

*Placed at the meeting of
Academic Council
held on 26.03.2018*

APPENDIX - G

MADURAI KAMARAJ UNIVERSITY

(University with Potential for Excellence)

B.Com. (Semester)

CHOICE BASED CREDIT SYSTEM REVISED SYLLABUS

(This will be effective from the academic year 2018-2019)

Regulation, Scheme of Examination and Syllabus

1. Introduction of the Programme:

The main object of this course is to develop basic skill in commerce and computer subjects. The core papers of this course inculcate basic accounting knowledge for maintaining proper accounts and develop entrepreneurial skill to begin startups. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M.Com/MBA.

2. Eligibility for admission:

Candidates seeking admission to B.Com (CA) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3. Objectives of the Programme :

1. To develop basic skills in the subjects of Commerce and computer subjects.
2. To expose the students to computer applications in the field of Commerce / Business.
3. To develop entrepreneurial skill.

4. Outcome of the Programme:

Upon Successful completion of this course it is expected that student will:

1. Be critical and creative scholar who
 - Produces innovative solutions to problems
 - Applies research skill to business challenges
2. Be responsible and effective global citizen who:
 - Engages in an internationalized world
 - Exhibits cross cultural competence
 - Demonstrates ethical values
3. Demonstrate broad knowledge and technical skill in at least one area of commerce and be able to provide discipline based solutions relevant to the business, professional and public policy.

5, 6, 7, Languages, Core Papers, Elective Papers, NME Papers:

Part – I Language for I and II Semesters.

Any one language – Tamil, Malayalam, Hindi, Arabic or French

(OR)

Alternative Subjects : பிறபாடங்கள்

I Semester – வணிக கடிதத்தொடர்புகள்

II Semester – காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்;

Part – II English for I and II Semesters

Part – III

1. Managerial Economics
2. Marketing
3. Financial Accounting – I
4. Economic Development of India
5. Principles of Management
6. Financial Accounting – II
7. Banking Theory Law & Practices
8. Financial Accounting – III
9. Business Statistics
10. Cost Accounting
11. Fundamentals of Company Law
12. Auditing
13. Business Mathematics
14. Management Accounting
15. Financial Accounting – IV
16. Services Marketing
17. Financial Accounting – V
18. Business Laws
19. Income Tax Law and Practice – I
20. Entrepreneurship Development
21. Elective – I (Any one subject from “A”)
22. Industrial Relations and Labour Laws
23. Income Tax Law and Practice II
24. Elective – II(Any one subject from “B”)
25. Elective – III (Any one subject from “C”)

ELECTIVES

A

1. Operations Research
2. Business Environment

B

1. Financial Accounting VI
2. Retail Marketing

C

1. Human Resource Management
2. Financial Markets and Services

PART – IV : NON – MAJOR ELECIVE COURSES

26. Business Accounting
27. Advertising and Salesmanship

SKILL BASED SUBJECTS

28. Fundamentals of computer
29. Environmental Studies
30. Goods and Service Tax
31. Export – Import Procedures and Documentation
32. Value Education
33. MS office and Tally – Theory
34. MS office and Tally – LAB
35. Commerce Practical

Part – V

36. Extension Activities
NSS / NCC / Physical Education / Science Club / Science Forum / Eco Club and the Like

8. Unitization:

Each paper contains 5 units. Not only core subjects, but also all the subjects.

9. Pattern of Semester Exam:

Internal	-	25 Marks
External	-	75 Marks
Total	-	100 Marks

10. Scheme for Internal Assessment

Test	= 10 Marks
	(There shall be two tests of 10 Marks each) – Average 10
Marks	
Assignment	= 5 Marks
Seminar / Group Discussion	= 5 Marks
Peer-Team Teaching	= 5 Marks
Total	= 25 Marks

11. External Exam

There is external examination at the end of the semester – ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. A candidate should get his name registered with M.K. University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in the prescribed form to the university along with fess Rs.300 with the specific remarks of the principal for condonation of attendance. Those students who have attended the classes for 58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next examinations by paying of Rs.500 with special permission along with proper documents for sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

12. Question Paper Pattern

Time : 3 Hrs.

	SECTION – A	10 x 1 = 10
	Marks	
i) Choose the Correct Answer 1-5		
ii) One Question from each unit		
iii) Fill in the blanks 6 – 10		
iv) One question from each unit		
v) Each question carries 1 mark		
	SECTION – B	5 x 7 =35 Marks
i) Either (or) Type question 11 to 15		
ii) One question from each unit		
iii) Each question carries 7 Marks		

SECTION - C 3 x10 = 30 Marks

- i) Open Choice questions 16 to 20
- ii) Answer any Three questions out of Five
- iii) One question from each unit
- iv) Each question carries 10 Marks

13. Scheme for evaluation :

Theory examinations will be evaluated by the examiners appointed by Madurai Kamaraj University

14. Passing Minimum:

1. There is no passing minimum for internal examination
2. The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/ she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

15. Model Questions

Model question paper is enclosed at the end of the syllabus

16. Teaching Methodology

Each subject is taught through lecturing, assignment, seminar and peer team teaching.

17. Text Books

List of text books is given below the fifth unit of syllabus of each subject.

18. Reference Books

List of reference books is given below the fifth unit of syllabus of each subject.

19. Retotalling and Revaluation provision

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date of publication of the result in the university website, through specified revaluation forms along with required fees.

20. Transitory Provision

A Transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

21. Subjects and Paper related websites:

www.wileyindia.com
www.vijaynicole.co.in
www.nlist.inflibnet.ac.in
www.perason.co.in
www.mhhe.com/kahate/knsze
www.vikaspublishing.com
www.khannabooks.com
www.elsevier.com
www.sanfoundary .com
www.publishersglobal.com

22. Duration :

Three Years consisting of six semesters.

23. General framework:

Medium of Instruction is English.

24. GENERAL INSTRUCTIONS

1. All the question papers must be set in English except Tamil / Malayalam / Hindi / Arabic / French and வணிக கடிதத்தொடர்புகள் மற்றும் காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்
2. Only commerce teachers should be appointed as examiners, both for setting and valuation, for all the Commerce Subjects
3. Only commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for commerce related computer subjects
4. External examiners will evaluate all papers including on the job training and project reports
5. Kindly go through the syllabus, question paper blue print, model question paper pattern carefully
6. The syllabus and question paper blue print are to be strictly adhered to
7. Kindly make the question specific, precise and without ambiguity
8. The university must send a copy of the syllabus of the respective subject and the following instructions while appointing the examiners for setting question papers
 - i) The question set by them strictly conform to the syllabus, to the question paper pattern and to the instruction sent
 - ii) Questions should be fairly distributed over the whole syllabus
 - iii) The scheme of valuation and the key to the problems should be sent along with the question paper

COURSE STRUCTURE AND SCHEME OF EXAMINATION – SEMESTER WISE

I SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or வணிக கடிதத் தொடர்புகள்	6	3	25	75	100
2	II	English – I	6	3	25	75	100
3	III	Managerial Economics	6	5	25	75	100
4	III	Marketing	5	4	25	75	100
5	III	Financial Accounting - I	5	4	25	75	100
6	IV	Non – Major Elective – Business Accounting	2	2	25	75	100
			30	21			

II SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3	25	75	100
2	II	English – II	6	3	25	75	100
3	III	Economic Development of India	6	5	25	75	100
4	III	Principles of Management	5	4	25	75	100
5	III	Financial Accounting II	5	4	25	75	100
6	IV	Non – Major Elective – Advertising and Salesmanship	2	2	25	75	100
			30	21			

III SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	III	Banking Theory Law & Practice	5	4	25	75	100
2	III	Fundamentals of Company Law	5	4	25	75	100
3	III	Financial Accounting III	6	4	25	75	100
4	III	Business statistics	6	5	25	75	100
5	III	Cost Accounting	6	4	25	75	100
6	IV	Fundamentals of Computer (Skill Based)	2	2	25	75	100
			30	23			

IV SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	III	Auditing	5	4	25	75	100
2	III	Business Mathematics	6	5	25	75	100
3	III	Management Accounting	6	4	25	75	100
4	III	Financial Accounting IV	6	4	25	75	100
5	III	Services Marketing	5	4	25	75	100
6	IV	Goods and Services Tax	2	2	25	75	100
			30	23			

V SEMESTER

S.No	Part	Title Of the Paper	Hours /Week	Credit	Internal	External	Maximum Marks
1	III	Financial Accounting - V	5	4	25	75	100
2	III	Business Laws	5	4	25	75	100
3	III	Income Tax Law and Practice – I	5	4	25	75	100
4	III	Entrepreneurship Development	5	4	25	75	100
5	III	Elective:1 (Any one subject from A)	6	5	25	75	100
6	IV	Environmental Studies	2	2	25	75	100
7	IV	Export – Import Procedures and Documentation	2	2	25	75	100
			30	25			

VI SEMESTER

S.No	Part	Title Of the Paper	Hours/ Week	Credit	Internal	External	Maximum Marks
1	II	Industrial relations and Labour Laws	5	4	25	75	100
2	III	Income Tax Law and Practice – II	5	4	25	75	100
3	III	Elective II (Any one subject from B)	6	5	25	75	100
4	III	Elective III (Any one subject from C)	6	5	25	75	100
5	IV	Value Education	2	2	25	75	100
6	IV	Ms office and Tally – Theory	2	2	25	75	100
7	IV	Ms office and Tally – Lab	2	2	25	75	100
8	IV	Commerce Practical	2	2	25	75	100
			30	26			

Extension Activities – 1 Credit

முதலாமாண்டு

பகுதி — I

முதலாம் பருவம்

பிற்பாடம்

வணிகக்கடிதத் தொடர்புகள்

நோக்கம் வணிகத்திற்கு தேவையான கடித தொடர்புகளை எழுதுவது, கையாளுவது குறித்து அடிப்படை புரிதலை மேம்படுத்துதல்.

