

**P.G. & RESEARCH DEPARTMENT OF COMMERCE
THE NEW COLLEGE(AUTONOMOUS)
B.Com (G) Syllabus with effect from 2011-12**

PART : III

Core : 1

Semester - I

Credits : 4

FINANCIAL ACCOUNTING - I

UNIT - I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions.
Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtor, Interest on Capital and Drawings

UNIT - II

Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations.

UNIT - III

Average Due Date - Classification of errors - Rectification of errors - Preparation of Suspense Account.

Bank Reconciliation Statement.

UNIT - IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded). - Insurance Claims - Average Clause - Loss of Stock only.

UNIT - V

Royalty : Meaning, Features, Advantages and limitations - (sub lease excluded)

REFERENCE BOOKS :

1. R.L. Gupta & V.K. Gupta - Advanced Accounting - Sultan Chand - New Delhi
2. T.S. Reddy & A. Murthy - Financial Accounting - Margham Publications - Chennai
3. Shukla & Grewal - Advanced Accounting - S Chand - New Delhi
4. S. Parthasarathy and A. Jaffarulla, Kalyani Publishers Financial Accounting

Core : 2

Part : III

Semester - I

Credits : 4

BUSINESS ECONOMICS

UNIT - I

Definition - Scope and importance of Business Economics

Concepts : Production possibility frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Incremental and Marginal Concepts - Time and Discounting Principles - Concept of Efficiency

UNIT - II

Demand and Supply Functions :

Meaning of Demand - Determinants and Distinctions of demand - Law of Demand - Elasticity of demand - Demand forecasting - Concept of Supply and Equilibrium

UNIT - III

Consumer Behaviour : Law of Diminishing Marginal Utility - Equi-marginal Utility - Indifference curve analysis - Definition. Properties and equilibrium

UNIT - IV

Production: Law of Variable Proportions- laws of Returns to Scale - Economics of Scale

Cost Classification: Fixed Cost, Variable Cost, Average Cost and Marginal Cost - Break Even Analysis

UNIT - V

Product pricing: - Price and output determination under a) Perfect competition b) Imperfect competition : Monopolistic Market only c) Meaning and features of Monopoly, Duopoly and Oligopoly.

Note : Only theory questions to be asked

REFERENCE :

- Business Economics - S. Shankaran
- Business Economics - P.L. Mehta
- Business Economics - Francis Cherunilam
- Economics for Business - Peter Mitchelson and Andrew Mann
- Business Economics - C.M. Chaudhar
- Business Economics - Mithran - Himalaya publications.

Allied : 1

Part : III

Semester - I

Credits : 5

BUSINESS STATISTICS

UNIT I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

UNIT II

Measures of Central tendency : Mean, Median and Mode - Measures of Dispersion : Range, Quartile deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation - Measures of Skewness: Karl Pearson's and Bowley's

UNIT III

Correlation : Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation coefficient - Regression

UNIT IV

Time Series Analysis - Trend - Seasonal Variation

UNIT V

Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index

REFERENCE BOOKS :

1. Statistical Methods - S.P. Gupta, Sultan 2000
2. Introduction to Operations Research - Dr. P.R. Vittal,
3. Operations Research - Hira D.S. and Gupta, S. Chand

Part - IV

Non- Major elective

semester - I

Credits - 2

ESSENTIAL BUSINESS KNOWLEDGE

Unit - I

Meaning of Business – Business organizations: Sole Trading Concern , Partnership firm – Joint Stock Companies: Public and Private Limited Company – Meaning of public sector company.

6 Hrs.

Unit – II

Basic concepts of Accounting – Journal, Ledger, Trial Balance, Preparation of Trading and Profit & Loss Account and Balance Sheet – Cash Book: Single & Double Column

12 Hrs.

Unit – III

Meaning of Liberalization, Privatization and Globalization – GDP and Percapita-income – Ethics in Business and Social Responsibilities of Business.

6 Hrs.

Problem: 25 Marks

Theory: 50 Marks

Reference Books:

- ❖ Elements and Organization of Commerce by Yogender Prasad Varma – S. Chand Publications.
- ❖ Elements of Commerce & Book keeping by M.P. Gupta, B.M. Aggarwal – S. Chand. Publications.
- ❖ T.S. Reddy & A. Murthy - Financial Accounting - Margham Publications - Chennai

PART - IV

Credits : 2

Syllabus common to entire college

Skilled Based Subject : Soft skills for Career Prospects - I

PART - III

Core : 3

Semester - II

Credits : 4

FINANCIAL ACCOUNTING - II

UNIT - I

Branch Accounts :- Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch.

UNIT - II

Departmental Accounts :- Basis for allocation of expenses - interdepartmental transfer at cost or selling price - Treatment of expenses which cannot be allocated.

UNIT - III

Hire purchase and instalment - Default and repossession - Hire purchase trading account.

UNIT - IV

Admission of a partner - Retirement of a partner.

