

GOBI ARTS & SCIENCE COLLEGE (AUTONOMOUS) : GOBICHETTIPALAYAM

SCHEME OF EXAMINATIONS - B.Com. (PROFESSIONAL ACCOUNTING) (18 BATCH)

| No.          | Code     | Subject Title   | Hrs | CIA | E0SE | Total | Credit |
|--------------|----------|---|-----|-----|------|-------|--------|
| SEMESTER : 1 |          |   |     |     |      |       |        |
| 1            | 18U1TM11 | PART I : TAMIL - I  | 3   | 25  | 75   | 100   | 3.0    |
| 2            | 16U2EN01 | PART II : ENGLISH - I   | 3   | 25  | 75   | 100   | 3.0    |
| 3            | 18UAPA01 | PART III : MAJOR CORE :<br>PRINCIPLES OF ORGANISATION AND MANAGEMENT              | 3   | 25  | 75   | 100   | 3.0    |
| 4            | 18UAPA02 | FUNDAMENTALS OF ACCOUNTING-I  | 3   | 25  | 75   | 100   | 4.5    |
| 5            | 17UBPA03 | PART III : ALLIED CORE:<br>MANAGERIAL ECONOMICS                                   | 3   | 25  | 75   | 100   | 5.0    |
| 6            | 17U4HE01 | PART-IV: i)HUMAN EXCELLENCE PAPER-I:<br>BASICS OF YOGIC LIFE                      | 3   | 25  | 75   | 100   | 1.0    |
| SEMESTER : 2 |          |   |     |     |      |       |        |
| 7            | 18U1TM12 | PART I : TAMIL - II   | 3   | 25  | 75   | 100   | 3.0    |
| 8            | 16U2EN02 | PART II : ENGLISH - II  | 3   | 25  | 75   | 100   | 3.0    |
| 9            | 17UAPA04 | PART III : MAJOR CORE :<br>MERCANTILE LAW   | 3   | 25  | 75   | 100   | 3.0    |
| 10           | 18UAPA05 | FUNDAMENTALS OF ACCOUNTING-II   | 3   | 25  | 75   | 100   | 4.5    |
| 11           | 17UBPA06 | PART III : ALLIED CORE :<br>STATISTICS  | 3   | 25  | 75   | 100   | 5.0    |
| 12           | 17U4HE02 | PART-IV : i)HUMAN EXCELLENCE PAPER-II:<br>SUBLIMATION AND SOCIAL WELFARE          | 3   | 25  | 75   | 100   | 1.0    |
| 13           | 13U4HEP1 | PRACTICAL - I: YOGA PRACTICE-I  |     | 100 |      | 100   | 1.0    |
| 14           | 12U4FN01 | ii) FOUNDATION SUBJECT:A<br>GENERAL AWARENESS                                     | 1.5 |     | 100  | 100   | 1.0    |
| SEMESTER : 3 |          |   |     |     |      |       |        |
| 15           | 17UAPA07 | PART III : MAJOR CORE :<br>STRATEGIC MANAGEMENT                                   | 3   | 25  | 75   | 100   | 3.0    |
| 16           | 18UAPA08 | EXECUTIVE COMMUNICATION   | 3   | 25  | 75   | 100   | 3.0    |
| 17           | 17UAPA09 | INTERNATIONAL BUSINESS  | 3   | 25  | 75   | 100   | 3.0    |
| 18           | 18UAPA10 | ADVANCED ACCOUNTING-I   | 3   | 25  | 75   | 100   | 4.5    |
| 19           | 15UBPA11 | PART III : ALLIED CORE :<br>FUNDAMENTALS OF INFORMATION TECHNOLOGY                | 3   | 25  | 75   | 100   | 5.0    |
| 20           | 17U4HE03 | PART-IV : i)HUMAN EXCELLENCE PAPER-III:<br>MENTAL PROSPERITY AND HUMAN EXCELLENCE | 3   | 25  | 75   | 100   | 1.0    |
| 21           |          | ii) FOUNDATION SUBJECT:B  | 3   |     | 100  | 100   | 2.0    |

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SEMESTER : 4

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|----|----------|--|---|-----|-----|-----|-----|
| 22 | 15UAPA12 | PART III : MAJOR CORE :<br>AUDITING AND ASSURANCE  | 3 | 25  | 75  | 100 | 3.0 |
| 23 | 18UAPA13 | CORPORATE LAW  | 3 | 25  | 75  | 100 | 3.0 |
| 24 | 17UAPA14 | RISK MANAGEMENT AND INSURANCE  | 3 | 25  | 75  | 100 | 3.0 |
| 25 | 18UAPA15 | ADVANCED ACCOUNTING-II   | 3 | 25  | 75  | 100 | 4.5 |
| 26 |          | ALLIED OPTIONAL:   | 3 | 25  | 75  | 100 | 5.0 |
| 27 | 17U4HE04 | PART-IV : i)HUMAN EXCELLENCE PAPER-IV:<br>SCIENCE OF DIVINITY AND REALIZATION<br>OF SELF | 3 | 25  | 75  | 100 | 1.0 |
| 28 | 13U4HEP2 | PRACTICAL - II: YOGA PRACTICE-II   |   | 100 |     | 100 | 1.0 |
| 29 |          | ii)FOUNDATION SUBJECT-B  | 3 |     | 100 | 100 | 2.0 |
| 30 |          | PART V : CO-CURRICULAR ACTIVITIES  |   |     |     |     | 1.0 |

SEMESTER : 5

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|    |          |   |   |    |     |     |     |
|----|----------|---|---|----|-----|-----|-----|
| 31 | 17UAPA16 | PART III : MAJOR CORE :<br>CAPITAL MARKET AND SECURITIES LAWS | 3 | 25 | 75  | 100 | 4.5 |
| 32 | 18UAPA17 | COST ACCOUNTING   | 3 | 25 | 75  | 100 | 4.5 |
| 33 | 17UAPA18 | CORPORATE ACCOUNTING-I  | 3 | 25 | 75  | 100 | 4.5 |
| 34 | 18UAPA23 | INCOME TAX LAWS AND PRACTICE                                  | 3 | 25 | 75  | 100 | 4.5 |
| 35 | 15UAPAV1 | INSTITUTIONAL TRAINING / FIELD WORK                           |   |    | 100 | 100 | 7.5 |
| 36 |          | PART III : MAJOR OPTIONAL:                                    | 3 | 25 | 75  | 100 | 4.0 |

SEMESTER : 6

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|    |          |  |   |    |    |     |     |
|----|----------|--|---|----|----|-----|-----|
| 37 | 18UAPA19 | PART III : MAJOR CORE :<br>BANKING THEORY LAW AND PRACTICE | 3 | 25 | 75 | 100 | 4.5 |
| 38 | 16UAPA20 | FINANCIAL AND INVESTMENT MANAGEMENT                        | 3 | 25 | 75 | 100 | 4.5 |
| 39 | 17UAPA21 | ACCOUNTING FOR MANAGERIAL<br>DECISION MAKING               | 3 | 25 | 75 | 100 | 4.5 |
| 40 | 18UAPA22 | CORPORATE ACCOUNTING-II                                    | 3 | 25 | 75 | 100 | 4.5 |
| 41 | 18UEPA01 | MAJOR SKILL BASED PAPER:<br>TAX LAWS AND PRACTICE          | 3 | 25 | 75 | 100 | 4.5 |
| 42 | 18UEPAP1 | MAJOR SKILL BASED PRACTICAL:<br>TAX LAWS AND PRACTICE      | 3 | 25 | 75 | 100 | 6.0 |

CREDIT:

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|         |      |         |     |                  |         |
|---------|------|---------|-----|------------------|---------|
| PART I  | : 6  | PART II | : 6 | PART III : MAJOR | : 100   |
|         |      |         |     | ALLIED           | : 20    |
|         |      |         |     |                  | --->120 |
| PART IV | : 11 | PART V  | : 1 | TOTAL            | : 144   |

**SYLLABUS**  
**B.Com (PA) – FIRST SEMESTER**  
**PRINCIPLES OF ORGANISATION AND MANAGEMENT**

**Instructional Hrs: 90**

**Objectives:**

1. To impart the information relating to different forms of organizations.
2. To facilitate the students to understand the principles and functions of the management.
3. To offer basic ideas about office management to the students.