அலகு அ வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை — ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு ஆ வணிக கடிதப் போக்குவரத்து – கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல் - மின் அஞ்சல் வகைகள் - பயன்பாடுகள் - மின் அஞ்சல் உருவாக்கம் - பாதுகாப்பு

அலகு இ வணிக விசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிகட்டல் கடிதங்கள் - வசூல் கடிதங்கள் - வங்கிக் கடிதங்கள் - வகைகள் - முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம் - காப்பீட்டு கடிதங்கள் - வகைகள்.

அலகு ஈ பணி தொடர்பான கடிதப் போக்குவரத்து – பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.

அலகு உ அறிக்கை – பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள்
பொருளடக்கம் - சட்ட பூர்வ அறிக்கை – ஆண்டறிக்கை – தணிக்கை அறிக்கை.
சந்தை அறிக்கை – பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. வகைத் தகவல் தொடர்பு - திரு. கதிரேசன் மற்றும் முனைவர் ராதா
2. வாணிப தகவல் தொடர்பு - முனைவர் வி.எம். செல்வராஜ்
3. வணிகக் கடிதத் தொடர்பு - திரு.எஸ்.முத்தையா
4. வணிகக் கடிதங்கள் - முனைவர் ந.முருகேசன் மற்றும் திரு.மனோகர்

காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்

நோக்கம் : இந்தியாவில் காப்பீடு தொடங்கப்பட்டதன் பின்னணி மற்றும் பல்வகைக் காப்பீடுகள், தற்போதைய சட்டங்கள் குறித்து மாணவர்கள் அறிந்து கொள்ளுதல்

அலகு அ: காப்பீடு – பொருள் - இலக்கணம் - தொடக்கப் பின்னணி – நாட்டுடமையாக்கம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு – மறு காப்பீடு - இந்திய ஆயுள் காப்பீட்டுக் கழகம் தொடக்கம் - நோக்கங்கள்.

அலகு ஆ: ஆயுள் காப்பீடு – பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள்.

பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை – பத்திரம் உரிமை இழப்பு - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு - காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல்.

அலகு இ: கடல் காப்பீடு: பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நட்டத்தின் வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு ஈ: தீ காப்பீடு : பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு உ: காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள்.

காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. காப்பீடு - முனைவர் S.பீர்முகமது
முனைவர் S.A.N.ஷாஜீலி இப்ராஹிம்
2. காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு.சொ.சொ.மீனாட்சி சுந்தரம்
முனைவர் மு.முத்துப்பாண்டி
3. காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் L.P. இராமலிங்கம்
பேராசிரியர் T.S.ஜெயக்குமார்
முனைவர் M.செல்வக்குமார்
4. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர் L.ரெங்கராஜன்

**PART III
I YEAR**

I SEMESTER

1. Managerial Economics

**PART III
I YEAR**

I SEMESTER

2. MARKETING

Objectives: To provide basic knowledge of concepts, principles, tools and techniques of marketing

UNIT I

Marketing – Definition – Nature – Scope – Functions – Importance – Role of Marketing – Approaches to the Study of Marketing – Marketing concept – Recent innovations in Modern Marketing.

UNIT II

Product – Meaning – Classification – Planning – Modification – Diversification – Elimination – New product development.

UNIT III

Pricing – Meaning – objectives – Factors influencing price determination – Methods of price determination – Cost oriented pricing – Demand oriented pricing – Competitive pricing – New product pricing – Product line pricing – Geographical pricing – Psychological pricing – Price discounts.

UNIT IV

Channels of distribution - Channel functions – Factors to be considered in channel selection – retailing, wholesaling, direct marketing and on-line marketing.

UNIT V

Advertising – Objectives – Types – Benefits – Criticism against advertising – Media selection.

BOOKS FOR STUDY

- | | | |
|------------------------------|---|-----------------------------|
| 1. Marketing Management | – | V.S.Ramasamy&S.Namakumari |
| 2. Marketing Management | – | C.P.Gupta and N.Rajan Nair |
| 3. Marketing | – | J.Jayasankar |
| 4. Fundamentals of Marketing | – | Stanton |
| 5. Marketing | – | R.S.N. Pillai and Bagavathi |
| 6. Essential of marketing | – | K.Sundar |

BOOKS FOR REFERENCE

1. Marketing Management – S.A.Sherlekar
2. Marketing Management – C.P.Mamoria and SathishMamoria
3. Marketing Management – Philip Kotler
4. Marketing Management – M.M. Varma
5. Marketing Management – P.K.Agarwal

PART III FIRST YEAR

I SEMESTER

3.FINANCIAL ACCOUNTING – I

Objectives: To help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

UNIT I

Accounting Principles – Concepts – Conventions – Rules of Double Entry System – Transactions - Journals – Ledgers – Subsidiary Books – Trial Balance.

UNIT II

Errors – Types – Errors disclosed and not disclosed by trial balance – Suspense account – Rectification of errors – Bank Reconciliation Statement.

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange – Trade and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring the bill.

UNIT V

Single entry or Accounts from incomplete records – Methods of ascertainment of profit : Net worth method – Conversion method.

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounting - S.P. Jain and K.L. Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S. Raman
4. Advanced Accountancy - S.N. Maheswari and S.K. Maheshwari
5. Advanced Accountancy - T.S.Reddy and A.Murthy
6. Principles of Accountancy - DalstonL.Cecil and JenitraL.Merwin

BOOKS FOR REFERENCE

1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced Accountancy - P.C.Tulsian
3. Introduction to accountancy - T.S. Grewal

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

**PART III
I YEAR**

II SEMESTER

4.ECONOMIC DEVELOPMENT OF INDIA

**PART III
I YEAR**

II SEMESTER

5.PRINCIPLES OF MANAGEMENT

Objectives: To expose of the students to basic concepts of management.

UNIT – I

Management : Meaning, Nature, Levels of Management – Functions – Administration Vs Management - Schools of Management thought – FW Taylor, Henry Fayol

UNIT –II

Planning : Meaning – Importance – Process of Planning – Types of plans – Forecasting – Techniques of forecasting – Decision making – Importance and Process.

UNIT III

Organisation : Meaning – Importance – Principles of organization – Types of organisation –Centralisation and decentralization of authority – Merits and Demerits – Delegation – Barriers to delegation –span of control – Committee – Merits and drawbacks.

UNIT IV

Staffing and Direction : Recruitment : Meaning, Sources, Selection: Meaning – Procedure – Training: Meaning, methods, Direction, Leadership: Importance – Qualities of a good leader – Communication : Importance – Qualities of a good leader – Communication : Importance – Types – Barriers to Communication – Motivation : Importance.

UNIT V

Co-ordination controlling : Need for co-ordination – Nature and process of control.

Reference books

1. L.M.Prasad **Principles and Practice of management**, Sultanchand & Sons Ltd. 2001.
2. Stephen P. Robbins, **Organisation Behaviour**, Prentice Hall of India Pvt Ltd., New Delhi, 2002.
3. Dinakar Pagare, **Business Management**, Sultan Chand & Sons 2001
4. Triathi & CN Reddy, **Principles of Management**, Tata McGrawHill publishing Co. Ltd New Delhi 2003.
5. J.Jeyasankar: Principles of Management, Margham Publication, Chennai – 17.
6. Principles of management – K.N.Natarajan K.P.Ganesan – Himalayas Printing House

PART III I YEAR

II Semester

6.FINANCIAL ACCOUNTING –II

Objectives: To help the students to acquire the knowledge and impart the skills about different kinds of Financial Accounting Methods.

UNIT I

Consignment Accounts – Invoicing goods at cost price – Proforma invoice price – Valuation of unsold stock – Loss of Stock – Accounting treatment of – Normal Loss and Abnormal Loss.

UNIT II

Joint Venture Accounts – Recording in individuals books – Recording in separate set of books.

UNIT III

Account Current – Methods of calculation of interest – Forward method – Red ink Interest – Epoque method – Periodic Balance Method.

Average due date – Calculation of due date based on holidays intervention – Interest calculation.

UNIT IV

Depreciation accounting – Depreciation – Concept – Causes – Need – Basic factors – Methods : Straight line – Written down Value – Annuity – Depreciation fund.

UNIT V

Accounts of Non – Trading Concerns – Accounting treatment relating to – Receipts and Payments Account is given and Income and Expenditure Account and Balance Sheet are required – Income and Expenditure Account is given and Receipt and Payments Account is required.