UNIT - V

Dissolution of a partnership - Insolvency of partner(one partner only) - Rule in Garner Vs. Murray - Gradual realisation of assets and piecemeal distribution.

REFERENCE BOOKS:

1. Financial Accounting - R.L. Gupta
2. Financial Accounting - T.S. Reddy & A. Murthy
3. Advanced Accounting - R.L. Gupta & Radhaswamy
4. Financial Accounting - S.N. Maheswari
5. Advanced Accounting - T.S. Shukla & Grewal

PART III

Core : 4

Semester - II

Credits : 4

INTERNATIONAL ECONOMICS

UNIT - I

International Trade - Importance of International Trade, Theory of Foreign Trade: Hecksher - Ohlin's theory

UNIT - II

Balance of Trade, Balance of Payment - Concepts - Causes of Disequilibrium, Methods to Correct Disequilibrium - Fixed And Floating Exchange Rates - An Introduction to Euro & Dollar

UNIT - III

Export Management - Export procedure and Documents - Export Promotion.

UNIT - IV

International Economic Organisations and its functions IMF & IBRD,

UNIT - V

WTO and Trade Liberalization - Liberalization of Trade in Manufacturing and in Agricultural Trade.

REFERENCE BOOKS :

1. International Trade and Export Management - Francis Cherunilam
2. International Economics - K.R. Gupta
3. International Economics (Theory and Policy) - Paul R. Krugman and Maurice Obstfeld
4. International Economics - Robert J. Carbaugh
5. International Economics - H.G. Mannur

PART : III

Allied : II

Semester - II

Credits : 5

STATISTICS & OPERATIONS RESEARCH

UNIT - I

Probability - Conditional Probability - Addition and Multiplication Theorem - Baye's Theorem (Without Proof) - (Simple Problems)

UNIT - II

Sampling Techniques : Types of Sample and Sampling Procedures - **Large Sample** : **Z**- test for specified mean - **Z** - test for equality of two means - **Small sample** : ' t ' - test for specified mean - ' t ' test for difference between two means - ' t ' test for paired observation - **F** test- **Chi**- square : Test for independent attributes.

UNIT - III

Operations Research - Linear Programming - Formulation of L P P - Solving of L P P by graphical method.

UNIT -IV

Assignment and Transportation problems.

UNIT - V

Network Analysis - PERT and CPM (no crashing)

REFERENCE BOOKS :

1. Statistical Methods - S.P. Gupta.
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand
5. Operations Research - Handy and A. Taha

Non- Major elective

PART - IV

Credits : 2

Semester - II

FINANCIAL SERVICES & STOCK EXCHANGE

UNIT-I

Financial Services: Meaning-definition-features-players in financial services-Banking – RBI functions – Commercial Banks – Functions – Cheques – types – ATM – Electronic Transfers

UNIT-II

Consumer Financing : meaning-different types loans available to consumers-benefits to bankers and customers.

Credit Cards : Meaning – Debit Card: Meaning.

UNIT-III

Stock Markets: function-methods of trading-demat and remat of shares-SEBI-functions-NSE, BSE - Sensex and Nifty.

BOOKS FOR REFERENCE:

(A) Financial services-B.Santhanam

(B) Financial services-Dr.s.Guruswamy`

PART - IV

Credits - 2

Syllabus common for entire college

Skilled Based Subjects : SOFT SKILLS FOR CAREER PROSPECTS

Core : 5

**Part - III
Semester – III**

Credits : 4

CORPORATE ACCOUNTING – I

UNIT - I

Issue of shares and debentures - Various kinds - Forfeiture - Re-issue - Underwriting of shares and debentures

UNIT - II

Redemption of preference shares and debentures with ex-interest & cum interest.

UNIT - III

Preparation of company final accounts - Profits prior to incorporation.

UNIT - IV

Liquidation of company – Statement of affairs and deficiency accounts – liquidator’s final statement of account.

UNIT - V

Valuation of goodwill and shares

REFERENCE BOOKS:

1. Shukla and Grewal - Advanced Accounts , S.Chand
2. T.S.Reddy and A.Murthy - Corporate Accounting, Margham Publishers
3. Jain and Narang - Company Accounts, Kalyani
4. R.L. Gupta - Corporate Accountiing,Sulthan Chand
5. Chakraborti - Advanced Accountancy

Core : 6

**Part – III
Semester – III**

Credits : 4

BUSINESS LAWS

UNIT - I

The Indian Contract Act 1872 - Formation of contract - Essential elements of a valid contract - Nature and kinds of Contract - Offer and Acceptance - Consideration.

UNIT - II

Capacity - Flaw in consent, Void agreements - Illegal agreement - Quasi contract.

UNIT - III

Performance - Tender - Discharge - Remedies for breach of contract - Kinds of Damages.

UNIT - IV

Bailment and Pledge - Contract of Agency - Types, Creation, duties, rights of principal and agent - Termination of agency.

