

CORE XI – COMMERCIAL LAW
(For those who joined since 2018-19)

Semester: 5**Subject Code: GBCOC52****Hours/week: 4****Credits: 3**

- CO1: Understand the general principles of the Law of Contract and its equitable and statutory rules relating to enforceable agreements.
 CO2: The negative impact of the agreements against public policy and its effects.
 CO3: Knowledge of void agreements and its effect.
 CO4: Understand the termination of a bailment and its implication.
 CO5: Understand the rights of a pawnor and a pledgee.

UNIT I**[12 Hours]**

Introduction to Contract: Principles – Definition – Essentials of Contract – Offer and Acceptance – Communication of Offer and Acceptance – Revocation – Consideration – Definition – Essentials of Consideration.

UNIT II [12 Hours] Contractual Capacity: Minor – Free Consent – Coercion – Duress – Undue Influence – Misrepresentation – Mistakes.

UNIT III [12 Hours] Void Agreement: Void Contract – Uncertain Agreement – Wagering Agreement – Exception – Impossible Events – Reciprocal Promises – Contingent Contract – Collateral Event – Rules Regarding Contingent Contract. – Remedies for Breach of Contract.

UNIT IV**[12 Hours]**

Contract of Bailment and Pledge: Sale Vs Bailment – Kinds – Bailor & Bailee – Duties and Rights – Lien – Particular – General – Finder of Goods – Duties of Finder – Finder of Lost Goods – Pledge Vs Lien – Pledge Vs Mortgage – Pledge by Non Owners.

UNIT V [12 Hours] Contract of Agency: Rule – Agent Vs Servant – Appointment of Agent – Essentials – Creation – Ratification – Kinds of Agents – Duties – Rights – Authority – Liability – Delegation of Authority – Sub Agent – Termination of Agency – Irrevocable Agency – Effects of Termination – Intellectual Property Rights – Overview – Copyright – Patent - Trademark.

Text Book

1. N.D.Kapoor, “*Elements of Mercantile Law*”, Sulthan Chand & Sons Pvt Ltd, New Delhi 32nd Edition, 2016.

References

2. M.C. Kuchal, “*Mercantile Law*”, Vikas Publishing House, New Delhi, 3rd Edition, 2010.
3. D. Chandra Bose, “*Mercantile Law*”, PHI Learning Pvt Ltd., New Delhi, 2010.
4. M.C. Shukla, “*Mercantile Law*”, Sulthan Chand & Sons Pvt Ltd, New Delhi 1st Edition 2009.

5. http://www.metastudio.org/Science%20and%20Ethics/file/readDoc/535a76367d9d331598f49e2d/34_Hb_on_IPR.pdf

CORE XII – CORPORATE ACCOUNTING

(For those who joined since 2018-19)

Semester: 5

Hours/week: 5

Subject Code: GBCOC53 / GBCCC53

Credits:

3

CO1: Understand corporate sectors accounting activities.

CO2: Knowledge in accounting treatment of share and debentures.

CO3: Computation of profits and losses prior to incorporation.

CO4: Ability to differentiate corporate accounting from public accounting.

CO5: Skills to deal with amalgamation and reconstruction.

UNIT I

[15 Hours]

Introduction: Accounting Procedure for Issue of Shares at Par, at Discount and at Premium – Calls in Advance – Calls in Arrear – Forfeiture – Reissue of Shares – Redemption of Preference Shares. – Recording of transactions relating to issue of shares using computers.

UNIT II [15 Hours] Debentures: Issue of Debentures – Redemption of Debentures – Methods – Lottery Method – Sinking Fund Method – Purchase of Own Debentures – Purchase of Own Debentures as Investment – Cancellation of Own Debentures.

UNIT III

[15 Hours]

Profit Prior to / after Incorporation: Final Accounts- Valuation of Shares and Goodwill.

UNIT IV

[15 Hours]

Reconstruction: Amalgamation – Absorption — Internal Reconstruction and Capital Reduction. of Joint Stock Companies

UNIT V

[15 Hours]

Liquidation: Statement of Affairs – Deficiency / Surplus Accounts – Liquidator’s Final Statement of Accounts.

Text Book

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 18th Edition, 2014.

References

2. R.L. Gupta & M. Radhaswamy, “*Corporate accounting Vol-I*”, Sulthan Chand and Co.Pvt, Ltd., New Delhi, 13th Edition, 2013.
3. R.S.N.Pillai & Bagavathy, “*Advanced Accountancy*”, Sulthan Chand and Co.Pvt, Ltd, New Delhi, 1st Edition, 2012.

COE ELECTIVE I – INCOME TAX LAW AND PRACTICE – I

(For those who joined since 2018-19)

Semester: 5**Hours/week: 5****Subject Code: GBCOE5A / GBCCE5A****Credits:****5**

- CO1. Knowledge in the provisions of income tax and its applications.
 CO2. Understand different residential status and tax exemptions.
 CO3. Income tax computation in a logical and effective way.
 CO4. Skills to compute tax for income under different heads.
 CO5. Competency to deal with case law and legislation to given set of tax rules.
 CO6. Skill to prepare tax forms

UNIT I**[15 Hours]**

Introduction to Income Tax: Income Tax Act 1961 – Definition – Agricultural Income – Previous Year – Assessee – Assessment Year – Person – Tax Liability – Resident – Not Ordinarily Resident – Non-Resident – Income Exempted From Tax.

UNIT II [15 Hours] Agricultural Income and Salaries: Computation of Agricultural Income – Computation of Income from Salaries.

UNIT III [15 Hours] Income from House Property: Computation of Income from House Property.

UNIT IV**[15 Hours]**

Profits and Gains from Business: Computation of Profits and Gains from Business or Profession.

UNIT V**[15 Hours]**

Capital Gain and Other Sources: Computation of Capital Gains – Computation of Income from Other Sources.

