

# **VIVEKANANDA COLLEGE**

(Residential & Autonomous – A Gurukula Institute of Life-Training)

(Affiliated to Madurai Kamaraj University)

Reaccredited with 'A' Grade (CGPA of 3.57 out of 4.00) by NAAC

**TIRUVEDAKAM WEST, MADURAI DISTRICT – 625 234**



## **POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE**

**B.Com.**

### **SYLLABUS**

**Choice Based Credit System**

**(For those who joined in June 2015 and after)**

# VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234

Choice Based Credit System for **B.Com.**

## SCHEME OF EXAMINATION

(For those who joined in June 2015 and after)

### FIRST SEMESTER

Part	Study Comp.	Subject Code	Title of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	---	Hindi	2	*			
II	English	P2CE11	Prose, Poetry, Language Study and Composition	4	2	25	75	100
III	Core	04CT11	Financial Accounting – I	7	5	25	75	100
	Core	04CT12	Business Correspondence & Office Methods	5	4	25	75	100
	Core	04CT13	Principles of Management	5	4	25	75	100
	Allied	04AP11	Lab-I MS Office	5	5	40	60	100
IV	Non Major	04NE11	Fundamentals of Financial Accounting	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			

### SECOND SEMESTER

Part	Study Comp.	Subject Code	Title of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	---	Hindi	2	*			
II	English	P2CE21	Prose, Extensive Reader, Language Study and Composition	4	1	25	75	100
	English	P2CE22	Spoken English – I		1	100	--	100
III	Core	04CT21	Financial Accounting – II	7	5	25	75	100
	Core	04CT22	Banking Theory, Law & Practice	5	4	25	75	100
	Core	04CT23	Principles of Insurance	4	4	25	75	100
	Allied	04AT21	Managerial Economics	6	5	25	75	100
IV	Non Major	04NE21	Elements of Income Tax	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			

### THIRD SEMESTER

Part	Study Comp.	Subject Code	Title of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	P1LH31	Business Hindi – I	4	3	25	75	100
II	English	---	Spoken English – I	1	*	--	--	--
III	Core	04CT31	Advanced Accounting	7	4	25	75	100
	Core	04CT32	Income Tax Law & Practice – I	5	4	25	75	100
	Core	04CT33	Company Law and Secretarial Practice	5	4	25	75	100
	Allied	04AT31	Marketing	6	5	25	75	100
IV	Skill Based	04SB31	NGO Management	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			

**(For those who joined in June 2015 and after)**  
**FOURTH SEMESTER**

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	P1LH41	Business Hindi - II	4	3	25	75	100
II	English	P2CE42	Spoken English - II	1	1	100	--	100
III	Core	04CT41	Corporate Accounting	7	5	25	75	100
	Core	04CT42	Income Tax Law & Practice – II	5	4	25	75	100
	Core	04CT43	Commercial Law	5	4	25	75	100
	Allied	04AT41	Business Statistics	6	5	25	75	100
IV	Skill Based	04SB41	Commerce for Competitive Examinations	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>24</b>			

**FIFTH SEMESTER**

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
II	English	P2CE51	English For Competitive Examinations	1	*	100	--	100
III	Core	04CT51	Cost Accounting	6	5	25	75	100
	Core	04CT52	Indirect Tax Laws	6	4	25	75	100
	Core	04CP53	On the Job Training	--	4	--	100	100
	Elective	04EP1A 04EP1B	Income Tax Law & Practice III and Wealth Tax / E-Commerce	6	5	25	75	100
	Elective	04EP2A 04EP2B	Advanced Corporate Accounting / Customs – Procedures and Practice	7	5	25	75	100
IV	ES	ESUG51	Environmental Studies	2	2	25	75	100
	Skill Based	04SB51	Business Mathematics	2	2	100	--	100
			<b>TOTAL</b>	<b>30</b>	<b>27</b>			

**SIXTH SEMESTER**

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
II	English	P2CE61	English For Competitive Examinations	1	1	100	--	100
III	Core	04CT61	Auditing	7	4	25	75	100
	Core	04CP62	Lab-II: Financial Accounting Using Tally	6	4	40	60	100
	ELECTIVE	04EP3A 04EP3B	Management Accounting / Financial Services	8	5	25	75	100
IV	VE	VEUG61	Value Education	2	2	25	75	100
IV	Skill Based	04SB61	Accounting Standards and IFRS	2	2	25	75	100
	Skill Based	04SB62	Entrepreneurship Development	2	2	25	75	100
	Skill Based	04SB63	Export and Import Procedures	2	2	25	75	100
V	EA	EAUG61	Extension Activities		1		100	100
			<b>TOTAL</b>	<b>30</b>	<b>23</b>			
			<b>TOTAL NUMBER OF HOURS</b>	<b>180</b>				
			<b>TOTAL NUMBER OF CREDIT</b>		<b>140</b>			

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**  
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**CBCS - DISTRIBUTION OF CREDIT**

**B.Com.**

**(For those who joined in June 2015 onwards)**

Study Component	SEMESTER						Total Credit
	I	II	III	IV	V	VI	
<b>Hindi</b>	-	-	3	3	-	-	<b>6</b>
<b>English</b>	2	1+1	-	+1	-	1	<b>6</b>
<b>Core Subject</b>	13	13	12	13	13	8	<b>72</b>
<b>Allied Subject</b>	5	5	5	5	-	-	<b>20</b>
<b>Non Major Elective</b>	2	2	-	-	-	-	<b>4</b>
<b>Skill Based Subject</b>	-	-	2	2	2	6	<b>12</b>
<b>Elective Subject</b>	-	-	-	-	10	5	<b>15</b>
<b>Environmental Study</b>	-	-	-	-	2	-	<b>2</b>
<b>Value Education</b>	-	-	-	-	-	2	<b>2</b>
<b>Extension Activity</b>	-	-	-	-	-	1	<b>1</b>
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>24</b>	<b>27</b>	<b>23</b>	<b>140</b>

**Department of Commerce**  
**Course: B.Com. - CBCS Syllabus – Semester – I**  
**(For those who joined in June 2014 and after)**

<b>PART – I : Language</b>		
<b>Subject Title : Hindi – I</b>		
<b>Subject Code:</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>

**उद्देश्य:-**

- 1 हमारी राश्ट्रभाषा हिन्दी को जान सकते हैं।
- 2 हमारे ज्ञान को वृद्धि कर सकते हैं।
- 3 उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT-I** वर्णमालाएँ(Alphabets)स्वर(Vowels)  
व्यंजन(Consouants)

**UNIT-II** आधाअक्षर(Half letters)बारहखड्डियाँ(Matharas)  
बिंदु अक्षर(Bindu letters)

**UNIT-III** वारों के नाम(Name of Days)  
महीनों के नाम(Name of Months)

**UNIT-IV** सुबोध हिन्दी बोधिनी-1  
(Suhodh Hindi Bodhini -1  
(Lesson No.1-10)

**UNIT-V** व्याकरण(Grammer)  
1.विधि (Imperative)  
2.सामान्य वर्तमानकाल(Simple Present Tense)  
3.ताकालिकवर्तमानकाल(Present Continuous Tense)  
4.सामान्य भविष्यत काल(Simple Future Tense)  
5.सामान्य भूतकाल(Simple Past Tense)

**Text Book**

सुबोध हिन्दी पाठमाला-1 दक्षिणभारत हिन्दी प्रचारसभा टीनगर चेन्नै- 600017.