UNIT - V

The Sale of Goods Act 1930 - Formation - Sale and Agreement to sell -Caveat Emptor - Conditions and Warranties - Rights of unpaid seller.

REFERENCE BOOKS:

1. Business Laws - N.D.Kapoor, Sultan Chand and Sons
2. Business Laws - M.R.Sreenivasan, Margham Publications
3. Business Laws - M.V.Dhandapani, Sultan chand and sons
4. Mercantile Law - S.Badre Alam and P.Saravanel
5. Business Law - R.S.N.Pillai - S.Chand
6. Mercantile Law - Gogna, S.Chand
7. Business Law - Gogna, S.Chand
8. Business Law - K.N.Ramaswamy
9. Business Law - M.C.Shukla, S.Chand & Co

Core : 7

Part – III

Credits : 4

Semester – III

COST ACCOUNTING-1

UNIT - I

Nature and scope of Cost Accounting- Cost analysis concepts and Classifications - Installation of Costing systems, cost centres and Profit centres.

UNIT - II

Cost sheets, tenders and quotations - Reconciliation of cost and financial accounts

UNIT - III

Materials: Stores Records - Purchase order - Goods Received Note - Bin Card - Stores Ledger - Purchase, Receipts and Inspection - Inventory Control - ABC Analysis - Economic Ordering Quantity - Stock Levels - Methods of Pricing Issues: LIFO, FIFO, Simple Average & Weighted average only.

UNIT - IV

Labour Cost - Computation and control. Time keeping, methods of wage payment - Time rate Piece rate system. Payroll procedures. Idle and Overtime - Labour turnover.

UNIT - V

Overheads - Classification, Allocation, Apportionment and Absorption
Accounting and control of Overheads - Manufacturing, Administration, selling and Distribution. (Primary and Secondary Distribution) - Machine Hour Rate.

REFERENCE BOOKS:

1. Jain S.P and Narang K.L - Cost accounting
2. Khanna B.S, Pandey I.M, Ahuja G.K and Arora M.N - Practical Costing
3. Reddy and Hariprasad Reddy - Cost Accounting
4. N.K.Prasad and V.K.Prasad - Cost Accounting
5. Saxena and Vahist - Cost Accounting
6. Hansen/Mowen - Cost & management Accounting and control

Core : 8

Part – III

Credits : 4

Semester-III

BANKING THEORY, LAW AND PRACTICE

UNIT - I

Definition of Banking, Licensing, Opening of branches, Functions of Banks and Inspection as per the Banking Regulation Act, 1949 - Role of banks in Economic Development - Reserve Bank of India(RBI) and its functions.

UNIT - II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E-Banking - Credit & Debit card - Phone Banking - Electronic Fund transfer - Electronic Clearing system

UNIT - III

Opening of an account - Types of Deposit Accounts - Types of customers (Individuals, firms, Trusts, and Companies)- Importance of Customer Relations - Customer grievances and redressal - Bankers Ombudsman.

UNIT-IV

Negotiable Instruments: Promissory Note, Bills of Exchange, Cheque and Draft - Definitions, Features - Endorsement - Types - Crossing - Material Alteration - Paying Banker - Rules and Duties - Statutory Protection - Dishonour of Cheques - Role of collecting banker.

UNIT-V

Principles of Lending - Types of Borrowings - Precautions to be taken by a banker.

REFERENCE BOOKS:

1. Banking Law Theory and Practice-Sundaram and Varshney-Sultan Chand Co.
2. Banking and Financial Systems-B. Santhanam (margham Publishers)
3. Banking Law Theory and Practice-S. N. Maheswari-Kalyani Publications
4. Indian Banking-Parameswaran-S.chand and Co.
5. Banking Law Theory and Practice-Tanon
6. Banking Law Theory and Practice-Sherlaker & Shelaker

Unit I

Introduction: Features of Less Developed and Developing Countries -Concept of growth and development - Obstacles to Economic development - Mixed Economy

Unit II

Agriculture - Its contribution to Economic Development - Green revolution - Industry: Role of Industries to Promote Economic Development - Cottage, Small and Large scale Industries - Industrial Policy

Unit III

Technology: Meaning - Types - Role of technology to Promote Economic development - Infrastructure: Transport - Communication -Power.

Unit IV

Planning: Objectives - India's five year plan -Unemployment - Types of unemployment - Causes and Consequences - Poverty in India - Absolute and Relative poverty - Causes - Poverty Alleviation Programmes

Unit V

New Economic Policy and Disinvestment - Impact of LPG on Indian Economy - EXIM Policy - SEZs [Special Economic Zones]

References

1. Agarwal, A.N. (2004) Indian Economy, Wishwa Prakashan, New Delhi.
2. Ahluwalia. I.J. and I.M.D. Little (eds.) (1999), India's Economic Reforms and Development (essays in honour of Manmohan Singh), Oxford University Press, New Delhi.
3. Pantwala.S (1987), Dilemmas of Growth: Indian Experience, Sage Publications, New Delhi.
4. Dhringra.C (2003), The Indian Economy, Sultan & Chand, New Delhi.
5. Jalan.B (1992), The Indian Economy Problems and Prospects, Viking, New Delhi
6. Datt, Rudder and K.P.M. Sundharam (2008), Indian Economy, S.Chand & Co., New Delhi.
7. Alagh.Y.K. (1995), Indian Development Planning and Policy, Vikas, New Delhi.

