

THIRUVALLUVAR UNIVERSITY

BACHELOR OF ARTS

B.Com.

DEGREE COURSE

CBCS PATTERN

(With effect from 2020 -2021)

The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III							CIA	Uni. Exam	Total
1.	III	Core Theory	Paper-5	6	5	Corporate Accounting I	25	75	100
2.	III	Core Theory	Paper-6	5	4	Legal Aspects of Business	25	75	100
3.	III	Core Theory	Paper-7	4	3	Business Correspondence	25	75	100
4.	III	Core Theory	Paper-8	4	3	Business Statistics and Operation Research	25	75	100
5.	III	ALLIED-2	Paper-3	6	3	Business Economics I	25	75	100
6.	IV	Skill based Subject	Paper-1	3	2	Computer Applications in Business	25	75	100
7.	IV	Non-major elective	Paper-1	2	2	General commercial Knowledge	25	75	100
				30	22		175	525	700
SEMESTER IV							CIA	Uni. Exam	Total
8.	III	Core Theory	Paper-9	5	4	Corporate Accounting II	25	75	100
9.	III	Core Theory	Paper-10	5	4	Business Management	25	75	100
10.	III	Core Theory	Paper-11	5	3	Company Law	25	75	100
11.	III	Core Theory	Paper-12	4	3	Modern banking	25	75	100
12.	III	ALLIED-2	Paper-4	6	5	Business Economics II	25	75	100
13.	IV	Skill based Subject	Paper-2	3	2	e- Commerce	25	75	100
14.	IV	Non-major elective	Paper-2	2	2	Advertisement and Salesmanship	25	75	100
				30	23		175	525	700

B.Com.: Syllabus (CBCS)

Part	Subject	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages	2	4	8	100	200
Part II	Communicative English	2	4	8	100	200
Part III	Allied (Odd Semester)	2	3	6	100	200
	Allied (Even Semester)	2	5	10	100	200
	Electives	3	3	9	100	300
	Core	19	(3-5)	70	100	1900
	Professional English	2	3	6	100	200
	Compulsory Project (Group/Individual Project)	1	5	5	100	100
Part IV	Environmental Science	1	2	2	100	100
	Soft skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Lang. & Others /NME	2	2	4	100	200
	Skill Based	4	2	8	100	400
Part V	Extension Activities	1	1	1	100	100
	Total	43		140		4300

SEMESTER III

CORE PAPER - 5

CORPORATE ACCOUNTING - I

Objectives:

1. To help the students to understand the basic concepts relating to issue and redemption of shares.
2. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.

UNIT - I

ISSUE OF SHARES

Issue of Shares - Introduction -Meaning and types of shares- Features and Kinds of Companies- Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

UNIT - II

REDEMPTION OF PREFERENCE SHARES

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

UNIT- III

ACQUISITION OF BUSINESS

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

UNIT - IV

PROFITS PRIOR TO INCORPORATION

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

UNIT - V

FINAL ACCOUNTS OF COMPANIES

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy (Volume I)	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II,	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang,	Corporate Accounting (Volume I)	Kalyani Publishers- Ludhiana.
2.	T.S.ReddyandA.Murthy	Corporate Accounting (Volume I)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info > syl > bcomiisem197

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Understand the basic concepts relating to issue of shares and make accounting entries.
Unit - II After studied unit-2, the student will be able to	Make accounting entries for and redemption of preference shares.
Unit - III After studied unit-3, the student will be able to	Be acquainted with accounting treatment for acquisition of business.
Unit - IV After studied unit-4, the student will be able to	Understand the accounting procedures related to Profits Prior to Incorporation
Unit - V After studied unit-5, the student will be able to	Prepare Company Final Accounts & Company Balance Sheet.

CORE PAPER - 6

LEGAL ASPECTS OF BUSINESS

Objectives

1. To make the students to gain the Basic Knowledge in Business Law.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be if for his business or profession.

UNIT -I

INDIAN CONTRACT ACT 1872(INTRODUCTION AND ESSENTIAL ELEMENTS)

Law - Meaning - Objectives - Need for the Knowledge of Law. Law of Contract - Contract-Definition - Agreement and its Enforceability - Consensus Ad Idem - Essential Elements of a Valid Contract - Classification of Contracts.Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation.