Text Book

1. Mehrotra H.C. & Goyal S.P, “*Income Tax Law & Accounts*”, Sathya Bhawan Publication, NewDelhi 2016.

References

2. Dr. Vinod K.Singhania, “*Direct Taxes law & Practices*“, Tan Prints India Pvt Ltd.
3. Lal.B.B and Vashisht.N, “*Direct Taxes Practices & Planning*”, Pearson Publications, New Delhi.
4. Dr. Bhushan and Sharma.K, “*Income Tax*”, Kalyan Publishers, New Delhi.

CORE ELECTIVE I – COMPANY LAW

(For those who joined since 2018-19)

Semester: 5**Hours/week: 5****Subject Code: GBCOE5B/GBCCE5B/GBBAE5B****Credits: 5**

CO1: Knowledge in legal business transaction

CO2: Skills to deal and negotiate contracts

CO3: Ability to distinguish between sale, bailment, lien, pledge and Mortgage

CO4: Awareness on agency and its implication

CO5: Knowledge in Intellectual Property Rights

UNIT I [15 Hours]

Company: Definition of Company – Characteristics of Company – Company Distinguished from Partnership – Incorporation of a Company – Documents Required for Registration – Certificate of Incorporation – Certificate of Commencement of Business – Specialties of Companies Act 2013.

UNIT II [15 Hours]

Kinds of Companies: Classification on The Basis of Number of Members – Classification on the basis of Control – Classification on the basis of Ownership.

UNIT III [15 Hours]

Memorandum of Association: Meaning – Purpose – Printing, Signing, and Form of Memorandum – Contents of Memorandum – Alteration of Memorandum – Doctrine of Ultra Vires.

UNIT IV [15 Hours]

Articles of Association: Meaning – Contents of Articles – Form of Articles – Table A – Alteration of Articles – Articles and Memorandum– Distinction – Prospectus – Contents of Prospectus – Misleading Prospectus – Statement in Lieu of Prospectus.

UNIT V [15 Hours]

Winding Up: Meaning – Definition – Distinction between Insolvency and Winding Up – Modes of Winding Up – Winding Up by The Court – Compulsory Winding Up – Voluntary Winding Up – Winding Up Subject to the Supervision of the Court.

Text Book

1. N.D. Kapoor, “*Elements of Company Law*”, Sulthan Chand & Sons, New Delhi, 2014.

References

2. Ashok & K.Bagiral, “*Company Law*”, Vikas Publishing House, New Delhi, 12th Edition, 2008.
3. M.R. Srinivasan, “*Company Law*”, Margham Publishers, Chennai 2013.

CORE ELECTIVE II – ACCOUNTING FOR MANAGEMENT

(For those who joined since 2018-19)

Semester: 5

Hours/week: 5

Subject Code: GBCOE5C/GBCCE5C/GBBAE5C

Credits: 5

- CO1: Clear understanding, analysis and assessment of business performance
 CO2: Finding balance between inflow and outflow of funds and optimal working capital management
 CO3: Decision making through marginal costing techniques
 CO4: Budget preparation keeping in view prospective changes in the business environment
 CO5: Analysis of variance to overcome deficiencies and to materialize the business prospects for each responsibility centre

UNIT I [15 Hours]

Introduction to Management Accounting: Scope – Advantages – Limitations – Management Accounting Vs Financial Accounting – Financial Statement Analysis and Interpretation Accounting Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency.

UNIT II

Working Capital Management: Fund Flow and Cash Flow Analysis – Forecasting of Funds Requirements.

[15 Hours]

UNIT III

Marginal Costing and Break Even Analysis: Applications of Marginal Costing Techniques for Managerial Decision Making. [simple problems only]

UNIT IV

[15 Hours]

Standard Costing and Variance Analysis: Computation of Standard Costing and Variance Analysis- Material, Labour and Overhead Variances [simple problems only]

UNIT V

[15 Hours]

Budget and Budgetary Control: Essentials – Limitations – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting.

Text Book

1. R.S.N. Pillai & V.Bhagavathi, “*Management Accounting*”, Sulthan Chand Ltd New Delhi, 1st Edition, 2010.

References

2. S.N. Maheswari, “*Principles of Management Accounting*”, Sulthan Chand Ltd New Delhi, 1st Edition 2012.
3. P.Saravanavel, “*Principles of Management Accounting*”, Subhash Chandra Bose&Pavithra, Upadhya.
4. Vasudevan Ghosh, “*Management Accounting*”, S.Chand & Co Publishers, New Delhi.

SKILL BASED ELECTIVE – SALESMANSHIP

(For those who joined since 2018-19)

Semester: 5

Hours/week: 3

Subject Code: GBCOE54 /GBBAE54

Credits: 2

CO1. Identify and understand the social influences that shape buyer behaviour.

CO2. Understand the importance of brand communication.

CO3. To understand and apply the knowledge of emotional appeals in making sales.

UNIT I

[9 Hours]

Introduction to Salesman: Definition – Origin of Sales Persons – Salesmanship a Science, An Art or A Profession – The Qualities Necessary for Good Sales Persons.

UNIT II [9 Hours] Duties of the Sales Manager: Managing of Sales Persons – Methods of Control of Sales Persons – Personal Contact – Correspondence – Reports – Printed Aids – Conventions – Contest.

UNIT III

[9 Hours]

Selection of Salesmen: Basic aspects of selection of salesman - The Selection Procedure – Job Analysis – Job Description – Job Specification – Sources of Recruitment – The Questionnaire or Application Blank – Personal Interview – Skilled Interview – Psychological and Personality Test – Checking References – Medical Examination – The Final Decision.

UNIT IV

[9 Hours]

Training of Salemen: Meaning - Advantages – Types – Initial or Break in Training – Continuous or Coaching in the Field – Stimulation or Motivation of the Sales Persons. Remuneration to Sales Persons – Essentials of a Good Remuneration System – Methods of Remuneration – Special Schemes – Compensation Plan – Non Financial Incentives.