BOOKS FOR STUDY:

1. Advanced accountancy – R.L.Gupta and Radhaswamy
2. Advanced accounting – S.P. Jain and K.L.Narang.
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari
5. Advanced accountancy – T.S.Reddy and A Murthy
6. Principles of Accounting – DalstonL.Cecil and JenitraL.Merwin

BOOKS FOR REFERENCE:

1. Advanced Accounts – M.C.Shukla and T.S.Grewal
2. Advanced accountancy – P.C.Tulsian
3. Introduction to accountancy – T.S.Grewall

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III

III SEMESTER

II YEAR

7.BANKING THEORY LAW AND PRACTICE

Objectives: To impart knowledge about the basic principles of Banking.

UNIT I

Introduction – Origin of banking – definition – Banker and customer relationship – General and special – Types of deposits – Origin and growth of Commercial Banks in India – Reserve Bank of India and its functions – Ratios – CRR – SLR – Repo rate – Reverse repo rate.

UNIT II

Cheque – Crossing – Endorsement – Meaning – Definition – Types – Rules.

UNIT III

Paying Banker – Duties – Statutory protection – Payment –in- due- Course.

Collecting Banker – Duties – Statutory protection –holder-in-due – Course – Concept of negligence.

UNIT IV

Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)

UNIT V

E-Banking –Meaning –Benefits –Internet Banking – Home Banking- Mobile Banking – Virtual Banking –E-Payments – ATM Card/Biometric Card, Debit/Credit/Smart card, EFT,ECS (Credit / Debit) – E.money – Electronic purse, Digital Cash.

BOOKS FOR STUDY

1. Banking theory, Law and Practice – Sundaram&Varshney
2. Banking theory, Law and Practice – Gordon and Natarajan
3. Banking theory, Law and Practice – P.N.Varshney
4. Banking theory, Law and Practice – Dr.S.Gurusamy
5. Banking theory, Law and Practice – A.V.Renganadhachary&D.S.Rao
6. Banking theory and Practice – P.K. Srivastava

BOOKS FOR REFERENCE:

1. A Textbook of Banking – M.Radhasway
2. Banking in India - Vasant Desai

PART III

III SEMESTER

SECOND YEAR

8.FINANCIAL ACCOUNTING III

Objectives: To help the students to acquire the knowledge and impart skills about different kinds of Financial Accounting Methods.

UNIT I

Fire Insurance Claims – Loss of stock policy – Loss of profit policy – Application of average clause.

UNIT II

Royalty Accounts – Accounting treatment in the books of lessor and lessee-Sublease.

UNIT III

Insolvency Accounts – Individual Only – Statement of affairs – Deficiency account (List H)

Self balancing system: Self balancing ledger – Transfer from one ledger to another ledger.

UNIT IV

Branch accounts – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches) – Simple problems only- Departmental accounts – Allocation of expenses – Inter – Departmental transfers.

UNIT V

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire purchaser and Hire vendor – Default and Installment purchase system : Theory only.

BOOKS FOR STUDY

1. Advanced accountancy – R.L.Cupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy – T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE

1. Advanced Accounts – M.C.Shukla and T.S.Grewal
2. Advanced Accountancy – P.C.Tulsian

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III

III SEMESTER

II YEAR.

9.BUSINESS STATISTICS

Objectives: To familiarize the students with the application of statistics in business
Decision making

UNIT – 1

Statistics – Meaning – Function – Importance – Limitation – Data collection – Sources – Primary – Secondary –Tools of Data collection – Interview Schedule - Questionnaire - Census – Sampling – Classification – Presentation – Tabulation – Diagrammatic – Graphic.

UNIT – II

Arithmetic mean – Combined mean – Median – Mode - Geometric mean – Harmonic mean.
Range – Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co-efficient of variation.

UNIT – III

Skewness – Methods of studying skewness – Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness.
Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

UNIT – IV

Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

UNIT – V

Analysis of time series – components – Methods of determining trend – Graphic – Semi – average – Moving average – Least square – Seasonal Variations – Method of simple average only.

Book for study

1. Statistical Methods - M. Manoharan
2. Business Statistics - P.R. Vital
3. Statistics - R.S.N.Pillai & V. Bagavathi
4. Statistical Methods - C.B. Gupta.
5. Business Statistics - J.K. Sharma.
6. Business Statistics - S.P.Rajagopalam&R.Sattanathan

Book for Reference

1. Statistical - Methods, S.P.Gupta.
2. Statistical Methods - Vijay Gupta.
3. Fundamental of Statistics - D.N.Elhance
4. Business Statistics - Levine

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III

III SEMESTER

II YEAR.

10.COST ACCOUNTING

Objective: To acquaint the students with basic concepts used in the cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

UNIT – 1

Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.

UNIT – II

Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

Labour: Labour Turnover – Methods of Remunerating Labour – Incentive Schemes.

UNIT – III

Overheads : Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem)

UNIT – IV

Methods of Costing : Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal effectives – Process Accounts (Excluding Inter – Process Profit and Equivalent Production)- Simple Problems. Joint Product and By – Product (Theory only).

UNIT – V

Cost Center : Definition – Classification

Profit Center : Meaning – Purpose – Profit Centre Vs Cost Centre

Cost Unit : Meaning – Examples

Cost Control : Meaning – Elements – Cost control Techniques.

Cost Reduction: Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction.

Cost Audit : Definition – Objectives – Advantages – Cost Audit Vs. Financial Audit.

BOOK FOR STUDY

- | | | |
|-----------------------------|---|------------------------------------|
| 1. Cost Accounting | - | R.S.N.Pillai and Bhagavathi |
| 2. Cost Accounting | - | T.S. Reddy and Y.Hair Prasad Reddy |
| 3. Advanced Cost Accounting | - | S.P.Jain&K.L.Narang |
| 4. Cost Accounting | - | S.P. Iyengar. |

Book for Reference

- | | | |
|--------------------|---|-----------------------|
| 1. Cost Accounting | - | S.N. Maheswari |
| 2. Cost Accounting | - | Das Gupta |
| 3. Cost Accounting | - | Nigam, Naranja&Seghal |
| 4. Cost Accounting | - | B.K. Ghosh |

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III II YEAR

III SEMESTER

11.FUNDAMENTALS OF COMPANY LAW

Objectives: To impart basic knowledge of the provisions of companies Act 2013.

UNIT I

Definition of a company – Characteristics of company – Company distinguished from partnership – Kinds of companies – Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).

UNIT II

Formation of company – Incorporation – Documents to be filled with registrar – Online filing of documents – Promoters – Their legal positions – Pre incorporation contracts – On line registration of company - Certificate of incorporation – Certificate of commencement of business.

UNIT III

Memorandum of Association: Contents – Alteration of memorandum – Articles of Association – Contents – Alteration of Articles – Articles and Memorandum distinction.

UNIT IV

Prospectus - Content – Statement in lieu of prospectus - Shareholder – How to become a member – Rights and liabilities of members – Register and Index of members.

UNIT V

Meetings of company –Types of meeting – Notice –Quorum –Minutes – Proxies – Agenda – Chairman of the meeting – Resolution – Types of resolution.

BOOKS FOR STUDY:

1. Elements of Company Laws – N.D.Kapoor(Latest Edition)
2. Company Law – Kathiresan&Radha.V
3. Company Law – Avtar Singh
4. Company Law – Dr.M.R.Sreenivasan
5. Company Law as per companies Act 2013– PMS Abdul Gaffor& S. Thothadri

BOOKS FOR REFERENCE:

1. Company Law – Bagrial (Ashok .K)
2. A student hand book on Company law and Practice – Dr.V.Balachandran& Dr. M. Govindarajan

PART III II YEAR.

IV SEMESTER

12.AUDITING

Objectives: To impart the knowledge of auditing principles and procedures.

UNIT – 1

Introduction : Definition and objectives of Auditing, classification of audit, preparation before the commencement of new audit, Audit Note Book and Audit Working Papers, basic principles governing an audit.

UNIT – II

Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book And Sales Return Book.

UNIT – III

Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments.

UNIT – IV

Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor-Legal Provisions under the Companies Act and under the Decisions of Legal Cases.

UNIT – V

Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Report, Specimen of Audit Report.

BOOK FOR STUDY

1. Auditing Principle and Practice -Ravinder Kumar and Virender Sharma
2. Auditing Theory & Practice - A.K.Singh and Gupta Lovleen
3. Auditing - ArunaJha

PART III II YEAR.

IV SEMESTER

13.BUSINESS MATHEMATICS

Objectives: To familiarize students with the application of mathematics in business decision making.

UNIT – 1

Number systems and equations – Counting techniques – Binomial expansion – Numbers – Natural – Whole – Rational – Irrational –Real – Algebraic expressions – factorization – Equations – Linear quadratic – Simultaneous linear equations with two or three unknowns – Nature of roots forming quadratic equation – Permutations – Combinations.

UNIT – II

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements - Difference of two sets – Family of sets – Venn diagram – De – Morgan's law.

UNIT – III

Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical Problems.

UNIT – IV

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

UNIT – V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

BOOK FOR STUDY

- | | | |
|-------------------------|---|-------------------------|
| 1. Business Mathematics | - | D.C.Sancheti&V.K.Kapoor |
| 2. Business Mathematics | - | M. Manoharan& C. Elango |
| 3. Business Mathematics | - | P.R.Vittal |
| 4. Business Mathematics | - | B.M. Aggarwal |
| 5. Business Mathematics | - | M.Wilson |

Book for Reference

- | | | |
|-------------------------|---|--------------------------|
| 1. Business Mathematics | - | V.K. Kapoor |
| 2. Business Mathematics | - | Jeyaseelan and Sundresan |
| 3. Business Mathematics | - | G.K.Ranganath |

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III II YEAR.