UNIT -II

INDIAN CONTRACT ACT 1872(OTHER ESSENTIAL ELEMENTS)

Consideration - Definition - Meaning - Legal Rules as to Consideration - Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor - Minor's Liability for Necessaries Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Agreements Opposed to Public Policy.

UNIT -III

INDIAN CONTRACT ACT 1872 (SPECIAL CONTRACTS)

Contingent Contract-Modes of Discharge of Contract -Remedies for Breach of Contract - Quasi ContractSpecial Contracts: Bailment and Pledge - Indemnity and Guarantee-

UNIT -IV

SALE OF GOODS ACT 1930

Goods-Classification of Goods-Contract of Sale-Sales and Agreement to Sell-Conditions and Warranties -Performance of Contract of Sale-Doctrine of Caveat Emptor" - Rights of Unpaid Seller.

UNIT -V

CONSUMER PROTECTION ACT, 1986

Introduction- Objectives of the Act-Definitions-Deficiency in services-Role of Central and State Consumer Protection Council - Consumer Disputes Redressal Agencies: District Forum, State Commission and National Commission: Jurisdiction - Composition - Appeal.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	N.D.kapoor	Business Law	Sultan Chand, New Delhi.
2.	R.S.N. Pillai and Bagavathi	Business Law	Chand & co, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.C. Tulsian	Business Law	Tata McGraw Hill, New Delhi.
2.	P. Saravanavel& S. Sumathi	Legal Aspects of Business	Himalaya publication, New Delhi.
3.	M.R. Sreenivasan	Business Law	Margham publication, Chennai.
4.	AkhilashwarePathek	Legal Aspects of Business	Tata MCGraw Hill, , New Delhi.
5.	M.C. Kuchal	Business Law	Vikas Publication, , New Delhi.

E-Material

1. https://www.icaai.org/post.html?post_id=13821 - e material
2. https://www.dphu.org/uploads/attachements/books/books_3498_0.pdf- e material
- 3 .<https://www.youtube.com/watch?v=8zaTVt0Qf9c>- Indian Contract Act, 1872 by CA ShivangiAgrawal- e content
4. <https://www.youtube.com/watch?v=HIuiDzdIIInM>-sale of goods act 1930 full lecture

Course Out Comes :

Units

CO Statement

Unit - I	After studied unit-1, the student will be able to	Know the framework of Indian Contract Act 1872.
Unit - II	After studied unit-2, the student will be able to	Understand the other essential elements of Indian Contract 1872.
Unit - III	After studied unit-3, the student will be able to	Aware the provisions of Special Contracts and Modes of Discharge.
Unit - IV	After studied unit-4, the student will be able to	Acquire Knowledge of Sale of Goods Act 1930.
Unit - V	After studied unit-5, the student will be able to	Consciousness on Consumer Protection Act 1986 .

CORE PAPER - 7

BUSINESS CORRESPONDENCE

Course Objectives

1. To acquire knowledge about basic concepts of business Correspondence
2. To acquire knowledge about business communication.
3. To understand structure and layout business letter
4. To acquire the knowledge of types of business letter
5. To gain knowledge about the Letters of Application with CV, Resume.
6. To enable the business report and its types

UNIT-I

INTRODUCTION

Features of business communication - Importance of effective communication in business - classification of communication - characteristics and Guidelines of effective business communication.

UNIT-II

BUSINESS LETTERS-(LAY OUT)

Preparation of business letters - Basic principles in drafting - Appearance, structure and layout - letter style

UNIT-III

TYPES OF BUSINESS LETTERS

Various Types of Business Letters - Letters of Enquiry - Offers, Quotations, orders, and complaints

UNIT-IV

Letters of Application

Letters of application - Essential Qualities - Letters of Application with CV, Resume - Application in response to an advertisement.