**UNIT-I**

**18 Hrs.**

Business: Meaning-Nature - Scope -Objectives -Requisites for a successful business- Forms of business organization (Sole proprietorship-Partnership firms-LLP-Joint Hindu Family –Co-operative Society-Joint Stock Companies): Meaning-features-advantages-disadvantages-differences.

**UNIT-II**

**18 Hrs.**

Location of business- Factors influencing the location- Size of business units- Factors influencing size of business. Large scale operation: Meaning- advantages-disadvantages.

**UNIT-III**

**18 Hrs.**

Micro, Small and Medium (MSM) enterprises: Meaning-special features-Need for small scale industry- problems of small scale industry. Development of small scale industries: Industrial Estate-District Industries Centre-TIIC-SIDCO-SIPCOT.

**UNIT-IV**

**18 Hrs.**

Management: Meaning – Nature -Scope- Importance – Functions. Management VS Administration – Principles of Scientific Management-Principles of Modern Management.

**UNIT-V**

**18 Hrs.**

Office: Meaning. Office Management: Meaning-Principles-Importance. Office Manager: Meaning- Qualities – Duties. Office layout -Centralisation and De- Centralization-Merits and Demerits. Office accommodation: Meaning-types. Filing -Meaning-types - Merits and Demerits.

**REFERENCE BOOKS:**

- |   |                      |
|---|----------------------|
| 1. Business Organization and Management               | – Y.K.Bhushan        |
| 2. Business Organization                              | - Kathiresan & Radha |
| 3. Office Management                                  | - Chopra             |
| 4. Principles of Business Organisation and Management | - P.N.Reddy          |

**Note to Question Paper Setter:**

**Note 1:**

The Question Paper is to be divided into three sections. Section A is to carry 10 marks, Section B is to carry 20 marks and Section C is to carry 45 marks.

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2. Section B: Not more than two questions but atleast one question from each unit.
3. Section C: One question from each unit.

## FUNDAMENTALS OF ACCOUNTING-I

**Instructional Hrs: 90**

### **Objectives:**

1. To enable the students to learn Principles of Accounting.
2. To make the students skillful in preparing final accounts of sole trader.
3. To give basic information about accounting errors and depreciation.

### **UNIT -I**

**18 Hrs.**

Accounting: Definition- Objectives-Advantages- Concepts - Conventions-Rules-Book-Keeping Vs. Accounting- Branches of Accounting-Double entry system: Meaning- Advantages. Journal: Meaning-Importance-Journalizing. Ledger: Meaning-Importance-Posting. Subsidiary Books: Meaning-Types-purposes- Preparation of Subsidiary Books. Trial Balance: Meaning-objectives- Preparation of Trial Balance.

### **UNIT-II**

**18 Hrs.**

Final Accounts: Meaning- Preparation of Trading Account-Profit and Loss Account-Balance Sheet.

### **UNIT-III**

**18 Hrs.**

Capital expenditure-Revenue expenditure-Deferred Revenue expenditure-Capital and Revenue profit- Capital and Revenue loss- Capital and Revenue receipts- Capital and Revenue payments. Reserves and Provisions: Meaning-types-differences. **(Theory only)**. Errors: Meaning-Errors disclosed by Trial Balance- Errors not disclosed by Trial Balance- Rectification of Errors (Excluding effect of errors on final account).

### **UNIT -IV**

**18 Hrs.**

Bank Reconciliation Statement: Meaning-need for BRS-preparation of BRS.

### **UNIT-V**

**18 Hrs.**

Depreciation: Meaning-Causes for depreciation-Objectives-Methods of providing Depreciation-Straight line method-Diminishing Balance Method-Annuity Method.

### **REFERENCE BOOKS:**

- |                              |  |
|------------------------------|--|
| 1. Advanced Accounts         | - M.C.Shukal, T.S.Grewal and S.C.Gupta |
| 2. Advanced Accounts         | - R.L.Gupta & Radhasamy                |
| 3. Advanced Accounts         | - S.P.Jain & K.L.Narang                |
| 4. Principles of Accountancy | - Vinayagam, P.L.Mani, K.L.Nagarajan   |
| 5. Financial Accounting      | - T.S.Reddy & A.Murthy                 |

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## **Instructional Hrs: 90**

### **Objectives:**

1. To enable the students to understand the application of principles of economics in the field of managerial decision making.
2. To enable the students to understand various influencing economic factors and suitable strategies to be adopted in attaining business goals.
3. To make the students understand the micro and macro economic forces affecting a firm's objective, demand and price.

### **UNIT -I**

**18 Hrs.**

Economics: Meaning-Importance. Managerial Economics: Meaning-Nature – Scope. Utility: Meaning-Importance in Economics- Consumer's equilibrium-Law of diminishing marginal utility. Role and Responsibilities of Managerial Economist.

### **UNIT -II**

**18 Hrs.**

Demand: Meaning – Determinants. Law of demand: Meaning-assumptions – Graphical explanation-Exception to Law of demand. Elasticity of demand: Meaning –types (Price, Income and Cross elasticity) -Factors influencing the Elasticity of demand. Law of Supply: Meaning-importance. Elasticity of supply: Meaning-importance. Demand forecasting: Meaning-Importance.

### **UNIT- III**

**18 Hrs.**

Cost and Production Analysis – Cost concepts- Cost and output relationship – Cost control – Short run and Long run – Cost functions – Production functions – Economies of scale of production.

### **UNIT- IV**

**18 Hrs.**

Price and output determination under Monopoly - Perfect competition Market. National Income-Meaning-Gross National Product-Net National Product-Personal Income-Disposable Personal Income-Methods of Computation of National Income-Difficulties in Computation of National Income. Per Capita Income: Meaning- causes for low per capita income in India.

### **UNIT -V**

**18 Hrs.**

Business cycle: Meaning-Phases in Business cycle-Importance. Monetary policy and Fiscal Policy: Meaning- Importance.

### **REFERENCE BOOKS:**

1. Managerial Economics : Maheswari and Varshney
2. Managerial Economics : P.L.Metha
3. Managerial Economics : G.S.Gupta
4. Managerial Economics : Sankaran
5. Managerial Economics : R.Cauvery, U.K.Sudha Nayak, M.Girija, R.Meenakshi

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**SYLLABUS**  
**B.Com(PA) – SECOND SEMESTER**  
**MERCANTILE LAW**

**Instructional Hrs: 90**

**Objectives:**

1. To impart the general comprehension of elements of mercantile law to students.
2. To familiarize the students in various laws relating to business

**UNIT – I** **18 Hrs.**

Law – Meaning – Law of Contract – Essential Elements of a Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

**UNIT – II** **18 Hrs.**

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor-Unsound Mind – Persons Disqualified by Law.

