

B.COM

| Sem | Subject Code | Part | Course | Subject Title | Hours/Week | Credits | Int. Mark | Ext. Mark | Max. Mark |
|--------------------|-------------------------------|------|----------------------------|---|------------|------------|------------|-------------|-------------|
| I | 011 U1LT1/LA1/ LH1/LU1/LF1 | I | Language | | 6 | 3 | 25 | 75 | 100 |
| | 011 U1LE1 | II | English | | 6 | 3 | 25 | 75 | 100 |
| | 011 UCO 1301 | III | Allied I | Business Economics | 5 | 3 | 25 | 75 | 100 |
| | 011 UCO 1401 | III | Core I | Accountancy – I | 6 | 5 | 25 | 75 | 100 |
| | 011 UCO 1402 | III | Core II | Business Organisation | 5 | 4 | 25 | 75 | 100 |
| | 011 U19 | IV | Environmental Studies | Environmental Studies | 2 | 2 | 25 | 75 | 100 |
| TOTAL | | | | | 30 | 20 | 150 | 450 | 600 |
| II | 011 U2LT2/LA2/ LH2/LU2/LF2 | | Language | | 6 | 3 | 25 | 75 | 100 |
| | 011 U2LE2 | II | English | | 6 | 3 | 25 | 75 | 100 |
| | 011 UCO 2302 | III | Allied II | Business Maths & Statistics | 5 | 3 | 25 | 75 | 100 |
| | 011 UCO 2303 | III | Allied III | Indian Economy | 5 | 4 | 25 | 75 | 100 |
| | 011 UCO 2403 | III | Core III | Accountancy – II | 6 | 4 | 25 | 75 | 100 |
| | 011 UCO 2601 | IV | Non-Major Elective – I | Principles of Marketing | 2 | 2 | 25 | 75 | 100 |
| TOTAL | | | | | 30 | 19 | 150 | 450 | 600 |
| III | 011 U3LT3/LA3/ LH3/LU3/LF3 | | Language | | 6 | 3 | 25 | 75 | 100 |
| | 011 U3LE3 | II | English | | 6 | 3 | 25 | 75 | 100 |
| | 011 UCO 3304 | III | Allied IV | Business Law | 5 | 3 | 25 | 75 | 100 |
| | 011 UCO 3404 | III | Core IV | Advanced Accountancy – I | 5 | 4 | 25 | 75 | 100 |
| | 011 UCO 3405 | III | Core V | Business Management | 4 | 4 | 25 | 75 | 100 |
| | 011 U 310 | IV | Value Education | Value Education | 2 | 2 | 25 | 75 | 100 |
| | 011 UCO 3602 | IV | Non-Major Elective – II | Accounting Practice | 2 | 2 | 25 | 75 | 100 |
| TOTAL | | | | | 30 | 21 | 175 | 525 | 700 |
| IV | 011 U4LT4/LA4/ LH4/LU4/LF4 | | Language | | 6 | 3 | 25 | 75 | 100 |
| | 011 U4LE4 | II | English | | 6 | 3 | 25 | 75 | 100 |
| | 011 UCO 4305 | III | Allied V | Business Communication | 5 | 3 | 25 | 75 | 100 |
| | 011 UCO 4306 | III | Allied VI | Cost Accounting | 5 | 4 | 25 | 75 | 100 |
| | 011 UCO 4406 | III | Core VI | Advanced Accountancy – II | 4 | 4 | 25 | 75 | 100 |
| | 011 UCO 4701 | IV | Skill Based Elective - I | Soft Skills | 4 | 4 | 25 | 75 | 100 |
| | 011 U 410 | V | Extension | | - | 1 | - | - | - |
| TOTAL | | | | | 30 | 22 | 175 | 525 | 700 |
| V | 011 UCO 5407 | III | Core VII | Marketing | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 5408 | III | Core VIII | Auditing | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 5409 | III | Core XI | Personnel Management | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 5410 | III | Core X | Corporate Accounting | 6 | 5 | 25 | 75 | 100 |
| | 011 UCO 5501 | III | Major Based Elective - I | Financial Management | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 5702 | IV | Skill Based Elective - II | Computer Application in Commerce – I (T & P) (Theory – 60 + Practical – 40) | 2+2 | 4 | 40 | 60 | 100 |
| TOTAL | | | | | 30 | 29 | 165 | 435 | 600 |
| VI | 011 UCO 6411 | III | Core XI | Income Tax Law & Practice | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 6412 | III | Core XII | Banking Theory Law & Practices | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 6413 | III | Core XIII | Management Accounting | 6 | 5 | 25 | 75 | 100 |
| | 011 UCO 6502 | III | Major Based Elective - II | Company Law | 5 | 5 | 25 | 75 | 100 |
| | 011 UCO 6503 | III | Major Based Elective - III | Entrepreneurial Development | 4 | 4 | 25 | 75 | 100 |
| | 011 UCO 6703 | IV | Skill Based Elective - III | Computer Application in Commerce – II (T & P) (Theory – 60 + Practical – 40) | 2+2 | 4 | 40 | 60 | 100 |
| | 011 U 612 | V | PART - V | Gender Studies | 1 | 1 | 25 | 75 | 100 |
| TOTAL | | | | | 30 | 29 | 165 | 435 | 700 |
| GRAND TOTAL | | | | | 180 | 140 | 980 | 2820 | 3800 |

**B.COM DEGREE PROGRAMME
I SEMESTER – ALLIED I
BUSINESS ECONOMICS**

Hours Allotted: 5 Hrs.

Credit Allotted: 3

Code: 11UCO 1301

Max. Marks: 75

OBJECTIVE

To enable the students understand the Economic System, Utility Analysis, Market Structure and Theories of Distribution.

UNIT I

Economics – Definition – Nature and Scope of Business Economics – Micro and Macro Economics – Economic Systems

UNIT II

Utility Analysis - Law of Diminishing Marginal Utility - Law of Demand – Elasticity of Demand – Indifference Curve Analysis.

UNIT III

Factors of Production – Law of Diminishing Returns – Laws of Returns to Scale – Cost Concepts - Cost Curves.

UNIT IV

Pricing under Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Price Discrimination.

UNIT V

Theory of Distribution – Marginal Productivity Theory of Distribution – Modern Theory of Distribution – Ricardian Theory of Rent –The Marginal Productivity Theory of Wages – Keynes’ Liquidity Preference Theory of Interest –Schumpeter’s Innovation Theory of Profit.