UNIT V

[9 Hours]

Types of Salesmen: Manufacturer” s Salesmen – Wholesaler” s Salesmen – Retail Salesmen – Specialty Salesmen – Industrial Salesmen – Exporter” s. Salesmen

Text Book

1. Rustom R Davar, Sohrab R Davar, Nusli R Davar, “*Salesmanship and Publicity*”, Progressive Corporation Pvt Ltd, Mumbai. 1st Edition 2011.

References

2. G.R.Basotia & N.K.Sharma, “*Advertising, Marketing and Sales Management*”, Mangal Deep, Jaipur.
3. K. Sundar, “*Essentials of Marketing*”, Vijay Nicole Imprints Pvt Ltd, Revised edition 2016.

CORE XIII – PRACTICAL AUDITING

(For those who joined since 2018-19)

Semester: 6

Hours/week: 5

Subject Code: GBCOC61/GBCCC61/GBBAC61

Credits:

4 /3

CO1: Knowledge in the basic principles of auditing

CO2: Skills of an auditor in the light of his rights, duties and liabilities.

CO3: Develop and demonstrate problem solving and critical thinking skills to solve unstructured auditing problems

CO4: Construct an audit programme for different concerns

CO5: Ability to prepare audit reports.

UNIT I [15 Hours]

Audit: Definitions – Basic Principles – Objects – Difference between Auditing and Investigation – Advantages of Audit – Limitations – Qualities of an Auditor – qualifications to become an international Auditor-Implications regarding Detection of Errors and Frauds – Various Types of Audit – Audit under Statute – Audit of Accounts of a Sole Trader – Wholesalers – Partnership Firms – Joint Stock Companies – Co-Operative Societies- Accounting Standards for Auditing.

UNIT II [15 Hours]

Preparation before Audit : Audit Programme – Audit Note – Audit Files – Working Paper – Procedures for Audit – Internal Control- Schedule for Auditing – Meaning and Definition of Internal Check – Objects of Internal Check – Auditors Duty as Regards Internal Check on Different Items.

UNIT III [15 Hours]

Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transaction – Vouching of Trading Transaction.

UNIT IV [15 Hours]

Verification and Valuation of Assets: General Principles – Fixed Assets – Wasting Assets – Investments – Inventories – Freehold and Leasehold Properties – Bills Receivable – Sundry Debtors – Plant and Machinery – Patents – Verification and Valuation of Liabilities – Sundry Creditors – Bills Payable – Bank Overdraft.

UNIT V [15 Hours]

Rights and Duties of an Auditor: Liabilities for Negligence – Liability for Misfeasance – Criminal Liability – Liability to Third Party – Legal Position-Recent Audit procedure – Audit Reports.

Text Book

1. B.N. Tandon, S.Sudharsanam & S.Sundarababu, “*Practical Auditing*”, Sultan Chand Co., Ltd NewDelhi, 2009.

References

2. R.G.Saxena, “*Principles of Auditing*”, Ram Prasad Publishers Agra, 2002.
3. Dinkar Pagare, “*Principles and Practice of Auditing*”, Sulthans Chand & Sons, New Delhi, 11th Edition, 2012.
4. <https://www.careersinaudit.com/article/accounting-qualifications-from-the-association-of-chartered-certified-accountants/>
5. <https://www.iaasb.org/clarity-center/clarified-standards>
6. <http://www.unc.edu/depts/intaudit/AuditMan/Scheduled%20Audits.html>
7. <https://freebcomnotes.blogspot.in/2016/12/rights-duties-and-liabilities-of-auditor.html>

CORE XIV – ACCOUNTING FOR SPECIFIC ENTITIES

(For those who joined since 2018-19)

Semester: 6
Subject Code: GBCOC62 / GBCCC62
4

Hours/week: 5
Credits:

- CO1: Acquire knowledge in company accounts and their procedures.
 CO2: Understand the concept of goodwill & shares and its valuation.
 CO3: Prepare balance sheet and final accounts of life insurance, general insurance business, holding and subsidiary companies.
 CO4: Prepare final accounts under the double accounting system.
 CO5: Understand and deal with banking company and government accounting.

UNIT I

[15 Hours]

Holding Companies: Preparation of Consolidated Balance Sheet – Goodwill or Cost of Control – Minority Interest – Inter-Company Transactions – Treatment of Unrealized Profit – Revaluation of Assets And Liabilities – Payment of Dividend – Issue of Bonus Shares. (Simple Problems Only)

UNIT II [15 Hours] Accounts of Insurance Companies: Accounts of Life Insurance Business – Preparation of Valuation Balance Sheet and Disposal of Surplus – Final Accounts of General Insurance Companies – Provisions for Incomplete Voyage.

UNIT III

[15 Hours]

Double Account System: Nature – Features of Double Account System – Receipts And Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Single Account System Vs Double Account System – Accounts of Electricity Companies – Replacement of an Asset.

UNIT IV

[15 Hours]

Banking Company Accounts: Rebate on Bills Discounted – Preparation of Profit and Loss Account – Balance Sheet.

UNIT V

[15 Hours]

Government Accounting: Objectives – Difference between Government Accounting and Commercial Accounting – General Structure of the Financial Administration in India – Principles Governing the allocation of Expenditure – Comptroller and Auditor General of India – Conditions of Service – Power and Duties – Public Accounts Committee – Vote on Accounts.

Text Book

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 10th Edition, 2014.

References

2. R.L. Gupta & M. Radhaswamy, “*Corporate Accounting vol -IP*”, Sulthan Chand and Co.Pvt, Ltd, New Delhi, 13th Edition, 2013.
3. J.R. Batliboi, “*Advanced Accountancy*”, Standard Accountancy, New York.
4. S.N. Maheswari, “*Advanced Accountancy*”, Vikas publishing House pvt Ltd, New Delhi.

5. Dr. M.A.Arulanandan & Prof. K.S. Raman, “*Advanced Accountancy*”, Himalaya Publishing House, New Delhi, 17th Edition, 2012.

