labour and Industrial Law, Central Law Agency, Allahabad.
- S.N.Mishra, (2009): Labour and Industrial Law, Central Law Agency, Allahabad.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: **28C**

Title of the Paper: **Human Resource Accounting (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical:      Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To provide exposure to students to understand the basic concept of organizational effectiveness through the techniques of human resource accounting methods.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand Human Resource Planning and significance of Investment in Human Resources .
- Understand significance of Human Resource Accounting and various models
- To know the needs for Responsibility Accounting and Management Control in business.
- To evaluate value of Human resource and related issues in contemporary environment.

**CONTENTS**

**UNIT I Human Resource Planning:** Meaning and definition – Importance of natural resources and human resources - Investment in Human Resources – How Investment in Personnel are made – Quality of Work Force Vs Performance - Human Capital – Human Capital Investment – Expenditure Vs Productivity – Education and Training – Human Capital Discrimination.

**(18 Hours)**

**UNIT II Accounting Models of HRA:** Converting Human Data in Money Value – Objectives of Human Resource Accounting – Limitations of Human Resource Accounting – Approaches to Human Resource Accounting traditional approach.

**(18 Hours)**

**UNIT III Investment Approach:** Investment in Human Resources – Recruiting and Training Cost – Depreciation – Rates of Return – Organizational behaviour Vs Turnover – Waste of Human Resources and Prevention.

**(18 Hours)**

**UNIT IV Organizational Climate Approach:** Improvement and Deterioration of Organizational Climate – Determination of changes in Human Resource Variables – Increases of Cost, Cost Reduction and Future Performance.

**(18 Hours)**

**UNIT V Responsibility Accounting and Management Control:** Responsibility Accounting – Management Control Structure and Process, Classification of Cost of Responsibility Accounting – Behavioural aspects of Management Control – Social Control.

**(18 Hours)**

**Books recommended**

- M. Saeed, DK Kulshrestha, (2000): Human Resource Accounting: Anmol Publications, New Delhi.
- K. Aswathappa, (2008): Human Resource Management, Tata McGraw Hill, New Delhi.

**Reference Books**

- Rakesh Chandra Katiyar, (2003): Accounting for Human Resources: UK Publishing House, New Delhi.
- D Prabhakara Rao, (2006): Human Resource Accounting: Intern India Publications, Hyderabad.

**Pattern of Question Paper:**

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

**ELECTIVE IV : BANKING AND INSURANCE**

Course: **B.Com(General)**

Semester No: **V**

Paper No: **25D.**

Title of the Paper: **Indian Banking System (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100 Marks**

**Objective:** To enable the students to know the working of the Indian banking system.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand Indian Banking System, Structure and organization.
- Understand and analyze Banking Regulation Act, 1949 and functioning Reserve Bank of India.
- To know the needs for Nationalization of Banks and contribution of Banks in National economy.
- To evaluate the functioning of modern banking services in contemporary environment.

**CONTENTS**

**UNIT I Indian Banking System:** Structure and organization of banks; Reserve Bank of India, Apex banking institutions; Commercial banks, Regional rural banks, Co-operative banks, Development banks.  
**(18 Hours)**

**UNIT II Banking Regulation Act, 1949:** History, Social control, Banking Regulation Act as applicable to banking companies and public sector banks, Banking Regulation Act as applicable to co-operative banks.  
**(18 Hours)**

**UNIT III. Reserve Bank of India:** Objectives; Organization, Functions and Working, monetary policy, Credit control measures and their effectiveness.  
**(18 Hours)**

**UNIT IV Nationalized Banks:** Meaning, Historical perspective, functions, Importance, Growth, and contribution in National economy. **Regional Rural and Co-operative Banks in India:** Functions, Role of Regional rural and cooperative banks in rural India, Progress and performance  
**(18 Hours)**

**UNIT V. Modern Banking System:** concept, importance, Modern banking services- ATM, ECS, RTGS, Swift system , Retail Banking, Tailor-made banking etc.  
**(18 Hours)**

**Books recommended**

- Tennan M.L.(2010): Banking Law and Practice in India, India Law House, New Delhi.
- Shekhar and Shekhar(2008): Banking Theory and Practice, Vikas Publishing House, New Delhi.
- B. Santhanam (2010): Banking Theory, Law & Practice, Margham Publications, Chennai.

**Reference Books**

- Basu A.K. (2004): Fundamentals of banking – Theory and practice; A. Mukherjee and Co., Calcutta.
- Sayers R.S. (2003): Modern Banking Oxford University Press, New Delhi.
- Panandikar S.G., and Mithani D.M.(2006): Banking in India, Orient Longman, New York.
- Khubchandani B.S ( 2005) Practice Law of Banking, Macmillan, New Delhi.