Text Recommended

1. S. Sankaran - Business Economics – Margham publication

Books for Reference

1. K.P.M. Sundaram - Business Economics – Sultan Chand & Sons.
2. D. Bose and A. Marimuthu - An introduction to Micro Economics by – Himalaya Publications House.

B.COM DEGREE PROGRAMME
I SEMESTER – CORE I
ACCOUNTANCY - I

Hours Allotted: 6 Hours
Credit Allotted: 5

Code: 11UCO 1401
Max. Marks: 75

OBJECTIVE

To enable the students to gain basic knowledge and skill relating to fundamental accounting principles and practices.

UNIT I

Meaning and definition of Book-keeping and Accounting – Accounting concepts and conventions – Double Entry and Single Entry Systems of Book-keeping – Advantages and Disadvantages - Journal – Ledger – Subsidiary Books

UNIT II

Trial Balance: Meaning – Difference in Trial Balance - Rectification of Errors – Suspense A/c - Bank Reconciliation Statement – Bills of Exchange: Discounting, Endorsement, Retirement and Renewal of a bill – Insolvency of the Acceptor – Accommodation Bills.

UNIT III

Final accounts of Sole Trader: The Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustments: Outstanding and prepaid expenses – Accrued Income and Income Received in Advance – Bad debts – Provision for Bad debts and Provision for discounts – Depreciation – Loss by fire.

UNIT IV

Accounts of Non-Trading Concerns – Receipts and payment A/c – Income and Expenditure A/c – Balance Sheet – Depreciation Accounting – Methods: Straight Line Method- Diminishing Balance Method- Annuity Method – Sinking Fund Method

UNIT V

Consignments: Entries and Ledger Accounts in the books of consignor and consignee – Loss of goods – Abnormal – Normal Loss – Invoicing goods higher than the cost – Joint Ventures: Entries and ledger accounts when separate set of books is opened and when separate books are not opened - Average due date - Account current.

Marks: Theory 20% and Problems 80%

Text Recommended

1. Shukla & Grewal - Advanced Accountancy

Books for Reference

1. R. L. Gupta & Radhaswamy - Advanced Accountancy
2. Jain and Narang - Advanced Accountancy
3. Arulandham - Advanced Accountancy

B.COM DEGREE PROGRAMME
I SEMESTER – CORE II
BUSINESS ORGANISATION

Hours Allotted: 5 Hrs.

Credit Allotted: 4

Code: 11UCO 1402

Max. Marks: 75

OBJECTIVE

To provide in depth knowledge relevant to commencement of various economic entities and to know the institutions performing auxiliary services to the Core Commerce.

UNIT I

Meaning of Business – Characteristics – Objectives - Divisions – Systems – Evolution – Commerce and Industry – Criteria for a business – Social Responsibilities of business firm.

UNIT II

Forms of organisation - Characteristics, Sole-trader, Partnership firm, Joint Hindu family, Co-operatives, Companies – Characteristics of each – Factors influencing the selection of a suitable form of organization.

UNIT III

Plant location - factors of location – Primary, Secondary and Strategic considerations, Selection of site, Plant layout – Types Advantages - Economies of scale, optimum firm.

UNIT IV

Business combinations – Types, Causes and Effects.

UNIT V

Public Enterprises and Public Utilities – Objectives – Forms – Departmental Organisations – Public Corporations – Govt. Companies - Merits & Demerits of each form.

Text Recommended:

1. C. B. Gupta Business Organisations & Management, Sultan Chand & Sons.

Books for Reference:

1. Business Organisation - Y.K. Bhushan, Sultan Chand & Sons.

2. Principles of Business Organisation & Management, P.N. Reddy & S.S. Gulshan

**UG DEGREE PROGRAMME
I SEMESTER
ENVIRONMENTAL STUDIES**

**Hours Allotted: 2 Hrs.
Credit Allotted: 2**

**Code: 11 U 29
Max. Marks: 75**

OBJECTIVE

To implement environmental studies in order to bring about awareness among the students.

UNIT – I Environmental Studies

The multidisciplinary nature of environmental studies – Definition – Scope – Importance – Awareness.

UNIT – II Natural Resources

Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT – III Eco-Systems

Concepts – Types - Structure and Function – Producers. Consumers and Decomposers – Energy Flow – Ecological Succession – Food Chains, Food Webs and Ecological Pyramids.

UNIT – IV Biodiversity and its Conservation

Introduction – Definition – Conservation value – Biodiversity Levels – Hotspots – Threats – Endangered and Endemic Species of India – Conservation.

UNIT – V Environmental Pollution

Definition – Causes, Effects and Control measures of Air pollution – Water pollution – Soil pollution – Marine pollution – Noise pollution – Thermal pollution – Nuclear Hazards.

UNIT – VI Social Issues and Environment

Unsustainable to Sustainable Development – Water Conservation – Urban Problems related to energy – Resettlement and Rehabilitation of People – Environmental Ethics.

UNIT – VII Human Population and Environment

Population growth – Explosion – Family Welfare Programme – Human Health – Human Rights – Value Education – HIV and AIDS – Women and Child Welfare – Role of IT.

UNIT – VIII Field Work

Visit to local area – Polluted Site – Study of Common Plants, Insects, Birds – Ecosystem – Visit to Sanctuaries.

**B.COM DEGREE PROGRAMME
II SEMESTER – ALLIED II
BUSINESS MATHEMATICS AND STATISTICS**

Hours Allotted: 5 Hrs.
Credit Allotted: 3

Code: 11UCO 2302
Max. Marks: 75

OBJECTIVE

To have the basic knowledge about the application of concepts of Business Mathematics and Statistics in Business and Management

UNIT I

Set Theory – Indices – Logarithm – Compound interest

UNIT II

Matrices and Determinants – Definition – Different types of matrices - Inverse of a matrix – Solving equations using matrix – Determinants of order one, two and three – Properties of Determinants – Cramer’s rule.

UNIT III

Statistics – Introduction – Tabulation and Classification - Diagrams and Graphs Measures of Central Tendencies–Mean, Median, Mode, Geometric Mean and Harmonic Mean

UNIT IV

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation

UNIT V

Correlation – Simple Correlation - Karl Pearson’s Co-efficient of correlation and Rank Correlation - Coefficient of Concurrent Deviation – Simple Regression Analysis.