**“Subodh hindi patmala-1”**, Dakshin Bharat Hindi PracharSabha,T.Nagar,  
Chennai – 600017.

**SEMESTER – I**  
(For those who joined in June 2014 and after)

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>FUNCTIONAL ENGLISH – P2CE11</b>		
Subject Code: <b>P2CE11</b>	Hours Per Week: <b>7</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**Objectives:**

Total number of hours per semester: 45 Hrs

- ❖ *To develop listening and speaking skills*
- ❖ *To develop Information and Communication Technology (ICT) skills*
- ❖ *To develop presentation skills*
- ❖ *To increase the vocabulary of students*
- ❖ *To improve translation skills of students*
- ❖ *To improve reading skills*
- ❖ *To improve the handwriting of students*
- ❖ *To develop competency in grammar*
- ❖ *To develop continuous writing*

**Unit – I**

**[10 hours]**

Communicative English

Listening, Speaking and Reading Components

Audio Book with script from E-book and Hard Copy (4 units) from Voice of America.

1. Martin Luther King
2. The Californian's Tale
3. The Last Leaf
4. Doctor Heidegger

**Unit- II**

**[5 hours]**

- AIR English News, DD News and BBC News.
- Select Editorial from “The Hindu” – with Tamil Audio – E- Newspaper (4 Editorials).

**Unit – III**

**[10 hours]**

Language Study

- Sentences, Clauses, and Phrases
- Parts of Speech
- Nouns
- Pronouns
- Determiners
- Articles
- Adjectives
- Verbs
- Adverbs
- Some Common Adjectives and Adverbs

**Unit – IV**

**[10 hours]**

Composition

- Letter writing – Formal Letters
- Translation of Sentences from Tamil to English
- Descriptive Writing – General topics (Paragraph)

**Unit – V**

**[10 hours]**

Extensive Reading: Short Stories

- Young Naren
- A Story of Initiation
- Live Strong
- Tsunami
- Anne Frank – The Diary of a Young Girl

Book: *A Textbook of English Grammar and Usage* by **K.V.Joseph** (Page. No 1 - 184) Second Edition (2012), TATA McGraw Hill Education Private Limited, New Delhi.

**SEMESTER – I**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>FINANCIAL ACCOUNTING – I</b>		
Subject Code: <b>04CT11</b>	Hours Per Week: <b>7</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to acquire knowledge of the financial accounting principles and practices.
- To familiarize the basic concepts in BRS and preparation of final accounts.
- To understand the procedures involved in the computation of depreciation and Accounts of Non – Trading Concerns

**UNIT-I** [21 Hours]

Objects of Book – Keeping – Principles of Double Entry – Journalising Cash and Credit Transactions – Cash Books – Ledger – Trail Balance.

**UNIT-II** [21 Hours]

Bank Reconciliation Statement  
Errors and their Rectification  
Bills of Exchange (Problems) - Accommodation Bills (Theory only).

**UNIT-III** [21 Hours]

Final Accounts of Sole Trading Concerns.

**UNIT-IV** [21 Hours]

Depreciation - Straight Line Method-Written Down Value Method Problems – Remaining Methods (Theory only). Average Due Date (Simple Problems only) Capital and Revenue items-Distinction between Capital and Revenue Receipts and Losses (Theory only)

**UNIT-V** [21 Hours]

Accounts of Non – Trading Concerns – Receipts and Payments – Income and Expenditure Account and Balance Sheet.

**TEXT BOOK:**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

**REFERENCE BOOKS:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.



**SEMESTER – I**  
**(For those who joined in June 2015 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>BUSINESS CORRESPONDENCE &amp; OFFICE METHODS</b>		
Subject Code: <b>04CT12</b>	Hours Per Week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To know the principles, objectives and importance of communication in commerce and trade.
- To provide an overview of Business Correspondence in the day-to-day business world.
- To familiarize the students with the concept of mailing and maintenance of records.

**UNIT-I**

[15 Hours]

*General Principles:* Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter. Letters of Application –Application for a Situation

**UNIT-II**

[15 Hours]

*Trade Letters:* Trade Enquiries and Replies – Offers and Quotations – Orders - Placing, Confirmation– Collection Letters – Circular Letters-Meaning of Circular Letter. Letter Relating to Admission – Retirement and Death of a Partner – Letters Informing Change of Business and Business Premises. Letter Announcing Clearance Sale.

**UNIT-III**

[15 Hours]

*Banking Correspondence:* Correspondence Between Banker and Customer – Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities – Letter Ordering Stop Payment of a Cheque.

*Insurance Correspondence:* Correspondence Between Insured and Insurer with Regard to Claims and Settlements – Letter of Complaints with Regard to Damage to Goods for Transit.

**UNIT-IV**

[15 Hours]

*Organisation of a Modern Office:* Office- meaning - Functions And Importance - Office System and Routines - Flow of Work - Office Manuals – meaning and types – *Office* Machines and Equipments - Necessity for Various Types of Equipments - Basic Principles in the Selection of Office Equipments.

## **UNIT-V**

[15 Hours]

*Maintenance of Records:* Making Records - Paper Work in the Modern Office - Office Rooms - Forms Control - Design - Continuous Stationery.

*Filing:* Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing

### **TEXT BOOK:**

R.S.N. Pillai & Bagavathi, “**Modern Commercial Correspondence**”, S.Chand & Company Ltd, New Delhi, 2008.

### **REFERENCE BOOKS:**

1. Rajendra Pal Korahill, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “**Business Communication**”, R.Chand & Co, New Delhi, 2003.
3. R.S.N. Pillai & Bagavathi, “**Office Management**”, S.Chand & Company Ltd, New Delhi, 2003.
4. Dr.T.Ramasamy, “**Office Management**”, Gold Books Publishing House, Srivilliputtur, 2010.

**SEMESTER – I**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Allied Subject Theory</b>		
Subject Title : <b>PRINCIPLES OF MANAGEMENT</b>		
Subject Code: <b>04AP11</b>	Hours Per Week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to understand and appreciate the contribution made by management thinkers.
- To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
- To provide opportunities to apply the general functions of management in day-to-day managerial practice.

**UNIT-I**

[15 Hours]

*Management:* Meaning and Functions – Different Approaches to the Study of Management – Contributions of Henri Fayol, F.W.Taylor and Peter F. Drucker – Management By Objectives – Management By Exception – Authority and Responsibility.

**UNIT-II**

[15 Hours]

*Planning:* Importance – Objectives – Process of Planning – Decision Making – Methods of Planning – Obstacles to Effective Planning Techniques.

**UNIT-III**

[15 Hours]

*Organising:* Nature and Importance – Formal and Informal Organization – Delegation and Decentralisation – Department – Division – Span of Management – Line and Staff and Functional Relationship – Organisation Chart.

**UNIT-IV**

[15 Hours]

*Staffing:* Recruitment – Selection – Promotion and Appraisal – Training – Job Analysis and Evaluation.

*Directing :* Human Aspects of Management – Motivation – Leadership – Supervision-Communication – Barriers to Communication – Communication Media.

**UNIT-V**

[15 Hours]

*Controlling:* Basic Requirements – Information Feedback – Control Process – Fixation of Standards – Measurement of Performance.

*Coordination:* Nature of Coordination – Problems of Coordination – Effective Coordination.

**TEXT BOOK:**

K.Natarajan and K.P.Ganesan., “**Principles of Management**”, Himalaya Publishing House, New Delhi, 2012

**REFERENCE BOOKS:**

1. Gupta R. N., “**Principles of Management**”, S. Chand & Company Ltd., New Delhi, 2012.
2. Dr.T.Ramasamy., “**Principles of Management**”, Gold Books Publishing House, Srivilliputtur, 2013.