UNIT-V

BUSINESS REPORT

Business Reports - Importance - Characteristics - Types - Reports by individuals and committees

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Ramesh and Pattanchetti.R	Business Communication	Chand&Co
2.	Rajendra Pal and J.S.Korlahall	Essentials of Business communication	
3.	Dr.K.Sundar and Dr.A.Kumara raj	Business Communication	Vijay Nicoles Imprints Pvt., Ltd.,
4.	Herta Murphy	Effective business Communication	McGraw Hill Education
5.	MadhukantJha	Business Communication	Gyan books.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	The student will be able to understand the basic concepts of business correspondence.
Unit - II After studied unit-2, the student will be able to	The students will be able to prepare the business letter and letter style.
Unit - III After studied unit-3, the student will be able to	The students will be able to know the different types of business letter's, offers, orders and complaints.
Unit - IV After studied unit-4, the student will be able to	The students will able to acquire the knowledge of preparing letters of application with cv, resume etc.
Unit - V After studied unit-5, the student will be able to	The students will be able to understand the types and characteristics of business report.

CORE PAPER - 8

BUSINESS STATISTICS AND OPERATIONAL RESEARCH

Course Objectives

1. To develop skills in analysis and interpretation of data.
2. How to measure Central Tendency and their application in business.
3. To measure the degree and direction of relationship between the variables in business.
4. Index Numbers and Time series are the most important widely used statistical device, students get familiarize
5. To solve challenging problems by using appropriate statistical tools.

UNIT-I

Statistics -Definitions -Scope and Limitations -Collection of Data -Primary and Secondary Data - Questionnaire -Classification and Tabulation -Diagrammatic and graphical representation of data- Measures of Central tendency -Mean -Median -Mode -Combined Mean.

UNIT-II

Measures of Dispersion -Range -Quartile deviation -Mean Deviation -Standard Deviation - Coefficient of Variation-Lorenz Curve - Measures of Skewness -Karl Pearson's and Bowley's Coefficient of Skewness- Kurtosis -Characteristics of Kurtosis -Measures -Calculation.

UNIT-III

Correlation -Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation - Regression Analysis - Simple regression- Regression equations.

UNIT-IV

Index Number -Definition -Uses -Weighted Index -Laspeyre's Paasche, Dorbish Bowley's - Marshall Edge worth, Fisher Ideal Index -Time and Factor Reversal Test -Cost of Living Index - Time Series -Definition and Uses -Components -Semi Average, Moving Average -Method of Least Square -Seasonal Variation -Simple Average Method.

UNIT-V

Linear programming- Formation of LPP- Graphical method - Simplex method- Maximization Function- Minimization Function (Simple Problems only)- Transportation problems- North West Corner Method - Least Cost Method- Vogel's Approximation Method - Assignment problem- Balanced Hungarian Assignment Method.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. S.P. Gupta	Business Statistics & Operation Research	Sultan Chand.
2.	PA. Navanitham	Business Statistics & Operation Research	Jai Publications, Trichy.
3.	S.P. Rajagopalan & R. Sattanathan	Business Statistics & Operation Research 3 rd Edition	Vijay Nicole Publications, Chennai.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. S.P. Gupta	Statistical Methods	Sultan Chand.
2.	R.S.N. Pillai & Bhagavathi	Statistics.	
3.	J.K. Sharma	Business Statistics	Pearson Education.
4.	B. Agarwal	Basic Statistics	Wiley Eastern.

E MATERIALS

www.southampton.ac.uk

www.quora.com

www.pondiuni.edu.in

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Acquired skills in analysis and interpretation of data.
Unit - II After studied unit-2, the student will be able to	Gained knowledge on measures of Central Tendency and their application in business
Unit - III After studied unit-3, the student will be able to	Learned about Correlation and Regression
Unit - IV After studied unit-4, the student will be able to	Get familiarized about Index Numbers and Time series
Unit - V After studied unit-5, the student will be able to	Solved challenging problems by using appropriate statistical tools.

ALLIED - 2

PAPER - 3

BUSINESS ECONOMICS – I

Course Objectives

1. The main objective of this paper is to apply in business decision making, demand, utility, demand forecasting and production.
2. The students understand the role and responsibilities of Business.
3. Understands Utility concept.
4. The students acquires the knowledge of the Demand forecasting and methods of Forecasting.
5. Gains knowledge of production function and returns to scale.

UNIT: I Introduction

Introduction to Business Economics - Objectives of Business - Profit maximization – Importance of Business – Scope of Business - Social responsibility of Business.

UNIT: II Demand Analysis

Demand analysis – Demand Function - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

UNIT: III Utility Analysis

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve analysis.