CORE XVI / EXTRA CREDIT – BUSINESS ENVIRONMENT

(For those who joined since 2018-19)

Semester: 6 / 4

Hours/week: 5

Subject Code: GBCOC64/ FBCCX4

Credits: 4 / 2

- CO1: Understand key concepts from economic, political, and social analysis pertaining to the Business environment.
- CO2: Apply systems, concepts and methodologies to analyse and understand interactions between social, cultural, economic, political and global business environmental processes.
- CO3: Understand the key concepts of new economic policies that influence business environment.
- CO4: Knowledge in contemporary legal issues.
- CO5: Understand the transnational character of environmental problems, ways of addressing them, through interactions across local to global scales.

UNIT 1 [15 Hours] Business: Scope – Characteristics of Modern Business – Business Objectives – Business Environment – Need for Environmental Analysis – Benefits and Limitations.

UNIT II

[15 Hours]

Social and Cultural Environment: Culture – Interface between Business and Culture – Social Responsibilities of Business – Dimensions – Arguments for and against Social Responsibilities of Business.

UNIT III

[15 Hours]

Economic Environment – Nature of Economic Environment – New Economic Policy – Evaluation of New Economic Policy – Privatisation – Objectives – Forms – Arguments for and against Privatisation.

UNIT IV

[15 Hours]

Political Environment: Relationship between Govt. Business – Legal Environment; Introduction to business Law – MRTP – FERA – FEMA – SEBI Act.

UNIT V

[15 Hours]

Global Environment – Globalisation – Manifestation of Globalisation – Global Entry Strategies – Measures to Promote Globalisation – Challenges of Globalisation to Indian Industry. MNCs – Benefits of MNCs – Problems with MNCs – Foreign Capital – Need – Forms – India’s Policy on Foreign Capital.

Text Book

- Francis Cherunilam, “*Business environment Text & Cases*”, Himalaya Publishing House, New Delhi, 18th Edition, 2008.

References

- C.B. Gupta, “*Business environment*”, Sulthan Chand Publishers, New Delhi, 1st Edition, 2012.

3. K. Chidambaram & V. Alagappan, “*Business Environment*”, Vikas Publishing House New Delhi, 2011.
4. K.Aswathappa, “*Essentials of Business Environment*”, Himalaya Publishing House, New Delhi, 7th Edition, 2002.

CORE ELECTIVE III – INCOME TAX LAW AND PRACTICE – II

(For those who joined since 2018-19)

Semester: 6

Hours/week: 5

Subject Code: GBCOE6A / GBCCE6A

Credits:

5

CO1: Knowledge and application of income tax provisions.

CO2: Awareness on the tax environment prevailing in the country.

CO3: Deal with compensation, retirement and tax exemption tax procedures.

CO4: Deal with compensation and retirement tax procedures.

CO5: Computation of tax under various heads of Income for individual, firm and company

CO6: Understand the organizational setup of income tax authorities of India.

UNIT I [15 Hours] Clubbing of Income: Deemed Income – Set Off and Carry Forward of Losses.

UNIT II

[15 Hours]

Deductions: Deductions in the Computation of Total Income.

UNIT III

[15 Hours]

Assessment Procedures: Procedure for Assessment – Collection and Recovery – Refund of Tax – Deduction of Tax at Source – Advance Payment of Tax – E-Filing – PAN – Rectification of Mistakes.

UNIT IV

[15 Hours]

Assessment: Individual – Hindu Undivided Family.

UNIT V

[15 Hours]

Assessment: Firms and Companies.

Text Book

1. Mehrotra H.C.& Goyal S.P, “*Income Tax Law & Accounts*”, Sathya Bhawan Publication, NewDelhi.

References

2. Dr. Vinod K.Singhania, “*Direct Taxes law & Practices*“, Tan Prints India Pvt Ltd.
3. Lal.B.B and Vashisht.N, “*Direct Taxes Practices & Planning*”, Pearson Publications, New Delhi.
4. Dr. Bhushan and Sharma.K, “*Income Tax*”, Kalyan Publishers, New Delhi.

CORE ELECTIVE III – SERVICES MARKETING

(For those who joined since 2018-19)

Semester: 6

Hours/week: 5

Subject Code: GBCOE6B/GBCCE6B/GBBAE6B**Credits: 5**

CO1: Understand the theory and concepts pertaining to service marketing.

CO2: Knowledge in Indian service sector

CO3: Skills in pricing services and service promotion.

CO4: Deal with service spots and service intermediaries as successful services marketer.

CO5: Specialisation in finance, banking, health, education, telecommunication and consult any services.

UNIT I**[15 Hours]**

Introduction to Service: Meaning and Definition of Service – Services Marketing – Evolution and Growth of Service Sector – Classification of Services – Difference between Goods and Services – Significance – Impact of Social Environment on the Growth of Services Marketing In India.

UNIT II**[15 Hours]**

Service Design: Factors to be considered in Designing Service Process – Blue Printing – Types of Service Layout – Service Benchmarking.

UNIT III [15 Hours] Service Marketing Mix: Characteristics – 7 Ps of Service Marketing – Process Mix – Service Product Concept – Pricing in Services – Service Promotion.

UNIT IV [15 Hours] Location of Service and Channel of Distribution: Classification of Location – Factors Governing Location – Role of Service Intermediaries – Franchising – Agent Brokers – Quality of Service.

UNIT V**[15 Hours]**

Marketing of Select Services: Financial Services, Banking, Insurance – Health Services – Education – Tourism – Professional or Consultancy – Telecommunication Services.

Text Book

1. B. Balaji, “*Services Marketing & Management*”, Sulthan Chand Publishers, New Delhi, 1st Edition 2012.

References

2. Vasanthi venu gopal & V.N.Baghu, “*Service Marketing*”, Sulthan Chand Co Ltd Publishers, New Delhi.
3. N. Natarajan, “*Service Marketing*”, Himalaya Publishers, New Delhi.
4. S.M.Jha, “*Services Marketing*”, Himalaya Publishing House, New Delhi, 7th Edition 2012.