PART – IV
(common syllabus for the entire college)

VALUE EDUCATION

Skill Based Elective - III - Computer skills - credits : 2

Core : 9

Semester - IV

CORPORATE ACCOUNTING - II

UNIT-I

Alteration of share capital – Internal reconstruction and reduction of capital

UNIT-II

Amalgamation-Absorption and External Reconstruction of companies – (Inter company investment excluded)

UNIT-III

Accounts of Holding companies-Minority Interest -- Cost of Control/Capital reserve -- Elimination of common transaction -- Revaluation of assets and liabilities -- Bonus shares & dividends -- Preparation of Consolidated Balance Sheet

UNIT-IV

Final Accounts of Banking Companies.

UNIT-V

Final Accounts of Insurance Companies -- Life and General Insurance.

REFERENCE BOOKS:

1. Shukla and Grewal-Advanced Accounts S. Chand
2. T. S. Reddy and A. Murthy-Corporate Accounting
3. Jain and Narang-Company Accounts
4. R. L. Gupta-Corporate Accounting
5. Chakraborti-Advanced Accounts
6. Mukerji and Hanif-Modern Accounts, Vol I and Vol II, Tata McGraw Hill

Core : 10

**Part – III
Semester - IV**

Credits : 4

COMPANY LAW

UNIT-I

Definition of Joint Stock Company - Kinds - Formation - Incorporation.

UNIT-II

Memorandum of Association - Contents and Alteration - Doctrine of Ultra Virus - Articles of Association - Contents - Distinction between the Two - Doctrine of Indoor Management - Prospectus - Contents - Statement in Lieu of Prospectus.

UNIT-III

Share capital - Kinds of shares - Voting Rights - Borrowing powers of Companies - Membership in a company - Directors: Legal Position, Appointment, Removal, Rights, Duties and Powers - Qualification and Disqualification.

UNIT-IV

Meetings: Statutory Meeting, Annual General Meeting and Extra-Ordinary General Meeting - Resolutions: Ordinary & Special Resolution.

UNIT-V

Winding up of a company - Modes of winding up - Winding up by the court - Voluntary winding up - Member's Voluntary winding up - Creditor's Voluntary winding up.

REFERENCE BOOKS:

1. Business Laws - N. D. Kapoor, S. Chand & Sons
2. Business Laws-M. R. Sreenivasan, Margham Publications
3. Business Laws-M. V. Dhandapani, S. Chand & Sons
4. Company Laws - Avtar Singh
5. Company Laws-N. D. Kapoor
6. M. C. Shukla and S. S. Gulshan-Principles of Company law.
7. S. M. Shah-Lectures on Company Laws
8. S. Badri Alam and Saravanavel, Company law, Himalaya Publications
9. P. P. S. Gogna - Text Book of Company Law-S. Chand & S

Part – III

Core : 11

Semester -IV

Credits : 4

COST ACCOUNTING -II

Unit-I

Meaning of process costing - Characteristics - Types of industries using process costing - Process losses - Inter-Process Profit - Normal loss and normal gain - Abnormal loss and abnormal gain.

Unit _II

Joint and byproduct - Costing - further processing decision - work -in-progress and equivalent production .

Activity Based costing (Theory Only)

Unit – III

Job and Batch costing - Features - objectives - limitations - procedures - use of job costing & batch costing.

Unit _IV

Operating costing - Transport costing - procedure in transport costing - collection of cost - types of problems - Power house - boiler house - cinema theatre - Costing of Lodging houses.

UNIT - V

Contract costing - introduction - system of contract costing - recording of cost of a contract - recording of value and profit on contract - profit or loss on contract.

REFERENCE BOOKS:

1. Jain S.P and Narang K.L - Cost accounting
2. Khanna B.S, Pandey I.M, Ahuja G.K and Arora M.N - Practical Costing
3. Reddy and Hariprasad Reddy - Cost Accounting
4. N.K.Prasad and V.K.Prasad - Cost Accounting
5. Saxena and Vahist - Cost Accounting
6. Hansen/Mowen - Cost & management Accounting and control

CORE-12

Credits:4

BUSINESS MANAGEMENT

UNIT-I

Management: importance-Definition-Nature and Scope of Management - Functions of management - Levels of Management -- Development of Scientific Management and other Schools of thoughts and approaches.

UNIT-II

Planning: Nature-Importance-Forms-Types-Steps in planning-Objectives-Policies- making-Types of Decision.