IV SEMESTER

14.MANAGEMENT ACCOUNTING

Objectives: To impart knowledge of profit planning, decision making and give information about budgeting.

UNIT – 1

Management Accounting : Meaning – Definition – Characteristics – Scope – Objectives and Functions – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Tools and Techniques of Management Accounting.

UNIT – II

Financial Statement Analysis: Meaning – Importance and Limitations of Financial Statements – Techniques of Financial Statement Analysis – Comparative Statements – Common size statement – Trend Analysis (Theory Only)

Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios (Simple Problems)

UNIT – III

Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems – Preparation of Cash Budget – Cash Flow Statement Vs.Cash Budget.

UNIT – IV

Marginal Costing: Meaning – Definition – Advantages – Limitations – Computation of Profit Volume Ratio, Break Even Point and Margin of Safety – Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting foreign Offer) Simple Problems.

UNIT – V

Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Sales, Production, Material, Flexible and Master Budget – Zero Base Budgeting.
Capital Budgeting – Meaning Advantages – Methods (Theory only)

BOOK FOR STUDY

1. Management Accounting & Financial Control :S.N.Maheswari
2. Management Accounting :T.S.Reddy and Y. Hari Prasad Reddy
3. Management Accounting :Manmohan&Goyal
4. Management Accounting :M.Y.Khan&P.K.Jain.
5. Management Accounting :GordenP.Jeyaram, N.Sundaram,R.Jeyachandran

BOOK FOR REFERENCE

1. Management Accounting - C. Horngren
2. Management Accounting - R.N.Anthony
3. Management Accounting - Hingorani& A.R. Ramanathan
4. Principles & Practice of Management Accounts - R.K. Gupta

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

**PART III
II YEAR.**

IV SEMESTER

15.FINANCIAL ACCOUNTING– IV

Objectives: To enable students to gain expert knowledge on partnership Accounts.

UNIT – 1

Partnership accounts : Partnership – Definition – Provisions relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Fluctuating – Appropriation of profits – Past adjustments and guarantee.

UNIT – II

Admission of partner – calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluations of Assets and Liabilities – Treatment of Good will – Adjustment of capitals of partners after admission of a partner.

UNIT – III

Retirement of partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

UNIT – IV

Amalgamation of firms – Sale to a company.

UNIT – V

Dissolution of Partnership : Accounting treatment – Insolvency of partner- Decision in Garner Vs Murray case –Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method.

BOOK FOR STUDY

1. Advanced accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounting - S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced accountancy - S.N.Maheshwari and S.K.Maheswari
5. Advanced accountancy - T.S. Reddy and A. Murthy.
6. Business Accounting - DalstonL.Cecil and JenitraL.Merwin

BOOK FOR REFERENCE

1. Advanced accounts - M.C. Shukla T.S. Grewal
2. Advanced accountancy - P.C. Tulsian

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III II YEAR.

IV SEMESTER

16.SERVICES MARKETING

Objectives: To enable students to gain expert knowledge on marketing of various services.

UNIT – 1

Services Marketing – Concept – Definition – Nature and Characteristics of Services – Classification of Services – Need for Services Marketing – Role of Services Marketing – Role of Services Marketing in an Economy – Obstacles in Services Marketing – Overcoming the Obstacles.

UNIT – II

Services Marketing mix – Elements of Services Marketing mix – Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in services marketing – People, Physical evidence and process.

UNIT – III

Services Marketing for Health Services – Types of hospitals – Marketing Mix for hospitals – Indian Health Care Industry.

UNIT – IV

Tourism Services – Users of tourism services – Marketing Mix for Tourism – Tourism Products – Techniques of sales promotion for tourism – Tour operators – Travel agent – Travel guides.

UNIT – V

Services Marketing for Professional or Consultancy Services – Market Segmentation for consultancy organizations – Marketing mix of professional services providers – Telecommunication services – Formulation of marketing mix for telecommunication services.

BOOK FOR STUDY

1. Services Marketing - Vasanti Venugopal & V.N. Raghu
2. Services Marketing - Dr. S. Shajahan
3. Services Marketing - P.N. Reddy & H.R. Appaniah
4. Services Marketing and Management - Dr. B. Balaji

BOOK FOR REFERENCE

1. Services Marketing - S.M. Jha
2. Services Marketing - S.K. Singha & S.C. Sahoo
3. Services Marketing - Rao.

PART III THIRD YEAR

V. SEMESTER

17. FINANCIAL ACCOUNTING – V

Objectives: To familiarize the students with the principles of joint stock Company Accounts.

UNIT I

Issue of shares : Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Installment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

UNIT III

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company.

UNIT IV

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

BOOKS FOR STUDY

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

Note : The questions should be asked in the ratio of 60% for problems & 40% for theory.

PART III THIRD YEAR

V. SEMESTER

18.BUSINESS LAWS

Objectives: To impart basic Knowledge of the important business legislations.

UNIT I

Contract: Meaning and Definitions of contract – Essential elements of valid contract – Valid, Void and Voidable contract. Offer – Acceptance – Communication and revocation of Offer and Acceptance.

UNIT II

Consideration – Capacity of parties- Free consent – Modes of discharge of contract – Breach – Remedies for Breach.

UNIT III

Sale of Goods Act , 1930: Contract of sale – Conditions & warranties –Transfer of Property and title to goods – Rights & duties of Seller & buyer – Rights of unpaid seller. Contract of Indemnity &Guarantee : Features – Rights & Liabilities of Surety.

UNIT IV

Cyber law and contract – Procedures – Digital signature- Safety mechanisms.

UNIT V

Consumer Protection Act 1986 : Definition – Objectives - Consumer Protection councils – consumer disputes – Redressal –Reasons for slow growth of consumer movement in India – Suggestions for Strengthening.

BOOKS FOR STUDY

1. Elements of Mercantile law – N.D. Kapoor
2. Business Law – R.S.N Pillai&Bagawathi
3. Mercantile Law – M.C. Kuchal
4. Business Law – M.R. Sreenivasan
5. Business Law – V.Balachandran&S.Thothadri

BOOKS FOR REFERENCE

1. Hand Book of Mercantile Law- E.Venkatesan
2. Business Law – Shukla&Saxena
3. Mercantile Law – N.D. Kapoor
4. Business andIndustrial Law – M.C. Kuchal
5. E-Commerce – Puja

Note: The last unit of syllabus will be replaced by the New consumer Act when it is Enforced.

PART III THIRD YEAR

V. SEMESTER

19.INCOME TAX LAW AND PRACTICE –I

Objectives: To provide the basic knowledge and equip students with application of principles and provisions of income tax Act 1961 and latest relevant Rules.

UNIT I

Income Tax Act, 1961 – Definitions - Income - Assessment –Assessment year- Previous year – Person –Assessee – Resident but not ordinary resident- Non – resident – Deemed Income- Capital receipts and revenue Receipts – Capital expenditure and Revenue expenditure.

UNIT II

Exempted Income u/s10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Charitable trust u/s 11, 12, and 13 Political parties u/s 13A.

UNIT III

Computation of Taxable income – Income from salary – Income from House Property.

UNIT IV

Profits and gains from Business or profession – Depreciation and other deductions.

UNIT V

Capital gains – Income from other sources.

BOOKS FOR STUDY

1. Income tax law and Practice – B.B.Lal
2. Income Tax law and Practice – BhagavathiPrased
3. Students Guide to Income Tax – VinodK.Singhania
4. Income Tax Law and Practice – Murthy & Reddy

BOOKS FOR REFERENCE :

1. Income Tax law and Practice – H.C. Mehrotra
2. Law and Practice of Income Tax – dinkarPagare
3. Income Tax law and Practice – V.P Gaur and D.B.Narang
4. Income Tax Law and Practice - Hariharan

Note : The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III THIRD YEAR

V. SEMESTER

20.ENTREPRENEURSHIP DEVELOPMENT

Objectives: To orient the learner towards entrepreneurship as a career option and creative thinking and behaviour.

UNIT I

Entrepreneur – Entrepreneurship – Meaning – Importance – Qualities – Functions of entrepreneurs – Types – Role of entrepreneurs in economic development – Women entrepreneurs – Growth – Problems.

UNIT II

Factors Affecting Entrepreneurial Growth – Economic and Non- economic factors – Entrepreneurship Development Programs (EDP) Meaning Objectives – course contents Phases of EDPS.

UNIT III

Institutional Support to Entrepreneurs – DIC – SISI - SIDCO - SIPCOT- NAYE – NIESBUS- EdII. Institutional Finance to Entrepreneurs – IFCI – IDBI –SFC – TIIC.

UNIT IV

Project meaning – project identification – steps- project formulation stages of project formulation, Project Report – contents – preparation of project report.

UNIT V

Project appraisal – stages – Economic analysis – Technical feasibility – Financial analysis- Market analysis.