**UNIT – III** **18 Hrs.**

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

**UNIT – IV** **18 Hrs.**

Contract of Indemnity and Guarantee – Rights of Indemnity- Finder of lost goods- Rights and Liabilities of Surety - Bailment and Pledge.

**UNIT – V** **18 Hrs.**

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods.

**REFERENCE BOOKS:**

1. Business Law - N.D. Kapoor
2. Business Law - R.S.N. Pillai & Bagavathi

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**SYLLABUS**  
**B.Com(PA) – SECOND SEMESTER**  
**FUNDAMENTALS OF ACCOUNTING-II**

**Instructional Hrs: 90**

**Objectives:**

1. To familiarize the students on Bill of Exchange.

2. Make the students to know about Consignment and Joint Venture Accounts.
3. To provide the knowledge on accounts of Non-trading concerns.

**UNIT-I****18 Hrs.**

Bills of Exchange including Accommodation Bills: Meaning-features-Differences between Bills of Exchange and Promissory Note- Accounting treatment relating to discounting the bill-honour-dishonour-renewal-retirement-insolvency of drawer of bill. Average Due Date: Meaning- Uses-Determination of Due Date-Calculation of Interest. Account Current: Meaning- Methods of Calculation of Interest in Account Current (**Theory Only**).

**UNIT-II****18 Hrs.**

Consignment Accounts: Meaning - Features- Differences between Sales and Consignment-Account Sales-Accounting Treatment of Consignment Transactions.

**UNIT -III****18 Hrs.**

Joint Ventures: Meaning-Features- Differences between Joint venture and Partnership-Differences between Joint venture and Consignment-Accounting Treatment of Joint Venture transactions.

**UNIT -IV****18 Hrs.**

Accounting of Non-trading Concerns- Differences between Receipts and Payments Account and Income and Expenditure Account -Preparation of Income and Expenditure Account and Balance Sheet from Receipts and Payments Account- Preparation of Receipts and Payment Account from Income and Expenditure Account.

**UNIT -V****18 Hrs.**

Self-Balancing Ledgers: Meaning-Advantages -Preparation of Sales Ledger Adjustment Account – Preparation of Bought Ledger Adjustment Account- Preparation of General Ledger Adjustment Account (Excluding Rectification of Errors).

**REFERENCE BOOKS:**

1. Advanced Accounts - M.C.Shukla, T.S.Grewal and S.C.Gupta
2. Advanced Accounts - R.L.Gupta
3. Advanced Accounts - S.P.Jain and K.L.Narang
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**SYLLABUS**  
**B.Com(PA) – SECOND SEMESTER**  
**STATISTICS**

**Instructional Hrs: 90**

**Objectives:**

1. To enable the students to grasp the fundamentals of Statistics for Interpreting Business Data.
2. To impart the students to know about measures of Central Tendency.

3. To study the basic concepts of Index Numbers and Time Series.

**UNIT - I**

**18 Hrs.**

Meaning and Scope of Statistics – Characteristics and Limitations –Classification and Tabulation of Data.

Statistical Series – Formation of Frequency distribution.

Measures of Central Tendency – Arithmetic Mean-Median-Mode.

**UNIT - II**

**18 Hrs.**

Measures of Dispersion– Range - Quartile Deviation-Mean Deviation- Standard Deviation and Co-efficient of Variation. Skewness -Meaning - Measures of Skewness - Pearson's –co-efficient Skewness- Bowley's co-efficient of Skewness.

**UNIT - III**

**18 Hrs.**

Correlation – Meaning – Karl Pearson's Coefficient of Correlation- Spearman's Rank Correlation –Regression Analysis – Meaning – Uses - Simple Linear Regression Equation.

**UNIT - IV**

**18 Hrs.**

Time Series – Meaning – Components - Business Forecasting – Methods of Estimating Trend– Seasonal Variation (Simple Average method only).

**UNIT - V**

**18 Hrs.**

Index Numbers – Meaning – Methods of Construction-Un-weighted and Weighted Index Numbers - Probability- Addition and Multiplication Theorems- Simple problems based on Addition and Multiplication theorems only.

**REFERENCE BOOKS:**

- |  |                                |
|--|--------------------------------|
| 1. Statistical Methods                 | - S.P.Gupta                    |
| 2. Business Statistics                 | - PA.Navaneetham               |
| 3. Statistics                          | - R.S.N. Pillai & V. Bagavathi |
| 4. Essentials of Business Statistics   | - B.M. Aggarwal                |
| 5. Business Mathematics and Statistics | - P.R.Vittal                   |

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**SYLLABUS**  
**B.Com(PA) – THIRD SEMESTER**  
**STRATEGIC MANAGEMENT**

**Instructional Hrs: 90**

**Objectives:**

1. To develop an understanding of strategic management concepts and techniques.
2. To enrich the students with general and competitive business environment.

3. To help the students to learn the process of strategic decision making, implementation and evaluation of corporate policies.

**UNIT- I**

**18 Hrs.**

Strategic Management: Meaning- Evolution -Nature – Process- Scope- Need for -Objectives- Benefits- Vision- Mission- Limitations - Strategic levels in organizations.

**UNIT- II**

**18 Hrs.**

Strategic Analysis: Situational Analysis – SWOT Analysis- TOWS Matrix- Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning- essential - Stages-importance- Challenges.

**UNIT –III**

**18 Hrs.**

Business Environment: Meaning-objectives –limitations. Macro Environment: Demographic- Socio-Cultural- Economic- Political- Legal - Technological-Government. Micro Environment: Consumers-competitors- organizations-market-suppliers. Business Policy: Meaning- Nature- Types- Objectives.

**UNIT -IV**

**18 Hrs.**

Formulation of Functional strategy: Marketing strategy-Financial strategy- Production strategy- Logistics strategy- Human Resource strategy.

**UNIT –V**

**18 Hrs.**

Strategy Implementation: Meaning - Steps in Implementing a Strategy. Control: Meaning- process-importance. Leadership and behavioural challenges- Importance of Strategic Leadership.

**REFERENCE BOOKS:**

1. Business policy & Strategic management - Francis Cherunilam,
2. Strategic management& business Policy -C. Appa Rao & B. Parvathiswara Rao
3. Business Environment- Radha
4. Strategic Management- Francis Cherunilam
5. Business Policy: Strategic Management -Prasad, L.M
6. Study Material of integrated professional of The Institute of Company Secretaries of India.

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**SYLLABUS**

**B.Com(PA) – THIRD SEMESTER  
EXECUTIVE COMMUNICATION**

**Instructional Hrs: 90**

**Objectives:**

1. To develop written and oral communication skills to the students.
2. To facilitate the students to know the structure of a business letter.
3. Inculcate the students to prepare Agenda and Minutes of Company Meetings.

**UNIT-I****18 Hrs.**

Communication: Meaning - significance – types. Communication Media: Electronic Communication – Internet-E-mail – writing effective E-mails - Etiquette for on-line communication- Video-conferencing- IVRS (Interactive Voice Response System)-Barriers to communication.

**UNIT-II****18 Hrs.**

Structure of a Business letter – Essentials of a business letter- Enquiries - Replies- Orders - Execution- Customer's complaints- Adjustment-Collection letters.

**UNIT-III****18 Hrs.**

Circular letter- Sales letter-Bank and Insurance correspondence.

**UNIT- IV****18 Hrs.**

Job application letters and Resumes– Interview letters-Types of Interview- Letters to the Editor of a News paper.