UNIT-III

Organising-Types of Organisation-Organisation structure-Span of Control and Committees-Departmentalisation- Informal Organisation-Authority-Responsibility-delegation-decentralisation.

UNIT-IV

Direction - Nature - Objectives - Leadership theories and styles - Traits - Motivation : Maslow's , Herzberg's , McGregor's X & Y theory.

UNIT-V

Co-ordination & Control - Need, Types and Techniques and Requisites for excellent Co-ordination- Meaning and Importance - Control Process - Tools & Methods.

REFERENCE BOOKS:

1. P.C. Tripathi & P. N. Reddy-Principles of Management
2. Wehrich and Kooontz-Essentials of Management
3. L. M. Prasad-Principles of Management
4. Dinkar Pagare-Principles of Management
5. C.B. Gupta-Business Management

FISCAL ECONOMICS

Unit I

Meaning and Scope of Public Finance - Distinction between private and public finance - Principle of Maximum social advantage

Unit II

Public revenue: Meaning - Classification - sources - taxation - meaning - sources of taxation - Canons of taxation - Individual Taxes (Income Tax - Expenditure Tax - Wealth Tax - Death Duty - Value Added Tax) - Characteristics of a good tax systems

Unit III

Principles of Public expenditure - Classification - Causes and effects of Public Expenditure with reference to India

Unit IV

Public Debt - Sources - Effects of public debt - public debt of central government - Management of Public debt

Unit V

Budget: Budgeting Procedures in India - Performance of Budgeting - Zero based budgeting - Union Government Budget

References

1. Bright Singh. D., (1993), Fiscal Economics, Emerald Publishers.
2. Ganguli - NN., (1998) Public Finance, Sultan Chand Publication, New Delhi
3. Andley Sundaram, (1995), Public Economics and Public Finance - Sultan Chand Publishers. New Delhi.
4. Loganathan. P., (2000), Public Finance, Emerald publishers.
5. Public Finance in theory and practice, Musgrave P.A.

PART – IV (Common syllabus for the entire college)

Environmental Science - Credits : 2

Skill Based Elective - IV -

Human Resource Management-Credit : 2

Core : 13

PART - III
Semester-V

Credits : 4

FINANCIAL SERVICES

UNIT-I

Meaning and importance of financial services-Types of financial services-Financial services and economic environment-Players in Financial Services Sector

UNIT-II

Merchant Banking-Functions-Issue management Managing of new issues-Underwriting

UNIT-III

Leasing and Hire Purchase-Concepts and features-Types of lease Agreements-Factoring-functions.

UNIT-IV

Consumer finance-Venture capital-Mutual Funds-Credit Rating

UNIT-V

Insurance- Different types- Life, Marine, fire, motor, health, pension plan, annuity, rural insurance, insurance laws and regulations (A brief introduction to IRDA Act. Insurance Act, 1938).

REFERENCE BOOKS:

1. Financial Services-M.Y. Khan
2. Financial Services-B. Santhanam
3. Law of Insurance-Dr. M. N. Mishra
4. Indian Financial System- H. R. Machiraju
5. A Review of current banking theory and practice-S. K. Basu

Core : 14**Semester-V
PRACTICAL AUDITING****UNIT-I**

Definition of Audit- Difference between auditing and accountancy-Scope of auditing- Objectives of auditing- Materiality in auditing efficiency audit- Proprietary audit-Techniques of auditing-Standards of auditing-Meaning ;of internal check-Nature and scope of internal audit- Financial Vs. operational audit-internal control; nature and scope -Verification of evidence-Detailed checking vs. Sample checking-internal audit and statutory audit-interface between internal auditor and statutory auditor-Audit programme, Meaning advantages and disadvantages-Audit note book- Meaning and content-Audit working Papers-Objects, essentials, responsibility, protection and preservation and ownership of working papers.

UNIT-II

Vouching of cash transactions-Trading transactions-Audit of ledger-Scrutinizing of ledgers-Bought ledger- General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances. Capital and revenue expenditure-Verifications and valuation of assets and liabilities.

UNIT-III

Depreciation and reserves-Meaning-Depreciation of wasting assets

UNIT-IV

Appointment of Auditor-Appointment of first auditor-Filling of casual vacancy0-ceiling on number of audits-Appointment of auditor of Government company-Auditors' remuneration-Removal of auditors-Qualifications and disqualifications, powers and duties of auditors / liabilities of auditors

- Special considerations in company audit
- Preservation of financial statements
- Audit of share capital
- Audit of dividends and debentures

UNIT-V

EDP Audit Impact of computerization on audit approach

- Type of internal control in a computer based system
- Approaches to EDP Auditing
- Auditing around with the computers
- Auditing with computers
- Auditing through computers

REFERENCE BOOKS:

1. Practical Auditing, S. Chand-B.N. Tandon
2. Auditing : Dr. Premavathy
- 3 Principles and Practice of Auditing-Dinakar pagare

Core : 15

PART - III

Semester - V

Credits : 5

COST ACCOUNTING

UNIT - I

Nature and scope of Cost Accounting- Cost analysis concepts and Classifications - Installation of Costing systems, cost centres and Profit centres.

