

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS)**  
**KUMBAKONAM 612 002**

Re - accredited With 'A' Grade by NAAC & Affiliated to Bharathidasan University

**DEPARTMENT OF COMMERCE**  
(Effective for those admitted from 2017-2018 onwards)



**SYLLABI**

**B.COM., COMMERCE**

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KUMBAKONAM.**

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**B.Com., COMMERCE**

**(Effective for those admitted from 2017-2018 onwards)**

**SEMESTER - I**

**CC 1 - PRINCIPLES OF ACCOUNTING**

<b>Subject Code: 17U1CO1</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objective:** *To enable the students to understand Accounting Principles and gain knowledge in the preparation of Final Accounts of Sole Trader, and other aspects like bill of exchange account current average due date.*

**Unit I:** Introduction to Accounting-Definition, Objectives and Limitations of accounting - Principles of Double Entry System – Accounting Principles – Concepts and Conventions – Preparation of Journal, Ledger and subsidiary books (up to treble column cash book).

**Unit II:** Trial Balance – meaning – objectives – preparation of trial balance. Final accounts – trading account – Profit and Loss account and Balance sheet of sole trading Concern with adjustments.

**Unit III:** Single entry system: Meaning – Features - Difference between single entry and double entry systems - Ascertainment of profit under Statement of affairs method & Conversion method.

**Unit IV:** Bank Reconciliation Statement: Meaning – need – causes for difference between cashbook and passbook – preparation of BRS.  
Average Due date: Meaning - practical uses- calculation of the average due date. Account Current – Preparation of Account Current – Product Method only (including Red ink interest calculation).

**Unit V:** Depreciation: Meaning – Causes – Different methods of providing Depreciation – fixed instalment method – written down value method – Annuity method.

**(THEORY: PROBLEM IN THE RATIO OF 25:75)**

**BOOKS RECOMMENDED:**

1. ADVANCED ACCOUNTS: M.C. SHUKLA, T.S. GREWAL & S.C. GUPTA.
2. ADVANCED ACCOUNTS: S.P. JAIN AND K.L.NARANG.
3. ADVANCED ACCOOUTS: T.S REDDY AND HARI PRASATH REDDY.
4. ADVANCED ACCOUNTS: R.L. GUPTA & RADHASWAMY.

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**SEMESTER - I**

**CC 2 - MODERN BANKING THEORY**

<b>Subject Code: 17U1CO2</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objectives:** *To provide the knowledge on basic banking operations, money market including recent development in banking.*

**Unit I:** Definition of banking – Classification of banks – Commercial banks – Central bank – Co-operative bank – Industrial bank – Regional rural bank – Scheduled bank – Foreign bank.

**Unit II:** Commercial banks: Meaning and definition - functions – Credit creation theory – Branch banking & unit banking – Advantages & Disadvantages.

**Unit III:** Central Banking: Objectives and functions - RBI Functions – Methods of credit control.

**Unit IV:** Money market – Dealers in money market – Composition of money market – Characteristics of developed & Undeveloped money market. Indian money market – Features of Indian money market.

**Unit V:** Recent developments in Indian Banking Industry .Meaning and features of ATM: Internet Banking: Mobile banking: Debit card: Credit card: Smart card, Electronic money , Electronic fund transfer system.

**BOOKS RECOMMENDED:**

1. BANKING THEORY LAW AND PRACTICE: SUNDARAM AND VARSHNEY
2. BANKING THEORY LAW AND PRACTICE: DR.S.N. MAHESWARI
3. BANKING THEORY LAW AND PRACTICE: DR. GURUSAMY
4. BANKING THEORY LAW AND PRACTICE: B. SANTHANAM.

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**SEMESTER - I**

**AC 1 - ELEMENTS OF MARKETING**

<b>Subject Code: 17U1COCO1</b>	<b>Credits: 3</b>	<b>External Marks: 75</b>	<b>Hours: 4</b>
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**Objectives:** *To provide information about marketing and its inner concepts like product, pricing, branding, labelling, channels of distribution and advertisement.*

**Unit I:** Market – Meaning - Types. Marketing – Definitions – Nature – Evolution - Functions and their Classification. Selling Vs Marketing.

**Unit II:** Product: Meaning – Features – Classification – New Product Development – Product Life Cycle – Product Mix – Expansion – Contraction, Alteration of existing product - Positioning the product – Market segmentation.

**Unit III:** Pricing – Factors influencing Pricing decisions – Internal factors – External factors – Middleman – Kinds of pricing – Sales promotion – Objectives, Advantages and Disadvantages – Kinds of sales promotion.

**Unit IV:** Brand: Meaning – Types and Features – Advantages and Disadvantages of Branding. Labelling: Functions – Advantages and Disadvantages. Packaging: Functions – Kinds of Material used – Requisites of a good package.

**Unit V:** Channels of distribution – Channels functions, Personal selling, Objectives, features – Salesmanship Qualities – Advertisement – Objectives, Types, Advantages, Disadvantages, Qualities of good advertisement.

**BOOKS RECOMMENDED:**

1. PRINCIPLES OF MARKETING : R.S.N. PILLAI & BHAGAVATHI.
2. ELEMENTS OF MARKETING : RAJAN NAIR.
3. MARKETING MANAGEMENT : S.A. SHERLEKAR.

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**SEMESTER – II**

**CC 3 - FINANCIAL ACCOUNTING**

<b>Subject Code: 17U2CO3</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objectives:** *To enable the students to real life accounting subjects like branch accounting, departmental accounting, hire purchase and instalment system, royalty and fire insurance claims.*

**Unit I:** Branch accounts: Meaning – objectives - Branch selling for cash and credits – cost and invoice price – debtors system -stock and debtors system – Independent branches (Theory only).

**Unit II:** Departmental accounts: - Meaning – advantages – Apportionment of departmental expenses - Distinction between departments and branches - Preparation of Departmental Accounts with Internal Departmental Transfers.

**Unit III:** Hire Purchase system: Features – entries in the books of Hire purchaser and Hire Vendor –Calculation of Interest– Default and repossession (Excluding Hire Purchase Trading Account).  
Instalment system (Theory aspects only): Meaning – Distinction between Hire Purchase and instalment system.