BOOKS FOR STUDY

1. Fundamentals of Entrepreneurship and Small business –RenuArora&S.K.Sood
2. Entrepreneurship Development – Jose Paul, Ajithkumar& Paul. T.Mampilly
3. Entrepreneurial Development Jayshree Suresh
4. Entrepreneurship Development –E.Gordon, K.Natarajan
5. Entrepreneurship Development – L.Rengarajan.
6. Entrepreneurship Development – C.S.V Murthy.

BOOKS FOR REFERENCE

1. Dynamic of entrepreneurial Development & Management – Vasant Desai
2. Entrepreneurship Development - P. Saravanavel
3. Entrepreneurship Development – S.S.Kanka
4. Entrepreneurship and Small Business – Suresh K.Dameja
5. Entrepreneurship Development in India – Gupta, Srinivasan
6. Entrepreneurship Development Taneja, Gupta
7. Entrepreneurship Development- Laxmisha A.S

PART III

VI Semester

III Year

22.INDUSTRIAL RELATIONS AND LABOUR LAWS

Objectives: To impart the basic Knowledge of the important labour legislations.

UNIT I

Meaning, Natures, Objectives and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestions to improve Industrial Relation.

UNIT -II

Trade Union Theories, Need Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.

UNIT -III

Industrial Disputes Act, 1948 : Meaning, Forms, Causes and Consequences of Industrial Disputes,

UNIT IV

Concepts, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.

UNIT - V

Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.

BOOKS FOR STUDY

1. Elements of Mercantile Law - N.D. Kapoor.
2. Mercantile Law - M.C.Kuchal
3. Industrial Relations & Labour
Legislations - Dr.M.R.Sreenivasan.

BOOKS FOR REFERENCE:

1. Hand books of Mercantile law - E.Venkatesan
2. Business and Industrial Law - M.C.Kuchal
3. Lectures on Business &
Corporate Laws - Dr.K.Kapoor

PART - III III YEAR

VI SEMESTER

23.INCOME TAX LAW AND PRACTICE – II

Objectives: To acquaint students to know the latest income tax law and enable them to file income tax returns.

UNIT I

Clubbing of Income - Set - off and carry forward of losses - Deductions from gross total income.

UNIT II

Assessment of Individual and Hindu undivided family.

UNIT III

Assessment of Partnership firms, Association of Persons and joint stock companies.

UNIT IV

Preparation of Return of Income- Filing of returns -: Manually, On line filing of returns of income and TDS, Provision and procedures of compulsory on line filing of returns for specified assessees.

UNIT V

Deduction and Collection of tax at source - Advance payment - Tax refunds – Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.

BOOKS FOR STUDY:-

- | | | | |
|----|------------------------------|---|-------------------|
| 1. | Income Tax Law and Practice | - | B.B.Lal |
| 2. | Income Tax Law and Practice | - | Bhagavathi Prasad |
| 3. | Students Guide to Income Tax | - | VinodK.Singhania |

BOOKS FOR REFERENCE:-

- | | | | |
|----|--------------------------------|---|-------------------------|
| 1. | Income Tax Law and Practice | - | H.C.Mehrotra |
| 2. | Law and Practice of Income Tax | - | DinkarPagare |
| 3. | Income Tax Law and Practice | - | V.P.Gaur and D.B.Narang |

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

ELECTIVES

PART-III III YEAR

ELECTIVES A1 V SEMESTER

A.1 OPERATIONS RESEARCH

Objectives: To acquaint the students with the use of quantitative model in decision making.

UNIT I

Operations research - Meaning - Nature - Characteristics - Scope – Modeling - Limitations.

UNIT II

Linear Programming - Mathematical formulation - Graphical method - Standard form only - Simplex methods (Problems involving < Constraints only and excluding degeneracy) - Optimal solutions - Limitations of Linear Programming Techniques.

UNIT III

Transportation - Assignment - Unbalanced - Degeneracy – Maximization of profits – Transportation - Vs Assignment.

UNIT IV

Queuing theory - Meaning - Elements -Single channel model – M/MI – FCFS/infinite Model only.

UNIT V

Network analysis - PERT - CPM – Objectives - Advantages – Limitations Similarities and Dissimilarities (Excluding crash cost method).

BOOKS FOR STUDY:-

1. Operations Research - V.K.Kapoor
2. Operations Research - P.R.Vittal&V.Malini
3. Operations Research - KantiSwarup, P.K.Gupta and Manmohan
4. Operations Research - P.K.Gupta and D.S. Hira
5. Operations Research - Natarajan

BOOKS FOR REFERENCE:-

1. Operations Research - H.M.Wanger
2. Operations Research - J.K. Sharma
3. Operations Research - S.D. Sharma
4. Quantitative Techniques - K.VenkataRao
5. Quantitative Techniques - C.R. Kothari
6. Operations Research - H.A.Taha

Note:- The questions should be asked in the ratio of 80% of problems and 20% for theory.

PART –IV

ELECTIVES – A2

III YEAR

A.2 BUSINESS ENVIRONMENT

Objectives: To provide the knowledge about different kinds of environment which affect business.

UNIT I

Introduction: Concept, Components and Significance of Business Environment. Economic Systems. A brief profile of Indian Financial System.

UNIT II

Economic Environment: Components of Economic Environment. Planning Machinery in India. Regional Imbalance Privatization, Devaluation. Trade Agreements- Bilateral and Multilateral Agreement.

UNIT III

Industrial Environment: Role of Government in Business-Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India.

UNIT IV

Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business.

UNIT V

International Environment: Concept and Rationale of Globalization of Indian Business, Foreign Capital Investment, Choice and Transfer of Technology and Problems of Debt Servicing in India. Important Provisions of FEMA, Multinationals and Indian Business, International Economic Institution – WTO, UNCTAD, MOUs.

BOOKS FOR STUDY:-

1. Business Environment - Dr.V.Aalagappan&Dr.K.Chidambaram
2. Business Environment - Francis Cherunilam
3. Essential of Business Environment - K.Aswathappa
4. Business and Society - Lokanathan&LaksmiRatan
5. Economic Environment of Business - M.A.Dikay

PART III

THIRD YEAR

ELECTIVE –B 1

VI SEMESTER

B.1 FINANCIAL ACCOUNTING – VI

Objectives: To enable the students to understand the detailed concepts of Corporate accounting methods of different types of companies.

UNIT I

Accounts of Holding Companies: Definition – Holding Companies Subsidiary company – Calculation of Pre-Acquisition and Post-Acquisition profit – Cost of control or capital reserve – Minority interest – Revaluation of Assets Elimination of common transactions-treatment of unrealized profit- Preparation of consolidated Balance sheet-Simple problems only.

UNIT II

Accounts of Bank Companies : Meaning- Classification of Bank Advances- Provisions required – Preparations of various schedule for preparing of Profit and Loss Account and Balance sheet (Forms B and A in Third Schedule) as per the revised guidelines of Reserve Bank of India.

UNIT III

Accounts of Insurance Companies : Meaning- Types of Insurance The General- Accounts of life and general insurance business-Preparation of various schedules for preparing of Revenue account, Profit and loss account and balance sheet of Life Insurance and General Insurance Business-Ascertainment of Profit under life insurance business.

UNIT IV

Double Account system including Accounts of Electricity Companies : Meaning – Special features – Difference between single account system and Double account system-Preparation of Revenue account, Net Revenue account, Capital account and general Balance sheet-Clear profit- Reasonable return- Capital base – Disposal of surplus-Replacement of an Asset.

UNIT V

Accounting for price level changes ((Inflation Accounting) : Meaning Limitations of Historical Accounting – Methods of inflation accounting – Current Purchasing Power Accounting (CPPA)-Current Cost Accounting (CCA)-(Simple problems only).

BOOKS FOR STUDY:

1. Advanced accountancy – R.L.Gupta and Rahdaswamy
2. Advanced accounting - S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy – T.S.Reddy and A,Murthy

BOOKS FOR REFERENCE:

1. Advanced Accounts – M.C.Shukla and T.S.Grewal
2. Advanced Accountancy – S.N.Maheswari and S.K. Maheswari

Note: The question should be asked in the ratio 60 % for problems and 40% for theory.

B.2 RETAIL MARKETING

Objectives: To acquire the knowledge of various functions, principles associated with Retail marketing.

UNIT I

Introduction:- Retailing, Retail marketing - Definition - Importance - Functions of Retailing - Types of Retailing - Retailers.

UNIT II

Consumer behavior and retail operation – Types of customer – Merchandise management - Retail marketing mix.

UNIT - III

Retail pricing - Concept - Strategies and approaches - Types - Methods of setting prices – Retail branding - Supply chain management.

UNIT - V

Consumerism and ethics in retailing - Role of Information Technology in Retailing – e-retailing – International retailing - Future of retailing - Retailing in India.

BOOKS FOR STUDY

1. Retail Marketing Management - David Gilbert
2. Retail an Introduction - Rover cos

BOOKS FOR REFERENCE

1. Retail Management: A Strategic Approach – Barry Berman,Joel R.Evans

C.1 HUMAN RESOURCE MANAGEMENT

Objectives: To impart knowledge on the concepts and principles of HRM followed in different types of organization.

UNIT -I Human Resource Management: Definition – Objectives - Importance – Functions - Hindrances for the development of HRM – HR Department – HR Manager - Qualities - Role.

UNIT -II Acquiring Human Resources: Human Resource Planning - Job analysis – Job design – Job specification – Recruitment and selection – Introduction.