**SEMESTER – I**  
**(For those who joined in June 2013 and after)**

<b>PART – III : Core Subject Practical</b>		
Subject Title : <b>LAB-1: MS-OFFICE</b>		
Subject Code: <b>04CP52</b>	Hours per week: <b>6</b>	Credit: <b>4</b>
Sessional Marks: <b>40</b>	Summative Marks: <b>60</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To expose the students on the Practical Applications of Computer in Business.
- To enable the students to learn the concepts of MS-Office.
- To understand the basic framework and how to work in Ms-Word, Ms-Excel and Ms-PowerPoint.

**PRACTICAL LAB LIST FOR MS OFFICE**

**MS-WORD**

1. Using MS-WORD to perform the following.
  - a) Format the text
  - b) Insert date, picture, table
  - e) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

**MS-EXCEL**

4. Excel Program to prepare Students Marks
5. Excel Program to prepare Electricity Bill
6. Excel Program to prepare List of Candidates selected for a job.
7. Excel Program to Calculate Income Tax
8. Excel Program to prepare Pay Bill
9. Prepare Chart using Marks details, Pay particulars, Sales and Profit details

**MS-POWER POINT**

10. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
11. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

**TEXT BOOK:**

R.K.Taxali., “**PC Software for Windows Made Simple**”, MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

**REFERENCE BOOKS:**

1. Sanjay Saxena , “**MS-Office 2000**”, Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O’Leary and Lindai O’Leary, “**MS-Office**”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

**SEMESTER – I**  
**(For those who joined in June 2014 and after)**

<b>PART – IV : Non Major Elective</b>		
Subject Title : <b>FUNDAMENTALS OF FINANCIAL ACCOUNTING</b>		
Subject Code: <b>04NE11</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To acquire knowledge in principles of book keeping and its features.
- To understand the procedures involved in the accounting process and its applications.
- To equip the students with skills for recording various kinds of business transactions
- To enable the students to acquire skills in preparing final accounts of sole proprietor.

**UNIT - I**

[6 Hours]

*Introduction to Accounting:* Meaning and Definition of Book Keeping - Meaning and Definition of Accounting - Distinction between Book Keeping and Accounting - Functions of Accounting - Characteristics of Accounting - Objectives of Accounting - Advantages & Limitations of Accounting.

**UNIT -II**

[6 Hours]

*Books of Original Record - Journal:* Various Terms Used in Accounting - Types of Accounts - Meaning - Double Entry System of Book Keeping - Meaning - Rules of Double Entry - Advantages of Double Entry System - Distinction Between Single Entry System and Double Entry System - Format of Journal Entry - Preparation of Journal Entries - Practical Exercises for the Preparation of Journal Entries.

**UNIT- III**

[6 Hours]

*Main Book of Accounts - Ledger:* Meaning of Ledger - Subdivision of Ledger - Difference between Journal and Ledger - Standard form of Ledger Account - Method of Ledger Posting - Method of Closing and Balancing of Accounts in the Ledger - Practical Exercises for the Preparation of Ledger.

**UNIT- IV**

[6 Hours]

*Trial Balance:* Meaning of Trial Balance - Objectives in Drawing up a Trial Balance - Defects of Trial Balance - Standard Form of Trial Balance - Practical Exercises for the Preparation of Trial Balance.

## UNIT- V

[6 Hours]

*Final Accounts of a Sole Proprietor:* Meaning of Final Accounts - Objectives of Final Accounts - Distinction Between Trial Balance and Balance Sheet - Trading Account - Meaning, Purpose, and its Format - Profit and Loss Account - Meaning, Purpose, and its Format - Balance Sheet - Meaning, Purpose, and its Format - Simple Adjustments in Final Accounts - Practical Exercises for the Preparation of Final Accounts.

### **TEXT BOOK:**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

### **REFERENCE BOOKS:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta.,”**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

**பகுதி – IV –Non Major Elective - Tamil**  
**முதல் பருவம் - பாடத்திட்டம்**  
(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய  
பாடத்திட்டம்)

<b>PART- IV: Language Tamil Subject</b>		
<b>Subject Title:</b> தமிழ் மொழியின் அடிப்படைக்கூறுகளும் தமிழ் இலக்கிய வரலாறும்		
<b>Subject Code:</b> LTNEIA	<b>Hours per week:</b> 2	<b>Credit:</b> 2
<b>Seasonal Marks:</b> 25	<b>Summative marks:</b> 75	<b>Total Marks:</b> 100

**அலகு: 1**

தமிழ் எழுத்துக்கள் - முதல் எழுத்துக்கள் - விளக்கம் - உயிர் மெய் எழுத்துக்கள்.

**அலகு: 2**

தமிழ் சார்பெழுத்துக்கள் - விளக்கம் - சார்பெழுத்துக்களின் பத்துவகைகள்

**அலகு: 3**

சங்கஇலக்கியம், நீதி இலக்கியம் - இலக்கிய வரலாறு

**அலகு:4**

காப்பிய இலக்கியம் - சைவ வைணவ இலக்கியம் - இலக்கிய வரலாறு

**அலகு: 5**

வாக்கிய அமைப்பு - எழுவாய் - பயனிலை - செயப்படுபொருள்

**பார்வை நூல்:**

1. நல்ல தமிழ் எழுத வேண்டுமா? - அ.கி.பரந்தாமனார்
2. நன்னூல் காண்டிகையுரை, சோம இளவரசு, மணிவாசகர் பதிப்பகம், மதுரை
3. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்

**பகுதி – IV –Non Major Elective - Tamil**  
**முதல் பருவம் - பாடத்திட்டம்**  
(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய  
பாடத்திட்டம்)

<b>PART- IV: Language Tamil Subject</b>		
<b>Subject Title:</b> தாள்:1-சிறப்புத்தமிழ் : நீதி இலக்கியமும் தமிழ்இலக்கிய வரலாறும்		
<b>Subject Code:</b> LTNEIB	<b>Hours per week:</b> 2	<b>Credit:</b> 2
<b>Seasonal Marks:</b> 25	<b>Summative marks:</b> 75	<b>Total Marks:</b> 100

**அலகு: 1**

திருக்குறள் - கேள்வி அதிகாரம் - அன்புடைமை அதிகாரம்

**அலகு: 2**

நாலடியார் - கல்வி அதிகாரம் - முதல் ஐந்து பாடல்கள்

**அலகு: 3**

நீதிக்கதைகள் - தெனாலிராமன் - முல்லா - ஈசாப் கதைகள்- ஒவ்வொன்றிலும் முதல் பத்துக்கதைகள்

**அலகு:4**

சங்க இலக்கியம், நீதி இலக்கியம் - இலக்கிய வரலாறு

**அலகு: 5**

காப்பிய இலக்கியம் - சைவ வைணவ இலக்கியம் - இலக்கிய வரலாறு

**பார்வை நூல்:**

1. திருக்குறள். நாலடியார்
2. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்
3. முல்லை முத்தையா என்.சி.பி.எச் பிரைவேட் லிமிடெட், சென்னை.

**SEMESTER – II**  
**(For those who joined in June 2014 and After)**

<b>PART – I : Language</b>		
<b>Subject Title : Hindi – I</b>		
<b>Subject Code:</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>

उद्देश्य:-

- 1 हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
- 2 हमारे ज्ञान को वृद्धि कर सकते हैं।
- 3 उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT-I** सुबोध हिन्दी पाठमाला-1

(SUBODH HINDI PATMALA-1) (Lesson:11-20)

**UNIT-II** गिनितियाँ(Numericals)लिंग(Gender)वचन(Number)  
(1-50 with Fractions)

**UNIT-III** व्याकरण(Grammer)

- 1 अपूर्ण भूतकाल(Past Continuous Tense)
- 2 आसन्न भूतकाल(Present Perfect Tense)
- 3 पूर्ण भूतकाल(Past Perfect Tense)
- 4 The Use of “ने”
- 5 The Use of “सक”
- 6 The Use of “चुक”

**UNIT-IV** जानवरों के नाम(Name of Animals)  
पक्षियों के नाम(Name of Birds)

**UNIT-V** तरकारियों के नाम(Name of Vegetables)  
फलों के नाम(Name of Fruits)

**Text Book:**

सुबोध हिन्दी पाठमाला-1 दक्षिणभारत हिन्दी प्रचारसभा टीनगर चेन्नै- 600017.