**Unit IV:** Royalty: Meaning – treatment in final accounts – accounting treatment – specimen journal entries – solving of problems – sub-lease (Theory Only).

**Unit V:** Fire insurance claims: Meaning – Need – types of fire insurance policies – calculation of claim – loss of Stock – Loss of Profit.

**(THEORY: PROBLEM IN THE RATIO OF 30:70)**

**BOOKS RECOMMENDED:**

1. ADVANCED ACCOUNTS: M.C. SHUKLA, T.S. GREWAL & S.C. GUPTA.
2. ADVANCED ACCOUNTS: S.P. JAIN AND K.L.NARANG.
3. ADVANCED ACCOOUTS: T.S REDDY AND HARI PRASATH REDDY.
4. ADVANCED ACCOUNTS: R.L. GUPTA & RADHASWAMY.

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**SEMESTER – II**

**CC 4 - PRINCIPLES OF MANAGEMENT**

<b>Subject Code: 17U2CO4</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objective:** *To enable the students to understand the Principles of Management and how to acquire skills to become a good manager.*

**Unit I:** Management: Definition – Nature and Scope – Management a Science or an Art – Levels of Management – Henry Fayol's Management principles – Functions of Management – Social Responsibilities of Business.

**Unit II:** Planning: Meaning – Purpose – Importance of planning - Steps – Types of plan – Limitations of planning - MBO – MBE. Decision making: Meaning – Types – Individual and group decision making - Problems involved in decision making – Effective Decision.

**Unit III:** Organisation: Meaning – Importance – Principles and Committee form of organisation – Departmentation – Meaning and Definition – Delegation – Elements – Problems – Centralisation and Decentralisation – Staffing , Selection, Training Procedure.

**Unit IV:** Directing: Meaning and Definition – Principles – Issuing orders or Instructions – Techniques and importance of direction – Motivation, X theory, Y theory.  
Coordination: Meaning and Definition – Features – Need and importance – Principles and Types of Coordination.

**Unit V:** Controlling: Meaning and Importance – Control process – Characteristics of an Ideal Control system – Span of control.  
Leadership: Meaning – Definition – Qualities of successful leader – Types of leadership – Communication – Effective communication – Types of Communication.

**BOOKS RECOMMENDED:**

1. FUNDAMENTALS OF BUSINESS ORGANISATION AND MANAGEMENT: Y.K. Bhusan
2. BUSINESS MANAGEMENT: Dinker and Pagare.
3. PRINCIPLES OF MANAGEMENT: P.C. Tripathi and P.N. Reddy.
4. PRINCIPLES OF MANAGEMENT: J. Jayashankar.

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**SEMESTER – II**

**AC 2 - BUSINESS ECONOMICS**

<b>Subject Code: 17U2COCO2</b>	<b>Credits: 3</b>	<b>External Marks: 75</b>	<b>Hours: 4</b>
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**Objective:** *To enable the students understand the various economic concepts and their Application in Business decisions.*

**Unit I:** Definition – Nature and scope of business economics – basic concepts of business economics - Opportunity cost – Incremental cost – Discounting principle and equi-marginal principle – Role and responsibilities of a business economist.

**Unit II:** Demand analysis – Demand distinctions – Demand forecasting – Criteria of a good forecasting method – Elasticity of demand.

**Unit III:** Pricing – Techniques and practice – Cost plus Pricing – Target Pricing – Going rate pricing – Peak load pricing – Pricing a new product.

**Unit IV:** Profit – Concepts – Measurement of profit – Profit policy – Profit planning – Break even analysis – Profit forecasting.

**Unit V:** National income – Concepts – Importance of measuring national income – Methods of measuring national income – Causes, Income and expenditure method – Difficulties in computation of national income.

**BOOKS RECOMMENDED:**

1. MANAGERIAL ECONOMICS – VARSHNEY AND MAHESWARI.
2. BUSINESS ECONOMICS – SANKARAN.S
3. MANAGERIAL ECONOMICS – G.S. GUPTA.
4. BUSINESS ECONMICS – R.K. LEKHI.

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**SEMESTER – III**

**CC 5 - PARTNERSHIP ACCOUNTING**

<b>Subject Code: 17U3CO5</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objectives:** *To understand whole concepts of partnership accounting which includes preparation of profit and loss account, admission, retirement, dissolution and piecemeal distribution.*

**Unit I:** Partnership – Definition – Partnership Deed – Rules applicable in the absence of partnership deed – Accounts of Partnership firm - Profit and Loss Appropriation Account – Admission of partner – Different methods of treatment of Goodwill.

**Unit II:** Retirement of a partner – Different methods of treatment of Goodwill – Memorandum Revaluation Account – Death of a partner.

**Unit III:** Dissolution of a partnership firm – Insolvency of a partner – Garner Vs Murray rule.

**Unit IV:** Sale to a company – Calculation of purchase consideration and preparation of accounts.

**Unit V:** Piecemeal distribution: meaning – order of payment - Proportionate capital method – Maximum loss method.

**(THEORY; PROBLEM IN THE RATIO OF 30:70)**

**BOOKS RECOMMENDED:**

1. ADVANCED ACCOUNTS: M.C. Shukla, T.S. Grewal & S.C. Gupta
2. ADVANCED ACCOUNTS: S.P. Jain and K.L. Narang.
3. ADVANCED ACCOUNTS: T.S. Reddy and Hariprasad Reddy.
4. ADVANCED ACCOUNTS: R.L. Gupta and Radhaswamy.



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**SEMESTER – III**

**CC 6 - BUSINESS LAW**

<b>Subject Code: 17U3CO6</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objective:** *To get acquaint the students with principles and legal aspects of various legislations like contract, agency, partnership, insurance and sale of goods act.*

**Unit I:** Law of Contract: Meaning of contract – definition – classification of contract and essentials of a valid contract – offer and acceptance and its essentials – Consideration – definition – kinds and rules relating to consideration – Types of agreement.