Marks: Theory – 20% and Problems – 80%

Text Recommended

1. R.S.N. Pillai and Bhagawathi - Statistics
2. Sanchetti and Kapoor - Business Mathematics

Books for Reference

1. S.P. Gupta - Statistical Methods
2. P. Navaneetham - Business Mathematics and Economics

**B.COM DEGREE PROGRAMME
II SEMESTER – ALLIED – III
INDIAN ECONOMY**

Hours Allotted: 5 Hrs.
Credit Allotted: 3

Code: 11UCO 2303
Max. Marks: 75

OBJECTIVE

To enable the students understand the various concepts of Economic Development and Growth

UNIT I

Concept and Determinants of Economic Development and Growth – Criteria and Characteristics of Under Development – Obstacles to Economic Development.

UNIT II

Agriculture and Economic Development – Importance, Problems and Productivity of Agriculture – Mechanisation of Agriculture – Meaning, Advantages and Problems of Mechanisation.

UNIT III

Industrialisation and Economic Development – Importance, Effects and Barriers of Industrialisation – New Industrial Policy.

UNIT IV

National Income-Concepts - Methods of Computation – Inflation – Types, Causes Effects – Concept of Deflation – Effects of Deflation.

UNIT V

Economic Liberalisation – New Economic Policy 1991– WTO – Objectives and its Functions – Achievements and Limitations of WTO.

Text Recommended

S. Sankaran – **Indian Economy**, Margham Publication

Books for Reference

1. Ishwar C. Dhingra – **Indian Economy**, Sultan Chand and Sons,
2. Ruddar Datt & KPM. Sundaram – **Indian Economy**, S. Chand & Co., Ltd
3. K.K. Dewett, J.D. Varma & M.L. Sharma - **Indian Economy** S. Chand & Co. Ltd

B.COM DEGREE PROGRAMME
II SEMESTER – CORE III
ACCOUNTANCY – II

Hours Allotted: 6 Hrs.

Credit Allotted: 4

Code: 11UCO 2403

Max. Marks: 75

OBJECTIVE

To impart basic knowledge of accounting procedure and practices relating to the chapters mentioned below:

UNIT I

Accounts from incomplete records – Single Entry System -Definition – Defects – Statement of affairs method – Conversion method of single entry into Double entry – Self Balancing Ledgers – Advantages – Disadvantages

UNIT II

Branch and Departmental Accounting – Different types of Branches – Branch selling only for cash – selling both for cash and credit – Goods invoiced to branch at a price higher than the cost – Stock and Debtors Systems – Branch maintaining independent Accounts – Incorporation of Branch Trial Balance in Head Office Books – Departmental accounts – Inter Departmental Transfer at selling price (Excluding Foreign Branches)

UNIT III

Royalty Account – Dead Rent – Short Workings Recoverable and Irrecoverable – Royalties Receivable (Excluding Sub-lease) – Insurance Claims – Loss of Stock – Average clause - Computation of claim

UNIT IV

Insolvency accounts – Meaning – Individuals - Statement of Affairs – Deficiency accounts – Distinction between Statement of Affairs & Balance Sheet – Distinction between statement of affairs & deficiency account.

UNIT V

Hire Purchase and Instalment Accounts – Meaning – Distinction between Hire Purchase & Installment System – Calculation of Interest and cash price – Entries in Ledger accounts – Return of goods – Repossession of part of the assets – Hire Purchase Trading account – Stock and Debtors System – Entries in case of Instalment System.

Text Book Recommended

M. C. Shuckla, T. S. Grewal & SC. Gupta – Advanced Accounts, Vol. I, S. Chand & Sons Co. Ltd

Books for References

1. R.L. Gupta & M. Radhasamy – Advanced Accountancy
2. Jain & Narang – Advanced Accountancy

**B.COM DEGREE PROGRAMME
II SEMESTER – NON MAJOR ELECTIVE – I
PRINCIPLES OF MARKETING**

Hours Allotted: 2 Hrs.
Credit Allotted: 2

Code: 11UCO 2601
Max. Marks: 75

OBJECTIVE

To enable the students understand the various concepts and practices of marketing.

UNIT – I

Marketing – Meaning – Modern Marketing Concept – Functions of Marketing – Marketing Mix – Features.

UNIT – II

Product Mix – Features – Product Life Cycle concept.

UNIT – III

Price – Meaning – Factors influencing price determination.

UNIT – IV

Promotion Mix – Meaning – Components of Promotional mix.

UNIT – V

Channels of Distribution – Meaning and types of channel of distribution.

Text Book Recommended

1. Marketing by Rajan Nair

Reference Books

1. Modern Marketing by Pillai & bhagavathi
2. Principles of Marketing by S.A. Sherlaker

**B.COM DEGREE PROGRAMME
III SEMESTER – ALLIED IV
BUSINESS LAW**

Hours Allotted: 5 Hrs.
Credit Allotted: 3

Code: 11UCO 3304
Max. Marks: 75

OBJECTIVE

To enable the students to gain basic knowledge of law relating to Contracts, Agency, Sale of Goods and Partnership.

UNIT I

Law of Contract - Definition of Contract – Classification of Contracts – Essentials of valid contract – Offer and Acceptance – Consideration – Competency to Contract – Free Consent.

UNIT II

Legality of Object and Consideration – Void Agreements – Contingent Contracts – Quasi Contracts - Performance of Contracts – Discharge – Remedies to the Breach of Contracts.

UNIT III

Contract of Indemnity and Guarantee –Features – Distinction - Bailment and Pledge – Position of finder of lost goods.

UNIT IV

Law of agency – Agency, Creation – Sub agent – Substituted agent – Rights and Liabilities – Termination. - Law of Partnership – Features – Registration - Rights, Duties and Liabilities of Partners – Dissolution of firm .

UNIT V

Sale of Goods Act – Sale and Agreement to sale – Caveat emptor – Condition and Warranties in a Contract of Sale – Transfer of ownership by non-owners – Rights of unpaid vendor -

Text Recommended

N. D. Kapoor - Business Law, Sultan Chand & Sons.

Books for Reference

1. M.C. Shukla - Mercantile Law S. Chand & Co
2. Chawla and Garg - Commercial Law , Kalyani Publishers.
3. Batra and Kalr - Mercantile Law, Tata Mc Graw Hill Company.
4. M.C.Kuchhal - Mercantile Law Vikas Publishing House.
5. P.P.S. Gogra - A Text book of Business Law Published by Sultan Chand & Co. Ltd.

**B.COM DEGREE PROGRAMME
III SEMESTER – CORE IV
ADVANCED ACCOUNTANCY – I**

Hours Allotted: 5 Hrs

Credit Allotted: 4

Code: 11UCO 3404

Max. Marks: 75

OBJECTIVE

To have knowledge regarding preparation of partnership accounts in the event of admission, retirement, death and dissolution of firm.