UNIT: IV Demand Forecasting

Demand Forecasting – Meaning – Objectives – Purpose – Steps involved in Demand Forecasting - Types of Demand Forecasting.

UNIT: V Production

Production - Production function - The law of variable proportions - Economies of scale - Law of returns to scale.

Text Books

Unit-I: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-II: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-III: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-IV: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-V: S. Sankaran, Business Economics, Margham Publications, Chennai

Reference Books :

1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2. H.L. Ahuja, Business Economics, S.Chand, New Delhi.
3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.
5. H.L.Ahuja, Managerial Economics, S Chand and Co ltd, New Delhi. Sankaran,. S, Managerial Economics, Margham Publication.

E - Resources

1. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
2. [www.yourarticlibrary.com/managerial-economics/...](http://www.yourarticlibrary.com/managerial-economics/)
3. economicsconcepts.com/managerial_economics.htm
4. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
5. www.economicdiscussion.net/managerial-economics/notes...
6. www.simplynotes.in/managerial-economics/characteristics...
7. www.managerial-economics-club.com/managerial...
8. www.ebookphp.com/managerial-economics-epub-pdf
9. www.simplynotes.in/importance-managerial-economics
10. www.scholarpol.com/nature-and-scope-of-managerial-economics

Course Out Comes

1. After studied unit-1, the student will be able to understand the concept of Business Economics, Objectives and scope.
2. After studied unit-2, the student will be able to gain knowledge of the demand and elasticity of demand.
3. After studied unit-3, the student will be able to gain knowledge on Utility concept .
4. After studied unit-4, the student will be able to acquire Knowledge of Demand forecasting and Demand Forecasting methods.
5. After studied unit-5, the student will be able to gain knowledge of Production Function and Returns to scale

**SKILL BASED SUBJECT
PAPER -1
COMPUTER APPLICATION IN BUSINESS**

Course Objectives

1. Identify computer concepts terminology and concepts, basic operating system functionality and terminology
2. To apply basics and advanced formatting techniques, skills to produce word processing documents
3. Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports
4. Develop a database; create and format tables, queries and reports; enter and modify table data.
5. Develop and deliver business presentations using presentation

UNIT -I

Introduction to computer- characteristics of computer- history of computer- computer generation -hardware - software- system software and application software.

UNIT - II

MS - word processing: starting MS word- ms word environment - working with word documents.

UNIT - III

Ms excel -ms excel sheet-ms excel environment - working with excel workbook - worksheet- formulas and functions - inserting charts - printing in excel - free worksheet(ms excel)- ms power point - starting ms power point -ms power point environment- working with power point - working with different views - designing , presentation & printing in power point.

UNIT - IV

Programming under a DBMS environment - the concept of the data base management system; data field, records, and files, sorting and indexing data; searching records. Designing queries, and reports; linking of data files ; understanding programming environment in DMBS ; developing menu drive applications in query languages(MS- Access).

UNIT - V

Electronic commerce - types -advantages and disadvantages - electronic data interchange (EDI) working of EDI- EDI benefits & limitation - future of EDI - FEDI- smart card - smart card application.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Anathishehasaayee	Computer Application in Business and Management	Margam Publication.
2.	leon& Leon	Computer Applications in Business	VjayNicholes imprint pvt.ltd- Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.K.Taxali,	Pc Software for Windows Made Simple	Tata Mcgraw Hill publications - India 2010
2.	Hebert Schildt	Windows 2000 Programming from the ground up	Tata McGraw Edition 2000
3.		ComadexComputer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press.	

E- MATERIALS

www.ggu.ac.in

www.ddegjust.ac.in

www.scribd.com

Course Out Comes

Units

Unit - I

After studied unit-1, the student will be able to

Unit - II

After studied unit-2, the student will be able to

Unit - III

After studied unit-3, the student will be able to

CO Statement

Gainedbasic knowledge about computer concept and terminology

Acquired skills to produce word processing documents

Demonstrated basic skills involving MS excel sheet

Unit - IV	After studied unit-4, the student will be able to	Acquired skills on data base
Unit - V	After studied unit-5, the student will be able to	Enhanced knowledge on business presentation by using presentation software.

**NON-MAJOR ELECTIVE
PAPER -1**

Course Objective

1. To enable the students of gain basic knowledge of Trade,Commerce and Industry.

UNIT - I

Business - Commerce -Industry- Trade - Profession - Meaning-Scope - Importance-Kinds-Economic Basis of Commerce.