**Unit II:** Capacity to Contract: Persons competent to contract- Consent – Meaning - Free consent – coercion – undue influence – fraud – misrepresentation and mistakes. Void agreement and wagering agreements. – contingent contract – meaning – distinction between contingent contract and wagering agreement – different types of contingent contract – quasi-contract –meaning and its kinds.

**Unit III:** Performance of contract –essentials of valid tender – persons who should perform the contract- discharge of contract – modes of discharge – breach of contract- Remedies for breach of contract – suit for damages.

**Unit IV:** Indemnity and Guarantee: definition – essentials of valid contract of indemnity – Rights and duties of the parties – Bailment and pledge – pawn – definition – rights and duties of the parties- Contract of Agency – agent and principal- methods of creating agency – Rights and duties and liabilities of parties, termination of agency.

**Unit V:** Law relating to sale of goods: Goods – Meaning & definition – seller and buyer – goods and its kinds – Contract of sale - condition and warranty – contract of sale and agreement to sell – Performance of contract of sale – delivery – Rights and duties of buyer- Rights of unpaid seller- sale by auction.

**BOOKS RECOMMENDED:**

1. Business Law - N.D. KAPOOR
2. Business Law - R.S.N. PILLAI & BHAGAVATHI
3. Business Law - R.C. CHAWLA & GARG
4. Business Law - J. JAYASANKAR

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**SEMESTER – III**

**AC 3 - BUSINESS STATISTICS**

<b>Subject Code: 17U3COC03</b>	<b>Credits: 3</b>	<b>External Marks: 75</b>	<b>Hours: 4</b>
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**Objectives:** *To make the students to learn the Basic and elementary tools in statistics such as Correlation, Regression and Time Series etc,*

**Unit I:** Statistics: Meaning, definition and functions. Collection of data: Methods of collection of primary data and sources of secondary data. Measures of Central tendency: Arithmetic Mean – Geometric and Harmonic mean – Median – Mode.

**Unit II:** Measures of dispersion: Range – co-efficient of range - Quartile deviation – coefficient of quartile deviation – Standard deviation - Coefficient of variation. Skewness: Meaning – Bowley’s and Pearson’s coefficient of Skewness.

**Unit III:** Correlation: Meaning – types of correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – coefficient of correlation by concurrent deviation.  
Regression: Meaning – Forming Regression equations – Regression coefficient problems.

**Unit IV:** Index Numbers: Meaning and Uses – construction of index numbers – unweighted aggregatives method – unweighted average of relative methods - weighted aggregatives method – weighted average of relative methods - Time and factors reversal test – Cost of living Index numbers – Family budget method – Wholesale price index.

**Unit V:** Time series: Meaning and definition – uses - Components – Estimation of secular trend by the methods of Moving averages and Least squares – Estimation of seasonal variation by the method of simple averages.

**(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 30:70 PERCENT RESPECTIVELY)**

**BOOKS RECOMMENDED:**

1. STATISTICAL METHODS : S.P. GUPTA
2. STATISTICAL THEORY AND PRACTICE : R.S.N. PILLAI & BAGAVATHI
3. BUSINESS STATISTICS : P. NAVANEETHAM
4. STATISTICAL METHODS : C.B. GUPTA
5. BUSINESS TOOLS &

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**SEMESTER – III**

**NME 1 - PRINCIPLES OF INSURANCE**

<b>Subject Code: 17U3CONE1</b>	<b>Credits: 2</b>	<b>External Marks: 75</b>	<b>Hours: 2</b>
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**Objective:** *To make the students to understand the major insurance types that are followed in our country.*

**Unit I:** Definition and Nature of Insurance – Evolution of Insurance –Types of Insurance - Role and Importance – Principles of insurance – Insurance Contract.

**Unit II:** Nature of Life Insurance Contract – Meaning of Life insurance, Features – Classification of Policy – Annuities.

**Unit III:** Life Insurance: Meaning & Definition of Life Insurance – Methods of Calculation of Premium – Selection of Risk – Measurement of Risk – Surrender Value – Valuation and Surplus.

**Unit IV:** Marine Insurance: Meaning & Definition of Marine Insurance, Kinds of Marine Insurance Marine Insurance Contract – Policies – Conditions – Premium Calculation.

**Unit V:** Fire Insurance: Meaning & Definition of Fire Insurance - Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Payment of Claims – Procedure for settlement of fire claims.

**BOOKS RECOMMENDED:**

1. INSURANCE PRINCIPLES & PRACTICE : M.N.MISHRA
2. INSURANCE : K.P.SINGH & M.C. GARG.
3. PRINCIPLES & PRACTICE OF INSURANCE : DR. A. MURTHY.

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**SEMESTER – IV**

**CC 7 - COMPANY ACCOUNTS**

<b>Subject Code: 17U4CO7</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objectives:** *To make the students to understand the various aspects of company accounts.*

**Unit I:** Company Accounts – Issue of Shares – Pro-rata Allotment – Issue at premium – Issue at Discount – Forfeiture and Re-issue of Shares. – Rights issue (Theory only). - Issue of Debentures: Meaning – Importance – Difference between shares and Debentures.

**Unit II:** Redemption of Debentures: Meaning – Importance – Sinking fund method – Insurance policy method.  
Redemption of preference shares (excluding minimum fresh issue of shares) – provisions of the companies Act U/S 80 relating to issue and redemption of preference shares.

**Unit III:** Profit prior to Incorporation – Introduction – basis of apportionment of expenses – calculation of profit prior to incorporation  
Underwriting of shares and debentures – definition and meaning – underwriting commission – types of underwriting –preparation of statement showing underwriters liability only.

**Unit IV:** Company Final Accounts – Revised schedule VI part – I and Part – II for preparing statement of profit and loss and the balance sheet. (Presented in vertical format)

**Unit V:** Valuation of Shares and Goodwill: meaning and importance – Different methods of valuation Shares and Goodwill.