UNIT I

Partnership Accounts – Definition - Capital Accounts – Current Accounts – Interest on Capital – Interest on Drawings - Division of Profit – Past adjustments, Profit and Loss Appropriation Account - Final Accounts

UNIT II

Admission of a partner – Adjustment in Profit Sharing Ratio - Treatment of Goodwill – Revaluation of Assets & Liabilities – Adjustment of accumulated profit and losses.

UNIT III

Retirement - Death of a Partner – New Profit sharing Ratio – Treatment of Goodwill and Accumulated Profits and Losses Revaluation of Assets and Liabilities – Adjustment for capitals payment to retiring or deceased partner – Accounting treatment of Joint Life Policy

UNIT IV

Dissolution of a Firm – Meaning – Accounting treatment - Insolvency of a Partner or partners – Garner vs. Murray decision – Insolvency of all partners – Gradual realization of assets and Piecemeal distribution cash – Proportionate capital or surplus capital method – Maximum loss method

UNIT V

Amalgamation of firms - Sale to a Company

(Marks: Theory – 20% and Problems – 80%)

Text Book Recommended

M. C. Shukla, T.S. Grewal, S.C. Gupta - Advanced Accounts

Books for Reference

1. Jain & Narang - Advanced Accounting
2. R. L. Gupta & Radhasami - Advanced Accounting

B.COM DEGREE PROGRAMME
III SEMESTER – CORE V
BUSINESS MANAGEMENT

Hours Allotted: 4 Hrs.

Credit Allotted: 4

Code: 11UCO 3405

Max. Marks: 75

OBJECTIVE

To enable the students to gain knowledge relating to basic principles and functional aspects of management

UNIT I

Meaning and Definition of Management – Management as a Science, as an Art and as a Profession– Management and Administration – Functions of management – Skills of a Manager - Development of Management Thought : F.W. Taylor’s Scientific Management – Henry Fayol’s Principles of Management – Peter Drucker’s Modern Theory – Mintzberg’s Managerial Rules.

UNIT II

Planning: Meaning and Importance – Steps in planning – Components of Planning – Decision Making Process – Importance and steps.

UNIT III

Organising: Nature and Importance – Line, Staff and Functional Organisation – Delegation of Authority – Principles - Departmentation – Bases - Centralisation vs. Decentralisation.

UNIT IV

Directing Nature and importance – Leadership – Importance – Qualities of a successful leader – Autocratic Vs Democratic style - Communication – Importance and types – Motivation – Importance – Theories of Motivation – Maslow’s Theory, Herzberg’s Theory, MC Gregor’s Theory X and Y.

UNIT V

Controlling: Nature and importance of control – Process of control – Devices and Tools of control – Co-ordination: Importance and Techniques of co-ordination.

Text Recommended

1. Dinkar Pagare : Business Management, Sulthan Chand and Sons, New Delhi.

Books for Reference

1. T. Ramasamy : Principles of Management, HPH
2. Lallan Prasad and S.S.Gulshan : Management Principles and Practices
3. C.S.Gupta : Business Organisation and Management

B.COM DEGREE PROGRAMME
III SEMESTER – VALUE EDUCATION
VALUE EDUCATION

Hours Allotted: 2 Hrs.
Credit Allotted: 2

Code: 11 U 310
Max. Marks: 75

OBJECTIVE

To educate the students on various concepts of Values and also to develop Ethics in them and build their personality.

UNIT – I: INTRODUCTION TO VALUES

Introduction – values – sources of values – kinds of values – value clarification

UNIT – II: PURPOSE OF ETHICS

Ethics is Human – Way to Happiness – Ethics is Education for life – Basis need for Man and Women – Way for harmonious Human Society.

UNIT – III: OBJECTIVES OF VALUE EDUCATION

Clarify values – analyse problems – an approach to life – concern for others – facilitate a critical thinking – accepted norms and counter values – humanistic attitude.

UNIT – IV: PERSONALITY

Introduction – Nature – Defence Mechanism – Power of Positive Thinking.

UNIT – V: DIMENSIONS OF HUMAN DEVELOPMENT

Physical – Intellectual – Emotional – Social – Moral – Spiritual Developments – Human Rights (Basic concepts only).

B.COM DEGREE PROGRAMME
III SEMESTER – NON MAJOR ELECTIVE - II
ACCOUNTING PRACTICES

Hours Allotted : 2 Hrs.
Credit Allotted : 2

Code: 11UCO 3602
Max. Marks: 75

OBJECTIVE

To understand the basic accounting concepts and conventions.

UNIT I

Definition of Accounting – Meaning and Objects – Accounting Concepts and Conventions – Double Entry System – Advantages and Disadvantages – Difference between Double Entry System and Single Entry System.

UNIT II

Journal – Transaction Analysis for Journal entries – Ledger - Account – Posting of Journal to Ledger – Balancing of Ledger Accounts – Distinction between Journal and Ledger.

UNIT III

Subsidiary Books – Purchases Book, Purchases Returns Book, Sales Book and Sales Returns Book and simple cash book (cash column only).

UNIT IV

Trial Balance – Meaning - Objects and its preparation.

UNIT V

Final Accounts of Sole Trader with Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation and Bad debts.

(Marks: Theory 20% and Problems 80%)

Text Recommended:

Advanced Accounts – M.C.Shukla, T.S.Grewal and S.C.Gupta, S.Chand and Sons.

Books for Reference:

1. Advanced Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers.
2. Advanced Accountancy – Arulanandam, Himalaya Publications.
3. Principles of Accounting – Finney, H.A. and Miller, H.E., Prentice Hall.

**B.COM DEGREE PROGRAMME
IV SEMESTER – ALLIED V
BUSINESS COMMUNICATION**

**Hours Allotted: 5 Hrs.
Credit Allotted: 3**

**Code: 11UCO 4305
Max. Marks: 75**

OBJECTIVE

To enable the students to write business letters effectively and develop communication skills.

UNIT I

Business Communication – Meaning, need and importance – Effective Business letters –Layout of a Business Letter.

UNIT II

Letters of Enquiry – replies- orders –cancellation.

UNIT III

Complaints - Claims and Adjustments – Circular letters and Sales Letters – Collection letters.