UNIT – III Wage and salary Administration: Objectives – Principles – Factors affecting wages – Methods of Wage payment - Wage policy in India - Fringe benefits. Wage Incentives: Meaning - Types – Employees Stock Option Plans (ESOP)

UNIT - IV Retaining Human Resources: Absenteeism and Labour Turnover – Employee Welfare – Social Security.

UNIT -V Integrating Human Resources: Trade Union: Meaning – Functions Trade Union Movement in India. Rights & Liabilities of Registered Trade Union – Collective bargaining - workers participation in management. Quality of Work Life (QWL): Meaning - Definition – Benefits of High QWL – measures to improve QWL.

BOOKS FOR STUDY:

1. Human Resource Management: Dr.L.M.Prasad
2. Human Resource Management: Prof J.Jeyasankar.
3. Human Resource Management: Dr.C.B.Gupta
4. Human Resource Management: Dr.R.S.Dwivedi
5. Essentials of Human Resource Management – Sundar&Srinivasan.J

BOOKS FOR REFERENCE:

1. A frame work for Human Resource Management: Dessler
2. Human Resource Management: Ian Beard well and Len Holden.
3. Human Resource Management & Industrial Relations: P.SubbaRao
4. Human Resource Management: SrinivasR.Kandula.

PART – III
III YEAR

ELECTIVES -C 2
VI SEMESTER

C.2 FINANCIAL MARKETS AND SERVICES

Objectives: To understand the rules & regulation and functions of money market and capital market and their services.

UNIT I

Financial System - Meaning – Functions - Financial concepts - Financial assets – Financial Intermediaries – Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market - Capital Market – Money Market – Development of Financial system in India - Weaknesses of Indian Financial system.

UNIT II

Money Market - Definition –Money market Vs Capital Market - Features – Objectives - Characteristic features of a developed money market – Importance of money market - Composition of money market – Call money market – Commercial bills market – Acceptance market – Treasury bill market - Discount market – Bill markets in India – Money market Instruments.

UNIT III

Capital Market - New issue market - New issue market Vs Stock exchange – Functions of new issue market - Secondary market - Stock exchanges - Functions - Listing of Securities – Registration of stock brokers - Methods of trading in stock exchange- Defects of Indian capital markets.

UNIT IV

Mutual funds –Definition Importance - Risks - Classification of funds - Close – ended funds - Open –ended funds - Income funds – Growth funds – Balance funds - Specialized funds – Money market mutual fund – Taxation funds – Organisation of the fund – Net asset value.

UNIT -V

Merchant Banking - Meaning - Services of Merchant Banks – SEBI Guidelines – Scope for Merchant Banking in India.

Factoring:- Meaning - Functions - Types – Factoring Vs.Discounting - Benefits.

BOOKS FOR STUDY:-

- | | | |
|----------------------------------|---|--------------------------|
| 1. Indian Financial System | - | P.N.Varshnery&D.K.Mittal |
| 2. The Indian Financial System | - | Vasant Desai |
| 3. Financial Market and services | - | Gordon and Natarajan |
| 4. Indian Financial System | - | Pathak |
| 5. Indian Financial System | - | H.R.Machiraju |
| 6. Financial Services | - | S.Gurusamy |
| 7. Financial Services | - | B.Santhanam |

BOOKS FOR REFERENCE:-

- | | | |
|--|---|----------------|
| 1. Financial Institutions and Markets | - | L.M.Bhole |
| 2. Management for Indian Financial Institutions | - | R.M.Srivastava |
| 3. Financial Institutions and Markets | - | Merikohn |
| 4. Foundations of Financial Markets and Institutions | - | Fabozzi |

PART IV - NON MAJOR ELECTIVE COURSES

**PART IV
I YEAR**

**NON-MAJOR ELECTIVE
I SEMESTER**

26.BUSINESS ACCOUNTING

Objectives: To help to the students to know the basic accounting principles and impart basic skill to record the business transactions.

UNIT I

Introduction – Book Keeping – Accountancy – Differences – Double Entry System – It's merits and Limitations – Differences between Single Entry and Double Entry System – Classification of Accounts – Rules – Users of Accounting information.

UNIT II

Books of Prime Entry – Accounting Equation – Journal - Advantages – Ruling (Simple Problems)

UNIT III

Subsidiary Books – Objectives – Advantages – Purchases Book – Sales Book – Returns Books – Cash Book – (Simple Problems) Difference between Trade Discount and Cash Discount.

UNIT IV

Books of Final Entry – Ledgers – Advantages – Ruling – (Simple problems) – Trial Balance – Advantages – Difference between Trial Balance and Balance Sheet – Preparation of Trial Balance from given Ledger Balances.

UNIT V

Final Accounts of Sole Trading Concerns – Adjustments : Outstanding Expenses – Prepaid Expenses – Closing Stock – Depreciation – Bad debts – (Simple Problems) – Cost of Goods Sold.

BOOKS FOR STUDY

- | | | |
|--|---|-------------------------|
| 1. Double Entry Book-keeping | - | T.S. Grewal |
| 2. Advanced Accountancy | - | T.S. Reddy and A.Murthy |
| 3. Principles and Practice of Accounting | - | R.L.Gupta&V.K.Gupta |
| 4. Fundamental of Advanced Accounting | - | R.S.N.Pillai&Bagawathi |
| 5. Business Accounting | - | A. Balasubramaian |
| 6. Fundamentals of Accounting | - | Appannaiah and others |

BOOKS FOR REFERENCE

- | | | |
|------------------------|---|---------------------------|
| 1. Advanced Accounts | - | M.C.Shukla and T.S.Grewal |
| 2. Advanced Accounts | - | S.P.Iyengar |
| 3. Advanced Accounting | - | S.P.Jain and K.L.Narang. |

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

27.ADVERTISING AND SALESMENSHIP

Objectives: To familiarize the students with fundamentals of advertising and Salesmanship

UNIT I

Meaning of advertising – Characteristic Features of Advertising – Nature and Scope of Advertising – Benefits or Advantages of Advertising – Criticisms of Advertising – Is Advertising Economic Waste? – Difference between Advertising and Salesmanship.

UNIT II

Advertising Media – Indoor and Outdoor Advertising – Advertising agency – Role – Importance.

UNIT III

Personal Selling – Definition – Salesmanship – Definition Features – Objectives – Benefits – Criticisms against Salesmanship.

UNIT IV

Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities – Other Requisites of a Salesman.

UNIT V

Recruitment of Salesman – Sources – Remuneration of Salesman; Methods.

BOOKS FOR STUDY:

1. Advertising and Salesmanship – P.Saravanel&S.Sumathi
2. Essential of Advertising – S.Chandran
3. Advertising and Sales Promotion – Dr.R.L.Varshny&Dr.S.L.Gupta
4. Advertising and Personal Selling – Dr. C.B.Gupta
5. Advertising and sales promotion – Mishra &Harikumar

SKILL BASED SUBJECTS

**PART IV
II YEAR.**

**Skill Based Subject
III SEMESTER**

28. FUNDAMENTALS OF COMPUTER

Objectives: To impart basic knowledge of computer and simple programs.

UNIT – 1

Introduction – workings with Windows – opening; switching and closing.

UNIT – II

Applications – using shortcut bar, creating a word document – moving, correcting and inserting text, editing and printing.

UNIT – III

Undo and Redo features – spell checking – Inserting page numbers – Headers and footers – Using tables and graphics.

UNIT – IV

MS-Excel – Spread sheet – functions- formatting text and numbers- creations- enhancing and printing a chart.

UNIT – V

Power Point – Basics – Creating,Presentations – workingwith text – working with graphics – Animation – Slide shows.

BOOK FOR STUDY

1. Fundamentals of computers - V.Raja Raman –RHI - 1978
2. Computer Today - Basantra
3. Computers and Information Technology - V.K. Kapoor.

**PART IV
III YEAR**

**Skill Based Subjects
V SEMESTER**

29. ENVIRONMENTAL STUDIES - UNIVERSITY

**PART IV
II YEAR.**

**Skill Based Subject
IV SEMESTER**

30.GOODS AND SERVICES TAX

Objectives: To understand the concept and the importance of goods and services tax in the Context of Indian economy.

UNIT I

GST – Concept – Meaning - Definition Objectives –Advantages . GST and Centre, State Financial relation.

UNIT II

Main features of GST Law – Impact of GST - Subsuming of taxes – Types of GST – CGST - SGST, IGST, UTGST.

UNIT III

GST Council - Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions.

UNIT IV

Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Compulsory registration.

UNIT V

Computation of taxable value and tax liability – Comparative calculations with previous tax laws –Tax calculation for inter state sales – Value of supply – Value of taxable supply – Input tax credit .(Simple problems only).

Books for study

1. Goods and Services Tax - GhousiaKhatoon, Naveen Kumar C.M, &Venkatesh S.N Himalaya publishing house private ltd, Mumbai.
2. Fundamentals of GST and customs Act – R.G.Sha,S.K.PodderShruthiPrabhakar.
3. Goods and services Tax – B.Mariappa
4. GST – The essentials of Goods and Service Tax – Dr.Thomas Joseph,

Dr.Jayajacob, Ms.ChinnuMariamchacko

Note: The questions should be asked in the ratio of 80% for theory and 20% for problems

31.EXPORT - IMPORT PROCEDURES AND DOCUMENTATION

Objectives: To impart basic knowledge on Export and import documentation and procedures.