UNIT - II

Cost sheets, tenders and quotations - Reconciliation of cost and financial accounts

UNIT - III

Material purchase control, Level, aspects, need and essentials of material control
Stores control - Stores Department - EOQ, Stores records, ABC Analysis, VED Analysis.

UNIT - IV

Labour Cost - Computation and control. Time keeping, methods of wage payment - Time rate Piece rate system. Payroll procedures. Idle and Overtime - Labour turnover.

UNIT - V

Overheads - Classification, Allocation, Apportionment and Absorption
Accounting and control of Overheads - Manufacturing, Administration, selling and Distribution. (Primary and Secondary Distribution) - Machine Hour Rate.

REFERENCE BOOKS:

1. Jain S.P and Narang K.L - Cost accounting
2. Khanna B.S, Pandey I.M, Ahuja G.K and Arora M.N - Practical Costing
3. Reddy and Hariprasad Reddy - Cost Accounting
4. N.K.Prasad and V.K.Prasad - Cost Accounting
5. Saxena and Vahist - Cost Accounting
6. Hansen/Mowen - Cost & management Accounting and control

INCOME TAX LAW & PRACTICE.

UNIT - I

Meaning of Income - Cannon of taxation and the Income Tax Act - Importance definitions under the Income Tax Act - Scope of total income - Residential Status - Income exempt from tax.

UNIT - II

Heads of Income - Salaries - Allowances - Perquisites and their Valuations - Definitions from salary - other related provisions - Gratuity - Pension - Commutation of Pension - Provident fund - Rebate.

UNIT - III

Income from House Property - Definition of annual Value - Deductions from annual value - Computation under different circumstances.

UNIT - IV

Income from business or profession - Allowable and not allowable expenses - General deductions - Principles - Provisions relating to depreciation - Deemed business profits chargeable to profits to tax - compulsory maintenance of books of account - audit of accounts of certain persons - Special provision for computing incomes on estimated basis under sections 44AD and 45AE - Computation of income from business and profession.

UNIT - V

Income under capital gains - short term, long term capital gains - transfer of capital assets - certain transactions not included as transfer - cost of acquisition - cost of improvement - indexation of cost - capital gains under different circumstances - Exempted capital gains - computation of capital gains.

Income from other sources - as a residuary head of income - their computation - grossing up - deductions in computing income under their head and other related provisions.

REFERENCE BOOKS:

1. Income Tax Law and Accounts - H.C.Mehrotra
2. Income Tax Law and Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram gupta
4. Income Tax Law and Accounts - Vinod K. Singhanian
5. Income Tax Law and Practice - Gaur and Narang

PART – III

Core : Major Based Elective - I

Credits : 5

Semester -V

Fundamentals of Information Technology

Unit-I

Introduction to computers-Classification of computers - role of computers in society - Inside the computer - Hardware(Processor, Memory, I/O, storage) devices, Software(System, Application), programming Languages.

Unit-II

Operating System-dos-Windows, Unix, Linux-Importance of file management-types of files, backing of files-Windows XP -Navigating thru my computer and windows explorer - Files and folders - Creating, retrieving, deleting , renaming - Subfolders - manipulate windows - maximize - Minimize - Networking basics - Internet explorer - WWW - browsing, searching, saving, bookmark - printing a web page - Email - create, receive, read, send messages, chatting.

Unit-III

Ms-Word - creating word documents-save and close word documents - Editing text - toolbars, formatting bullets, spell checking. Navigating in Ms-Word-keywords, mouse. Document formatting - paragraph alignment - indentation, headers and footers, numbering, printing preview, sending document through email.

Unit-IV

Introduction to spreadsheets-Screen layout and navigation - Cells, workbook, worksheet - Entering data - types of data - saving and retrieving a worksheet - printing a spreadsheet - cell editing - moving and copying - formatting, searching and replacing - using formulae - absolute reference - relative reference - operators - functions.

Unit - V

Ms-PowerPoint - creating PowerPoint slides, slide transition - animation - timings-effects-slide show with keyboard and mouse activities - slide sorting. Ms-Access-creating tables - forms-queries - reports. E-Commerce - introduction to e-commerce, EDI - Benefits of EDI - EDI transactions in Business - future of EDI.

References:

1. Introduction to computers-Peter Norton - Tata McGraw Hill.
2. Working in Ms-Office - Rons Manafield - Tata McGraw Hill.
3. Frontiers of E-commerce - Ravikalokota and Andrew Winston - Addison Wesley,2000.
4. Electronics Commerce - Pete loshin and paul A.Murphy 2nd Edition- jaico publishing house, 2000.