**UNIT-V****18 Hrs.**

Report writing: Importance– Types - Organisation– Characteristics. Preparing Notice-Agenda- Minutes of- Annual General meeting. Speeches: Characteristics of a good speech.

**REFERENCE BOOKS:**

1. Essentials of Business Communication – Rajendra Pal, Korlahalli

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**SYLLABUS**  
**B.Com(PA) – THIRD SEMESTER**  
**INTERNATIONAL BUSINESS**

**Instructional Hrs: 90**

**Objectives:**

1. To enable the students to learn basics of International Business
2. To provide the knowledge about foreign trade procedures and various documents.

**UNIT- I**

**18 Hrs.**

International Business: Meaning- Nature –Scope- importance –Approaches- Problems.  
International Business Environment: Social and Cultural-Technological-Political Environment.

**UNIT- II**

**18 Hrs.**

Globalization: Meaning- Features-Merits - Demerits. Multinational Corporations: meaning-features- merits and demerits of MNCs to both Host and Domestic countries-Role of MNCs in India.

**UNIT- III**

**18 Hrs.**

Export Marketing: Meaning-Features-Importance-Barriers: Tariff Barriers-Non Tariff Barriers. Documents in Export Market Trade: Documents related to Goods-related to Shipment-related to payments-related to Inspection.

**UNIT-IV**

**18 Hrs.**

Export promotion measures in India: Subsidy- Incentives-Duty exemption Scheme-Marketing assistance- EPZs-100% EOUs. ECGC: Objectives and Functions.

**UNIT- V**

**18 Hrs.**

Objectives and Functions of EXIM Bank, STC, WTO, IMF and IBRD.

**REFERENCE BOOKS:**

- |  |                 |
|--|-----------------|
| 1. Foreign Trade and Foreign Exchange            | - R.Shumnughan  |
| 2. Export Marketing                              | - T.S.Balagopal |
| 3. International Business                        | -P.Subba Rao    |
| 4. Foreign Exchange Practice, Concepts & Control | - C.Jeevanandam |

**Note to Question Paper Setter:**

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**Note 2:**

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**SYLLABUS**  
**B.Com(PA) – THIRD SEMESTER**  
**ADVANCED ACCOUNTING – I**

**Instructional Hrs: 90**

**Objectives:**

1. To enlighten the students in accounting aspects of special cases.
2. To enable the students to work with accounting of special cases.
3. To train the students for preparing various accounting records.

**UNIT -I**

**18 Hrs.**

Single entry system: Meaning-Features-Drawbacks- Distinction between Single entry system and Double entry system-Distinction between Balance sheet and Statement of affairs- Ascertainment of profit by Net worth method and Conversion method.

**UNIT -II****18 Hrs.**

Royalty Accounts: Meaning -Minimum rent-Short workings-Recoupment of Short workings - Accounting treatment in the books of Lessor and Lessee.

**UNIT -III****18 Hrs.**

Hire-Purchase and Instalment Purchase Systems: Meaning-Features-Cash price-Hire purchase price-Down payment-Distinction between Hire Purchase system and Instalment Purchase system- Accounting treatment in the books of Hirer and Hire Vendor-Default and Repossession.

**UNIT -IV****18 Hrs.**

Branch Accounts: Meaning-Objectives- Types- Distinctions between Departmental Accounting and Branch Accounts- Accounting treatment for Dependent Branches-Debtors system and Stock & Debtors system only. Departmental Accounting: Meaning-Objectives- Preparation of Departmental accounting including inter-departmental transfer at cost and selling price.

**UNIT- V****18 Hrs.**

Fire Insurance Claims: Need for fire insurance- Computation of Fire Insurance Claim: Loss of Stock – Loss of Profit.

**REFERENCE BOOKS:**

1. Advanced Accountancy - S.P.Jain & K.L.Narang
2. Advanced Accounts - M.C.Shukla, S.C.Gupta & T.S.Grewal
3. Advanced Accountancy - R.L,Gupata & Radhasamy
4. Advanced Accountancy - K.S.Raman & M.A.Arulanandam.
5. Financial Accounting - T.S.Reddy & A.Murthy

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**SYLLABUS**  
**B.Com (PA) – THIRD SEMESTER**  
**FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**Instructional Hrs: 90**

**Objective:**

After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life.

**UNIT –I**

**18 Hrs.**

Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Flow chart - Uses of Computers in Modern Business.

**UNIT – II****18 Hrs.**

Data and information: Introduction – Types of Data – Secondary Memory – RAM –ROM – CDROM –Archival Memory .Computer Software : Types of Software - Operating System- Compiler and Interpreters.

**UNIT – III****18 Hrs.**

Data organization: Organizing a database - Structure of database – Database Management System – Components – Uses – Use of Spread Sheets – Word Processor Desktop Publishing.

**UNIT – IV****18 Hrs.**

Computer Networks :Introduction to networks - LAN –Application of LAN - WAN – Internet : World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

**UNIT - V****18 Hrs.**

Business Information System - Electronic Commerce: Classification of E-Commerce - Advantages & Disadvantages – Architecture of E-Commerce – Digital Signature – EDI –Cyber Crime-Meaning-Possible ways-security measures.

**REFERENCE BOOKS:**

1. Introduction to Information Technology – V.RajaRaman, PHI
2. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
3. Computers and Commonsense - Roger Hunt and John Shellery

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**SYLLABUS**  
**B.Com(PA) – SEMESTER - IV**  
**AUDITING AND ASSURANCE**

**Instructional Hrs: 90**

**Objective:**

To familiarize the students with the Principles of Auditing and on successful completion of this course, the student should be well versed in the fundamental concepts of Auditing

**UNIT – I**

**18 Hrs.**

Auditing– Origin – Definition – Objectives – Basic Principles governing an audit- Ethical principles - Advantages-Scope and Limitations- Types –Continuous audit-Interim audit-Independent audit-Special audit-Cost audit- Management audit-Environmental audit- Qualities of an Auditor- Techniques of auditing - Standards of auditing- Auditing and Assurance Standards Board in India.

**UNIT – II**

**18 Hrs.**

Internal Control – Internal Check and Internal Audit – Test check- Meaning- Significance-Audit Programme- Meaning- Advantages and Disadvantages -Audit Note Book – Working Papers- Meaning-

Advantages and Disadvantages- Audit procedures for obtaining evidence- Sources of evidence- Reliability of audit evidence- Methods of obtaining audit evidence- Physical verification- Documentation- Direct confirmation- Re-computation-Analytical review techniques- Representation by management.

**UNIT – III**

**18 Hrs.**

Vouching – Importance-Voucher – Precautionary measurements with voucher-Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger-Verification and Valuation of Assets and Liabilities –Reserves and Provisions – Secret Reserves.

**UNIT – IV**

**18 Hrs.**

Various modes of Appointment of Company Auditor – Qualifications and Disqualifications- Removal- Rights and Duties of Company Auditor- Liabilities of auditors-Auditor’s report.

**UNIT -V**

**18 Hrs.**

Investigation – Objectives of Investigation – Differences between auditing and Investigation- Investigation under the provisions of Companies Act. Audit of Computerised Accounts – Special points in audit of different types of undertakings, i.e.,Educational institutions- Cinema House-Hotels- Clubs and Hospitals.

**REFERENCE BOOKS:**

1. Practical Auditing –B.N. Tandon
2. Study material of Institute of Chartered Accountants of India.

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**SYLLABUS**  
**B.Com(PA) – SEMESTER - IV**  
**CORPORATE LAW**

**Instructional Hrs: 90**

**Objective:**

To enrich the students about corporate law and its concepts with latest provisions of the Indian Companies Act.