UNIT IV

Letters relating to Agency – Application for jobs- Drafting Curriculum Vitae – Bank correspondence

UNIT V

Drafting of Business reports – Press reports – E-Mail Correspondence

Text Recommended

1. M.S.Ramesh and Pattenshetty - Effective Business English and Correspondence

Books for Reference

1. Rajendra Paul &J.S. Korlahalli - Business Communication, Sulthan Chand & Sons
2. Sharma and Krishna Mothan - Business Correspondence and Report Writing

B.COM DEGREE PROGRAMME
IV SEMESTER –ALLIED IV
COST ACCOUNTING

Hours Allotted: 5 Hours
Credit Allotted: 4

Code: 11UCO 4306
Max. Marks: 75

OBJECTIVE

To enable the students to have basic working knowledge of Cost Accounting.

UNIT I

Meaning and Scope of Cost Accounting – Functions, importance, Advantages and Limitations – Relationship between Cost and Financial Accounting – Installation of Costing System – Cost Units and Cost Centre – Elements of Cost - Cost Sheet, Tender and Quotation.

UNIT II

Materials Cost – Material Purchase - EOQ – Storage of Material – Various levels of Stock – Pricing of materials issues FIFO, LIFO, Simple Average and Weighted Average– Inventory Control System - ABC Analysis – Perpetual Inventory System

UNIT III

Labour cost – Time keeping and Time-booking – Methods of remuneration and incentive schemes – overtime and idle time – Labour turnover methods, Causes and Remedies.

UNIT IV

Overheads – Collection, classification, allocation, apportionment, re-apportionment absorption – Over and under absorption – Machine hour rate.

UNIT V

Methods of Costing: Job costing – Contract costing – Process Costing: Normal Loss, Abnormal Loss and Abnormal gain (excluding Inter Process, Profit - Joint Products & By Products Equivalent Production)

(Marks: Theory 20% and Problems 80%)

Text Book Recommended

1. S.P. Jain and K.L. Narang - Cost Accounting, Principles and Practice — Kalyani Publishers, New Delhi

Books for reference

1. R.S.N.Pillai & V.Bagavathi - Cost Accounting, S. Chand & Company Ltd., New Delhi.
2. S. N. Maheswari - Cost Accounting — Sultan Chand & Sons, New Delhi.
3. S. P. Iyengar - Cost Accounting – Sultan Chand & Sons, New Delhi

B.COM DEGREE PROGRAMME
IV SEMESTER – CORE VI
ADVANCED ACCOUNTANCY – II

Hours Allotted: 4 Hrs.

Code: 11UCO 4406

Credit Allotted: 4

Max. Marks: 75

OBJECTIVES:

1. To provide basic knowledge of Redemption of preference shares and Debentures.
2. To develop skills in the preparation of company accounts.

UNIT I:

Company Accounts – Introduction – Issue of Shares - Application, Allotment, Calls, Forfeiture, Reissue, Premium and Discount – Accounting Entries and Ledger Accounts

UNIT II:

Debentures – Definition – Types – Issue at par, at premium and at discount - Issue as a collateral security – different conditions of issue and redemption – Interest on Debentures – Interest on own debentures - Ex-interest and Cum-interest quotation.

UNIT III:

Redemption of Preference Shares - Redemption of Debentures – Sinking Fund Method – Non-Cumulative Sinking Fund Method – Insurance Policy Method

UNIT IV:

Final Accounts of Companies –Ascertaining Profit for Managerial Remuneration - Calculation of Remuneration – Form of Balance Sheet - Profit prior to Incorporation

UNIT V:

Valuation of Goodwill – Components of Goodwill – Factors affecting value of Goodwill – Profitability – Yield expected by investors – Capital employed.

(Marks: Theory 20% and Problems 80%)

Text Recommended:

1. M.C. Shukla , T.S. Grewal & S.C. Gupta – Advanced Accountancy – Sultan Chand & Sons

Books for Reference:

1. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications.
2. R.L.Gupta & Radhasamy – Advanced Accountancy ,Sultan Chand & Sons.
3. S.N.Maheswari - Advanced Accountancy

B.COM DEGREE PROGRAMME
IV SEMESTER – SKILL BASED ELECTIVE – I
SOFT SKILLS

Hours Allotted: 4 Hrs.

Credit Allotted: 4

Code: 11USBE 4701

Max. Marks: 75

OBJECTIVES:

1. To make the students understand soft skills
2. To help them understand and practice communication skills in every day life
3. To enable the students to develop their personality.

UNIT- I

Importance of positive attitude - steps to build positive attitude – Goal setting.

UNIT- II

Communication skills - Listening, Speaking, Reading and Writing. Vocabulary Enrichment - Oral Presentation - Techniques and Tests.

UNIT- III

Resume writing – covering Letter – Letter to the editors on matters of General interests.

UNIT- IV

Group Discussion – Interview Skills – Qualities expected from participants – Body Language.

UNIT- V

Time management – procrastination – Causes and Effects – Effective Time Management – Leadership - Qualities of a successful leader.

Recommended Text Book:

Soft Skills, Jamal Mohamed College Publication.

Books for References:

1. Shiv Kera – You can Win, Macarillan, India Pvt Ltd.,
2. Dr. Alex – Soft Skills, S.Chand New Delhi.
3. Dr. Ravichandran and others – Success through Soft Skills.
4. Buhari S.A.W – Soft skills competencies for success -Sanjay Book House, Trichy
5. Buhari S.A.W – How to win a Job, Sanjay Book House, Trichy.
6. Andrews, Sudhor – “How to succeed in Interviews”, Tata McGraw-Hill, New Delhi,

B.COM DEGREE PROGRAMME
V SEMESTER – CORE - VII
MARKETING

Hours Allotted: 5 Hrs.

Credit Allotted: 5

Code: 11UCO 5407

Max. Marks: 75

OBJECTIVE

To enable the students understand the various concepts and practices of marketing.

UNIT I

Definition and Meaning of Marketing – Classification of Markets - Marketing and Selling - Modern Concept of Marketing – Functions of Marketing-- Marketing Mix

UNIT II

Buying Motives - Buyer Behaviour – Market Segmentation – Product Mix – Planning and Development of a New Product – Product failure - Product Diversification, Modification and Elimination – Product Life Cycle (PLC)

UNIT III

Branding – Brand Loyalty – Packaging- Pricing – Meaning – Objectives – Factors influencing pricing decisions - Methods of pricing – Pricing Strategy.