SKILL BASED ELECTIVE – PRINCIPLES AND PRACTICES OF INSURANCE

(For those who joined since 2018-19)

Semester: 6**Subject Code: GBCOE65****Hours/week: 3****Credits: 2**

CO1: Knowledge about insurance and its impact

CO2: Deal with different life policies and risks

CO3: Knowledge in marine and fire insurance.

UNIT I

[9 Hours]

Introduction to Insurance: Definition and Nature – Evolution of Insurance – Role and Importance of Insurance – Insurance Contracts – Overview of Life and Non Life Insurance Companies in India-Role of IRDA-Role of agents.

UNIT II

[9 Hours]

Life Insurance: Nature – Classification of Policies – Duration of Policy – Method of Premium Payments – Participation in Profit –Number of Lives Covered – Method of Payment of Claim Amounts – Non-Conventional Policies.

UNIT III [9 Hours] Risk: Selection of Risk – Factors Affecting Risk – Calculation of Premium – Surrender Value – Policy Conditions.

UNIT IV [9 Hours] Marine Insurance: Nature of Marine Insurance Contracts – Marine Insurance Policies – Policy Conditions – Payment of Claims.

UNIT V

[9 Hours]

Fire Insurance: Nature – Fire Insurance Contracts – Kinds of Policies – Payment of Claim – Re-Insurance.

Text Book

1. M.N Mishra, “*Insurance – Principles and practices*”, Sulthan Chand Publishers, New Delhi, Revised Edition 2012.
2. <https://www.maxlifeinsurance.com/knowledge-centre/life-insurance/role-of-irdai>
3. <https://www.medindia.net/patients/insurance/insurance-agent-roles-and-responsibilities.htm>

References

4. Gosh & Agarwal, “*Principles Practice and Law of Insurance*”, Sulthan Chand Co Ltd Publishers, New Delhi.

B.COM WITH COMPUTER APPLICATIONS

Three Year Regular Programme

(For those who joined since 2018-19)

PROGRAM SPECIFIC OUTCOMES

PSO 1: To provide basic knowledge of computers with application to various fields of information technology and its role in Business today

PSO 2: To provide a platform for the students on the basis of which they can further explore the field of computer application in their related discipline and build the necessary skill set and analytical abilities for developing computer based solutions to real corporate and business problems

PROGRAMME STRUCTURE

Sem	Code	Part	Course	Subject Title	Hours /Week	Credits	CIA	ESE	Total Marks
	GBLT11 / GBLA11 /GBLIA11/	I	Language I	Tamil I/ Basic Arabic I/Intermediate Arabic -I /Hindi-I	6	6	40	60	100

I	GBLH11								
	GBLF12 GBLG12	II	Language II	English Functional - I / English General - I	6	6	40	60	100
	GBCCC11	III	Core I	Principles of Information Technology	5	4	40	60	100

	GBCCC12	III	Core II	Principles of Accountancy – I	5	4	40	60	100
	GBCCA13	III	First Allied I	Programming in C	4	3	40	60	100
	GBCCA14P	III	First Allied II	Programming in C Lab	2	2	40	60	100
	GBCCE15P	IV	Skill Based Elective	PC Package Lab	2	2	-	50	50
				TOTAL	30	27	240	410	650
II	GBLT21 / GBLA21/ GBLIA21/ GBLH21/	I	Language I	Tamil II/ Basic Arabic II/Intermediate Arabic –II/ Hindi-II	6	6	40	60	100
	GBLF22 GBLG22	II	Language II	English Functional - II / English General II	6	6	40	60	100
	GBCCC21	III	Core III	Principles of Accountancy – II	4	3	40	60	100
	GBCCC22	III	Core IV	Business Statistics	4	3	40	60	100
	GBCCA23	III	First Allied III	Database Query Language	4	3	40	60	100
	GBCCA24P	III	First Allied IV	RDBMS Lab	2	2	40	60	100
	GBCCE25P	IV	Skill Based Elective	Designing Lab (Photoshop)	2	2	-	50	50
	GBES2	IV	General Interest Course I	Environmental Studies	2	2	-	50	50
	GBCCX2		Extra Credit	Business Communication / Online Certificate Course*	-	2	-	100	100
				TOTAL	30	27+2	240	460	700+
III	GBCCC31	III	Core V	E-Commerce	6	4	40	60	100
	GBCCC32	III	Core VI	Partnership Accounting	6	4	40	60	100
	GBCCA33	III	Second Allied I	Visual Programming	6	5	T- 20 L-20	60	100
	GBCCE34	IV	Skill Based Elective	Executive Development	3	2	-	50	50
	GBNM3CO	IV	Non Major Elective		4	2	-	50	50
	GBHR3	IV	General Interest Course II	Human Rights	3	2	-	50	50
	GBXTN3	V	Extension	NSS/ CSS	2	2	100	-	100
	GBCCX3		Extra Credit	Principles and Practices of Insurance / Online Certificate Course*	-	2	-	100	100
				TOTAL	30	21+2	220	330+	550+
IV	GBCCC41	III	Core VII	Financial Markets and Services	5	4	40	60	100
	GBCCC42	III	Core VIII	Banking Law and Practice	5	4	40	60	100
	GBCCC43	III	Core IX	Business Mathematics	5	4	40	60	100
	GBCCA44	III	Second Allied II	Graphics and Animation	4	3	40	60	100
	GBCCA45P	III	Second Allied III	Graphics and Animation Lab (Flash)	2	2	40	60	100
	GBCCE46P	IV	Skill Based Elective	Business Research Methods	3	2	-	50	50
	GBVE4	IV	General Interest Course III	Values and Ethics	2	2	-	50	50
	GBNM4CO	IV	Non Major Elective		4	2	-	50	50