**(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 25:75 PERCENT RESPECTIVELY)**

**BOOKS RECOMMENDED:**

- |                         |   |                                       |
|-------------------------|---|---------------------------------------|
| 1. ADVANCED ACCOUNTS    | : | S.P. JAIN AND K.L. NARANG             |
| 2. ADVANCED ACCOUNTS    | : | M.C. SHUKLA, T.S. GREWAL AND GUPTA    |
| 3. ADVANCED ACCOUNTS    | : | R.L. GUPTA AND RADHASWAMY             |
| 4. CORPORATE ACCOUNTING | : | T.S. REDDY and Y.S. HARI PRASAD REDDY |

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**SEMESTER – IV**

**CC 8 - COST ACCOUNTING**

<b>Subject Code: 17U4CO8</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objective:** *To enable the students to understand the principles and procedures of cost accounting including their applications in different practical situations.*

**Unit I:** Meaning of Cost – Costing – Cost Accounting – Advantages and Limitations of Cost Accounting – Differences between Cost Accounting and Financial Accounting – Classification of costs. Elements of Cost – Preparation of Cost Sheet.

**Unit II:** Materials: Meaning of Material Control – Level of Material Control – Aspects of Material control – Need for Material Control - Classification and Codification- Bin Card Analysis – Perpetual Inventory System, Stores Control through ABC Analysis - Economic Ordering Quantity.  
Stock Levels – Issue of Materials - Treatment of Surplus Material, Material Abstract or Material Issue Analysis Sheet. Methods of Valuing Material ;Issues - Minimum level, maximum Level, Re-Ordering level and Danger Level – Methods of Pricing Materials – First in First Out Method – Last in First Out Method.

**Unit III:** Labour: Essential Features of a Good Wage System – Systems of Wage Payment - Methods of Wage payment and incentives Schemes - Time Wage System - Piece rate systems – Premium and Bonus Plan - Taylor’s Differential Piece rate system – Merricks Multiple piece rate system. - Halsey Plan - Rowan plan – Idle time.

**Unit IV:** Overheads: Various Classifications of Overheads – Allocation and Apportionment of Overhead to Cost Centers – Re-apportionment of Service Department, Costs of Production Department, Absorption of Overhead. Basis of allocation to Cost centres. Methods of Apportionment: Primary and Secondary distribution.

**Unit V:** Process Costing: Application of Process Costing. Elements of Production and Abnormal Process Loss - Abnormal Loss – Abnormal Gain - Preparation of Process Accounts.

**(Problems: Theory = 70: 30)**

**BOOKS RECOMMENDED:**

1. COST ACCOUNTING : S.P.JAIN & K.L. NARANG.
2. COST ACCOUNTING : S.P. IYENGAR.
3. COST ACCOUNTING : R.S.N. PILLAI & BAGHAVATHI.
4. COST ACCOUNTING : T.S. REDDY & Y.S. HARI PRASAD REDDY.

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**SEMESTER – IV**

**AC 4 - FINANCIAL SERVICES**

<b>Subject Code: 17U4COCO4</b>	<b>Credits: 3</b>	<b>External Marks: 75</b>	<b>Hours: 4</b>
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**Objective:** *To provide knowledge in Financial Services.*

**Unit I:** **Financial services:** meaning – importance – components (credit card, book building, asset liability management, housing finance, portfolio finance, underwriting, credit rating, interest and credit swap)– players in the financial services sector- types of financial services (facilitating type, investment oriented, promotion oriented, return or income oriented, linking type, trade oriented, credit oriented, performance appraisal).

**Unit II:** **Merchant Banking:** meaning and definition –origin of merchant banking in India – Difference between commercial banks and merchant banks – functions of merchant bankers (corporate counseling, project counseling, capital structure, portfolio management, issue management, credit syndication, working capital, venture capital, lease finance, fixed deposit and other functions) – obligation and responsibilities of merchant bankers – conditions by SEBI for merchant bankers.

**Unit III:** **Mutual Funds:** meaning – mutual fund agreement (sponsor, trustee, ALM) – need and general benefit of mutual funds – types of mutual funds (view of investors and view of promoters).

Unit Trust of India (**UTI**): Investment Schemes of UTI (investment plan, growth plan, reinvestment plan, systematic investment plan, systematic withdrawal plan and insurance plan).

**Unit IV:** **Leasing:** meaning – features – merits and types of leasing

**Hire Purchases (HP):** Meaning and definition – features - conditions of HP Act 1972- requirements of a valid hire purchase agreement - hire purchase Vs leasing – rights and obligations of hirer and hire vendor – issues Indian hire purchase industry.

**Unit V:** **Factoring:** meaning - benefits – factoring in India - elements (selection of accounts, collections of account and granting advances against receivables) – kinds of factoring (full, with and without resources, advances, bank finance, confidential, suppliers guarantee, international) – recommendation of kalyanasundaram committee in 1989 – factoring Vs bill discounting.

**BOOKS RECOMMENDED:**

1. Financial Services : B. SANTHANAM
2. Financial Services : D. JOSEPH ANBARASU, VK. BOOMINATHAN et al
3. Financial Services : M.Y.KHAN

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**SEMESTER – IV**

**NME 2 - ADVERTISING AND SALES PROMOTION**

<b>Subject Code: 17U4CONE2</b>	<b>Credits: 2</b>	<b>External Marks: 75</b>	<b>Hours: 2</b>
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**Objective:** *To familiarize the concept of sales promotion concept and fundamentals with their significance in the sales promotion.*

**Unit I:** ADVERTISING – Meaning, Objectives – Advertising & Salesmanship – Role and Importance – Planning for advertisement communication process – Formal and informal communication.

**Unit II:** Advertisement copy – kinds – Appeals – Advertising mix – Advertising budget and Relevant decisions.

**Unit III:** Advertising agencies and their role – Types of Advertising agency – Measuring the effectiveness of advertisement.

**Unit IV:** Sales promotion – Meaning – Features – Objectives –Advantages – Tools and their effectiveness – Aggressive selling.

**Unit V:** Personal selling – Meaning – Objectives – Personal selling process – Steps involved sales promotion – Sales promotion Vs Personal selling.

**BOOKS RECOMMENDED:**

1. PROMOTION MANAGENENT – JOHN A. QUELCH.
2. MARKETING SALESMANSHIP AND ADVERTISING – M.RAMSAMY
3. PRINCIPLES OF MARKETING AND SALESMANSHIP – J.C.SINHA.
4. ADVERTISING & SALES MANAGEMENT – DR. G.G.GONDANE.