“Subodh Hindi Patmala-1”, Dakshin Bharat Hindi Prachar Sabha, T. Nagar,  
Chennai – 600017.



**SEMESTER – II**  
(For those who joined in June 2014 and After)

<b>PART – II : Language</b>		
Subject Title : <b>COMMUNICATIVE ENGLISH</b>		
Subject Code : <b>P2CE21</b>	Hours per week: <b>2</b>	Credit: <b>2</b>

**Objectives:** Total number of hours per semester: 45 Hrs

- ❖ *To develop listening and speaking skills*
- ❖ *To develop Information and Communication Technology (ICT) skills*
- ❖ *To develop presentation skills*
- ❖ *To develop competency in grammar*
- ❖ *To develop continuous writing*

**Unit – I** **[10 hours]**

Communicative English

Listening, Speaking and Reading Components

- Audio Book with script from E-book and Hard Copy (4 units) from Voice of America.

1. The Birthmark
2. The Lady or the Tiger?
3. The Ransom of Red Chief
4. The Purloined Letter

**Unit – II** **[5 hours]**

- AIR English News, DD News and BBC News.
- Select Editorial from “The Hindu “– with Tamil Audio – E- Newspaper (4 Editorials).

**Unit – III** **[10 hours]**

Language Study

- Tenses and Their Uses Concord or Agreement
- Conditional Sentences Direct and Indirect Speech
- Active and Passive Voice
- Preposition Book: ***A Textbook of English Grammar and Usage* by K.V. Joseph**  
(Page. No 185 – 274 and 307-352)  
Second Edition (2012), TATA McGraw Hill Education Private Limited,  
New Delhi.

**Unit – IV** **[10 hours]**

Composition

- Letter writing – Informal Letters Hints Development
- Descriptive Writing Extensive reading – Self study

**Unit – V** **[10 hours]**

Extensive Reading: Short Stories

- Stealing and Atonement
- The Dog Who Went To Heaven
- The Cobra
- The White Flower
- The Portrait of a Lady

**SEMESTER – II**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>FINANCIAL ACCOUNTING – II</b>		
Subject Code: <b>04CT21</b>	Hours Per Week: <b>7</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to acquire knowledge of the consignment and joint venture.
- To make familiarize with branch and department accounts.
- To understand the procedures involved in the computation of insurance claims.

**UNIT-I** [21 Hours]

Consignment-Accounting Records-Cost Price and Invoice Price – Valuation of Stock – Normal Loss – Abnormal Loss.

**UNIT-II** [21 Hours]

Joint venture-meaning- partnership Vs joint ventures- when a separate set of books is kept – when a separate books is not kept.

**UNIT-III** [21 Hours]

Single entry-Net worth method-Conversion Method.

**UNIT-IV** [21 Hours]

Branch Accounts-Dependent Branches-Debtors System - Cost Price and Invoice Price. Departmental Accounts-Allocation of Expenditure-Trading and Profit and Loss Account.

**UNIT-V** [21 Hours]

Self Balancing Ledgers.

Fire Insurance Claims- Loss of Stock.

Average clause – Loss of Profit (Theory only)

**TEXT BOOK:**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

**REFERENCE BOOKS:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

**SEMESTER – II**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>BANKING THEORY, LAW &amp; PRACTICE</b>		
Subject Code: <b>04CT22</b>	Hours Per Week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To familiarise students with the functions of commercial banks and RBI.
- To impart knowledge about the various forms of banking services.
- To enable the students to learn various provisions of the Banking Regulations act 1949, RBI Act, Negotiable Instrument Act 1881.

**UNIT-I** [15 Hours]

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking Vs Investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks - innovative services (Credit Card, Debit Card, ATM) – Central banking – RBI and its functions – Techniques of Credit control.

**UNIT-II** [15 Hours]

Banker and Customer – Definition – General and Special relationship.

**UNIT-III** [15 Hours]

Types of deposit accounts with the banker – Current accounts – Savings bank accounts – Fixed deposit accounts - Different types of customers-precautions to be taken before opening an account in the name of a new customer.

**UNIT-IV** [15 Hours]

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and promissory Note – Endorsement – kinds of endorsement and their legal effects – Crossing of cheques – Different types of crossing – Marking of cheques.

**UNIT-V** [15 Hours]

Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

**TEXT BOOK:**

E.Gordon & K.Natarajan., “**Banking Theory, Law & Practice**”, Himalaya Publishing House, Mumbai, 2013.

**REFERENCE BOOKS:**

1. Sundharam K.P.M. & Varshney P.N., “**Banking Theory, Law & Practice**”, Sultan Chand & Sons, New Delhi. 2012.
2. S.Gurusamy., “**Banking Theory, Law & Practice**”, Vijay Nicle Inpresents Ltd., Chennai, 2013.

**SEMESTER – II**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>PRINCIPLES OF INSURANCE</b>		
Subject Code: <b>04CT23</b>	Hours Per Week: <b>4</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable students to know the fundamental principles of insurance.
- To gain an insight on the nature of life, fire and marine insurance
- To know the procedures for making claims against different kinds of insurance policies.
- To understand the importance of burglary insurance and personal accident insurance.

**UNIT-I** [12 Hours]

Insurance – meaning and definition – nature of insurance contracts – functions – types – principles of insurance – importance – insurance regulation in India.

**UNIT-II** [12 Hours]

Life Insurance – meaning and definition – features – advantages – life insurance Vs non-life insurance – principles of life insurance – life insurance products.

**UNIT-III** [12 Hours]

Fire Insurance – meaning and definition – Nature and scope of fire insurance – principles – kinds of fire policies - procedure for taking a fire insurance policy – reinsurance – Settlement of claims.

**UNIT-IV** [12 Hours]

Marine Insurance – meaning and definition – nature – kinds of marine insurance – fundamental principles - types of marine policies – settlement of claims.

**UNIT-V** [12 Hours]

Miscellaneous Insurance – Motor Vehicle Insurance – Public Liability Insurance – Burglary Insurance – Personal Accident Insurance – Group insurance – Health Insurance – Property Insurance – Fidelity Guarantee Insurance – Cattle Insurance and Engineering Insurance.

**TEXT BOOK:**

Dr P Periasamy., “**Principles and Practice of Insurance**”, Himalaya Publishing House, New Delhi, 2013.

**REFERENCE BOOKS:**

1. M.N.Mishra., “**Insurance Principles and Practice**”, S. Chand & Co. Ltd. , New Delhi, 2012
2. A.Murthy., “**Elements of Insurance**”, Margham Publications, Chennai-2012.

**SEMESTER – II**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Allied Subject Theory</b>		
<b>Subject Title : MANAGERIAL ECONOMICS</b>		
<b>Subject Code: 04AT21</b>	<b>Hours per week: 6</b>	<b>Credit: 5</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**OBJECTIVES:**

- To acquire the knowledge of the General Principles and theories of Managerial Economics.
- To enable the students to gain deep managerial economics to decision making.
- To enable the students to understand the micro and macroeconomic concepts which relevant to business decisions.
- To help the students to understand the application of economic principles in business management.