**UNIT- I**

**18 Hrs.**

Company: Definition - Features – Kinds of companies – Differences between public company and private company – Incorporation of a company - Certificate of commencement of business.

**UNIT –II**

**18 Hrs.**

Memorandum of Association: Meaning – contents and Alteration– Doctrine of Ultravires. Articles of Association: Meaning- contents– alteration– Articles of Association and Memorandum of Association: Similarities and dissimilarities. Prospectus: Meaning – contents of prospectus – Mis-statement in prospectus and their consequences.

**UNIT –III**

**18 Hrs.**

Shares: Meaning-Types. Debentures: Meaning-Types – Transfer and Transmission of shares – Membership of a company: Capacity of Member-Methods of acquiring membership-Rights of members-Termination of membership.

#### **UNIT- IV**

**18 Hrs.**

Company Management – Board of Directors: Appointment- Qualification- Powers - Duties – Liabilities. Managing Director and Manager – Managerial remuneration – Company Secretary: Appointment -Qualifications- Powers - Duties.

#### **UNIT- V**

**18 Hrs.**

Company Meetings – Secretarial duties relating to Annual General meeting – Extra ordinary General meetings –Board meetings – Resolution- Minutes- Quorum- Proxy. Winding up: Meaning- Causes for Winding up-Modes of Winding up-Consequences of Winding up.

**Note:** For all aspects, Provisions of the Indian Companies Act, 2013 is to be highlighted.

#### **REFERENCE BOOKS:**

1. Company Law and Secretarial Practice : N.D. Kapoor, Sultan Chand & Sons
2. Secretarial Practice : Sherlekar
3. Secretarial Practice : B.N. Tandon.
4. Company Law : V.Radha
5. A Text book of Company Law : P.P.S.Gogna

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**SYLLABUS**  
**B.Com(PA) – SEMESTER –IV**  
**RISK MANAGEMENT AND INSURANCE**

**Instructional Hrs: 90**

**Objectives:**

1. To provide the basic ideas about risk and risk management.
2. To enable the students to understand and to improve the knowledge on Indian Insurance System.

**UNIT – I**

**18 Hrs.**

Risk: Meaning – Concept. Types: Financial - Non financial risk- Individual -Group risk- Pure - Speculative risk- Static - Dynamic risk- Quantifiable - Non quantifiable risk. Types of pure risk: Personal risk- Property risk- Liability risk. Methods of handling risk.

**UNIT – II**

**18 Hrs.**

Risk management: Meaning- Objectives-Process. Insurance: Meaning-classifications- Principles – Functions- Limitations.

**UNIT – III**

**18 Hrs.**

Life insurance – Types of policies: policies according to duration- policies on the basis of premium payment- policies on the basis of number of person assured, policies on the basis of method of payment of policy amount. Marine insurance: Types of Policies. Fire insurance: Types of Policies. Differences between Marine insurance and Fire insurance.

#### **UNIT – IV**

**18 Hrs.**

Re-insurance: Meaning - Definition – Characteristics– Types -Chart– Causes— Advantages. Double insurance: Meaning –importance.

#### **UNIT – V**

**18 Hrs.**

Bancassurance: Meaning – Origin – Types-Benefits. Health Insurance: Meaning – Types - Importance – Challenges of Health Insurance in India. Ombudsman: Features – Significance.

#### **REFERENCE BOOKS:**

1. Insurance Principles and Practice - M.N. Mishra & S. B. Mishra
2. Insurance and Risk Management - P. K. Gupta
3. Insurance - M. J. Mathew
4. Risk and Insurance Management - P. Periasamy and M. V. Veeraselvam
5. Principles and Practice of Insurance - P. Periasamay

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**SYLLABUS**  
**B.Com(PA) – SEMESTER - IV**  
**ADVANCED ACCOUNTING – II**

**Instructional Hrs: 90**

Objectives: 1. To enable the students to learn the basic concepts of Partnership Accounting.

2. To impart the thorough knowledge on the accounting practice prevailing in partnership firms.

**UNIT - I**

**18 Hrs.**

Partnership Accounts – Division of Profits -Preparation of Profit and Loss appropriation account with Interest on Capital and Interest on Drawings – Fixed and Fluctuating Capital – Valuation of Goodwill- Admission and Retirement of a Partner.

**UNIT - II**

**18 Hrs.**

Death of Partner -Treatment of Joint Life Policy – Amalgamation of firms.

**UNIT - III****18 Hrs.**

Dissolution of firms – Sale to a company.

**UNIT - IV****18 Hrs.**

Insolvency of a Partner –Decisions as per Garner Vs Murray – Gradual realization of assets and Piecemeal distribution: Proportionate Capital method-Maximum Possible Loss method.

**UNIT - V****18 Hrs.**

Insolvency of Individual – Meaning-Treatment as per the Provisions of Presidency Town Insolvency Act, 1909- Treatment as per the Provisions of Provincial Insolvency Act, 1920 -preparation of Statement of Affairs and Deficiency account.

**REFERENCE BOOKS:**

1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced Accounts - R.L. Gupta
3. Advanced Accounts - S.P.Jain and K.L. Narang
4. Financial Accounting - T.S.Reddy & A.Murthy
5. Advanced Accountancy - A. Arulanandam, K.S. Raman

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**SYLLABUS**  
**B.Com(PA) – FIFTH SEMESTER**  
**CAPITAL MARKET AND SECURITIES LAWS**

**Instructional Hrs: 90**

**Objectives:**

1. To familiarize students with corporate law and to make them appreciate the importance of corporate governance in the management of organizations.
2. To acquire knowledge and understanding of securities laws and the regulatory framework of capital markets.

**UNIT -I**

**18 Hrs.**

Money Market: Meaning-Features – Importance-Money Market Instruments: Treasury Bills-Commercial Bills – Commercial Paper- Status of Money Markets in India.

**UNIT –II**

**18 Hrs.**

Capital Market: Meaning- Importance- Money Market Vs Capital Market. Capital markets in India: New Issue Market- Meaning- Functions-Mechanics of Floating New Issues: IPO – Securities Market Intermediaries: Role and Functions of Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees and Foreign Institutional Investors.

**UNIT –III**

**18 Hrs.**

Stock Exchange: Meaning- Organisation and Management- Functions- Significance - Membership rules of stock exchange- Listing of Securities- Trading in Stock Exchanges-Online Trading-OTCEI- NSE- BSE- Clearing and Settlement- Online Trading – BOLT System – Speculative Transactions.

#### **UNIT -IV**

**18 Hrs.**

Credit Rating: Meaning-Significance- practical Problems. Rating Agencies in India: Credit Rating and Information Services (India) Limited- Investment Information and Credit Rating Agency of India Limited - Credit Analysis and Research Limited- Onida Individual Credit Rating Agency Limited.

#### **UNIT -V**

**18 Hrs.**

Securities Laws: Securities Contracts (Regulation) Act, 1956: Recognition of Stock exchanges, withdrawal of recognition of Stock exchanges -SEBI Act, 1992: Laws relating to Insider Trading- Objectives, Power and Functions of SEBI-Depositories Act, 1996: Definitions, Setting up of Depository, Depository Process, types, Role and Functions.

#### **REFERENCE BOOKS:**

1. Financial Markets and Services - E. Gordon & K. Natarajan
2. Indian Financial Systems - M.Y. Khan
3. Indian Banking - R.Parameswaran & S. Natarajan
4. Study Material of Executive Programme of The Institute of Company Secretaries of India.