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**SEMESTER – IV**

**SBE 1 - INDUSTRIAL RELATIONS**

<b>Subject Code: 17U4COSE1</b>	<b>Credits: 2</b>	<b>External Marks: 75</b>	<b>Hours: 2</b>
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**Objectives:** *To make the students to understand the various industrial issues existing in business.*

**Unit I:** Introduction- meaning – definition – nature and scope of industrial relations – importance of maintaining industrial relationship in an organization – Distinguish between human relations and industrial relations- Causes of poor industrial relations – conditions of good industrial relations.

**Unit II:** Trade Union- meaning – objectives and functions – procedure for Registration of Trade Union – cancellation of registered trade union- privileges enjoyed by the Registered trade union – duties and liabilities of trade union.

**Unit III:** Worker's Participation in Management (WPM): Meaning and definition- levels of participation - determinants of worker's participation in management – methods of participation – limitations of the WPM concept.

**Unit IV:** Employee Grievances: Meaning and definition – approaches to the grievances machinery – nature and causes of grievances - grievances procedure – parameters for good grievances procedure.

**Unit V:** Domestic enquiry- meaning – the process of holding domestic enquiries in Industry- preliminary investigation – stages of conducting inquiry – Discipline in organisation – Disciplinary procedure – tackling indiscipline.

**BOOKS RECOMMENDED:**

1. Industrial Relations and Labour Legislations - Dr. M.R. SREENIVASAN
2. Personnel Management and Industrial Relations - P.C. TRIPATHI
3. Industrial Relations – Arun Monappa
4. Personnel Management and Industrial Relations - R.S. DAVAR
5. Industrial Relations and labour laws - S.C. SRIVASTAVA



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**SEMESTER – V**

**CC 9 - CORPORATE ACCOUNTING**

<b>Subject Code: 17U5CO9</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objectives:** *To make the students to understand the different aspects of Corporate accounting.*

**Unit I:** Amalgamation, Absorption and External Reconstruction- difference between amalgamation and absorption – Different methods of calculation of Purchase Consideration and preparation of Closing Journal Entries and Opening Entries and new Balance Sheet.

**Unit II:** Alteration of share capital-Different kinds of alteration share capital-Internal Reconstruction – meaning and problems for internal reconstruction– Liquidation of companies – meaning – modes of winding up – Preparation of Liquidator's Final Statement of Accounts. (Excluding statement of affairs and deficiency Account)

**Unit III:** Holding Company accounts-meaning of holding and subsidiary company-calculation of minority interest, cost of control, revenue and capital profit, revaluation of assets and liabilities, stock reserve, elimination of common transactions-Preparation of consolidated balance sheet (Simple Problems only – Excluding bonus shares and dividend from subsidiary companies, contingent liabilities and abnormal losses)

**Unit IV:** Banking Company Accounts – classification of advances (NPA), Rebate on bills discounted – Profit and Loss Account and Balance Sheet as per the guidelines given by Reserve Bank of India (**New format**).

**Unit V:** Insurance company accounts: Life Insurance (NEW FORMAT) – Ascertainment of correct assurance fund -Valuation of Balance Sheet, Preparation of Revenue Account – Profit and Loss Account -Balance Sheet.  
General Insurance -(NEW FORMAT)- preparation of Revenue and Net Revenue Account and Balance Sheet.

**(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 30:70 RESPECTIVELY)**

**BOOKS RECOMMENDED:**

1. CORPORATE ACCOUNTS: S.P. JAIN AND K.L. NARANG.
2. CORPORATE ACCOUNTS: M.C. SHUKLA, T.S. GREWAL & GUPTA.
3. CORPORATE ACCOUNTS: R.L. GUPTA & RADHASWAMY
4. CORPORATE ACCOUNTS: REDDY & MURTHY.

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**SEMESTER – V**

**CC 10 - FINANCIAL MANAGEMENT**

<b>Subject Code: 17U5CO10</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objective:** *To familiarize the students with various concepts and principles of financial management and also to acquire necessary skills and techniques to take decisions on various financial matters.*

**Unit I:** Financial Management: Meaning – Objectives & Scope – Emerging role of Financial Manager in India – Factors influencing finance functions.  
Capitalization: Causes and Remedies for over and under capitalization.

**Unit II:** Capital Structure: Meaning, Features – Point of indifference (Problem) – Factors determining Capital Structure.  
Capital Structure Theories: Net Income Approach – Net Operating Approach, MM Approach - Capital Rationing - Capital Gearing.

**Unit III:** Cost of Capital – Meaning – Importance – Calculation of Cost of Debt, Equity Shares and Preferences shares – Weighted average cost of capital.

**Unit IV:** Capital Budgeting: Meaning – Objectives – Importance – Factors affecting capital expenditure decision – Methods of Appraising Projects ( Pay Back period, Accounting rate of return, Net present value, Excess present value index, Internal rate of return )

**Unit V:** Working Capital: Meaning - Concepts – Gross Working Capital – Net Working Capital – Need – Types – Sources - Factors affecting Working Capital Requirements – Calculation of Working Capital.

**(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 40:60 RESPECTIVELY)**

**BOOKS RECOMMENDED:**

1. CORPORATION FINANCE : S.C. KUCHAL
2. FINANCIAL MANAGEMENT : KHAN AND JAIN
3. FINANCIAL MANAGEMENT : SHARMA & GUPTA
4. FINANCIAL MANAGEMENT : S.N. MAHESWARI

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**SEMESTER – V**

**CC 11 - INCOME TAX LAW & PRACTICE**

<b>Subject Code: 17U5CO11</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objectives:** *To make the students to understand the theoretical and practical aspects of Income Tax.*

**Unit I:** Basis of Income Tax and introduction – Assessment year – Previous Year – Agricultural Income – Determination of residential status of Individual, - Incidence of tax or basis of charges – Exempted incomes u/s 10.

**Unit II:** Salary Income – Meaning- Definition of head salary – characteristics of salary – computation of salary income – salary u/s 17(1)- Allowances, Perquisites and their types and treatment. Profit-in-lieu of Salary and exempted profits – Deduction u/s 16- Deduction u/s 80 C. – Taxable salary income.