UNIT IV

Promotion – Importance and Methods of Promotion – Promotional mix strategy - Promotional Mix Strategy - Personal Selling – Qualities of Salesman -Sales Promotion – Consumer Promotion – Dealer Promotion - Advertising- Message, Media, Merits and Evaluation of Advertising Publicity

UNIT V

Channels of Distribution –Types – Direct and Indirect Distribution – Factors Determining the Choice of Channel of Distribution – Functions of Wholesaler and Retailer.

Text Recommended:

1. R. S. N. Pillai - Modern Marketing

Books for Reference:

1. Rajan Nair – Marketing, Sultan Chand & Sons
2. Sherlekar - Marketing Management

B.COM DEGREE PROGRAMME
V SEMESTER – CORE VIII
AUDITING

Hours Allotted: 5 Hours
Credit Allotted: 5

Code: 11UCO 5408
Max. Marks: 75

OBJECTIVE

To understand the procedures relating to the conduct of audit and enable the student to gain basic knowledge relating to audit practices.

UNIT I

Audit - Meaning and objects – classification of Audit – Internal control and Internal check – Audit procedures – Audit plan and Audit Programme.

UNIT II

Vouching, meaning and importance – Vouching of credit transactions – Vouching of cash transactions - Duties of Auditor - Verification and valuation of Assets and Liabilities

UNIT III

Company Audit – preliminaries – share capital audit – Audit of financial statements and Audit reports – Audit of public sector undertakings.

UNIT IV

Company Auditor - Qualifications – Appointment - Remuneration – Removal – Rights, Duties and Liabilities.

UNIT V

Investigation – circumstances – Distinction between audit and investigation – Types of investigations - Audit of transactions in an EDP environment – Professional ethics and code of conduct for auditors.

Test Recommended:

1. Tandon. S.N. – Auditing, Sultan Chand & Co

Books for reference:

1. Sharma - Practical Auditing, Sultan Chand & Sons
2. Dinker Pagare - Auditing, Sultan Chand & Sons

**B.COM DEGREE PROGRAMME
V SEMESTER – CORE XI
PERSONNEL MANAGEMENT**

Hours Allotted: 5 Hrs.

Credit Allotted: 5

Code: 11UCO 5409

Max. Marks: 75

OBJECTIVES

1. To provide knowledge of the various concepts of Personnel Management.
2. To understand the practices followed in Personnel Management.

UNIT I

Personnel Management – Meaning and Concepts - Objectives – Principles and Significance – Qualities of Personnel Manager – Functions – Organisation of Personnel Department – Distinction between Personnel Management and Human Resource Management.

UNIT II

Manpower Planning – Features – Steps – Importance – Job Analysis - Job Description - Job Specification - Recruitment - Sources – Selection – Steps.

UNIT III

Training – Needs – Methods of Training – On-the-job and off-the-job Training – Training programmes for Executives – Transfer and Promotion – Bases.

UNIT IV

Job Evaluation – Significance - Methods – Methods of Wage Payment - Incentives and Benefits – Fringe Benefits – Types.

UNIT V

Performance Appraisal – Meaning – Importance - Methods – Traditional and Modern methods – 360 Degree Method, Assessment Centre Method, Behaviourly Anchored Rating Scale (BARS) and Management By Objectives (MBO) - Problems in assessment.

Text Recommended:

1. K.K. Ahuja – Personnel Management, Kalyani Publishers, New Delhi, 1998

Books for Reference:

1. Aswathappa–Human Resource & Personnel Management, Tata McGraw Hill, New Delhi, 2002
2. L. M. Prasad - Human Resource Management, Sultan Chand & Sons, New Delhi 2005
3. A.M. Sheikh – Human Resource Development & Management, S.Chand &Co., New Delhi

**B.COM DEGREE PROGRAMME
V SEMESTER – CORE X
CORPORATE ACCOUNTING**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11UCO 5410
Max. Marks: 75

OBJECTIVE

To provide an understanding and working knowledge of Company Accounts

UNIT I

Amalgamation – Absorption – Reconstruction of Companies: Internal and External.

UNIT II

Liquidation of Companies – Statement of Affairs and Deficiency Accounts – Liquidators Final Statement.

UNIT III

Holding Companies Account – Consolidated Balance Sheet (Excluding Chain and Cross Holding).

UNIT IV

Final Accounts of Banking Companies and Insurance Companies (New format)

UNIT V

Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets

(Marks: Theory 20% and Problems 80%)

Text Recommended

M. C. Shukla and T.S.Grewal - Advanced Accountancy, Sultan Chand & Sons.

Books for Reference

1. R.L. Gupta and Radaswamy- Advanced Accountancy, Sultan Chand and Sons.
2. S.N. Maheswari- Advanced Accountancy, Sultan Chand and Sons.
3. S.P. Jain and K.L.Narang- Advanced Accountancy, Kalyani Publishers.

B.COM DEGREE PROGRAMME
V SEMESTER –MAJOR BASED ELECTIVE - I
FINANCIAL MANAGEMENT

Hours Allotted: 5 Hrs.

Code: 11UCO 5501

Credit Allotted: 5

Max. Marks: 75

OBJECTIVE

To provide a detailed insight into the financial management

UNIT I

Introduction – Definition – Nature and Scope – Objectives of Financial Management - Functions of Modern Financial Manager.

UNIT II

Cost of capital – Cost of Debt, Cost of Equity, Cost of Retained Earnings, and Cost of Preference Shares – Weighted average cost of capital.

UNIT III

Capital Structure Planning – NI Approach - NOI Approach – MM approach – Traditional Approach – EPS Analysis – Indifference point.

UNIT IV

Analysis of Leverages – Types of Leverages – Operating Financial – Combined Leverages - Dividend policy – Theories – Relationship with value of firms – Walter Model, Gordon's Model, MM Approach – Forms of Dividend

UNIT V

Working Capital Management - Forecasting of working capital – Cash Management – Cash Budget – Current Liabilities Management – Credit Policy – Aging Schedule of Receivables.

(Marks: Theory 40% and Problems 60%)

Text recommended

S.N. Maheswari - Financial Management

Books for Reference

1. Prasanna Chandra - Fundamentals of Financial Management
2. S.C. Kuchal - Financial Management
3. James C. Van Horne - Financial Management

B.COM DEGREE PROGRAMME
V SEMESTER – SKILL BASED ELECTIVE – II
COMPUTER APPLICATION IN COMMERCE
(THEORY & PRACTICALS)

Hours Allotted: 4 Hrs.
Credit Allotted: 4

Code: 11UCO 5702
Code: 11UCO 5702P
Max. Marks: 75
Theory : 60 (45+15)
Practical : 40 (30+10)

OBJECTIVE

To understand the theory as well as practical knowledge of MS-Word, MS-Powerpoint and MS-Excel.