UNIT I

Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

UNIT II

Export procedures - Export an order – Consignment - Receiving an order - Packing and Marketing - Shipping order – Customs formalities.

UNIT III

Export documentation - Documentation - Letter of credit - Credit documentation – Insurance documents and other documents.

UNIT IV

Import procedures - Importing through Indent house- Obtaining import licenses – Terms used in mentioning prices.

UNIT V

Import documentation – Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance documents and all other documents.

BOOKS FOR STUDY

1. International Marketing - Varshney&B.Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. RathorandJ.S.Rathor

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

32.VALUE EDUCATION - UNIVERSITY

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

33.M.S. OFFICE & TALLY – THEORY

Objectives: To provide computer skill and knowledge for commerce students and help them to understand the usefulness of M.S. Office and Tally programs.

UNIT-I Starting word 2000 - Creating a document – Editing - Saving - Formatting – Creating table - Printing a document.

UNIT - II Starting Excel 2000 - Editing - Inserting and deleting rows and columns – Changing width and height - formula (Financial formula only)

UNIT- III Power point 2000 – Creating a new presentation - Using templates - Slide transition – Slide animation - Power Point views.

UNIT - IV Tally – Features - Opening Screen of Tally - Creating Company – Selecting a Company - Shutting – Altering a Company

UNIT – V Creating Groups & Ledger - Alteration - Alteration - Deletion - Voucher entry – Payment - Receipt – Journal – Contra Voucher - Alteration - Deletion.

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

34.M.S.OFFICE & TALLY - LAB.

Objectives: To provide the practical knowledge about M.S.Office and Tally Programs.

UNIT - I Starting Word 2000 - Creating a document - Editing - Saving - Formatting – Creating Table – Printing a document.

- UNIT -II** Starting Excel 2000 - Editing - Inserting and deleting rows and columns - transition – Changing width and height - Formula (Financial Formula only)
- Unit – III** Power Point 2000 – Creating a new presentation – Using templates - Slide Transition – Slide animation - Power point views.
- UNIT -IV** Tally – Opening Screen of Tally - Creating Company - Selecting a Company – Shutting - Altering a Company.
- UNIT -V** Creating Groups & Ledger - Alteration – deletion - Voucher entry - Payment – Receipt - Journal - Contra Voucher - Alteration - Deletion – Simple Problems.

**PART IV
III YEAR**

**VI SEMESTER
Skill Based Subjects**

35.COMMERCE PRACTICAL

Objective : To enable the students to have practical knowledge of using various forms.

List of Practical

Filling up of Money order form - Layout of business letter - Blue print of an office- Filing of papers- use of common office machines- Designing of forms for purpose Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of Visitors.

Format of Joint Stock Company Balance sheet-Model of a partnership deed- Format of Profit and Loss appropriation account- Debit note and Credit note and Statement of affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/ Register. Payroll/Wage Sheet, Form of Bin and Time Card, Filling of material order and material requisition,- and Issue register.

Chart of an Organization Structure.

Filling up of an account opening form, Knowledge of various forms used in day-to-day banking activities - Cheque – Pay-in-slip - Withdrawal form - Transfer form – Draft Challan, Form of Bill of exchange and Promissory note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM Debit and Credit Card.

Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names – Publishing the products in the market.

Filling up of Equity share application and mutual fund form, Specimen of Share, Mutual fund and Bond certificates.

Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form.

Filling up of Income tax returns, Sales tax forms and applying for income tax refund.

Note: Students have to submit a practical note book consisting of specimen forms of all the above documents mentioned in the syllabus.

MODEL QUESTION
FINANCIAL ACCOUNTING - III
(For those who joined in July 2018 and after)

Time : Three Hours

Maximum

: 75marks

Choose the Correct Answer :

1. ஈட்டுறுதி காலத்தை தீர்மானிப்பவர்

அ) பாலிசி வழங்குபவர்

ஆ) பாலிசிதாரர்

இ) இருவரும்

ஈ) எவருமில்லை

The indemnity period is decided by

a) Insurer

b) Insured

c) Both

d) No body

2. தர விற்பனை - உண்மையான விற்பனை = ?

அ) மொத்த இலாபம்

ஆ) நிகர லாபம்

இ) ஈட்டுறுதி

ஈ) குறை விற்பனை

Standard sales - Actual sales = ?

a) Gross Profit

b) Net Profit

c) Indemnity

d) Short Sales

3. குத்தகைதாரர் செலுத்தும் உரிமைத் தொகை _____ ஆக கருதப்படுகிறது.

அ) செலவு

ஆ) வருமானம்

இ) லாபம்

ஈ) நஷ்டம்

Royalty payable by lessee is considered as _____ .

a) Expense

b) Income

c) Profit

d) Loss

4. லாபத்தில் ஏற்படும் இழப்பு பாலிசியில், சராசரி சரத்து யாருடைய நலனை பாதுகாக்கிறது?

- அ) பணியாளர்கள் ஆ) காப்பீட்டு நிறுவனம்
இ) பாலிசிதாரர் ஈ) (ஆ) மற்றும் (இ)

The average clause in a loss of profit policy protects the interest of the

- a) Workers b) Insurance Company
c) Insured d) Both (b) and (c)

5. நிலைமை விபரம் தயாரிக்கும் போது, ஏட்டுக்கடன் எழுதுமிடம்

- அ) அட்டவணை A ஆ) அட்டவணை E
இ) அட்டவணை F ஈ) அட்டவணை G

Books debts are shown in statement of affairs under

- a) List A b) List E
c) List F d) List G

6. பிரசிடென்சியல் டவுன் இன்சால்வென்ஸி சட்டம் இயற்றப்பட்ட ஆண்டு

- அ) 1909 ஆ) 1929
இ) 1939 ஈ) 1949

Presidency towns insolvency act was passed in

- a) 1909 b) 1929
c) 1939 d) 1949

7. கிளைக் கணக்கின் குறிக்கோள்

- அ) கிளையின் லாப/நஷ்டம் அறிய ஆ) தலைமையக லாப/நஷ்டம் அறிய
இ) (அ) அல்லது (ஆ) ஈ) (அ) மற்றும் (ஆ)

The objective of branch a/c, is to know

- a) Branch P/L b) Ho P/L
c) (a) or (b) d) (a) and (b)

8. வழியிடை சரக்கு, இருப்பு நிலைக் குறிப்பில் _____ பக்கத்தில் காண்பிக்கப்படுகிறது

- அ) முதல் ஆ) பொறுப்புகள்
இ) சொத்துக்கள் ஈ) ஏதுவுமில்லை

Cash in transit will appear in the _____ side of the balance sheet

- a) Capital b) Liabilities
c) Assets d) None

9. தவணை முறை திட்டத்தில், விற்பனையாளர் பெறும் மொத்த வட்டி எந்த கணக்கில் வரவு வைக்கப்படுகிறது?

அ) வட்டி அனாமத்து க/கு

ஆ) வட்டி க/கு

இ) விற்பனை க/கு

ஈ) கொள்முதல் க/கு

Under instalment system, total interest received by the seller is credited to

a) Interest suspense a/c

b) Interest a/c

c) Sales a/c

d) Purchase a/c

10. வாடகை மற்றும் வரி எதன் அடிப்படையில் துறைகளுக்கிடையே பிரிக்கப்படுகிறது?

அ) விற்பனை அளவு

ஆ) சொத்து மதிப்பு

இ) சதுர அடி முறை

ஈ) பணியாளர் எண்ணிக்கை

In departmental a/c, rent and rates are allocated on the basis of

a) Sales Volume

b) Assets Value

c) Square Feet

d) No of workers

SECTION – B (5X7=35 marks)

Answer All questions, choosing either (a) or (b)

11. (அ) கணேசன் என்பவரது வியாபார கிடங்கில் 1.9.13 தீ விபத்து ஏற்பட்டது. கீழ்க்கண்ட தகவல்கள் மூலம் காப்பீட்டு நிறுவனத்திடம் இருந்து பெற வேண்டிய கோரல் தொகையை காண்க.

	ரூ.		ரூ.
சரக்கிருப்பு 1.1.13	25,300	கூலி	60,000
விற்பனை 1.1.13 முதல் 1.9.13 வரை	1,56,000	கொள்முதல் 1.1.13 முதல் 1.9.13 வரை	50,400
வியாபாரத்திலிருந்து கணேசன் எடுத்த பொருட்கள்	2,500	காப்பாற்றப்பட்ட சரக்கு	3,600

மொத்த லாபம் அடக்க விலை மீது 30%

A fire occurred in the godown of Ganesan on 1.9.13. Find out claim to be lodged from insurance company.

	Rs.		Rs.
Stock 1.1.13	25,300	Wages	60,000
Sales from 1.1.13 to 1.19.13	1,56,000	Purchase from 1.1.13 to 1.9.13	50,400
Goods taken by Ganesan at cost	2,500	Stock saved from fire	3,600

Gross Profit 30% on cost.

(or)

ஆ) தீ கோரலில், சராசரி சரத்து குறித்து விவரி.

Explain average clause under fire claim.