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**SYLLABUS**  
**B.Com(PA) – FIFTH SEMESTER**  
**COST ACCOUNTING**

**Instructional Hrs: 90**

**Objectives:**

1. To enlighten the students on the various methods of costing adopted in practice.
2. To develop the skills needed by the students to calculate the cost under different costing systems.
3. The students will be equipped with tools to trace the cost & estimate the cost of product and service.

**UNIT - I**

**18 Hrs.**

Cost Accounting: Meaning-Scope-Objectives-Advantages - Limitations - Financial Accounts Vs. Cost Accounting- Classifications of Cost- Methods of costing - Techniques of costing - Preparation of Cost Sheet.

**UNIT - II**

**18 Hrs.**

Materials: Material control-essential- tools- Reorder Stock level-Maximum Stock level-Minimum level-Average Stock level- EOQ- Issue of material (FIFO- LIFO and Average Cost Methods only).

**UNIT - III**

**18 Hrs.**

Labour cost: Time rate system- Piece rate system - Taylor's Differential piece rate System- Halsey and Rowan Premium plans only. Labour Turnover: Meaning- Causes, Methods of Computation of Labour Turnover Rate – Overtime: Meaning-causes. Idle time: Meaning-causes. Overheads: Meaning -Classifications – Allocation and Apportionment of OH –Re-apportionment of overhead (Simultaneous equation and Repeated distribution method only)- Methods of Absorption of OH (**Theory only**) .

**UNIT – IV**

**18 Hrs.**

Contract costing: Meaning-Features-Preparation of Contract Accounts. Transport costing: Meaning-Features-Problems relating to Transport costing.

**UNIT - V**

**18 Hrs.**

Process costing: Meaning- features-Normal losses- Abnormal losses- Abnormal gain (Excluding inter – Process profit and Equivalent production).

**REFERENCE BOOKS:**

1. Cost Accounting principles & Practices - S.P.Jain & K.L.Narang
2. Cost Accounting - R.S.N.Pillai & V.Bagavathi
3. Practical Costing - B.S.Khanna, I.M.Pandey, G.K.Ahuja and M.N.Arrora
4. Cost Accounting - B.K.Bhar
5. Cost Accounting - N.K.Prasad
6. Cost Accounting Principles & Practices - S.P.Iyengar

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**SYLLABUS**  
**B.Com (PA) – FIFTH SEMESTER**  
**CORPORATE ACCOUNTING– I**

**Instructional Hrs: 90**

**Objectives:**

1. This paper aims to enlighten the students on Corporate Accounting.
2. To enable the students to be aware of the corporate accounting in conformity with the provision of the Indian Companies Act.

**UNIT-I**

**18 Hrs.**

Issue of Shares: Issue of shares at Par, at Premium and at Discount – Pro-rata allotment-  
Forfeiture of shares- Re-issue of forfeited shares- Issue of Debentures.

**UNIT-II**

**18 Hrs.**

Redemption of preference shares- Redemption of Debentures.

**UNIT-III**

**18 Hrs.**

Final Accounts - Preparation of Profit and Loss Account- Preparation of Balance Sheet as per  
New Format- Calculation of Profit prior and post incorporation.

**UNIT-IV**

**18 Hrs.**

Reconstruction of companies: Internal Reconstruction - External Reconstruction Merger and  
Acquisition- Absorption (Excluding intercompany owing and Holding).

**UNIT-V**

**18 Hrs.**

Valuation of Shares and Goodwill. Liquidation of Companies: Preparation of Liquidators' Final Statement of Account only.

**REFERENCE BOOKS:**

1. Advanced Accounts - R.L.Gupta & Radhaswamy
2. Advanced Accounts - S.P.Jain & K.L.Narang
3. Advanced Accounts - M.C. Shukla & T.S.Grewal

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**B.Com (PA)**  
**FIFTH SEMESTER**  
**INCOME TAX LAWS AND PRACTICE**

**Instructional Hrs: 90**

**Objectives:**

1. To enlighten the students to learn the Basic provisions of the Income Tax Act.
2. To enable the students to know the various heads of Income.
3. To make the students to learn the procedure to compute the tax liability of an individual.

**Unit I** **18 Hrs.**

Provisions of the Income Tax Act, 1961 relating to Agricultural income –Assessee – Assessment year – Income – Person – Previous year– Scope of total Income –Residential status – Exempted Incomes (Section– 10).

**Unit II** **18 Hrs.**

Income from Salary-Perquisites and Allowances.

**Unit III** **18 Hrs.**

Income from House Property- Income from Business or Profession.

**Unit IV** **18 Hrs.**

Capital gains -Income from other Sources.

**Unit V**

**18 Hrs.**

Deductions from Gross total Income (Section 80C to 80G Only) -Provisions of Income Tax Act, 1961 relating to – Set-off and Carry forward of losses-Assessment of Individuals – Computation of total income and tax liability.

**REFERENCE BOOKS:**

1. Income tax law and practice - V.P.Gaur & D.B.Narang
2. Income tax law and practice - H.C.Mehrotra and S.P.Goyal
3. Income tax law and practice - Bhagwathi Prasad
4. Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy

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**BACHELOR OF COMMERCE (PA)  
FIFTH SEMESTER  
INSTITUTIONAL TRAINING / FIELD WORK**

Institutional Training to B.Com (Professional Accounting) students for a period of 15 working days during IV Semester holidays. The students should undergo training with Chartered Accountants or Company Secretaries or Cost Accountants. The Institutional Training shall be evaluated and carry a maximum marks of 100 to be awarded by the Department of Commerce based on the report submitted by the students and performance in viva voce examination.

**SYLLABUS**  
**B.Com (PA) –VI SEMESTER**  
**BANKING THEORY LAW AND PRACTICE**

**Instructional Hrs: 90**

**Objectives:**

1. To enlighten the students on the recent trends in various banks.
2. To enlighten the students to develop the knowledge of Reserve bank of India and other banks.

**UNIT- I**

**18 Hrs.**

Banking Regulation Act, 1949: Provisions relating to Business in which Banking Companies may Engage. Banker: Meaning-Definition of Banking. Customer: Meaning. Precautions to be taken by a Banker while opening a new account with Minor, Partnership Firms, Joint Stock Companies and Non-Profit Organisations. Joint Account- Pass book: Meaning-importance.

**UNIT – II**

**18 Hrs.**

Types of Banks: Commercial Banks-Co-operative Banks-Regional Rural Banks- RBI- features-functions. E-Banking-Credit card-Debit card/ ATM card- RTGS – NEFT –IMPS-features-advantages.

**UNIT – III**

**18 Hrs.**

Relationship between Banker and Customer: Debtor and Creditor-Pledger and Pledgee-Bailor and Bailee-Hypothecator and Hypothecatee-Trustee and Beneficiary-Agent and Principal-Advisor and Client. Rights and Duties of a Banker- Banker's obligation to honour the cheques - Consequences of wrongful dishonour-Obligation to maintain secrecy of customer's accounts and exceptions thereof.

**UNIT – IV**

**18 Hrs.**

Cheque: Meaning – Definition –Features – Advantages. Draft: Meaning –Differences between Cheque and Draft. Crossing: Meaning- Types –advantages. Endorsement: Meaning- types-significance- Requisites of a valid Endorsement.

#### **UNIT – V**

**18 Hrs.**

Loans and advances: Principles of Lending- Forms of Advances: Secured and Unsecured Advances-Mode of charging security: Lien- Pledge – Mortgage- Hypothecation. Types of securities: Goods and Documents of title to goods.