Theory = 60 (External – 45 + Internal 15) – 2 hours

UNIT – I

Introduction to Computers – Classification – Generation – Memory Units – Auxiliary Storage Devices – Areas of Computers – Input and Output devices.

MS-Word : Working with Menus – File, Edit, View, Insert, Format, Tools and Tables - Creating, Opening, Saving and Closing a document – Find and Replace - Header and Footer – Insert Pictures – Bullets and Numbers – Spelling and Grammar.

UNIT – II

Introduction to Spreadsheets – Entering data's in Worksheet – Editing and Formatting worksheets - Formula bars – Types of Charts and Diagrams – Functions in Excel – Auto controlling – Protect sheet.

UNIT – III

MS- Powerpoint – Adding and Formatting text - Insert pictures – Slide design - Slide Layout – Background – Insert Pictures, Clip Art and Diagrams – Movie and Sounds – Custom Animation.

Practical = 40 (External – 30 + Internal 10) – 2 hours

UNIT – IV

Preparation of Word Document – Using Bullets and Numbers – Font - Paragraph Alignment – Page setup – Preparation of Business letter – Preparation of Bio-data – Mail merge – Page columns – Creation of Tables.

UNIT – V

MS- Excel – Mark Statement Preparation – Electricity Bill Preparation – Pay bill preparation – Creating Charts.

MS-Powerpoint – Slide Preparation – Background colour settings – Insert pictures – Slide Number – Slide Design – Custom Animation – Draw Table.

Text Books:

1. Stephen L. Nelson and Peter, “The Complete Reference MS-Office”.

Reference Books:

1. Ran Mansfield, Working in MS Office.
2. Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem - Computer Application in Commerce

B.COM DEGREE PROGRAMME
VI SEMESTER – CORE XI
INCOME TAX LAW AND PRACTICE

Hours Allotted: 5 Hrs.
Credit Allotted: 5

Code: 11UCO 6411
Max. Marks: 75

OBJECTIVE

To provide an understanding of the basic principles of Income Tax Law

UNIT I

Income Tax Act 1961 – Basic concepts- Agricultural Income – Definitions – Income – Person – Assessment year – Previous year – PAN - Basis of charge – Determination of Residential Status for individual, HUF, Firm, AOP and body of individuals, company and other person – Exempted Incomes u/s 10.

UNIT II

Computation of Income under the head salary – Allowances – Perquisites and their valuations – Profits in lieu of salary – other related provisions – Gratuity – Pension Commuted pension – Deductions from salary – Deduction u /s 80 C

UNIT III

Income from House property – Definition – Exempted income from house property – Annual value – Determination of Annual Value – Let Out – Self Occupied – Deductions

UNIT IV

Profits and Gains of Business or Profession – Allowable Expenses – Expenses expressly disallowed – Computation.

UNIT V

Capital Gains – Definition of Capital Assets – Long Term and Short Term - Transfers – Cost of Acquisition – Cost of Improvement – Exempted Gains.

(Marks: Theory 40% and Problems 60%)

Text Recommended:

1. Vinod Sinhanian – Taxmann - Income Tax Law and Practice

Books for Referece:

- N. Hariharan – Income Tax Law and Practice, Tata McGraw- Hill, New Delhi.
2. V.P.Gaur & Narang - Income Tax Law and Practice
3. Dinger Pagre - Income Tax Law and Practice

B.COM DEGREE PROGRAMME
VI SEMESTER – CORE XII
BANKING THEORY LAW AND PRACTICE

Hours Allotted: 5 Hrs.

Code: 11UCO 6412

Credit Allotted: 5

Max. Marks: 75

OBJECTIVE

To understand the concepts, provisions relating to banking law and practice.

UNIT I

Banker - Customer – Meaning and Definitions -Relationship between Banker and Customer: General Relationship – Special Relationship Obligation to honour cheques, secrecy maintenance, Bankers Lien, Right of setoff – E-Banking – Electronic Fund Transfer – ATM Card – Debit Card and Credit Card.

UNIT II

Operations of Bank Accounts – Savings Deposit Account – Current Account – Recurring Deposit Account – Fixed Deposit Account and Fixed Deposit Receipt – Joint Account – Procedure for Opening of Accounts – Special type of customers – Minor – Partnership firms – Joint Stock Companies – Clubs and Associations.

UNIT III

Cheques – features - Types of Cheques – Material alteration and marking of a cheque – Types of crossing – Significance – Endorsement – Types.

UNIT IV

Paying Banker – Duties and Liabilities of Paying Banker – Legal Protection – Collecting Banker – Duties – Conversion – Negligence – Legal Protection – Holder and holder in due course.

UNIT V

Loans and Advances: Principles of Lending – Secured and Unsecured Loans – Modes of Creating Security: Lien, Hypothecation and Mortgages – Advances against Securities – Stocks, Shares and Debentures – Land and Building – Plant and Machinery – Life Policies – Fixed Deposits – Documents of Title to Goods – Book Debts.

Text Recommended

1. Gordon. E & Natarajan. K. - Banking Theory, Law and Practice

Books for Reference

1. Sundaram. K. P. M., and Varshney. P. N- Banking Theory, Law and Practice
2. S. S. Gulshan and K. Kapoor - Banking Theory, Law and Practice
3. M. Radhaswamy - Practical Banking
4. Varshney P.N. Banking Law & Practice.

B.COM DEGREE PROGRAMME
VI SEMESTER – CORE XIII
MANAGEMENT ACCOUNTING

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11UCO 6413
Max. Marks: 75

OBJECTIVES

To understand the various techniques of Management Accounting in business decision making process

UNIT I

Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between Management Accounting and Financial Accounting

UNIT II

Ratio Analysis – Types – Inter-firm and Intra-firm Comparisons - Fund flow statement – cash flow statement.

UNIT III

Marginal Costing – Break-Even Analysis – Standard Costing-Variance Analysis – Material & Labour only

UNIT IV

Budget and Budgetary control – Production Budget, Raw Material Budget, Sales Budget, Cash Budget and Flexible Budgets.

UNIT V

Capital Budgeting – Importance – Payback – Discounted cash flow – Net present value – Profitability index – Accounting Rate of return.