List of Practicals

1. Text Manipulation (Bio-Data)
2. Usage of bullets, numbering, find, Replace, Text orientation, header, footer and spell check.
3. Usage of two column and drop cap
4. Text formatting
5. Picture insertion and alignment.
6. Creation of documents using templates
7. Mail merge concept.
8. Copying picture from excel to word document
9. Cell editing and conditional formatting
10. Usage of formulae
11. Usage of financial functions
12. Data sorting
13. Worksheet preparation
14. Drawing graphs in excel
15. Preparation of PowerPoint presentation using slide transition.
16. Preparation of PowerPoint presentation using animation.
17. Preparation of Organisation chart
18. Form Designing with changing text color, font style, font size, aligning text.
19. Usage of Relational operators to search a given criteria.
20. Prepare a report of database.

CIA = 25 Marks

Practical Exam = 25 Marks

External Exam = 75 Marks (Converted to 50 Marks)

Total = 100 Marks

Core : 17

Part – III
Semester – VI

Credits : 4

ACCOUNTING FOR MANAGERS

UNIT - I

Management Accounting - Meaning, scope, importance and Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

UNIT - II

Analysis and Interpretation of Financial Statements - Nature, Objectives, tools - Methods - Comparative statements, Common Size statement and Trend Analysis.

UNIT - III

Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, Profitability, turnover, capital structure and leverage.

UNIT - IV

Funds flow and Cash flow statements

Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, cash and flexible Budgets

UNIT - V

Marginal costing (excluding decision making) Absorption costing and Marginal costing - CVP analysis - Break Even Analysis - Break Even Chart.

REFERENCE BOOKS:

1. Dr.Maheswari S.N - Management Accounting
2. Chadwick - The Essence of Management Accounting
3. Charles T.Horngren and Gary N.Sundem - Introduction to Management Accounting
4. Sharma and Shashi K.Gupta - Management Accounting
5. Reddy and Hariprasad Reddy - Management Accounting
6. Hansen/Mowen - Cost management Accounting and Control

Core : 18

Part - III
Semester - VI

Credits : 5

ENTREPRENEURIAL DEVELOPMENT

UNIT - I

Concept of Entrepreneurship

Entrepreneurship - Meaning - Types -Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

UNIT - II

Entrepreneurial Development - Agencies

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute - All India Financial Institutions - IDBI - IFCI-ICICI-IRDBI.

UNIT - IV

Project Management

Business idea generation techniques - Identification of Business opportunities - Feasible study - Marketing , Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

UNIT - V

Economic development and entrepreneurial growth - Role if entrepreneur in economic growth - strategic approaches in the changing Economic Scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising/Dealership - Development of Women Entrepreneurship.

REFERENCE BOOKS:

1. Srinivasan N.P - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project Management
4. Jayashree Suresh - Entrepreneurial Development
5. Holt - Entrepreneurship - New Venture Creation
6. J.S.Saini & S.K.Dharmeja - Entrepreneurship and Small Business
7. P.C.Jain - Handbook for New Entrepreneurs
8. Dr.C.B.Gupta & Dr.S.S.Khanka - Entrepreneurship and Small Business

Part - III

Core : 19

Semester - VI

Credits : 5

PRINCIPLES OF MARKETING

UNIT - I

Introduction of Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing -Classification of Markets.

UNIT - II

Marketing Environment - Micro and Macro Environment (Factors affecting internal environment and Classification of Markets

UNIT-III

Market Segmentation-Concept-Benefits-basis and Levels Introduction to Consumer Behavior-Need for study-Consumer buying decision process-Buying motives.

UNIT-IV

Marketing Mix-Product-Meaning-Introduction to Stages of New Product Development-Types-Introduction to PLC-Product Mix-Price-Pricing Policies and Methods Place-Channels of Distribution (Levels)-Channel Members-Promotion-Basics of Advertising, Sales promotion and personal selling.

UNIT-V

Recent Trends in Marketing

A basic understanding of E - Marketing and Consumerism, Market Research, MIS and Marketing Regulations

REFERENCE BOOKS:

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker
6. Marketing by J. C. Gandhi
7. Principles of Marketing by Ramasamy Namakumari
8. Marketing-J. Jayasankar
9. Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair

Part – III

Credits : 5

Core : Major Based Elective - II Semester-VI

HUMAN RESOURCE MANAGEMENT

UNIT-I

Nature and scope of HRM-Differences between personnel management and HRM-Environment of HRM-Human resource planning-Recruitment-Selection-Methods of Selection-Use of various tests-Interview techniques in selection-Placement.

UNIT-II

Induction-Training-Methods-Techniques-identification of the training needs- Training and Development-Performance appraisal transfer-promotion and termination of services-Career development.

UNIT-III

Remuneration-Components of remuneration-Incentives-Benefits-Motivation-Welfare and social security measures.