#### **Practical: [ Internal purpose only ]**

Filling up of forms: Account opening form, Pay – in – slip, withdrawal slip, cheque leaves, DD challan and NEFT Form. This practical is to be implemented in All three CIA for 5 marks.

#### **REFERENCE BOOKS:**

1. Banking Law and Practice - P.N.Varshney
2. Banking Law and Practice - K.P.Kandasami & R.Parameswaran
3. Banking Theory - S.V. Vasudevan
4. Banking Law and Practice - M.L. Tandan

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3. Section C: One question from each unit.

**SYLLABUS**  
**B.Com(PA) –VI SEMESTER**  
**FINANCIAL AND INVESTMENT MANAGEMENT**

**Instructional Hrs: 90**

**Objectives:**

1. To acquaint knowledge about the budgetary controls used in the corporate
2. To impart knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process, including Portfolio Management.

**UNIT – I (Theory)**

**18 Hrs.**

Finance Functions: Meaning - Definition and Scope of finance functions - Objectives of Financial Management - Profit maximization and Wealth maximization -Sources of Finance -Short term - Bank sources – Long term - Shares – Debentures-Preferred stock – Debt- Time value of money: Meaning-Significance.

**UNIT – II (Theory & Simple Problems)**

**18 Hrs.**

Financing Decision: Capital Structure - Factors influencing capital structure-Cost of Capital – Need-Cost of equity capital – Leverage: Meaning-Computation of Operating Leverage -Financial Leverage – Composite Leverage.

**UNIT-III (Theory & Simple Problems)**

**18 Hrs.**

Working Capital: Meaning-Types-Sources-Determinants-Simple Problems relating to Estimation of working capital-Dividend: Meaning-Types- Determinants-Capital Budgeting: Meaning-Determinants-Pay back period-NPV-IRR.

**UNIT-IV (Theory)**

**18 Hrs.**

Investment: Meaning- Nature-Objectives-Scope-Factors influencing investment decision-Differences between Investment and Gambling and Speculation.

**UNIT- V (Theory)**

**18 Hrs.**

Investment media: Shares-Debentures-LIC-Commercial Banks-Post Office-Mutual funds: Meaning-Types-Merits and Demerits-Risk: Meaning-Causes-Types. Return: Meaning-Methods of Valuation of return.

### **REFERENCE BOOKS:**

1. Financial Management - P.V.Kulkarni, B.G.Sathyaprasad
2. Financial Management - Sharma & Gupta
3. Financial Management - I.M.Pandey
4. Financial Management - Prasana Chandra
5. Investment Management - V.K.Bhalla.
6. Security Analysis and Portfolio Management - Kevin's.
7. Investment analysis and portfolio management - Prasanna Chandra
8. Security Analysis and Portfolio Management - Punithavathy Pandian

**Note:** Proportion between theory and problems is 60:40

### **Note to Question Paper Setter:**

#### **Note 1:**

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#### **Note 2:**

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**SYLLABUS**  
**B.Com(PA) –VI SEMESTER**  
**ACCOUNTING FOR MANAGERIAL DECISION MAKING**

**Instructional Hrs: 90**

**Objectives:**

1. To gain expert knowledge in respect of management accounting, financial planning and financial services sector in terms of products, procedures, markets and regulatory framework.
2. To understand the issues involved in and the features of financial management in the global context.

**UNIT-I**

**18 Hrs.**

Management Accounting: Meaning-Objectives-Scope-Merits - Demerits- Financial Accounting Vs. Management Accounting -Role of Management Accountant in Decision Making.

**UNIT-II**

**18 Hrs.**

Financial Statements Analysis: Meaning of financial statements-Types- Methods- Objectives and Limitations - Comparative statement-Common size statement-Trend analysis- Ratio Analysis **(Simple problems).**

**UNIT- III**

**18 Hrs.**

Fund Flow Statement - Cash Flow Statement: Meaning-Merits-Demerits- Fund Flow Statement Vs. Cash Flow Statement-Preparation of fund flow statement and Cash Flow Statement as per Accounting Standard-3.

**UNIT-IV**

**18 Hrs.**

Marginal costing: Meaning-Assumptions-Merits-Demerits-Cost-Volume-Profit Analysis -The contributory margin-Break-Even analysis-Applications.

**UNIT- V****18 Hrs.**

Budgetary Control: Definition – Advantages- Essentials – Classifications of Budgets- Preparation of Production budget- Flexible budget- Cash budget.

**REFERENCE BOOKS:**

1. Management Accounting -Sharma and S.K.Gupta
2. Management Accounting- S.N. Maheswari

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**SYLLABUS**  
**B.Com(PA) –VI SEMESTER**  
**CORPORATE ACCOUNTING-II**

**Instructional Hrs: 90**

**Objectives:**

1. To develop the students a Mastery of basic accounting processes, their rules & norms.
2. Enable the students to know the accounts of public utility concern.
3. To provide basic accounting knowledge about the banking company and insurance company in India.

**UNIT – I**

**18 Hrs.**

Bank Accounts: Preparation of Profit and Loss Account and Balance Sheet as per New Format –Simple problems relating to Rebate on Bill discounted-Provision for NPA.

**UNIT - II**

**18 Hrs.**

Insurance Company Accounts: Types of Insurance Companies-Preparation of Final Accounts: Revenue account, Profit and Loss Account and Balance sheet of Life Insurance Company as per New Format- Preparation of Valuation Balance sheet.

**UNIT - III**

**18 Hrs.**

Accounts of Holding Companies: Meaning of Holding Company-Subsidiary Company-Treatment and Computation of Goodwill / Cost of Control –Minority Interest – Capital Profit– Revenue Profit-Preparation of Consolidated Balance Sheet of Holding Company with one subsidiary- **Excluding Inter - company holdings.**

**UNIT - IV**

**18 Hrs.**

Double Accounts: Meaning-Features-Differences between double entry and double accounts-Differences between Single Account and double accounts- Final statement of account of Electricity companies – Replacement of assets.

**UNIT – V (Theory Only)**

**18 Hrs.**

Government Accounting- Inflation Accounting- Human Resource Accounting - Social Accounting- Meaning-Features -Merits – Demerits. Indian Accounting Standards: Meaning – Significance- Role of Institute of Chartered Accountants of India and Accounting Standard Board. Overview of Accounting Standards 1 (Disclosure of Accounting Policies)- Accounting Standards 2

(Valuation of Inventories) - Accounting Standards 5 (Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies)-Accounting Standards 6 (Depreciation Accounting).

**REFERENCE BOOKS:**

- |                         |                              |
|-------------------------|------------------------------|
| 1. Corporate Accounting | - T.S.Reddy & A.Murthy       |
| 2. Advanced Accountancy | - R.L. Gupta and Radhasamy   |
| 3. Advanced Accounts    | - S.P. Jain and K.L.Narang   |
| 4. Advanced Accounts    | - Chakraborty                |
| 5. Advanced Accounts    | - M.C. Shukla and T.S.Grewal |

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**B.Com (PA)**  
**SIXTH SEMESTER**  
**MAJOR SKILL BASED PAPER: TAX LAWS AND PRACTICE**

**Instructional Hrs: 90**

- Objectives:** 1. To enlighten the students in the Assessment Procedure of firm and Company.  
2. To enable the students to get knowledge in Goods and Services Tax.  
3. To Prepare the students on the practical relevance of Tax Law & Practice.