(Marks: Theory 40% and Problems 60%)

Text Recommended:

1. R. S. N. Pillai & V. Bagavathi - Management Accounting, S. Chand & Co Ltd
2. T.S.Reddy & Y.Hari Prasad Reddy - Management Accounting, Margam Publications

Books for Reference:

1. Dr. S. N.Maheswari - Management Accounting – Sulthan Chand & Company
2. Khan & Jain – TMH, Theory and problems of management Accounting
3. Hingomi & Ramanathan - Management Accountancy, Sultan Chand & Sons.
4. Dr. M. Sheik Mohamed, Dr.E. Mubarak Ali and Dr. M. Abdul Hakkeem – Management Accounting, Raja Publications

B.COM DEGREE PROGRAMME
VI SEMESTER – MAJOR BASED ELECTIVE – II
COMPANY LAW

Hours Allotted: 5 Hours

Credit Allotted: 5

Code: 11UCO 6502

Max. Marks: 75

OBJECTIVE

To understand the legalistic procedures pertinent to the formation and running of bodies corporate

UNIT I

Company – Definition - Characteristic - Features – Types of companies – Formation of a Company: Incorporation and commencement of business – Memorandum of Association – Contents – Alteration – Doctrine of Ultra-vires.

UNIT II

Articles of Association – Contents – Alteration – Doctrine of constructive notice and indoor management with exceptions – Prospectus – Contents – Liability for Mis-statement in prospectus

UNIT III

Shares: Types of shares – Issue of shares – Allotment – Calls on shares and forfeiture of shares – Debentures and types - Borrowing powers of a company.

UNIT IV

Directors – Qualification and Appointment – Powers, Duties and Liabilities of Directors –Essentials of valid meeting – Types of meetings - Statutory meeting – Annual General Meeting – Extra-Ordinary General Meeting – Types of Resolution.

UNIT V

Winding up of a company – Compulsory winding up – Voluntary winding up – Winding up under the supervision of the court.

Text Recommended

1. N. D. Kapoor – Elements of Company Law
2. B.K. Ghosh & V. Balachandran – Company Law & Practice

Books for Reference

1. Ashok K. Bagrial – Company Law
2. M. C. Shukla – Principles of Company Law
3. Jambunathan & Janakiraman – Company Law & Secretarial Practice

B.COM DEGREE PROGRAMME
VI SEMESTER –MAJOR BASED ELECTIVE - III
ENTREPRENEURIAL DEVELOPMENT

Hours Allotted: 4 Hrs.
Credit Allotted: 4

Code: 011UCO 6503
Max. Marks: 75

OBJECTIVES

To sharpen the entrepreneurial knowledge, skill, ability and experience through dogmatic and pragmatic approach towards entrepreneurial development

UNIT - I

Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT – II

Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

UNIT - III

Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

UNIT – IV

Project Report - Project Appraisal – Technical – commercial appraisal –Financial appraisal– Sources of finance – Steps to start an industrial unit.

UNIT – V

Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates –Role of DIC,SISI, TCO in entrepreneurial growth

Books Recommended

1. P.N. Singh – Developing Entrepreneurship for Economic Growth
2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT
3. Gupta & N. Srinivasan – Entrepreneurship Development

B.COM DEGREE PROGRAMME
VI SEMESTER – SKILL BASED ELECTIVE – III
COMPUTER APPLICATION IN COMMERCE –II
(THEORY & PRACTICALS)

Hours Allotted: 4 Hrs.

Credit Allotted: 4

Code: 011UCO 6703

Code : 011UCO 6703P

Total Marks : 100 (75+25)

Theory : 60 (45+15)

Practicals : 40 (30+10)

OBJECTIVE

To enable the students to acquire knowledge in theory and practical knowledge in Computerized Accounting Package.

Theory (2 hrs.)

Theory : 60 (External : 45 + Internal : 15)

UNIT – I

Fundamentals of Computerized Accounting – Manual Accounting Vs Computerized Accounting – Architecture and customization of Tally – Features of Tally – Tally Screens and Menus – Display the Results.

UNIT – II

Procedure for Creating a new company – Groups Creation - Editing and Deleting Groups – Ledger Creation – Editing and Deleting Ledgers.

UNIT – III

Voucher Creations – Types of Vouchers – Payment voucher – Receipt Voucher – Sales voucher – Purchase voucher – Journal voucher and Contra voucher.

Practical (2 hrs.)

Practical : 40 (External : 30 + Internal : 10)

UNIT – IV

Creation of a new company – Groups Creation – Multiple Groups and Single Groups - Creation of ledgers – Multiple Ledgers and Single Ledgers.

Vouchers creations – Voucher entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Journal voucher and Contra vouchers.

UNIT – V

Creation of Inventory Reports – Account with Inventory - Stock groups - Stock items – Multiple Gowden – Measurement - Voucher Entry.

Text Book:

Dr. S. Rajkumar - Computer Applications in Business

Reference Books:

Dr. S.V.Srinivasa Vallabhan - Computer Applications in Business

Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem - Computer Application in Commerce.

**B.COM DEGREE PROGRAMME
VI SEMESTER – PART – V
GENDER STUDIES**

Hours Allotted: 1 Hour
Credit Allotted: 1

Code: 011U 612
Max. Marks: 75

Unit-I

Concepts of Gender: Sex-Gender-Biological Determinism-Patriarchy-Feminism – Gender Discrimination -Gender Division of Labour - Gender Stereotyping-Gender Sensitivity - Gender Equity -Equality-Gender Mainstreaming -Empowerment.

Unit-II

Women's Studies Vs Gender Studies: UGC's Guidelines - VII to XI - Plans-Gender Studies: Beijing Conference and CEDAW-Exclusiveness and Inclusiveness.

Unit – III

Areas of Gender Discrimination: Family - Sex Ratio- Literacy - Health -Governance - Religion Work Vs Employment - Market - Media - PoIitics - Law - Domestic Violence. - Sexual Harassment - State Policies and Planning.

Unit-IV

Women Development and Gender Empowerment : Initiatives - International Women's Decade - International Women's Year - National Policy for Empowerment of Women - Women Empowerment Year 2001- Main.s1reaming Global Policies.

Unit-V

Women's Movements and Safeguarding Mechanism:- In India National / State Commission for Women (NCW) - All Women Police Station - Family Court - Domestic Violence Act - Prevention of Sexual Harassment at Work Place Supreme Court Guidelines - Maternity Benefit Act - PNDI Act - Hindu Succession Act 2000 - Eve Teasing Prevention Act - Self Help Groups - 73rd and 74th Amendment for PRIS.

Reference:

1. Bhasin Kamala, Understanding Gender: Gender Basics, New Delhi: Women Unlimited, 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics, New Delhi: Women Unlimited, 2004