**Question Paper Pattern:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)



**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **V**

Paper No: **26D**

Title of the Paper: **Fundamentals of Insurance (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100**

**Objective:** To enable the students to know the fundamentals of insurance.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand Indian insurance sector and various products.
- Understand and analyze role insurance agent and procedure to becoming agent.
- To know the needs for Insurance company and formation of insurance company.
- To evaluate the functioning of insurance products and their need in business.

**CONTENTS**

**UNIT I - Introduction to Insurance:** Purpose and need of insurance, Insurance as a social security tool, Insurance and economic development - Fundamentals of Agency Law: Definition of an agent, Agents regulation; Insurance intermediaries; Agents Compensation. **(18 Hours)**

**UNIT II- Procedure for Becoming an Agent:** Pre- requisites for obtaining a license, Duration of license; Cancellation of license; Revocation of suspension/termination of agent, Appointment; Code of conduct; unfair practices. **(18 Hours)**

**UNIT III - Functions of the Agent:** Proposal form and other forms for grant of cover, Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. **(18 Hours)**

**UNIT IV-organizational structure:** Organizational set-up of the company public and private, Promotion strategy, Market share; Import activities; Structure of the Product; Actuarial profession; Product pricing-actuarial aspects; Distribution channels. **(18 Hours)**

**UNIT V-Fundamentals/Principles of Insurance:** Fundamentals/Principles of Life insurance/Marine/Fire/Medical/General Insurance: Constraints of Various kinds; Insurable Interest. **(18 Hours)**

**Books recommended**

- Mishra M.N (2009): Insurance Principles and practice, S. Chand and Co, New Delhi.
- Gupta O S. (2008): Life Insurance, Frank Borthers, New Delhi.
- Murthy (2005): Elements of Insurance, Margham Publications, Chennai.

**Reference Books**

- Vinayakam, N. Radhaswamy and Vasidevam SV (2005): Insurance – Practices, S. Chand and Co, New Delhi.
- Insurance Regulatory Development Act, 1999.
- Life Insurance Corporation Act, 1956.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

Course: **B.Com(General)**

Semester No: **VI**

Paper No: 27D

Title of the Paper: **Insurance Management (DSE)**

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100**

**Objective:** To provide the students to acquaint with the basics of financial and tax planning in the area of insurance.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Understand insurance and various saving and investment schemes.
- Understand and analyze documentation for insurance and calculation of premium.
- To know the needs for various Insurance products and their need in business plan.

**CONTENTS**

**UNIT I- Introduction:** Saving and investment schemes like shares, units, capital markets schemes, mutual funds, etc. vis-a-vis insurance; Tax benefits under insurance policies; Life cycle needs – Including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis-a-vis chargeable premium, and coverage.

**(18 Hours)**

**UNIT II- Computation of Premiums/Bonuses:** Premium calculation – including rebates, mode of rebate, large-sum assured policies rebate, Extra premium under premiums; Computation of benefits, Surrender Value, maturity value.

**(18 Hours)**

**UNIT III- Insurance Documents:** Insurance documents including proposal forms and Group policies; With profit and without profit policies; Different types of insurance products-whole life products, interest sensitive products, term-assurance annuities; Endowment; Assurance.

**(18 Hours)**

**UNIT IV- Insurance Products:** Traditional Unit Linked Policies; Individual and Group Policies; With-profit and without profit policies; Different types of insurance products – Whole life products, interest sensitive products, term-assurance annuities; Endowment; Assurance- general insurance.

**(18 Hours)**

**UNIT V- Insurance Plans:** Group Insurance and Pension Plans - Health Related Insurance. **(18 Hours)**

**Books recommended**

- Mishra M.N (2009): Insurance Principles and practice, S. Chand and Co, New Delhi.
- Gupta O S. (2008): Life Insurance, Frank Brothers, New Delhi.
- Murthy (2005): Elements of Insurance, Margham Publications, Chennai.

**Reference Books**

- Vinayakam N. Radhaswamy and Vasidevam SV (2005): Insurance – Practices, S. Chand and Co New Delhi.
- Insurance Regulatory Development Act, 1999.
- Life Insurance Corporation Act, 1956.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**Paper Code:**

**Hours of Instruction / Week: 6 hrs**

**Total: 90 Hrs.**

**Theory/ practical: Theory**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100**

**Objective:** To acquaint the students with the basics of commercial bank management in contemporary environment.

Learning Outcomes: After completion of the course, learners will be able to:

- Understand Indian Banking System and Principles of Banking.
- Understand and analyze recruitment and selection procedure in bank.
- To know Management of Deposits and Advances and their relevance in banking system.
- To evaluate the Risk Management strategy of banks and Non-Performing Assets.