	GBCCX4		Extra Credit	Business Environment / Online Certificate Course*	-	2	-	100	100	
				TOTAL	30	23+2	200	450+ 100	650+ 100	
V	GBCCC51P	III	Core X	Accounting Package Lab (Tally)	4	4	40	60	100	
	GBCCC52	III	Core XI	Web Designing	4	3	40	60	100	
	GBCCC53	III	Core XII	Corporate Accounting	5	3	40	60	100	
	GBCCE5A	III	Core Elective I	Income Tax law and Practice – I / Company law	5	5	40	60	100	
	GBCCE5B									
	GBCCE5C	III	Core Elective II	Accounting for Management / Financial Management	5	5	40	60	100	
	GBCCE5D									
	GBCCE54P	IV	Skill Based Elective	Web Designing Lab	3	2	-	50	50	
	GBWS5	IV	General Interest Course IV	Women Studies	3	2	-	50	50	
				Library/Browsing	1	-	-	-	-	
		GBCCX5P/ GBCCX50		Extra Credit	Project: Developing CAI Package / Online Certificate Course*	-	2	-	100	100
					TOTAL	30	24+2	200	400+ 100	600+ 100
VI	GBCCC61	III	Core XIII	Practical Auditing	5	4	40	60	100	
	GBCCC62	III	Core XIV	Accounting for Specific Entities	5	4	40	60	100	
	GBCCC63	III	Core XV	Human Resource Management	4	4	40	60	100	
	GBCCC64PW	III	Core XVI	Project	6	4	40	60	100	
	GBCCE6A	III	Core Elective III	Income Tax Law and practice – II/ Services Marketing	5	5	40	60	100	
	GBCCE6B									
	GBCCE65P	IV	Skill based Elective	Designing Lab – II (Corel Draw)	3	2	-	50	50	
				Library	2	-	-	-	-	
		GBSED6 / GBCCX60		Extra Credit	Skills for Employability Development / Online Certificate Course*	-	2	100	-	100
				TOTAL	30	23+2	200+ 100	350	550+ 100	
				GRAND TOTAL	180	145+10	1300+ 100	2400 +400	3700 + 500	

* For Online certification credit alone will be assigned on submission of certificate obtained through appearing for On line Examination from EDX, Spoken Tutorial, NPTEL or Coursera.

CORE IV – BUSINESS STATISTICS
(For those who joined since 2018-19)

Semester: 2

Subject Code: GBCCC22 / FBCCC22/ EBCCC22

Hours/week: 4

Credits: 3

CO1: Knowledge in statistical tools and its applications in business to develop statistical thinking.

CO2: Computing skills to measure the central values, dispersion and relationships.

CO3: Apply appropriate statistical techniques for summarizing and analyzing the data.

CO4: Draw inferences from business data using appropriate statistical tools.

CO5: Use statistical parameters to predict business outcomes.

CO6: Apply statistics for business decision making

UNIT I**[12 Hours]**

Introduction to Statistics: Meaning and Definition of Statistics – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation.

UNIT II [12 Hours] Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean.

UNIT III**[12 Hours]**

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-Efficient of Variation.

UNIT IV**[12 Hours]**

Correlation Analysis: Types – Karl Pearson’s Coefficient of Correlation – Spearman Rank Correlation.

UNIT V**[12 Hours]**

Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation Vs Regression.

Text Book

1. S.P. Gupta, “*Statistical Methods*”, Sultan Chand & Sons, New Delhi 42nd Edition, 2012.

References

2. S.C. Gupta, “*Fundamentals of Statistics*”, Himalaya Publication, New Delhi 7th Edition, 2012.
3. D.R. Agarwal, “*Business Statistics*”, Vrinda Publications Pvt. Ltd, 2006.

**COURSES OFFERED FOR B.SC IT
PROGRAMME STRUCTURE**

(For those who joined since 2018-19)

Sem	Code	Part	Course	Subject Title	Hours /Week	Credits	CIA	ESE	Total Marks
I	GBITA13	III	Allied	Accounting Principles and Practice	4	3	40	60	100
I	GBITA14P	III	Allied	Accounting package lab	2	2	40	60	100
II	GBITA23	III	Allied	Cost and Management Accounting	4	3	40	60	100
II	GBITA24P	III	Allied	Inventory package lab	2	2	40	60	100

ALLIED – ACCOUNTING PRINCIPLES AND PRACTICE

(For those who joined since 2018-19)

Semester: 1**Hours/week: 4****Subject Code: GBITA13****Credits:****3****CO1** Wide practical knowledge in Advanced Inventory Features in Tally software.**CO2** Wide knowledge on Inventory management using Tally software.**CO3** Maintain all the Inventory data and able to generate bill wise details for business practices

UNIT – I [12 Hours] Book Keeping and Financial Accounting: Meaning – Objectives – Functions of Accounting – Accounting concepts and conventions – Double entry system – Types of Accounts – Transaction Analysis – Journal.

UNIT – II**[12 Hours]****Ledger:** Balancing of an Account – Relation between Journal and Ledger – Preparation of Trial Balance.

UNIT – III [12 Hours] Subsidiary Books: Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book – Journal Proper – Different types of Cash Book including petty cash book.

UNIT – IV [12 Hours] Review of Accounting Cycles: Final Accounts – Preparation of Trading Account – Preparation of Profit and Loss Account – Balance Sheet – Final Account with Adjustments for Bad Debts, Reserve for Bad Debts, Depreciation, Closing Stock, Outstandings and Prepaid Expenses.

UNIT – V**[12 Hours]****Bank Reconciliation statement:** Bills of Exchange – Trade and Accommodation Bills – Renewal of Bills.**Text Book**

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 17th Edition, 2012.

References

2. R. L. Gupta, “*Advanced Accountancy*”, Sulthan Chand & Sons, New Delhi, 16th Edition, 2012.
3. T.S. Reddy & A. Murthy, “*Financial Accounting*”, Margham Publications, Chennai, 2008.

(For those who joined since 2018-19)

Semester: 1
Subject Code: GBITA14P

Hours/week: 2
Credits: 2

Learning Outcome: Upon completion of the course, students will be able to acquire knowledge and skills as independent accountants.