**UNIT-I** [18 Hours]

*Introduction to Managerial Economics:* Definition, Nature and Scope; Fundamental Economic Principles that aid Managerial Decisions - Opportunity Cost Principle, Incremental Principle, Principle of Time Perspective, Discounting Principle and Equimarginal Principle.

**UNIT-II** [18 Hours]

*Demand Analysis and Demand Forecasting:* Meaning and Definition of Demand, Law of Demand, Exceptions to Law of Demand, Determinants of Demand; Demand Forecasting - Meaning Objectives, Factors involved in Demand Forecasting, Methods of Demand Forecasting - Time Series Analysis – Importance of Time Series Analysis in Business – Components of Time Series – Methods of Estimating Trend.

**UNIT-III** [18 Hours]

*Indifference Curve Analysis:* Scale of preference – Indifference Schedule – Indifference Curve – Indifference Map – Properties of Indifference Curve – Marginal Rate of Substitution – Consumer's Equilibrium – Income Effect.

**UNIT-IV** [18 Hours]

*Production Function:* Concept of Production Function - Factors – Law of Diminishing Returns – Law of Increasing Returns – Law of Constant Returns – Law of Variable Proportions and Economics of Scale – Isoquant Curve – Least Cost Combination.

## **UNIT-V**

[18 Hours]

*Cost and Revenue Analysis:* Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Short-run and Long-run Cost Curves; Revenue Analysis - Meaning, Average Revenue and Marginal Revenue - Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

### ***TEXT BOOK:***

Dr. S. Sankaran., “**Managerial Economics**”, Margham Publication, Chennai, 2013.

### ***REFERENCE BOOKS:***

1. R.L. Varshney and K.L. Maheswari., “**Managerial Economics**”, Sultan Chand and Sons, New Delhi, 2012.
2. D. N. Dwivedi., “**Managerial Economics**”, Vikas Publishing House Pvt. Ltd, New Delhi, 2010.

**SEMESTER – II**  
**(For those who joined in June 2014 and after)**

<b>PART – IV : Non-Major Elective</b>		
Subject Title : <b>ELEMENTS OF INCOME TAX</b>		
Subject Code: <b>04NE21</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To impart knowledge of the basic concepts of income tax law to the students.
- To equip students with the application of income tax under various heads of income.
- To familiarize students with provisions of Income tax law for assessment of income.

**UNIT-I** [6 Hours]  
Basic concepts - Assessee - Persons - Previous year - Assessment year.

**UNIT-II** [6 Hours]  
Heads of Income.

**UNIT-III** [6 Hours]  
Gross Total Income (only outlines of all heads of incomes): Deductions available to Individuals.

**UNIT-IV** [6 Hours]  
Various forms used in the assessment of Individuals.

**UNIT-V** [6 Hours]  
Assessment Procedure.

**TEXT BOOK: (Current Edition Relevant to the Assessment Year)**

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

**REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y.Hari Prasad Reddy, “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

**Note:**

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

**தமிழ்த்துறை பகுதி – IV –Non Major Elective - Tamil**

**இரண்டாம் பருவம் - பாடத்திட்டம்**

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

<b>PART- IV: Language Tamil Subject</b>		
<b>Subject Title:</b> தமிழ் மொழித்திறன் அறிதலும் தமிழ் இலக்கிய வரலாறும்		
<b>Subject Code: LTNE2A</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>
<b>Seasonal Marks: 25</b>	<b>Summative marks: 75</b>	<b>Total Marks: 100</b>

**தேர்வுத்திட்டம் - பாடப்பகுதி**

<b>தேர்வு நேரம்</b> 3மணி	<b>-அக மதிப்பீடு</b> 25	<b>-புற மதிப்பீடு</b> 75	<b>- மொத்தம்</b> 100
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- அலகு: 1 குறிப்பு எழுதுதல் - (பதினைந்து தொடர்களுக்கு ) எடுத்துக்காட்டு: கணினி, சுற்றுலா, தமிழர் திருநாள், சேமிப்பு
- அலகு: 2 எழுதுதல் - பிழை நீக்கி எழுதுதல் - வல்லினம் மிகும் இடங்கள் - வல்லினம் மிகா இடங்கள்
- அலகு: 3 ஒலிக்குறிப்பு வேறுபாடு ல,ள,ழ,ர,ற,ந,ன,ண – சொற்கள் மூலம் விளக்குதல்
- அலகு:4 பிழையின்றிப்படித்தல் - ஏற்ற இறக்கம் கூறல் - சேர்த்தெழுதுதல் - பொருளறிந்து படித்தல்
- அலகு: 5 சிற்றிலக்கிய வரலாறு, இக்கால இலக்கிய வரலாறு
- பார்வை நூல்:
1. நல்ல தமிழ் எழுத வேண்டுமா? – அ.கி. பரந்தாமனார். பாரி நிலையம்
  2. நன்னூல் காண்டிகையுரை, சோம இளவரசு, மணிவாசகர் பதிப்பகம், மதுரை
  3. தமிழ் இலக்கிய வரலாறு சி.பாலசுப்ரமணியன்
  4. இனிய தமிழ் இலக்கணம், பேரா.க.இராமச்சந்திரன், குமரன் பதிப்பகம், தி.நகர்.சென்னை-17

**பகுதி – IV –Non Major Elective - Tamil**

**இரண்டாம் பருவம் - பாடத்திட்டம்**

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

<b>PART- IV: Language Tamil Subject</b>		
<b>Subject Title:</b> தாள்: 2-சிறப்புத்தமிழ் -தமிழர் கலைகளும் தமிழ் இலக்கிய வரலாறும்		
<b>Subject Code: LTNE2B</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>
<b>Seasonal Marks: 25</b>	<b>Summative marks: 75</b>	<b>Total Marks: 100</b>

**தேர்வுத்திட்டம் - பாடப்பகுதி**

<b>தேர்வு நேரம்</b> 3மணி	<b>-அக மதிப்பீடு</b> 25	<b>-புற மதிப்பீடு</b> 75	<b>- மொத்தம்</b> 100
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- அலகு: 1 கலைகள் - கலைகள் பற்றிய விளக்கம் - கவின் கலைகள் - நுண் கலைகள்
- அலகு: 2 ஓவியக்கலை - இசைக்கலை – தொடர்புடைய செய்திகள்
- அலகு: 3 சிற்பக்கலை - கூத்துக்கலை – தொடர்புடைய செய்திகள்
- அலகு:4 சிற்றிலக்கிய வரலாறு
- அலகு: 5 இக்கால இலக்கிய வரலாறு
- பார்வை நூல்:
1. மயிலை சீனி.வேங்கடசாமி, தமிழர் வளர்த்த அழகுக் கலைகள், மணிவாசகர் பதிப்பகம், மதுரை.
  2. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்.