**Unit III:** Property Income – Income from property wholly exempted from tax – Gross annual value – NAV - vacancy and irrecoverable rent – Standard deductions – Interest on money borrowed for houses – Treatment of self occupied houses and let-out Properties.

**Unit IV:** Business income – Allowable expenses (Section 30 to 37) – Expenses expressly disallowed – Deemed profits. Income from Profession.

**Unit V:** Capital gains – Meaning of capital assets – Kinds of capital assets - exempted capital assets – Procedure for computing – Short term capital gains – long term capital gains – Deduction from capital gains.  
Income from other sources. General incomes u/s 56(1), Specific incomes u/s 56(2) , Interest on securities- securities exempted from tax – tax free securities – Less tax securities – Deductions to be made from Income from other sources.

**(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 40: 60 RESPECTIVELY)**

**BOOKS RECOMMENDED:**

1. INCOME TAX LAW AND PRACTICE : V.P. GAUR, D.B. NARANG, PUJA GHAI & RAJEEV PURI
2. INCOME TAX LAW AND PRACTICE : DINKAR – PAGARE
3. INCOME TAX LAW AND PRACTICE : DR. H.C. MEHROTRA
4. DIRECT TAXES LAW AND PRACTICE : DR. VINOD – K. SINGHANIA
5. INCOME TAX LAW AND PRACTICE : T.S. REDDY & HARI PRASAD REDDY

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**SEMESTER – V**

**CC 12 - BUSINESS COMMUNICATION**

<b>Subject Code: 17U5C012</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objective:** *To provide knowledge and practice on various communication aspects of business.*

**Unit I:** Business Communication: Meaning – definition – General and special objectives of business communication – Process of business communication – types/ kinds of business communication employed in an organisation – 7C's of business communication.

**Unit II:** Layout of business letters: Meaning – definition – content of a sound business letter – functions of business letter – classification of letters – kinds of business letters based on content – meaning of banking correspondence – meaning of insurance correspondence – meaning of import export correspondence – Drafting various – Letters.

**Unit III:** Letter of Enquiry: Meaning – occasion of writing letter of enquiry – kinds of enquiry letters – points to be remembered while writing of enquiry. Reply letter: Meaning – different type of replies to letter of enquiry.

**Unit IV:** Offers and quotation: Meaning of offer – differences between offer and quotation – kinds of offer – points to be remembered while writing offer letters Quotations: Meaning of quotation – Terms/ clauses of quotation: Price variation – Liability – warranty – Illegal matters – abbreviations and terms used in quotations and offers.

**Unit V:** Business meetings: Meaning – objectives of business meetings - classification of meetings (formal and informal meeting) – notice for a formal meeting.  
Company meetings: Meaning – type of company meetings (Statutory meetings, annual general meetings and extraordinary meetings).  
Bank Correspondence: Request for opening of an Account – Reply to Customers' enquiries and complaints – Request for overdraft and loans – Intimation to account holders – Closing of an Account.

**BOOKS RECOMMENDED:**

1. BUSINESS COMMUNICATION : RAJENDRAPAL & KORLAHALLI
2. BUSINESS COMMUNICATION : N.S. RAGUNATHAN & B. SANTHANAM

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**SEMESTER – V**

**MBE 1 - PERSONNEL MANAGEMENT**

<b>Subject Code: 17U5COEC1</b>	<b>Credits: 3</b>	<b>External Marks: 75</b>	<b>Hours: 4</b>
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**Objective:** *To develop an understanding of the human resources management with reference to various aspects of personnel management.*

**Unit I:** Meaning and importance of personnel management – organization of personnel department – objectives of personnel department – functions of personnel department – qualities of personnel manager – personnel policies – nature of personnel policies.

**Unit II:** Job analysis – meaning and uses – Job description – meaning – job specification – time study and work load analysis – man power planning – steps in man power planning – methods of man power planning – limitations of man power planning.

**Unit III:** Recruitment of Personnel – meaning – sources of recruitment – selection of personnel – procedures – Personnel training and development – training practices in India.

**Unit IV:** Promotion – basis of promotion – promotion policy – informal promotion system, open and closed promotional system – Transfer: meaning and objectives of transfer – procedure for transfer and types of transfer – objections to transfer.

**Unit V:** Job evaluation – meaning – advantages and limitations – performance appraisal – methods of performance appraisal – merit rating – uses and limitations – labour turnover and absenteeism – causes and effect.

**BOOKS RECOMMENDED:**

1. Personnel Management - C.B. MEMORIA
2. Personnel Management - C.B. GUPTA
3. Personnel Management - J.J. JAYASANKAR
4. Personnel Management - R.S. DAVAR
5. Personnel Management - K.K. AHUJA

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**SEMESTER – V**

**SBE 2 - FINANCIAL MARKETS AND STOCK EXCHANGE**

<b>Subject Code: 17U5COSE2</b>	<b>Credits: 2</b>	<b>External Marks: 75</b>	<b>Hours: 2</b>
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**Objective:** *To help the students to understand the types of stock exchanges, methods of trading in stock exchanges and other aspects.*

**Unit I:** Financial Markets in India – Structure – Money Market – Capital Market – New Issue Market (NIM) – Functions of NIM – Players or Parties involved in the NIM – Problems faced in NIM.

**Unit II:** Issue of Shares: Meaning – Public Issues – Meaning – Merits and Demerits – Right Issue – Merits of Right Issue.

**Unit III:** Stock Exchange – Meaning – Characteristics – Management of stock exchanges – Stock Exchanges in India – Powers of Governing Body – Members of Stock Exchange – Control over stock exchange.

**Unit IV:** Listing of Securities – Advantages – Disadvantages – Listing procedures – Registration of Brokers – Kinds of brokers – Methods of Trading in Stock Exchanges.

**Unit V:** Settlement in stock exchange – Speculative Trader Vs Genuine Investors – Types of Speculators – Activities of Brokers – Broker's charge – Settlement procedure – Auctions – Clearing procedure – Regulation.