Basic Accounting & Inventory Features:

- I. Creating Company – Accounts Only – Accounts with Inventory
- II. Creating Group & Ledger – Single mode – Multiple mode
- III. Creating Voucher - Purchase – Sales – Payments – Receipts – Contra
- IV. Passing Journals – Journal Entries under Accounts only – Accounts with Inventory mode – viewing report – Trial Balance and Adjustment Entries and Viewing.
- V. Bank Reconciliation Statement Preparation – Receivable and Payable bill with details – Ageing Analysis Report.
- VI. Inventory – Creating Stock Group – Stock Categories – Stock Items

II Technical advancement

Open Database Connectivity (ODBC)

- a) Connecting with MS Excel
- b) Connecting with MS Word

ALLIED – COST AND MANAGEMENT ACCOUNTING

(For those who joined since 2018-19)

Semester: 2
Subject Code: GBITA23
3

Hours/week: 4
Credits:

- CO1** Understand the concepts and techniques of cost and management accounting.
- CO2** Maintain various accounting and inventory ledgers available in cost accounting department.
- CO3** Select and differentiate the method of calculating stock consumption.
- CO4** Wide knowledge in budget preparation for planning and controlling of business operations.
- CO5** Opportunity to develop the deep knowledge in this discipline, critical thinking and problem solving capacity in business perspective.

UNIT – I

[12 Hours]

Cost and Management Accounting: Meaning – Definition – Objectives of Cost Accounting and Management Accounting – Elements of Cost – Cost Classification – Cost Sheet.

UNIT – II**[12 Hours]**

Materials: Stores Control – Tenders and Quotations - Requisition for Stores – Reordering Level – Reordering – Minimum Stock Level – Maximum Stock Level – Danger Level – Average Stock Level – Methods of Valuing Material issues – FIFO – LIFO – Average Cost Method – Base Stock Method.

UNIT – III**[12 Hours]**

Labour: System of Wage payment – Time wage system – Piece rate system – Straight Piece rate system – Taylor” s differential piece rate system – Merrick” s Multiple Piece rate system – Halsey Premium Plan – Rowan Premium Plan – Emerson” s efficiency plan.

UNIT – IV [12 Hours] Marginal Costing: Marginal Cost Equations – Cost Volume Profit Analysis Contribution – Profit Volume Ratio – Break Even Point – Margin of Safety.

UNIT – V**[12 Hours]**

Budget: Meaning Budgeting and Budgetary Control – Objectives of Budgetary Control – Preparation of Production Budget – Sales Budget – Cash Budget and Flexible Budget – Master Budget and Zero Base Budgeting.

Text Book

1. S.P. Jain & K.L. Narang, “*Cost Accounting*”, Kalyani Publishers, New Delhi, 16th Edition 2013.

References

2. P. Das Gupta, “*Cost Accounting*”, Pitman Publishing, New Delhi.
3. P.K.Ghosh, “*Cost Accounting methods*”, Sulthan Chand Publishers, New Delhi.
4. R.S.N. Pillai & Bhagavathi, “*Cost Accounting*”, Sulthan Chand Publishers, New Delhi, 10th Edition 2010.

ALLIED – INVENTORY PACKAGE LAB

(For those who joined since 2018-19)

Semester: 2**Hours/week: 2****Subject Code: GBITA24P****Credits: 2**

CO1 Wide practical knowledge in Advanced Inventory Features in Tally software.

CO2 Wide knowledge on Inventory management using Tally software.

CO3 Maintain all the Inventory data and able to generate bill wise details for business practices.

Advanced Inventory Features:

i. Job Costing

- a) Enabling and Creating Job Costing Details in Voucher
- b) Display Job Costing Report

- ii. Order Processing & Tracking System
 - a) Enabling and Creating Purchase Order
 - b) Enabling and Creating Sales Order
 - c) Track Orders with Receipt and Delivery Notes.
 - d) Display Pending Orders and Bills Wise Details
- iii. Reorder Level & Status
 - a) Enabling and Creating Reorder level
 - b) Specifying Simple Reorder levels
 - c) Specifying Advanced Reorder levels
- iv. Batch-wise Details
 - a) Stock Reports with Batch Details
 - b) Batch Details in Purchase Invoices
 - c) Batch Details in Sales Invoices
- v. Material issues
 - a) FIFO
 - b) LIFO
- vi. Bill of material
 - a) Creation of Manufacturing Journal Voucher Type.
 - b) Manufacturing Journal to Record Production.
 - c) Display Transfer Analysis

NON MAJOR ELECTIVE COURSES OFFERED FOR OTHER MAJOR STUDENTS

(Other than B.Com, B.Com CA and BBA)

PROGRAMME STRUCTURE

(For those who joined since 2018-19)

Sem	Code	Part	Course	Subject Title	Hours /Week	Credits	CIA	ESE	Total Marks
III	GBNM3CO	IV	Non Major Elective	Modern Banking	4	2	-	50	50
IV	GBNM4CO	IV	Non Major Elective	Salesmanship	4	2	-	50	50

NON MAJOR ELECTIVE – MODERN BANKING

(For those who joined since 2018-19)

Semester: 3

Subject Code: GBNM3CO

Hours/week: 4

Credits: 2

CO1: Knowledge & skills to apply the modern techniques and concepts of banking in day to day life.

CO2: Clarity in different types of accounts

CO3: Share the basic practical knowledge about the role of different types of banks

CO4: Knowledge about ethical and legal laws of banking System in India.

CO5 : Skills in E-banking system like e-Cheque, e-Wallets & e-Cash.