### **CONTENTS**

**UNIT I- Principles of Banking:** Definition of bank, Creation of money, Present Structure of commercial banking system in India; Brief history; Functions; Working during 1947- 1990 and thereafter.  
**(18 Hours)**

**UNIT II- Management Principles in Banks:** Managerial functions in banks, Hierarchy, individual and group behavior; Management of personnel-Functions of manager, inspector, local advisory committee, Recruitment; selection; Training, Promotion, Control of staff.  
**(18 Hours)**

**UNIT III- Management of Deposits and Advances:** Deposit Mobilization; Classification and nature of deposit accounts; Advances; Lending practices, Types of advances; principles of sound bank lending, Preparation of reports, Credit plans; Planning of customers; Limits of credit and Security. Assets and liability management in Banks.  
**(18 Hours)**

**UNIT IV- Investment Management:** Nature of bank investment; Liquidity and Profitability; Preparation of cheque; Bills, Endorsement; Government Securities; Documents of title to goods, railway receipt; Bill of lading; Book debts; Securities – Government and commercial.  
**(18 Hours)**

**UNIT V- Management of Finance:** Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and loss account; Balance sheet and statutory reports regarding cash revenue, Management of Risk-Non-Performing Assets(NPA).  
**(18 Hours)**

#### **Books recommended**

- Tennan M.L.(2010): Banking Law and Practice in India, India Law House, New Delhi.
- Shekhar and Shekhar(2008): Banking Theory and Practice, Vikas Publishing House, New Delhi.
- B. Santhanam (2010): Banking Theory, Law & Practice, Margham Publications, Chennai.

#### **Reference Books**

- Basu A.K. (2004): Fundamentals of banking – Theory and practice; A. Mukherjee and Co., Calcutta.
- Sayers R.S. (2003): Modern Banking, Oxford University Press, New Delhi.
- Khubchandani B.S ( 2005) Practice Law of Banking, Macmillan, New Delhi.
- Radhaswami M. and Basudevan A. ( 2005): Textbook of banking, S Chand & Co., New Delhi.
- Vinayakan N., (2006) Banking by 2000 A.D., Kanishka Publishers, New Delhi.

#### **Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

**Inter departmental papers**

Title of the Paper: **Introduction to Accounting**

**Paper Code:**

**Hours of Instruction / Week: 4 hrs**

**Total: 75 Hrs.**

**Theory/ Numerical: Numerical**

**Paper No: OGE1**

**CIA: 25 Marks**

**ESE: 75 Marks**

**Total: 100**

**Objective:**

- To impart basic accounting knowledge as applicable to business and equip with accounting system.
- Learning Outcomes:** After completion of the course, learners will be able to:
- To, Acquire skills to prepare Journal, Subsidiary books, ledger, Trial Balance .
  - To understand Capital and Revenue and their significance in real life business.
  - To prepare and Analyze the final accounts of a sole traders.

**CONTENTS**

**UNIT I Introduction to Accounting:** Meaning and Scope of Accounting: Needs, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Objectives of accounting , Branches of accounting. **Accounting Principles:** Accounting Principles; Accounting standards in India. Accounting Transactions: Accounting Cycle;

**(15 Hours)**

**UNIT II Book-keeping:** Journal; Rules of debit and credit; Compound Journal entry; Relationship between journal and ledger; preparation of ledger - Rules regarding Posting.

**(15 Hours)**

**UNIT III Cash book:** concept of cash book, kinds of cash book, petty cash, Sub division of journal, purchase book, sales book, cash book, etc.

**(15 Hours)**

**UNIT IV Trial Balance and Final Accounts** - concept, Methods of trial balance, preparation of trial balance, final accounts – trading accounts, profit and loss accounts, and preparation of Balance sheet( without adjustment)

**(15 Hours)**

**UNIT V Capital and Revenue:** Meaning ,Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement.

**(15 Hours)**

**(Problems: 60%, Theory: 40%)**

**Books recommended**

- Shukla M.C Grewal S and Gupta S.C., Advanced Accounting,(2010): S. Chand & Co New Delhi
- T.S. Reddy and a. Muthy(2012): Financial accounting , Margham Publications, Chennai.
- Gupta, R.L. and Radhaswamy M., Financial Accounting, (2006): Sultan Chand Sons. New Delhi
- Jawarhar Lal (2009): Advanced Accounts . Sultan Chand & Sons ,Delhi
- T.P.Gosh (2006):Fundamentals of Accounting, Sultan Chand & Sons, Delhi
- Maheswari, S.N & Maheshwary, S.K (2006): Fundamentals of Accounting, Vikas Publishing, New Delhi

**Pattern of Question Paper:**

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7=35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

**Inter departmental papers**

Title of the Paper: **Introduction to Business Management**

**Paper Code:**

**Paper No: OGE2**

**Hours of Instruction / Week: 4 hrs**

**CIA: 25 Marks**

**Total: 75 Hrs.**

**ESE: 75 Marks**

**Theory/ practical: Theory**

**Total: 100**

**Objective:** To orient the students about the management principles and techniques which helps in business decision making.