**BOOKS RECOMMENDED:**

1. INVESTMENT MANAGEMENT – DR. L. NATARAJAN.
2. INVESTMENT MANAGEMENT – V.A. AVADHANI.
3. INVESTMENT MANAGEMENT  
(SECURITY ANALYSIS & PORTFOLIO MANAGEMENT) – V.K. BHALLA.
4. SECURITY ANALYSIS & PORTFOLIO MANAGEMENT – PUNITHAVATHY PANDIAN.

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**SEMESTER – V**

**SBE 3 - COMPANY LAW AND SECRETARIAL PRACTICE**

**(As Per Companies Act – 2013)**

<b>Subject Code: 17U5COSE3</b>	<b>Credits: 2</b>	<b>External Marks: 75</b>	<b>Hours: 2</b>
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**Objective:** *To familiarize the concepts of company law and secretarial practice relating to tools, techniques with their significance in the liberalized business environment.*

**Unit I:** Formation and incorporation of a company - Procedure for Registration / Incorporation of a company – Certificate of incorporation – Certificate of commencement of business - Promoter's Legal position. Prospectors – Contents – Statement in lieu of prospects.

**Unit II:** Memorandum of Association: Meaning and Importance – Contents – Alteration of Various Clauses – Doctrine of ultra-vires.  
Articles of Association: Meaning – Distinction between Memorandum and Articles of Association – Contents – Alteration – Doctrine of Indoor Management.

**Unit III:** Sources of finance of the company – Shares – Types of shares – Equity – Preference- Debentures – kinds of debentures, Directors of the company – Qualification & disqualification of directors, powers, duties , liabilities of directors.

**Unit IV:** Company secretary - Definition – Modes of appointment – Rights Duties & Liabilities – Removal of Secretary. Company meetings: Kinds of meetings – Requisites of a valid meeting – Resolution, Kinds of resolutions.

**Unit V:** Winding up: Meaning & Modes: Compulsory Winding up: Grounds – Petition – Consequences. Powers & duties of Liquidator. Voluntary winding up – Kinds of voluntary winding up and Consequences. Under the supervision of the court.

**BOOKS RECOMMENDED:**

- |                |                              |
|----------------|------------------------------|
| 1. COMPANY LAW | : N.D. KAPOOR                |
| 2. COMPANY LAW | : D.P. JAIN                  |
| 3. COMPANY LAW | : K.C. GARG AND R.C. CHAWLA. |
| 4. COMPANY LAW | : DR. M.R. SRINIVASAN.       |

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**SEMESTER – VI**

**CC 13 - MANAGEMENT ACCOUNTING**

<b>Subject Code: 17U6CO13</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objective:** *To enable the students to know the nature and scope of management accounting and gain knowledge in the preparation of financial statement analysis, marginal costing, budget, working capital requirements and standard costing.*

**Unit I:** Management Accounting: Definition – Scope and Functions – Uses – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting - Analysis of Financial Statement – Comparative Income Statement and Balance Sheet – Common-size Income Statement and Balance Sheet.

**Unit II:** Ratio Analysis: Meaning – Types and Uses. Calculation of Various Ratios (Profitability ratios, Liquidity ratio, Solvency ratio & Activity ratio) – Construction of Balance Sheet (Simple problems only)

**Unit III:** Fund Flow Statement: Meaning - Uses & Limitations - Preparation of Statement showing changes in working capital, Fund from operation & Fund Flow Statement.  
Cash Flow Statement: Meaning and Uses – Classification of cash flow- Cash flows from operating activities – Cash flows from investing activities – Cash flows from Financing activities - Preparation of Cash Flow Statement( Modern approach).

**Unit IV:** Marginal Costing: Meaning – Features - Advantages & Limitations. Cost-Volume-Profit Analysis: Meaning and Calculation of P/V Ratio and BEP.

**Unit V:** Budgets: Meaning & Types. Budgetary Control: Meaning and Preliminaries for the adoption of a system of Budgetary Control. (Theory Aspects Only)Preparation of Cash, Sales, Production and Flexible Budgets.

**(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 30:70 RESPECTIVELY)**

**BOOKS RECOMMENDED:**

1. MANAGEMENT ACCOUNTING : DR.S.N. MAHESWARI
2. MANAGEMENT ACCOUNTING : R.K. SHARMA AND GUBTA.
3. MANAGEMENT ACCOUNTING : R.S.N. PILLAI AND BAGAWATHI.
4. COST & MANAGEMENT ACCOUNTING : T.S. REDDY & HARI PRASATH REDDY



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**SEMESTER – VI**

**CC 14 - BANKING LAW AND PRACTICE**

<b>Subject Code: 17U6C014</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objectives:** *To provide legal and practical knowledge on various banking practices.*

**Unit I:** Banking regulation Act 1949 – main objects of the Act – important provisions of the Act: Section 5 (b) – licensing of commercial banks (Sec. 22) – Statutory liquidity ratio (Sec. 24) – Inspection by reserve bank of India (Sec 35).

Cheque: Meaning and definition – requisites of valid cheque – material alteration – types of cheque. Crossing: Meaning and definition – types of crossing. Endorsement.

**Unit II:** Banker customer relationship: Meaning and definition of banker and customer – general relationship – special relationship (obligations and rights) – aspects to be considered for better customer relationship – customers grievances and redressal.

Ombudsman scheme – powers and duties of banking ombudsman – procedure for grievances redressal in banking ombudsman – working of ombudsman in India.

**Unit III:** Negotiable Instruments: Meaning and definition - features of negotiable instruments – presumptions under sections 118 and 119 of negotiable instruments Act – negotiable instruments by statute and practice or custom – definition of holder and holder in due course – rights of a holder – difference between holder and holder in due course – rights or privileges of a holder in due course.

**Unit IV:** Paying banker: Meaning – payment in due course: definition and conditions in relation to payment in due course – duties and responsibilities of paying banker – obligation of paying banker to honour a cheque – condition for dishonour of a cheque by paying banker – when a paying banker refuse to honour a customer's cheque.

**Unit V:** Collecting banker: Meaning – capacity of collection banker (as holder for value and as agent for collection) – statutory provision to collection banker u/s section 131 and its conditions – duties of collection banker.