**SEMESTER – III**  
(For those who joined in June 2014 and after)

<b>PART – I : Core Subject Theory</b>		
Subject Title : <b>BUSINESS HINDI - I</b>		
Subject Code: <b>P1LH31</b>	Hours per week: 4	Credit: 3
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**उद्देश्यः**— 1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।

2. हमारे ज्ञान को वृद्धि कर सकते हैं।

3. उत्तर भातर में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT 1.** वर्णमालाएँ—स्वर—व्यंजन—शब्द—वाक्य—लिंग—वचन—गिनती—वारों के नाम—महीनों के नाम

नोट : 1—50 के साथ  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{3}{4}$

मूलभूत व्याकरण : सुबोध हिन्दी रचना—1 (पाठ 1 से 10 तक) [12 Hours]

**UNIT 2.** गद्य : सुबोध हिन्दी पाठमाला—1 (पाठ 1—5 तक) [12 Hours]

**UNIT 3.** पद्य : सुबोध हिन्दी पाठमाला—1 (पाठ 1—4 तक) [12 Hours]

**UNIT 4.** चुने हुए वाणिज्य पत्राचार के शब्द : (1—90 मिलाना)

पत्र : 1. छुट्टी पत्र 2. पुस्तकों के लिए आदेश  
3. आवेदन पत्र 4. शिकायती पत्र [12 Hours]

**UNIT 5.** अनुवाद अभ्यास

सुबोध हिन्दी रचना—1 (पाठ 1—5) (हिन्दी से तमिल या अंग्रेजी)

सुबोध हिन्दी रचना—1 (पाठ 1—5) (तमिल या अंग्रेजी से हिन्दी)

समझदारी (गद्यांश)

सुबोध हिन्दी पाठमाला —1 (कहानियों से) (पाठ 1—4) [12 Hours]

**पाठ्य पुस्तकें :** दक्षिण (प्रश्नोत्तर सहित प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010

1. सुबोध हिन्दी पाठमाला—1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17)

2. सुबोध हिन्दी रचना—1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17)

**निर्देशी पुस्तकें :**

1. हिन्दी व्याकरण—भाग 1, प्रकाशित वर्ष : 2012

लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम—636 001.

2. सुबोध हिन्दी रचना—2 (भारत—3) प्रकाशित वर्ष : 2010

प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17.

3. व्याकरण प्रवेशिका, प्रकाशित वर्ष : 2011

प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17

4. हिन्दी व्याकरण—भाग 2, प्रकाशित वर्ष : 2011

लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम—636 001.

**SEMESTER – III**  
**(For those who joined in June 2014 and After)**  
**SPOKEN ENGLISH – I**

**Objectives:**

- ❖ *To develop the reading habit of the students.*
- ❖ *To develop the communication skills of the students.*
- ❖ *To enrich the vocabulary of the students.*

**Text Books Prescribed**

First Semester – Oliver Twist by Charles Dickens	<b>[15 Hours]</b>
Second Semester – A Handful of Nuts by Ruskin Bond	<b>[15Hours]</b>

**SEMESTER – III**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
<b>Subject Title : ADVANCED ACCOUNTING</b>		
<b>Subject Code: 04CT31</b>	<b>Hours per week: 7</b>	<b>Credit: 5</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**OBJECTIVES:**

- To gain comprehensive understanding of all aspects relating to Partnership Accounting.
- To gain knowledge of accounting in Royalty Accounts.
- To make the students, to gain the knowledge of Hire Purchase and Instalment Accounts.

**UNIT-I** [21 Hours]

Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

**UNIT-II** [21 Hours]

Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

**UNIT-III** [21 Hours]

Royalty Accounts – Accounting Records in the Books of Lessor and Lessee – Sub-Lease.

**UNIT-IV** [21 Hours]

Hire Purchase and Instalment Accounts (Excluding Hire Trading Account and Stock and Debtors System)

**UNIT-V** [21 Hours]

Insolvency of Individuals – Statement of Affairs and Deficiency Account.

**TEXT BOOK:**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume I**”, Margham Publications, Chennai, 2013.

**REFERENCE BOOKS:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

**SEMESTER – III**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>INCOME TAX LAW &amp; PRACTICE – I</b>		
Subject Code: <b>04CT32</b>	Hours per week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To equip students with provisions of Income Tax Act, 1961 amended up-to-date.
- To enable the students to identify exempted income.
- To impart knowledge of residential status and Tax Liabilities.
- To familiarize students to compute income from salary, house property and other sources.

**UNIT-I** [15 Hours]

Introduction - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Gross Total Income – Total Income

**UNIT-II** [15 Hours]

Incomes which do not form part of Total Income.

**UNIT-III** [15 Hours]

Determination of Residential Status and Tax Liabilities – Incidence of Tax.

**UNIT-IV** [15 Hours]

Income from Salary.

**UNIT-V** [15 Hours]

Income from House Property – Income from Other Sources.

**TEXT BOOK: (Current Edition Relevant to the Assessment Year)**

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

**REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y.Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhanian., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

**Note:**

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

**SEMESTER – III**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>COMPANY LAW AND SECRETARIAL PRACTICE</b>		
Subject Code: <b>04CT33</b>	Hours per week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities.
- To impart knowledge on Formation of Company, Documents required and Acts pertaining to it to the formation process of a company.
- To enable the students to get familiarized with the regulatory frame work for companies in India.

**UNIT-I** [15 Hours]

Joint Stock Companies – Meaning – Different Types- Different stages in the Formation of a Company under the Companies Act, 2013.

**UNIT-II** [15 Hours]

Memorandum, Articles of Association and Prospectus- Its Alteration - Shares and Debentures -Their Kinds – Transfer- Transmission of Shares.

**UNIT-III** [15 Hours]

Company meetings – Types of Meeting – Essentials – Quorum – Notice – Motions – Resolutions- Proxy – Voting – Duties of Secretary.

**UNIT-IV** [15 Hours]

Management of Companies – Directors, Managers and Managing Director – Appointment - Powers, Duties and Liabilities, Reports – Statutory Report – Auditors Report and Directors Reports.

**UNIT-V** [15 Hours]

Dividend – Rules Relating to the Payment of Dividend and Duties of Company Secretary.

**TEXT BOOK:**

Kapoor N.D., “**Company Law& Secretarial Practice**”, 13th Ed., Sultan Chand & Sons, New Delhi, 2013.

**REFERENCE BOOKS:**

1. Pillai R.S.N. & Bagawathi., “**Business Law**”, S. Chand & Co., New Delhi, 2013.
2. Kathiresan and Radha., “**Company law**”, Prasanna Publishers, Madras, 2012.
3. Srinivasan., “**Company Law and Secretarial Practice**”, Margam Publications, Chennai, 2012.
4. The Companies Act, 2013, Professional Book Publishers, Delhi, 2014.
5. Ravi Puliani and Mahesh Puliani, ‘Companies Act, 2013’ Bharat Law House Pvt. Lt., New Delhi, 2014.

**SEMESTER – III**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Allied Subject Theory</b>		
Subject Title : <b>MARKETING</b>		
Subject Code: <b>04AT31</b>	Hours per week: <b>6</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To acquire the basic knowledge of the concepts, principles, tools and techniques of marketing.
- To understand the importance of Marketing in the Business World.
- To enable students to understand the elements of the Marketing Mix, Product Mix, and Promotion Mix.

**UNIT-I** [18 Hours]

Marketing – Definition, Meaning and Importance.

**UNIT-II** [18 Hours]

Functions of Marketing – Classification – Exchange Functions – Buying, Assembling and Selling – Functions of Physical Supply – Transportation – Importance – Kinds of Transport – Storage and Warehousing.

**UNIT-III** [18 Hours]

Facilitating Functions – Standardization – ISI – Agmark – Financing – Marketing Risks and Coverage.

**UNIT-IV** [18 Hours]

Marketing Mix – Product – Product Planning – New Product Development Process – Product Diversification, Modification and Elimination – Product Life Cycle – Branding, Packaging and Labeling – Distribution Channel – Types – Channel Decision – Pricing – Objectives and Methods.

**UNIT-V** [18 Hours]

Promotion – Advertising – Advertisement Media – Media Selection – Advertisement Copy – Sales Promotion – Personal Selling – Salesmanship – Qualities of a Good Salesman.

**TEXT BOOK:**

Bagavathi, R.S.N. Pillai., “**Modern Marketing: Principles and Practices**”, S. Chand & Company Ltd., New Delhi, 2013.

**REFERENCE BOOKS:**

1. Rajan Nair., “**Marketing**”, Sultan Chand & Sons, New Delhi, 2013.
2. Philip Kotler., “**Principles of Marketing**”, Prentice-Hall, New Delhi, 2010.
3. S.A. Sherlakar., “**Marketing Management**”, Himalaya Publishing House, New Delhi, 2013.