12. அ) கோல் இந்தியா நிறுவனம் நிலக்கரி சுரகங்கத்தை குத்தகைக்கு எடுத்து, உரிமைத் தொகை 50 பைசா ஒரு டன்னுக்கு என்றும், குறைந்தபட்ச வாடகை ரூ.40,000/- எனக் கொண்டது. குறை உற்பத்தி மீட்பு முதல் ஐந்து ஆண்டுகளுக்குள் சரிக்கட்ட ஒப்பு கொண்டனர். உற்பத்தி ஐந்து ஆண்டுகளில் 10,000 டன்; 48,000 டன்; 80,000 டன்; 1,20,000 டன்; 1,20,000 டன்.

கோல் இந்தியா ஏட்டில் குறை உற்பத்தி க/கு தயார் செய்க.

The coal India are lessees of a mine on a royalty of 50 paise per ton of coal raised with a dead rent of Rs.40,000 with power to recoup short workings during the first five years. The output was 10,000 tons; 48,000 tons; 80,000 tons; 1,20,000 tons; 1,20,000 tons.

Write up short workings a/c in the books of coal India.

(or)

- ஆ) உரிமைத் தொகை என்றால் என்ன? யாரெல்லாம் உரிமைத் தொகை செலுத்த கடமைப்பட்டவர்கள்

What is royalty? Who are all liable to payable royalty?

13. அ) நொடிப்பு நிலைக் கணக்கில் அட்டவணை A குறித்து விளக்கம் தருக.

Explain list A under insolvency a/c.

(or)

- ஆ) புரோவின்கியல் இன்சால்வென்சி சட்டம் 1920ன் படி முன்னுரிமை கடன்நீதோர் குறித்து விவரி.

Describe preferential creditors as per provincial insolvency Act 1920.

14. அ) கிளைக் கணக்கில் "சரக்கிருப்பு மற்றும் கடனாளிகள்" முறை குறித்து நீ அறிவது யாது?

What do you mean by 'stock and debtor' system under branch account?

(or)

- ஆ) தலைமையகம் தனது கிளைக்கு ரூ.19,200 மதிப்புள்ள சரக்குகளை அடக்கவிலலை மீது 25% லாபத்தில் அனுப்பியது. கீழ்க்கண்ட தகவல்கள் மூலம், கிளை க/கு தயாரிக்கவும்.

	ரூ.	ரூ.
கடனாளிகளிடமிருந்து பெற்ற ரொக்கம்	12,860	கிளைகளின் கடன் விற்பனை 18,460
செலவுகளுக்கு தலைமையகம் செலுத்தியது	2,000	கிளையின் ரொக்க விற்பனை 5,000
		இறுதி சரக்கிருப்பு (இடாப்பு விலை) 4,000

Goods are invoiced by a H.O. to its branch at Rs.19,200 so as to give 25% profit on cost. From the following details, prepare branch a/c.

	Rs.		Rs.
Cash from debtors	12,860	Credit Sales by branch	18,460
Expenses paid by H.O	2,000	Cash sales by branch	5,000
		Closing Stock (invoice price)	4,000

15. அ) வாடகை கொள்முதல் என்றால் என்ன? அதன் சிறப்புகள் யாவை?

What is hire purchase/ What are its features?

(or)

ஆ) ஒரு தொலைக்காட்சி பெட்டியின் ரொக்கவிலை ரூ.18,000, வாடகை கொள்முதல் முறையில் ரூ.20,000 விற்கப்பட்டு, ரூ.5,000 வீதம் நான்கு தவணைகளில் செலுத்தப்பட்டது. வட்டியினை கணக்கிடுக.

A television set cash price of which is Rs.18,000 sold on hire purchase system for Rs.20,000 payable 4 instalments of Rs. 5,000 each. Show how interest is calculated.

SECTION – C (3x10=30 marks)

Answer any THREE questions.

16. திரு.பொன்னுசாமியின் வியாபார நிறுவனத்தில் 15.10.2009ல் தீ விபத்து ஏற்பட்டது. கீழ்க்கண்ட தகவல்கள் மூலம் கோரல் தொகை கண்டறிக

What do you mean by 'stock and debtor' system under branch account?

	ரூ.		ரூ.
சரக்கிருப்பு 1.1.08	30,600	கொள்முதல் 2008ல்	1,22,000
சரக்கிருப்பு 31.12.08	27,000	விற்பனை 2008ல்	1,86,000
கொள்முதல் 1.1.09 முதல் 15.10.09 வரை	1,47,000	விற்பனை 1.1.09 முதல் 15.10.09 வரை	1,50,000

சரக்கிருப்புகள் அடக்கத்தில் 90% என மதிப்பிடப்பட்டது. சரக்கு மீட்பு ரூ.18,00. காப்பீட்டு தொகை ரூ.63,000 சராசரி சரத்து அடங்கியது இக்காப்பீடு.

A fire occurred in the premises of Thiru.Ponnusamy on 15.10.2009. From the following information, prepare a claim statement.

	Rs.		Rs.
Stock 1.1.08	30,600	Purchases in 2008	1,22,000

Stock 31.12.08	27,000	Sales in 2008	1,86,000
Purchases from 1.1.09 to 15.10.09	1,47,000	Sales from 1.1.09 to 15.10.09	1,50,000

Stocks are valued at 90% of cost stock saved Rs.18,000. The amount of policy Rs.63,000. There was an average clause in the policy.

17. நொடிப்பு நிலை கணக்கில், நிலைமை விபரப்பட்டியலின் மாதிரிப்படிவம் தருக.

Give the specimen of statement of affairs under insolvency a/c.

18. ரவி ஒரு சுரங்கத்தை குத்தகைக்கு எடுத்து, உரிமைத் தொகை ஒரு டன்னுக்கு 35 பைசா என்றும், குறைந்தபட்ச வாடகை ஆண்டுக்கு ரூ.750 ஆக கொள்கிறார். குறை உற்பத்தியை அடுத்தும் வரும் இரு ஆண்டுகளில் மீட்பு செய்ய விரும்புகிறார். உற்பத்தி பின்வருமாறு 2009 - 1000 டன்; 2010 - 1500 டன்; 2011 - 2500 டன்; 2012 - 1500 டன்; 2013 - 1000 டன்.

ரவி ஏட்டில் தேவையான பேரேட்டு கணக்குகளை தருக.

Ravi took a mine on lease merging into a royalty of 35 paise per ton with a dead rent of Rs.750 per year and the right to recoup short workings out of royalties of two subsequent years from the period in which short workings arose. The output were 2009 - 1000 tons; 2010 - 1500 tons; 2011 - 2500 tons; 2012 - 1500 tons; 2013 - 1000 tons.

Give necessary ledger a/c in the books of Ravi.

19. மூன்று துறைகளை உடைய ஒரு வியாபார நிறுவனத்தின் கொள்முதல் பின்வருமாறு.

துறை A 1000 அலகுகள்	}	மொத்த அடக்கவிலை ரூ.1,00,000
B 2000 அலகுகள்		
C 2400 அலகுகள்		

1.1.2011ல் சரக்கிருப்பு விற்பனை

துறை A - 120 அலகுகள்	துறை A - 1020 அலகுகள் ரூ.20 வீதம்
B - 80 அலகுகள்	B - 1920 அலகுகள் ரூ.22.50 வீதம்
C - 152 அலகுகள்	C - 2496 அலகுகள் ரூ.25 வீதம்

மொத்த லாபம் எல்லா துறைகளிலும் ஒரே மாதிரியாக உள்ளது. துறைவாரி வியாபார க/கு தயார் செய்க.

The following purchases were made by a business house having three departments.

Dept A 1000 units	}	at a total cost of Rs.1,00,000
B 2000 units		
C 2400 units		

Stock on 1.1.2011 Sales were.

Dept A - 120 Units	Dept A - 1020 Units ரூ.20 each
B - 80 Units	B - 1920 Units ரூ.22.50 each
C - 152 Units	C - 2496 Units ரூ.25 each

The rate of gross profit is same each case. Prepare departmental trading a/c.

20. X நிறுவனம் ஒரு வாடகை கொள்முதல் துறையை கொண்டுள்ளது. வாடகை கொள்முதலில் சரக்குகள் அடக்கம் + 50% லாபம் என விற்பனை செய்யப்பட்டது.

	ரூ.
ஜனவரி 1 வாடகை கொள்முதலில் சரக்குகள் (இடாப்பு விலை)	75,000
வாடகை கொள்முதல் முறையில் இந்த ஆண்டு விற்பனை (இடாப்பு விலை)	4,05,000
இந்த ஆண்டு ரொக்கம் பெற்றது	2,80,000
சரக்கு திரும்ப பெற்றது (தவணை பாக்கி ரூ.20,000)	2,500
டிசம்பர் 31 வாடிக்கையாளிடம் சரக்கு (இடாப்பு விலை)	1,50,000
வாடகை கொள்முதல் துறையின் லாபம் / நஷ்டம் காண்க.	

X company Ltd has a hire purchase department goods are sold on hire purchase at cost + 50%. From the following particulars, find out profit or loss made in the hire purchase department.

	&
January 1 Goods out on H.P. (invoice price)	75,000
Goods sold on H.P. during the year (invoice price)	4,05,000
Cash received during the year	2,80,000
Goods received back (instalment due Rs.20,000)	2,500
Dec.31 Goods with H.P. customers (invoice price)	1,50,000