UNIT - II

Forms of Business organization - Sole Trade- Partnership Firm-Features-Merits-Demerits - Co-Operative Societies -Features-Types-Advantages.

UNIT - III

Joint stock Company-Features-Memorandum and Articles-Contents-Prospectus.

UNIT - IV

Stock Exchange - Function - Types - Regulation of Stock Exchanges in India.

UNIT-V

Trade association - Chamber of commerce - Functions - Objectives - Working in India.

Note: Questions in Sec. A, B & C - 100 % Theory.

Text Books:

S.no	Authors	Title	Publishers
1	Ghosh and Bhushan	General Knowledge	Commercial Sultan Chand & Sons, New Delhi.

2. R.N. Gupta Business organization & Management S. Chand & Co. New Delhi.

Reference Books :

S.No	Authors	Title	Publishers
1.	P.N.Reddy&S.S.Gulshan	Commerce - Principles & Practice	S. Chand & Co. New Delhi.
2.	C.D.Balaji&Dr.G.Prasad	Business organization	Margham Publications, Chennai.

Reference journals :

1. Arabian Journal of Business and Management Review,
2. International Public Management Journal,
3. International Small Business Journal,
4. Journal of Business and Psychology,
5. journal of International Management,

E-Materials :

1. E-book Business organization by H. E Morgan
2. Business Organisation - sbpd publication

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	To gain knowledge about Commerce, Trade, Industry.
Unit - II After studied unit-2, the student will be able to	To learn about Forms of Business organization.
Unit - III After studied unit-3, the student will be able to	To acquire knowledge about Company.
Unit - IV After studied unit-4, the student will be able to	To know about Stock Exchange
Unit - V After studied unit-5, the student will be able to	To impart effective knowledge about Trade association and Chamber of commerce

SEMESTER IV

CORE PAPER - 9

CORPORATE ACCOUNTING -II

Objectives:

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.

UNIT - I

VALUATION OF GOODWILL AND SHARES

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

UNIT- II

ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

UNIT- III

AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning-Accounting treatment-External Reconstruction- -Meaning-Accounting treatment (Intercompany holding excluded).

UNIT - IV

HOLDING COMPANIES

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-- Elimination Of Common Transactions -Unrealised profit - Revaluation of Assets and Liabilities - Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

UNIT - V

BANKING COMPANY ACCOUNTS

Accounts of Banking Companies - Rebate on bill discounted-Non - Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang	Corporate Accounting (Volume II)	Kalyani Publishers- Ludhiana.
2.	T.S.ReddyandA.Murthy	Corporate Accounting (Volume II)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1. www.universityofcalicut.info/syl/bcomiisem197

Course OutComes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Impart the knowledge of valuing shares and goodwill of the company.
Unit - II After studied unit-2, the student will be able to	Understand the accounting procedures related to Alteration of share capitaland

Unit - III	After studied unit-3, the student will be able to	Internal Reconstruction. Be acquainted with accounting procedures for Mergers and acquisitions.
Unit - IV	After studied unit-4, the student will be able to	Prepare consolidated financial statements of Holding company and its subsidiary companies.
Unit - V	After studied unit-5, the student will be able to	Know the accounting procedures related to preparation of bank accounts.

CORE PAPER - 10

BUSINESS MANAGEMENT

Objectives:

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of management in day.

UNIT - I

INTRODUCTION TO MANAGEMENT

Meaning, Definition, Importance, Nature, Management and administration, Functions of Management. Levels of management, roles of manager, Management as a Science or Art, Contribution to management by F.W. Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.

UNIT- II

PLANNING

Planning - Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making - Steps, Types, Decision Tree.

UNIT -III

ORGANISING AND STAFFING

Organization - Importance - Principles of Organisation. Delegation & Decentralization - Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.

UNIT- IV

DIRECTING AND MOTIVATING

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

UNIT - V

CO-ORDINATION AND CONTROL

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information - Concepts of keizen- six sigma.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	Sherlekar&Sherlekar	Principles of Business Management	Himalaya Publishing House, New Delhi.
3.	L.M.Prasad	Principles and Practices of Management	Sultan Chand and sons, New Delhi.