**SEMESTER – III**  
**(For those who joined in June 2014 and after)**

<b>PART – IV : Skill Based Subject</b>		
<b>Subject Title : NGO MANAGEMENT</b>		
Subject Code: <b>04SB31</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To acquaint the students with the concepts of NGO.
- To enable the students to know the activities and functions of NGO.
- To impart knowledge on registration, fund raising and management of NGO.

**UNIT-I** [6 Hours]

**Introduction to NGO:** Meaning and Definition – NGO Vs. Voluntary Organisation – Characteristics – Types.

**UNIT-II** [6 Hours]

**Activities and Functions:** Various activities performed by the NGOs – Functions of NGOs – List of Schemes of Government and other Statutory Bodies Linking NGOs towards Economic and Social Development.

**UNIT-III** [6 Hours]

**Registration of NGO:** Formation of NGO as a Trust – as a Society – as a Company – Relative Advantages – Registration Procedure Thereof

**UNIT-IV** [6 Hours]

**Fund Raising:** Internal Sources and External Sources.

**UNIT-V** [6 Hours]

**Management:** Constitution of Governing Body – Meeting – Resolution – Minutes- Maintenance of Accounts – Audit.

**TEXT BOOK:**

Materials prepared by the Course Teacher concerned.

**SEMESTER – IV**  
(For those who joined in June 2014 and after)

<b>PART – I : Core Subject Theory</b>		
Subject Title : <b>BUSINESS HINDI - II</b>		
Subject Code: <b>P1LH41</b>	Hours per week: 4	Credit: 3
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**उद्देश्य:—** 1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।

2. हमारे ज्ञान को वृद्धि कर सकते हैं।

3. उत्तर भातर में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT 1.** 1. **व्याकरण :** सुबोध हिन्दी रचना—1 (पाठ 11 से 20 तक)

2. वाक्यों को जोड़िए

3. वाच्य बदलिए (सिर्फ कर्तृवाच्य से कर्मवाच्य)

4. गिनती (51–100 के साथ  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{3}{4}$ ) [12 Hours]

**UNIT 2.** **गद्य :** सुबोध हिन्दी पाठमाला—1 (पाठ 6–9 तक) [12 Hours]

**UNIT 3.** **पद्य:** सुबोध हिन्दी पाठमाला—1 (पाठ 5–9 तक) [12 Hours]

**UNIT 4.** **पत्र**

1. साख परिपत्र

2. बैंक से ऋण पाने के लिए निवेदन पत्र

3. बीजक

4. नमूना माँगते हुए आवेदन पत्र [12 Hours]

**UNIT 5.** **नोटों का विस्तार करना** (पाठ 1–10 मिलाना)

**अनुवाद अभ्यास**

सुबोध हिन्दी रचना—1 (पाठ 6–10) (हिन्दी से तमिल या अंग्रेजी)

सुबोध हिन्दी रचना—1 (पाठ 6–10) (तमिल या अंग्रेजी से हिन्दी)

**समझदारी (गद्यांश) :** सुबोध हिन्दी पाठमाला—1 (कहानियों से) (पाठ 5–9)

**पाठ्य पुस्तकें** [12 Hours]

**दक्षिण** (प्रश्नोत्तर साहित प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010

1. सुबोध हिन्दी पाठमाला—1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17)

2. सुबोध हिन्दी रचना—1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17)

**निर्देशी पुस्तकें**

1. हिन्दी व्याकरण—भाग 1, प्रकाशित वर्ष : 2012

लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम—636 001.

2. सुबोध हिन्दी रचना—3 (हिन्दी—3) प्रकाशित वर्ष : 2011

प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17

3. व्याकरण प्रवेशिका, प्रकाशित वर्ष : 2011

प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै—17

4. हिन्दी व्याकरण—भाग 2, प्रकाशित वर्ष : 2011

लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम—636 001.



**SEMESTER – IV**  
**(For those who joined in June 2014 and After)**  
**SPOKEN ENGLISH – II Subject Code: P2CE42**

**Objectives:**

- ❖ *To develop the reading habit of the students.*
- ❖ *To develop the communication skills of the students.*
- ❖ *To enrich the vocabulary of the students.*

**Text Books Prescribed**

Third Semester – The Sun also rises by Ernest Hemingway. **[15 Hours]**

Fourth Semester – The Strange Case of Dr. Jekyll and Mr. Hyde by R.L. Stevenson.

**SEMESTER – IV**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>CORPORATE ACCOUNTING</b>		
Subject Code: <b>04CT41</b>	Hours per week: <b>7</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To familiarize students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable students to prepare the financial statements of Joint Stock Companies.
- To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

**UNIT-I**

[21 Hours]

Company Accounts – Issue, Forfeiture and Reissue of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures as per Companies Act, 2013.

**UNIT-II**

[21 Hours]

Pre-Incorporation Profit– Financial Statements of Companies as per Schedule III u/s 129 of Companies Act 2013. Managerial Remuneration excluded.

**UNIT-III**

[21 Hours]

Valuation of Goodwill and Shares.

**UNIT-IV**

[21 Hours]

Amalgamations as per AS 14 and Internal Reconstruction of Companies.

**UNIT-V**

[21 Hours]

Liquidation of Companies – Order of Payment - Preferential Creditors – Statements of Affairs – Deficiency or Surplus Account – Liquidator's Final Statement of Account.

**TEXT BOOK:**

T.S.Reddy and A. Murthy, “**Corporate Accounting**”, Margham Publications, Chennai, 2013.

**REFERENCE BOOKS:**

1. M.A. Arulanandam & K.S Raman , “**Advanced Accountancy**” , Himalaya Publishing House, New Delhi, 2013.
2. S.P. Jain and K.L. Narang, “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013.
3. R.L. Gupta and M.Radhaswamy, “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal, “**Advanced Accountancy**”, S.Chand, New Delhi, 2013.

**SEMESTER – IV**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>INCOME TAX LAW &amp; PRACTICE – II</b>		
Subject Code: <b>04CT42</b>	Hours per week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To familiarize the students with Computation of Profits and Gains from Business / Profession and Capital Gains.
- To impart knowledge of the clubbing of income and Set-off and Carry Forward of Losses.
- To equip students with the Assessment of Individual – Assessment of Firm.
- To gain knowledge of Deductions, Tax Authorities and Assessment Procedure.

**UNIT-I** [15 Hours]

Computation of Profits and Gains from Business / Profession – Capital Gains.

**UNIT-II** [15 Hours]

Income of other Persons including Assessee's Total Income -Aggregation of Incomes and Set-off and Carry Forward of Losses.

**UNIT-III** [15 Hours]

Deductions from Gross Total Income.

**UNIT-IV** [15 Hours]

Assessment of Individual – Assessment of Firm.

**UNIT-V** [15 Hours]

Income Tax Authorities - Different Types of Assessments.

**TEXT BOOK: (Current Edition Relevant to the Assessment Year)**

Dr. Mehrotra and Dr. Goyal., **"Income-tax Law and Accounts"**, Sahitya Bhavan Publication, Agra.

**REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y.Hari Prasad Reddy, **"Income Tax Theory, Law & Practice"**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhanian., **"Direct Taxes – Law and Practice"**, Taxman publication, New Delhi.
3. B.B. Lal., **"Direct Taxes"**, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., **"Direct Taxes – Law and Practice"**, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., **"Income Tax Law and Practice"**, Kalyani Publishers, New Delhi.