**Unit - I** **18 Hrs.**

Filing of returns-due dates-filing of return-forms for filing of return-electronic filing of income tax return(E-filing)-modes of e-filing-e-filing process – Deduction and Collection of Tax at Source – Advance payment of tax.

**Unit - II** **18 Hrs.**

Assessment of Firms – Computation of Total Income and Tax Liability u/s 184 and 185 – Alternative Minimum Tax (AMT).

**Unit - III** **18 Hrs.**

Assessment of Companies – Kinds of Companies – Computation of Total Income and Tax Liability (Excluding Computation of Book Profit u/s 115JB).

**Unit – IV(Theory)** **18 Hrs.**

Goods and Services Tax: Meaning-features -Taxes subsumed under GST - benefits-Structure(State Goods and Service Tax -Central Goods and Service Tax-Integrated Goods and Service Tax-Union Territory Goods and Service Tax)- GST rate - Goods and Services exempted from GST.

**Unit – V(Theory)** **18 Hrs.**

Levy and Collection of GST-concept of Supply-composite and mixed supplies-Composition of levy-time of supply of goods and services-place of supply of goods and services-input tax credit-reverse charge mechanism-procedures under GST.

**REFERENCE BOOKS:**

- |                                      |                                       |
|--------------------------------------|---------------------------------------|
| 1. Income tax law and practice       | - V.P. Gaur & D.B. Narang             |
| 2. Income tax law and practice       | - Dr. H.C. Mehrotra and Dr.S.P. Goyal |
| 3. Income tax Theory, law & practice | - T.S.Reddy & Y.Hari Prasad Reddy     |
| 4. www.gstindia.com                  |                                       |
| 5. gst.gov.in                        |                                       |

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**SYLLABUS**  
**SEMESTER - IV**  
**ALLIED OPTIONAL: PRINCIPLES OF ACCOUNTANCY**

**Instructional Hrs: 90**

**Objectives:**

1. To enable the students to learn basic principle of accountancy.
2. To make the student skillful in preparing final accounts of sole traders.
3. Facilitating the students to learn about various types of error and their rectification.

**UNIT-I**

**18 Hrs.**

Meaning of Accounting – Book keeping – Financial Accounting – Various concepts of Accounting – Conventions regarding financial statements – Accounting Terms – Principles of Double Entry – Rules for debit and credit.

**UNIT-II**

**18 Hrs.**

Journal – Meaning. Ledger– Meaning – Relation between Journal and Ledger – Posting in the Ledger – Balancing of Account – Significance of Debit and Credit Balance – Trial Balance – Meaning – Preparation of Trial Balance.

**UNIT-III**

**18 Hrs.**

Subsidiary Books – Meaning – Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book – Cash Discount Vs Trade Discount – Cash Book – Simple cash Book – Cash Book with Cash and Discount column – Three Column Cash Book petty Cash Book.

**UNIT-IV**

**18 Hrs.**

Bank Reconciliation statement – Errors – Classification of Errors – Rectification – Suspense account-(Excluding effect of errors on final account).

**UNIT-V**

**18 Hrs.**

Final Accounts – Adjustments like closing stock-Outstanding and Prepaid expenses and income-Depreciation-Bad debts-Provision for bad debts-Interest on capital- Closing Entries – Adjustment Entries Provision for Bad and doubtful Debts – Provision for Discount-Preparation of trading –Profit and loss account and Balance sheet.

**Books Recommended:**

- |                                |                             |
|--------------------------------|-----------------------------|
| 1. Introduction to Accountancy | - T.S. Grewal               |
| 2. Introduction to Accountancy | - R.L. Gupta                |
| 3. Advanced Accounts           | - M.C. Shukla & T.S. Grewal |
| 4. Advanced Accountancy        | - S.P. Jain & K.L. Narang   |

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**SYLLABUS**  
**(FROM 2016-17 BATCH ONWARDS)**  
**B.Com(PA) – SEMESTER - IV**  
**ALLIED OPTIONAL: MODERN MARKETING**

**Instructional Hrs: 90**

**Objective:**

To enable the students to acquire the practical knowledge of principles of marketing with E knowledge.

**Unit – I: 18 Hrs.**

Market and Marketing: Meaning– Features of Marketing-Classifications of Market – Marketing Mix- Importance and Functions of Marketing.

**Unit – II: 18 Hrs.**

Advertising: Meaning– Features– Functions– Types-Advantages and Disadvantages- Media of Advertising: Meaning-Types-Factors influencing the selection of media-Advertisement Copy: Meaning - Qualities of good advertisement copy- Sales Promotion – Meaning-Objectives - Types - Advantages and Disadvantages.

**Unit – III: 18 Hrs.**

Personal Selling: Meaning – Objectives – Importance–Duties of a salesman-Qualities of a Good Salesman – Types of Salesmen – Adverting Vs Salesmanship- Adverting Vs Sales promotion.

**Unit – IV: 18 Hrs.**

Services: Meaning - Characteristics - Classification– Components - Differences between Goods and Services- Services Marketing: Meaning — Importance– 7 P’s in Services Marketing.

**Unit –V: 18 Hrs.**

Electronic Marketing: Meaning – Characteristics– Advantages and Disadvantages - Strategies: B2B Marketing- B2C Marketing- C2C Marketing – Factors influencing the E- Marketing Environment.

**REFERENCE BOOKS:**

1. Modern Marketing – R.S.N.Pillai and Bagavati, S.Chand & Co (P) Ltd.,
2. Marketing – Kathirasan and Dr.Radha, Prasanna Publishers
3. Services Marketing – Dr.V.Balu, Sri Venkateswara Publications

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**SYLLABUS**  
**(FROM 2015-16 BATCH ONWARDS)**  
**B.Com(PA) – SEMESTER - V**  
**MAJOR OPTIONAL: BANKING AND INSURANCE**

**Objective:**

To acquaint the knowledge about the Banking and Insurance system prevailing in India.

**Unit – I:** **18 Hrs.**

Banking: Meaning – Features - Classifications of Banks. Commercial Banks and State Bank of India: Functions.

**Unit – II:** **18 Hrs.**

Reserve Bank of India- Organization structure -Objectives– Functions: Primary – Promotional- Supervisory – Credit Control.

**Unit – III:** **18 Hrs.**

Recent trends in Banks: E-Banking- Meaning- Advantages and Disadvantages- ATM: Meaning- Advantages and Disadvantages- Tele Banking: Meaning- Advantages and Disadvantages –NEFT: Meaning- Advantages and Disadvantages-RTGS: Meaning- Advantages and Disadvantages - Cheque Truncation: Meaning- Features-Importance.

**Unit – IV:** **18 Hrs.**

Insurance: Meaning-Importance– Characteristics, Principles and Elements of Insurance contract- Classifications of Insurance. IRDA: Objectives and Role.

**Unit –V:** **18 Hrs.**

Life Insurance: Meaning – Features - Principles - Whole Life policy – Endowment policy- Money Back policy. Fire Insurance: Features- Principles –Types. Marine Insurance: Features- Principles –Types. Health Insurance: Features- Importance.

**REFERENCE BOOKS:**

1. Indian Banking – Dr.R.Parameeswaran, S.Chand & Co (P) Ltd.,
2. Banking Theory, Law & Practice – Dr.Radha, Prasanna Publishers
3. Banking Theory, Law & Practice – B.Santhanam, Margham Publications
4. Risk and Insurance Management – P.Periasamy
5. Insurance Principles and Practices – M.N.Mishra

**(3 Units Banking & 2 Units Insurance)**

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