UNIT-IV

Labour Relation-Functions of trade unions-Forms of collective Bargaining-Workers participation in management-Types and effectiveness-Industrial Disputes and settlements (laws excluded)

UNIT-V

Human Resource Audit-Nature-Benefits-Scope-Approaches.

REFERENCE BOOKS:

1. C. b. Gupta-Human Resource Management
2. Ashwathappa-Human Resource Management
3. Garry Deseler-Human Resource Management
4. L. M. Prasad-Human Resource Management
5. Tripathi8-Human Resource Management

Part - III

Credit : 5

Core : Major Based Elective - III SEMESTER - VI

STOCK MARKET PRACTICES

UNIT-I

Capital Market-Need and Importance-Primary and Secondary Market-Functions of New Issue Market-Different types of securities dealt in capital Market.

UNIT-II

Stock Market-Origin and growth-Organisation and management of stock exchanges-Function/Services of stock exchanges- Weakness of stock exchanges.

UNIT-III

OTCEI-NSE-Computation of stock Indices-Listing of securities-Advantages-Drawbacks-procedures-Criteria-Obligations-Online Trading-Latest trends and developments in stock market.

UNIT-IV

Registration of Stock brokers-Procedure-code of conduct-kinds of Brokers-Methods of Trading-Kinds of Speculative transactions.

UNIT-V

Investor Protection-SEBI Guidelines on investor protection-Credit rating-Depositories-Dematerialization, Procedures.

Reference Books:

1. Capital Markets - Investments and Institutions by Saboji and Modgilani - Tata Mc Graw Hill.
2. Indian Financial Systems by Arora - Himalaya Publishing Company.
3. Financial Institutions in Markets by V.Bhole
4. Stock Exchanges in India by Dr.J.sulaiman - Parker publications.

DART – IV (Common syllabus for the entire college)

NCC / NSS / Co - Curricular Activities / Sports etc.

Credit : 1

Semester - III
FINANCIAL ACCOUNTING
Syllabus with effect from 2008-09
Allied subject common to B.A(Eco.), B.sc(Maths) & B C A.,

Unit - I

Meaning and scope of Accounting, Basic Accounting Concepts and conventions - Objectives of Accounting - Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, preparation of Trial Balance - Preparation of Cash book.

Unit - II

Preparation of final Accounts of Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings

Unit - III

Classification of errors - rectification of errors - Preparation of suspense Account.
Bank Reconciliation statement (only simple problems)

Unit - IV

Depreciation - Meaning, causes, types - Straight Line Method - Written down Value Method (Change in Method excluded) - Insurance Claims - Average Clause (loss of stock only).

Unit - V

Single Entry - Meaning, Features, Defects, Difference between single Entry and Double Entry System - Statement of Affairs Method - Conversion method (only simple problems).

REFERENCE BOOKS :

1. R.L. Gupta & V.K. Gupta - Advanced Accounting - Sultan Chand - New Delhi
2. T.S. Reddy & A. Murthy - Financial Accounting - Margham Publications - Chennai
3. Shukla & Grewal _ Advanced Accounting - S Chand - New Delhi
4. S. Parthasarathy and A. Jaffarulla, Kalyani Publishers Financial Accounting

Semester – IV
COST AND MANAGEMENT ACCOUNTING
Syllabus with effect from 2008-09
Allied subject common to B.A(Eco.), B.sc(Maths) & BCA.,

Unit – I

Cost Accounting: Definition, Meaning and objectives – Distinction between cost and financial accounting, Elements of cost and preparation of cost sheets and tender.

Management Accounting – Definition and objectives – Distinction between management and financial accounting.

Unit – II

Materials: Stores Records – Purchase order – Goods Received Note – Bin Card – Stores Ledger – Purchase, Receipts and Inspection – Inventory Control – ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and reordering levels – Methods of Pricing Issued: Lifo, Fifo, Simple Average, Weighted Average only.

Labour: Importance of Labour Cost Control – Various methods of wage payment – Calculations of wages methods of incentives for schemes: Labour turnover, Normal and overtime wages, Time and Piece wages, Merrick's Multiple, Halsey and Rowan.

Unit – III

Overheads: Factory, Administration, Selling and Distribution of overheads – classification – allocation and Apportionment : Primary Distribution, Repeated Distribution, Step ladder - Machine Hour Rate.

Unit – IV

Preparation of 'Cash Flow Statement' – Importance of cash flow analysis.

Ratio analysis: Utility and limitations of accounting Ratios – Calculation of Accounting Ratios – Ratio Analysis for Liquidity, solvency, Profitability and Leverage.

Unit – V

Marginal Costing: Concept – Cost volume Profit Analysis – Break even chart – Importance and Assumptions – Application of profit volume ratio.

Reference Books:

1. Wheldon A.J. Cost Accounting and Costing Methods.
2. Iyengar S.P. cost Accounting – Principles & Practice.
3. Management Accounting : Dr. S.N. Maheswari
4. Cost Accounting: Jain and Narang