**Learning Outcomes:** After completion of the course, the learners will be able to:

- Understand the concept of management and its significance in modern business
- Explain principles and functions of management implemented in the Organisation;
- Identify and explain the managerial skills used in business;
- To acquire skills to follow, Delegation of Authority, coordination, and control for effective management of business.

**CONTENTS**

**UNIT I: Introduction to management:** Concept, nature, process, and significance of management: Management roles (Mintzberg); An overview of functional areas of management. **(15 Hours)**

**UNIT II: Planning:** Concept, process, and types, decision making – concept and process; Bounded Rationality. **(15 Hours)**

**UNIT III: Organizing and Directing:** Concept, nature, process, and significance; Authority and responsibility relationship, Centralization and decentralization, Departmentation - Organization Structure – forms and contingency factors. **(15 Hours)**

**UNIT IV: Motivation and Leadership:** Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories, System Management **(15 Hours)**

**UNIT V: Management communication and Control:** Communication – nature, process, networks, and barriers; needs of effective communication. Managerial control and process; Effective control system; Techniques of Control - traditional and modern. **(15 Hours)**

**Books recommended**

- Drucker Peter; Management Challenges for the 21<sup>st</sup> Century; Butterwerth Heinemann, Oxford.
- Dingar Pagare; Principles of Management; S. Chand & Co., New Delhi.

**Suggested Reading**

- Drucker Peter. (1987): Practice of Management, Pan Books, London
- Stoner and Wankel (1999): Management Prentice Hall, New Delhi
- Maslow Abraham (1954): Motivation and Personality Harper & Row, New York .
- Virmani, B.R (2010): The Challenges of Indian Management, Response Books, New Delhi.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

**BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)**

**Inter departmental papers**

Title of the Paper: **Entrepreneurial Development**

**Paper Code:**

**Paper No: OGE3**

**Hours of Instruction / Week: 4 hrs**

**CIA: 25 Marks**

**Total: 75 Hrs.**

**ESE: 75 Marks**

**Theory/ practical:      Theory**

**Total: 100**

**Objectives:** To expose the students to entrepreneurial challenges and opportunities and to provide necessary information and skills to become an entrepreneur.

**Learning Outcomes:** After completion of the course, learners will be able to:

- To understand needs for entrepreneurship in modern business to promote startups ,
- Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
- To Analyze the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
- To Analyze the Role of Entrepreneur in generation of Employment opportunities.

**CONTENTS**

**UNIT – I Introduction:** The entrepreneur: Definition, Emergence of entrepreneurial class, Theories of entrepreneurship, role of Socio-economic environment, Characteristics of Entrepreneur; Leadership, Risk taking, Decision-making and business planning. **(15 Hours)**

**UNIT – II Promotion of Venture:** Opportunities analysis, External Environment analysis – economic, social and technological analysis, Competitive factors, legal requirements for documentation, entrepreneurial finance **(15 Hours)**

**UNIT – III Entrepreneurial Behaviour:** Innovation and entrepreneur; entrepreneurial behaviour and Psycho-Theories, Social responsibility. **(15 Hours)**

**UNIT – IV Entrepreneurial Development Programmes (EDP);** EDP and its role, relevance and achievements, Role of Government in organizing EDPs , Project Identification, Project Formulation, Feasibility Study , Project Report, Project Appraisal. **(15 Hours)**

**UNIT – V Role of Entrepreneur:** Role of an entrepreneur in economic growth as an innovator, generation of Employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries. **(15 Hours)**

**Books recommended**

- Srivastava, S.B.(2005): A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi.
- Tandon, B.C(2010): Environment and Entrepreneur; Cough Publications, Allahabad
- P.T. Vijayshree & M. Alagammai(2015): Entrepreneurship and Small Business Management , Margham Publications, Chennai.

**Reference Book**

- Siner A David(2004): Entrepreneurial Megabucks; John Wiley and Sons, New York.
- Prasanna Chandra(2008): Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
- Pandey, I.M.(2011): Venture Capital – The Indian Experience; Prentice Hall of India.
- Holt (2005): Entrepreneurship – New Venture Creation; Prentice Hall of India.

**Pattern of Question Paper:**

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

\*\*\*\*\*