Course OutComes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Knowledge pertaining to Fundamentals of management
Unit - II After studied unit-2, the student will be able to	Knowledge pertaining to develop planning
Unit - III After studied unit-3, the student will be able to	Understand organising and staffing
Unit - IV After studied unit-4, the student will be able to	Knowledge pertaining to motivation structures.
Unit - V After studied unit-5, the student will be able to	Advanced Programming techniques using control and coordination

CORE PAPER - 11

COMPANY LAW

Course Objective

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendments to Companies Act.

UNIT-I

Introduction - Meaning and Definition of a Company - Characteristics of a Company - Advantages - Limitations - Types of Companies - Distinction between a Private Ltd. Company and a Public Ltd. Company.

UNIT-II

Formation of a Company - Memorandum of Association - Meaning - Contents - Purpose - Articles of Association - Meaning - Contents - Distinction between Memorandum and Articles.

UNIT-III

Prospectus - Meaning - Requirements of a Prospectus - Objects of Issuing a Prospectus - Contents - Civil and Criminal Liability for mis-statement of prospectus -Statement in Lieu of Prospectus.

UNIT-IV

Members of a Company - Meaning and Definition - Who can become a Member?- Rights of the Members - Liabilities of the Members - Termination of Membership.

UNIT-V

Directors of a Company - Definition - Eligibility to become a Director - Number of Directorships - Appointment of Directors - First Directors - Subsequent Directors -Removal of Directors - Powers, Duties and Liabilities of Directors - Winding up of a Company - Meaning - Methods of Winding up.

Note: Questions in Sec. A, B & C - 100 % Theory.

Text Books:

S.no	Authors	Title	Publishers
1	N.D.Kapoor	Company Law	Sultan & Chand, New Delhi.
2.	P.P.S.Gogna	Company Law	S. Chand, New Delhi

Reference Books:

S.No	Authors	Title	Publishers
1.	Dr.N. Premavathy	Company Law	Sri Vishnu Publications, Chennai
2.	Gaffoor and Thothadri	Company Law, 2nd Edition	Vijay Nicholes Imprint Pvt. Ltd., Chennai.
3.	Kathiresan and Radha	Company law	Prasanna Publishers, Chennai.

Related Journals:

1. Intellectual Property Rights,
2. Political Sciences & Public Affairs,
3. Sociology and Criminology,
4. Journal of Corporate Law Studies,
5. Australian Journal of Corporate Law,
6. India Business Law Journal,
7. Corporate and Commercial Law Journals,
8. Journal of Business Law

E-Materials:

1. ndkapoor company law free download
2. company law icsi 2019
3. company law pdf 2017
4. general principles of company law
5. company law lpu
6. mc kuchhal corporate law

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	To learn about Nature, Scope and Kinds of Company
Unit - II	After studied unit-2, the student will be able to	To gain effective knowledge about Formation of a Company
Unit - III	After studied unit-3, the student will be able to	To effectively impart knowledge about Prospectus of company
Unit - IV	After studied unit-4, the student will be able to	To know about Members of Company
Unit - V	After studied unit-5, the student will be able to	To learn about Directors of Company and Winding up of Company

CORE PAPER - 12

MODERN BANKING

Course Objectives

1. To understand the basic Concepts banking
2. To have knowledge about Central Banking
3. Toknown the SBI
4. To acquire knowledge in development Bank.
5. To acquire the recent trend in e-banking

UNIT- I

INTRODUCTION

Brief history of banking - Unit banking - branch banking - structure of Indian financial system - Mixed banking - functions and importance of commercial banks - credit creation of commercial banks

UNIT- II

CENTRAL BANKING

Central banking (special reference to India) - functions - measures / methods of credit control - Quantitative and Qualitative credit control measures

UNIT- III

STATE BANK OF INDIA

State bank of India - Organization - functions - management - Regional Rural Banks (RRBS)

UNIT - IV

DEVELOPMENT BANKING

Development Banking - Industrial Finance Corporation of India (IFC) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development of Bank of India(IDBI)

UNIT- V

E-Banking

Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -Automatic Teller Machine(ATM) at home -Electronic Fund Transfer(EFT)-uses - computerization in clearing houses- Tele banking- Banking on home computers -Electronic Money Transfer -uses of EMT.