**BOOKS RECOMMENDED:**

1. BANKING THEORY LAW AND PRACTICE : B. SANTHANAM.
2. BANKING THEORY LAW AND PRACTICE : S.N. MAHESWARI.
3. BANKING THEORY LAW AND PRACTICE : SUNDARAM AND VARSHNEY

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**SEMESTER – VI**

**CC 15 - COMMERCE PRACTICALS**

<b>Subject Code: 17U6CO15</b>	<b>Credits: 5</b>	<b>External Marks: 75</b>	<b>Hours: 5</b>
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**Objectives:** *To understand and acquire skills on several commercial practises which are followed by commercial organisations.*

**Unit I:** Preparation of Invoice, receipts, voucher, delivery challan, entry pass and gate pass, debit and credit notes.

**Unit II:** Making entries in the passbook and filling up of account opening forms for SB Account, Current Account and FDRs preparation of FDRs.

**Unit III:** Drawing, endorsing and crossing of cheques, filling up of pay-in-slips – demand draft application and preparation of demand drafts.

**Unit IV:** Preparation of share application – allotment letter and share transfer forms from the secretary.

**Unit V:** Filling of applications and forms – LIC policies – Applications - premium forms – filling up of PAN card application and income tax return – Net transfer forms.

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**SEMESTER – VI**

**MBE 2 - ENTREPRENEURIAL DEVELOPMENT**

<b>Subject Code: 17U6COEC2</b>	<b>Credits: 4</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objective:** *To enable the students to understand the entrepreneurial environment and to acquaint them management of projects.*

**Unit I:** Concepts of Entrepreneurship: Entrepreneur-Meaning and Definition-Entrepreneurship: Meaning and Definition-Characteristic of Entrepreneurs-Entrepreneur is born or made- Conceptual Model, Functions, Phases, Factors, Problems -Difference between Entrepreneurship and Intrapreneurship-Qualities of a Successful Entrepreneur-Types - Woman Entrepreneurs: Meaning and Problems.

**Unit II:** Entrepreneurial Motivation: Meaning and Definition- entrepreneurial motivation- Concept of Motivation-Types of Motivation-Process of Motivation-Factors - Testing Entrepreneurial Motivation-Entrepreneurial Behaviour-Role of Entrepreneurship in Economic Development- Factors Affecting Entrepreneurial Growth.

**Unit III:** Establishing an Enterprise – Components/Steps and Start up Process-sources of business idea- Project: Meaning, Identification and Selection, Classification- Project: Constraints, Identification, Selection, Formulation, Process, Common Errors, Project Feasibility: Meaning and Types-Market Survey: Meaning and Definition, Objectives & Methods-Risk Analysis: Meaning-Important Tools of Risk Analysis-Preparation of project report-Importance- Contents of Project Report- Guidelines for Project Formulation – Selection of Site – Legal Consideration.

**Unit IV:** Institutional Finance to Entrepreneurs- National Small Industries Corporation Limited (NSIC): functions - Small Industries Development organization (SIDO): Meaning & Functions - Small Scale Industries Board (SSIB): Meaning & Functions- State Industrial Development Corporations (SIDC) Establishment & Functions- Small Industries Service Institute (SISI) Establishment & Functions- District Industries Centres (DIC) Establishment & Functions-Tamilnadu Industrial Investment Corporation Ltd (TIIC) Establishment & Functions- Commercial Banks – Establishment & Functions.

**Unit V:** Entrepreneurship Development in India: Meaning, Role, relevance and achievements-Evaluation of EDP's-Objectives-Content of EDP-Problems faced by EDP-Types of EDP-Institutions of Entrepreneurship Development - Remedial measures for EDP-Institutions of Entrepreneurship Development – IDBI, ICICI, IFCI, SFCs and KVIC their Establishments & Functions-Role of Govt. Organizing Entrepreneurial Development Programme.

**BOOKS RECOMMENDED:**

1. ENTREPRENEURIAL DEVELOPMENT : S.S. KHANKA
2. ENTREPRENEURIAL DEVELOPMENT : C.B. MAMORIA & N.P.SRINIVASAN
3. ENTREPRENEURIAL DEVELOPMENT : C.B. GUPTA
4. ENTREPRENEURIAL DEVELOPMENT : P. SARAVANAVEL
5. ENTREPRENEURIAL DEVELOPMENT : DR. JAYASREE SURESH

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**SEMESTER – VI**

**MBE 3 - AUDITING**

<b>Subject Code: 17U6COEC3</b>	<b>Credits: 4</b>	<b>External Marks: 75</b>	<b>Hours: 6</b>
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**Objectives:** *To provide the fundamental aspects of auditing.*

**Unit I:** Auditing: Meaning – Objects of Audit – Errors – Audit Programs – Audit Notes – differences between Book Keeping, Accountancy and Auditing and Investigation – Qualities of an Auditor.

**Unit II:** Internal Check Meaning & objectives and internal control: Meaning & objectives, Forms of internal control Test check - Procedure before commencement of Audit – Types of Audit – Internal Audit and Statutory Audit.

**Unit III:** Vouching – Its importance in audit – Vouching of various items – cash & Trading Transactions Verification and Valuation of Assets and Liabilities – Difference between Verification and Valuation – Auditor's duties on valuation of closing Stock.

**Unit IV:** Audit of Companies: Appointment – Qualification – Rights – Duties and Liabilities of Auditors – Auditor's Certificate – Audit Report.

**Unit V:** Audit of Share Issue and Transfer of Shares. Divisible Profits and Secret Reserve – Audit of dividend and Debentures. Electronic Data Processing: Auditors Duties regarding EDP documents – limitations of EDP audit.

**BOOKS RECOMMENDED:**

1. PRINCIPLES AND PRACTICE OF AUDITING : B.N. TANDAN
2. PRINCIPLES AND PRACTICE OF AUDITING : JAGDISH PRAKASH
3. PRINCIPLES AND PRACTICE OF AUDITING : DINKAR PAGARE
4. PRACTICAL AUDITING : S. VENKADAMANI
5. PRACTICAL AUDITING : L.NATARAJAN.