UNIT I

Introduction to Banking: Meaning of Customer – Relationship between Banker and Customer – General Rules for Opening an Account. (12 hrs)

UNIT II

Types of Accounts: Current Deposit Account – Fixed Deposit Account – Recurring Deposit – Savings Deposit Account. (12 hrs)

UNIT III

Cheque: Definition – Features – Draft – Crossing – Meaning – Types – General Crossing – Special Crossing – Account Payee Crossing – Double Crossing. (12 hrs)

UNIT IV

E-Banking: Electronic Delivery Channels – ATM – Smart Cards – M-Banking – Advantages of E-Banking – Constraints in E-Banking – E-Cheque – Features of E-Cheque – RTGS And NEFT. (12 hrs)

UNIT V

Overview of Different Types of Banks: Commercial Banks – Cooperative Banks – Central Banking – Development Banking – Private and Public Sector Banks – Non Banking Financial Institutions. (12 hrs)

Text Book

1. E. Gordon & K.Natarajan, “*Banking Law & Practice*”, Himalaya Publishing House, New Delhi 23rd Edition, 2016.

References

2. P.N. Varshney, “*Banking Law & Practice*”, Sultan Chand & Sons, New Delhi, 2013.
3. B.S.Raman, “*Banking Theory Law& practice*”, United Publishers, Bangalore, 2nd Edition, 2013.

NON MAJOR ELECTIVE – SALESMANSHIP

(For those who joined since 2018-19)

Semester: 4

Subject Code: GBNM4CO

Hours/week: 4

Credits: 2

CO1: Acquire salesmanship skills

CO2: Understand the basic concepts of personal selling.

CO3: Knowledge about the types, duties, selection and training of salesman.

UNIT I

[12 Hours]

Introduction to Personal Selling: Definition – Origin of Sales Persons – Salesmanship a Science, An Art or A Profession – The Qualities Necessary for Good Sales Persons.

UNIT II [12 Hours] Duties of the Sales Manager: Managing of Sales Persons – Methods of Control of Sales Persons – Personal Contact – Correspondence – Reports – Printed Aids – Conventions – Contest.

UNIT III

[12 Hours]

Selection of Sales Persons: The Number of Sales Persons Required – The Selection Procedure – Job Analysis – Job Description – Job Specification – Sources of Recruitment

– The Questionnaire or Application Blank – Personal Interview – Skilled Interview – Psychological and Personality Test – Checking References – Medical Examination – The Final Decision.

UNIT IV**[12 Hours]**

Training of Sales Persons: Advantages – Main Types – Initial or Break in Training – Continuous or Coaching in the Field – Stimulation or Motivation of the Sales Persons. Remuneration to Sales Persons – Essentials of a Good Remuneration System – Methods of Remuneration – Special Schemes – Compensation Plan – Non Financial Incentives.

UNIT V**[12 Hours]**

Types of Sales Persons: Selling as a Career – Main Types – Manufacturer’s Sales Person – Wholesaler’s Sales Person – Retail Sales Person – Specialty Sales Person – Industrial Sales Person – Exporter’s Sales Person.

Text Book

1. Rustom R Davar, Sohrab R Davar, Nusli R Davar, “*Salesmanship and Publicity*”, Progressive Corporation Pvt Ltd, Mumbai. 1st Edition 2011.

Reference

2. G.R.Basotia & N.K.Sharma, “*Advertising, Marketing and Sales Management*”, Mangal Deep, Jaipur.

CERTIFICATE PROGRAMME IN TALLY

(For those who joined since 2018-19)

OBJECTIVES:

- To provide basic skills in Accounting.
- To take advantage of business opportunities by transcending the barriers of time

PROGRAMME STRUCTURE

Subject Code	Subject Title	Hours	Marks
ECTLY1	Fundamentals of Accounting	30	100
ECTLY2P	Tally Lab	50	100
TOTAL		80	200

FUNDAMENTALS OF ACCOUNTING

(For those who joined since 2018-19)

Semester: 1**Hours/week:****30****Subject Code: ECTLY1**

Learning Outcome: Upon completion of the course, students will be able to acquire knowledge in basic principles of accountancy.

UNIT I

Introduction to Accounting: Definition of Accounting – Concept and Conventions – Book Keeping – Single Entry System – Double Entry System – Difference between Single Entry and Double Entry System.

UNIT II

Types of accounts: Rules – Procedures – Journal – Ledger – Trial Balance – GST.

UNIT III

Subsidiary Books: Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Debit Note – Credit Note – Cash Book – Bills Receivable Book – Bills Payable Book.

UNIT IV

Final Accounts: Preparation of Trading Account – Preparation of Profit And Loss Account – Balance Sheet – Adjustment Entries

UNIT V

Non Trading Concern: Receipt and Payments Account – Income and Expenditure – Balance Sheet

Text Books

1. R.S.N.Pillai, Bagavathy and S Uma „*Fundamentals of Advanced Accounting*’, S Chand & Co ltd, New Delhi, 2012
2. Dr. Peer Mohamed and Dr. Shazuli Ibrahim „*Advanced Accountancy I*”, Pass Publications, Madurai, 2012

TALLY LAB

(For those who joined since 2018-19)

Semester: 1

Hours/week: 50

Subject Code: ECTLY2P

Learning Outcome: Upon completion of the course, students will be able to acquire knowledge on the application of accounting by using Tally.

1. Creation of a company
2. Creation of a Single Group.
3. Creation of a Multiple Group.
4. Alteration Group.
5. Creation of a Single Ledger.
6. Creation of a Multiple Ledger.
7. Alteration of Ledger.
8. Creation of a Receipt Voucher.
9. Creation of a Payment voucher.
10. Creation of a Sales voucher.
11. Creation of a Purchase voucher.
12. Creation of compound and simple units of measurement.
13. Creation of stock group and stock category.
14. Creation of Godowns.
15. Creation of a Stock item.
16. GST

P G & RESEARCH DEPARTMENT OF COMMERCE
NOMINATION FOR THE NEXT BOARD OF STUDIES [2018-19]
SUBJECT EXPERTS LIST

S.No	Name & Designation
1	Dr. Maria Navis Soris Associate Professor Dept. of Commerce V O C College Thoothukudi
2	Dr. P. P. Shanthy Associate Professor Dept. of Commerce V V V College Virudunagar.
3	Dr. T.M. Basheer Ahmed Associate Professor Dept. of Commerce Jamal Mohammed College Trichy
4	Dr. Rajab Fathima Principal/ Associate Professor Dept. of Commerce Annai Hajira College of Arts and Science Melappalayam Trinelveli.
5	Dr. Martin David Head , Department of Commerce American College Madurai