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.Gurusamy	Banking Theory Law and Practice	Vijay Nicole Imprints Pvts Ltd.,
2.	Dr.V.Balu	Banking and Financial System,	Sri Venkateswara Publications,
3.	B.Santhanam	Banking and Financial System	Sri Margham Publications.
4.	K.P.M.Sundaram and E.N.Sundaram	Modern Banking	Sultan Chand and Sons.
5.	Dr.Gupta	Banking Law and Practice in India	SahityaBhawan Publication.

Reference Items:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	O.P.Agarwal,	Modern Banking	Himalaya Publishing house
2.	K.C.Shekher	Banking Theory and Practice,	Vikas Publishing.
3.	A.Gajendran	Banking Law and practice	Vrinda Publications (P) Ltd
4.	D.Muraleedharan	Modern Banking Theory and Practice,	Prentice hall India Learning Private Limited.
5.	S.Natarajan and R.Parameswaran	Indian Banking	S.Chand.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	The students will be able to acquire the knowledge of different types of banking.
Unit - II After studied unit-2, the student will be able to	The students will be able to know the measures and methods of credit control in central bank.
Unit - III After studied unit-3, the student will be able to	The students will be able to understand the concept of SBI.
Unit - IV After studied unit-4, the student will be able to	The students will be able to study the different types of development banking in India.
Unit - V After studied unit-5, the student will be able to	The students will be able to acquire the new concepts of E-Banking.

ALLIED - 2

PAPER - 4

BUSINESS ECONOMICS - II

Course Objectives

1. The main objective of this paper is to apply in business Cost and Revenue analysis.
2. The students understand the pricing of perfect competition, monopoly and monopolistic competition.
3. Understands Distribution and Theories of Distribution.
4. The students acquires the knowledge of the capital budgeting.
5. Gains knowledge on the decision making under certainty and uncertainty.

UNIT: I Cost and Revenue Analysis

Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost - Various types of revenue curves short term and long term - Diagrammatic representation.

UNIT: II Market Structure and Pricing

Market structure and pricing - Pricing under perfect computation – Assumptions of perfect competition - Pricing under monopoly – Assumptions of monopoly - Pricing under monopolistic competition – Assumption of monopolistic competition.

UNIT: III Distribution

Distribution – Meaning – Marginal Productivity theory of Distribution – Modern theory of Distribution - Theories of profits.

UNIT- IV – Capital Budgeting

Capital Budgeting: Need for Capital Budgeting- Forms of Capital Budgeting- Nature of Capital Budgeting Problem.

UNIT- V – Decision Making

Decision Making: Risk and Uncertainty- Elements of Decision Theory- Classification of Managerial Decision Problem- Decision Taking Under Certainty and Uncertainty.

Text Books

Unit-I: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-II: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-III: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-IV: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-V: S. Sankaran, Business Economics, Margham Publications, Chennai

Reference Books:

1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2. H.L. Ahuja, Business Economics, S.Chand, New Delhi.
3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.

E - Resources

1. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
2. [www.yourarticlibrary.com/managerial-economics/...](http://www.yourarticlibrary.com/managerial-economics/)
3. economicsconcepts.com/managerial_economics.htm
4. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
5. www.economicdiscussion.net/managerial-economics/notes...
6. www.simplynotes.in/managerial-economics/characteristics...
7. www.managerial-economics-club.com/managerial...
8. www.ebookphp.com/managerial-economics-epub-pdf
9. www.simplynotes.in/importance-managerial-economics
10. www.scholarpol.com/nature-and-scope-of-managerial-economics

Course Out Comes

1. After studied unit-1, the student will be able to understand the Cost and Revenue analysis in Business.
2. After studied unit-2, the student will be able to gain knowledge of the pricing of perfect competition, monopoly and monopolistic competition.
3. After studied unit-3, the student will be able to gain knowledge of Theories of Distribution.
4. After studied unit-4, the student will be able to acquire Knowledge on the capital budgeting.
5. After studied unit-5, the student will be able to gain knowledge decision making under certainty and uncertainty

**SKILL BASED SUBJECT
PAPER - 2
E-COMMERCE**

Objectives:

- To impart the students with knowledge of web technology and their role in doing business.
- To help the students to Gain an understanding of the legal frame work of E-commerce.

UNIT- I

E-COMMERCE - INTRODUCTION

Introduction to E-Commerce - E-Trade - E-Business -E-Market -Advantages and Disadvantages of E-Commerce - E-Business Models - Introduction to Mobile Commerce.

UNIT- II

E-MARKETING

E- Marketing -Meaning - Channels- E-Marketing Mix - Web Salesmanship - online shopping avenues- Advertising on Network.

UNIT - III

E-PAYMENT SYSTEM

E-Payment System- Types- Business Issues and Economic implications - Components of an effective E-Payment System.

UNIT- IV

ELECTRONIC DATA INTERCHANGE

EDI - Definition - Objectives- Standards -Applicability - Approving authority- Cross Index and related documents.

UNIT- V

LEGAL FRAMEWORK

Legal Framework for E-Commerce - Net Threats - Cyber Laws - Aims and Salient Features of Cyber Laws in India- Cyber Crimes.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	L.T.Joseph	E-Commerce A managerial perspective	Printice Hall Publications, 2004.
2.	Addison Wesley	Frontiers of E-Commerce	Pearson Publications, 2004.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	David Whitley	E-Commerce Strategy, Technology and Application	Tata McGraw Hill Publications, 2004.
2.	Dennis P.Curtin	E-Commerce Principles and Introduction Technology	Tata McGraw Hill Publication, 2004
3.	Greenstein, Feinman	E-Commerce	Tata McGraw Hill Publications, 2001

Course Out Comes

Units	CO Statement
Unit- I After studied unit-1, the student will be able to	To understand the knowledge of E-Commerce.
Unit - II After studied unit-2, the student will be able to	Gaining knowledge on E-Marketing.
Unit - III After studied unit-3, the student will be able to	Know the E-Payment systems.
Unit - IV After studied unit-4, the student will be able to	Knowledge on Electronic Data Interchanges (EDI)
Unit - V After studied unit-5, the student will be able to	Conceive an idea of legal framework for E-Commerce.

**NON-MAJOR ELECTIVE
PAPER - 2**

ADVERTISING AND SALESMANSHIP

Course Objectives

1. To understand the concept of advertising
2. To enable the students to have practical knowledge about advertising agencies
3. To familiarize about recent trends in advertising
4. To have knowledge on fundamental concept of salesmanship
5. To understand the duties and responsibilities of salesmanship

UNIT-I

Definition of Advertising- Origin and Development of Advertising -Objectives -Nature-Scope of Advertising- -Functions -Types -Benefits.

UNIT-II

Advertisement copy - Advertising media- Advertising Agencies.

UNIT-III

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

UNIT-IV

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

UNIT-V

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

TextBooks:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.S.N. Pillai&Bagavathi	Modern Marketing (Principles and Practices)	S. Chand & Co. New Delhi
2.	S Rajkumar, V Rajagopalan	Sales and Advertisement Management	S. Chand & Company Pvt. Ltd.
3.	Sahu and Raut	Salesmanship and Sales Management	Vikas Publishing House, Chennai.

4. CL Tyagi&Arun Kumar Sales Management Atlantic publishers.

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Chunawalla K.C. Sethia	Advertising (Principles and Practices)	Chunawalla K.C. Sethiax
2.	Dr. M.M. Varma, R. K. Agarwal	Advertising Management	Forward 300K Depot, New Delhi.
3.	Mahendra Mohan	Advertising Management	Tata Mcgraw-hill Publishing Company Limited,NewDelhi,India.
4.	G.R. Basotia N. K Sharama	Advertising Marketing and Sales Management	Mangal Deep Jaipur.
5.	Dr. K. Sundar	Essentials of Marketing	Vijay Nicholes Imprint Pvt. Ltd., Chennai.

E- MATERIALS

www.slideshare.net

www.himpub.com

www.ves.ac.in

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Impart knowledge on advertising
Unit - II	After studied unit-2, the student will be able to	Get familiarized about advertising agencies
Unit - III	After studied unit-3, the student will be able to	Get familiarized about recent trends in advertising
Unit - IV	After studied unit-4, the student will be able to	Acquired knowledge on fundamental concept of salesmanship
Unit - V	After studied unit-5, the student will be able to	Impart knowledge on duties & responsibilities of salesmanship