**Note:**

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

**SEMESTER – IV**  
**(For those who joined in June 2013 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>COMMERCIAL LAW</b>		
Subject Code: <b>04CT43</b>	Hours per week: <b>5</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to understand the fundamentals of law relating to commercial activities.
- To help the students to learn the elements of contract act.
- To gain a comprehensive knowledge in legal aspects of special contracts.
- To equip students to understand and deal with sale of goods Act.

**UNIT-I**

[15 Hours]

*Contract Act:* Definition of Contract – Kinds of Contracts – Agreement and Contract Distinguished – Essential Elements of a Valid Contract – Offer of Proposal – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Free Content – Lawful Object – Void Agreements and Contingent Contracts.

**UNIT – II**

[15 Hours]

*Performance of contract:* Discharge of Contract – Breach of Contract – Remedies of Breach of Contract - Quasi Contracts - Meaning and Features – Kinds Indemnity and Guarantee: Contract of Indemnity – Contract of Guarantee.

**UNIT – III**

[15 Hours]

*Special Contracts – Bailment and Pledge:* Definition of Bailment – Essential of Bailment – Different Kinds of Bailment – Rights and Duties of Bailor and Bailee – Termination of Bailment – Lien – Definition – Different Types – Finder of Goods – Rights and Liabilities – Definition of Pledge – Essentials – Rights and Duties of Pledgor and Pledgee – Pledge by Non-owners – Pledge Distinguished from Bailment.

**UNIT - IV**

[15 Hours]

*Contract of Agency:* Essential of Agency – Different Kinds of Agents – Delegation of Authority – Rights and Duties of Principle and Agent – Termination of Agency – Personal Liability of Principle.

**UNIT - V**

[15 Hours]

*Sale of goods Act:* Introduction – Scope of the Act – Meaning of Goods – Classification of Goods – Contract of Sale – Essential of Contract of Sale – Sale Distinguished from Agreement to Sell – Sale of Goods and Hire Purchase Agreement. Conditions and Warranties – Distinction between Condition and

Warranty – Breach of Condition and Breach of Warranty – Remedies for Breach of Condition and Warranty – Implied Conditions and Warranties – Doctrine of Caveat Emptor - Meaning of Unpaid Seller – Rights of Unpaid Seller.

***TEXT BOOK:***

N.D.Kapoor., “**Elements of Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2013.

***REFERENCE BOOKS:***

1. R.S.N.Pillai & Bagavathi., “**Business Laws**”, S.Chand & Co., New Delhi, 2013
2. Shukla M. C., “**Mercantile Law**”, Vikas Publishing House. New Delhi, 2013.
3. Shukla M.C., “**Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2013.

**SEMESTER – IV**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Allied Subject Theory</b>		
Subject Title : <b>BUSINESS STATISTICS</b>		
Subject Code: <b>04AT41</b>	Hours per week: <b>6</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to learn the Statistical methods and their applications in Commerce.
- To understand the various statistical methods in application to business.
- To acquire the knowledge on basic concepts of Statistics.
- To enable the students to apply Statistical techniques to solve business problems.

**UNIT-I** [18 Hours]

Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graph - Types and Uses of diagram.

**UNIT-II** [18 Hours]

Measures of Central Tendency – Mean – Median – Mode – Quartiles – Deciles – Geometric Mean – Harmonic Mean – Weighted Average Mean.

**UNIT-III** [18 Hours]

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Lorenz Curve – Measures of Skewness - Correlation Analysis – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Simple Regression Analysis.

**UNIT-IV** [18 Hours]

Analysis of Time Series – Components of Time Series – Methods of estimating Trend – Semi – Average Method – Moving Average Method – Method of Least Square.

**UNIT-V** [18 Hours]

Index Numbers – Meaning – Utility – Methods – Construction of Wholesale Index Number – Unweighted Index Number – Simple Aggregative Method – Average of Price Relatives Method – Weighted Index Number – Weighted Average of Price Relatives – Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

**TEXT BOOK:**

R.S.N. Pillai and Bagavathi., “**Statistics**”, S.Chand & Co., New Delhi, 2013.

**REFERENCE BOOKS:**

1. Gupta S.P., “**Statistical Methods**”, Sultan Chand & Sons, New Delhi, 2013.
2. Vittal P.R., “**Business Statistics**”, Margham Publications, Chennai, 2013.
3. Gupta, S.C. and Kapoor., V.K., “**Fundamentals of Applied Statistics**”, Sultan Chand and Sons Publishers, New Delhi, 2013.

**SEMESTER – IV**  
**(For those who joined in June 2015 and after)**

<b>PART – IV : Skill Based Subject</b>		
Subject Title : <b>COMMERCE FOR COMPETITIVE EXAMINATIONS</b>		
Subject Code: <b>04SB41</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>100</b>	Summative Marks: <b>--</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To create awareness among the Students, about various competitive examinations.
- To plan and conduct coaching and training programmes for successful participation in competitive examination.
- To preparing for any competitive examinations can utilize this paper to improve their skills.

**UNIT – I**

[6 Hours]

*General English:* This unit is designed to test candidates understanding of the English language and its correct usage; his writing ability would also be tested. It also includes questions on paragraph/writing, report writing/letter writing etc.

**UNIT – II**

[6 Hours]

*Arithmetic Ability:* This unit will cover number system including questions on simplification, decimals, fractions, LCM, HCF, ratio and proportion, percentage, average, profit and loss, discount, simple and compound interest, mensuration, time and work, time and distance, tables and graphs, etc.

**UNIT – III**

[6 Hours]

*Reasoning Ability (Verbal):* This unit covers questions of both verbal and non verbal type. It includes questions on analogies, similarities, differences, space visualization, problem solving, analysis, judgement, decision making, visual memory, discrimination observation, relationship, concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series etc.

**UNIT – IV**

[6 Hours]

*Reasoning Ability (Non-Verbal):* This unit includes questions designed to test the candidates' abilities to deal with abstract ideas, any symbols and their relationships, arithmetical computations and other analytical functions.

## UNIT – V

[6 Hours]

*General Awareness:* This unit is designed to test knowledge of current events and of such matters of every day observation and experience in their scientific aspects as may be expected of an educated person. The test also includes questions relating to India and its neighboring countries especially pertaining to Sports, History, Culture, and Geography, economic scene, General polity, Indian Constitution and scientific research, etc.

### **TEXT BOOK:**

Materials prepared by the Commerce Department.

### **REFERENCE BOOKS:**

1. Hari Mohan Prasad and Uma Rani Sinha., “**Objective English for Competitive Examinations**”, Tata McGraw - Hill Education, New Delhi, 2013.
2. R. S. Aggarwal., “**Quantitative Aptitude for Competitive Examinations**”, S. Chand Publishing, 2014.
3. R. S. Aggarwal., “**A Modern Approach to Verbal & Non-Verbal Reasoning**”, 2014.
4. Archana Jaiswal., “**Text Book of Quickest Mathematics**”, KiranPrakashan Pvt. Ltd. New Delhi, 2013.



**SEMESTER – V**  
**English for Career Development – P2LE51 & P2CE51**  
**(For those who join in June 2014 and after)**

Total number of hours: 15 hours

**Objectives:**

- ❖ *To make students face Competitive Examinations with confidence*
- ❖ *To train students in writing book reviews*
- ❖ *To make them write reports, resolutions, minutes*
- ❖ *To make them prepare agenda for meeting.*

**Unit I**

- Comprehension

**Unit II**

- Spotting the Errors
- Sentence Improvement
- Voice
- Preposition
- Cloze Test or Numbered Gaps

**Text Book:** Objective English for Competitive Examinations, Hari Mohan Prasad and

Uma Rani Sinha, Tata McGraw Hill Education Private Limited, New Delhi.

**Unit III**

- Preparation of Short Speeches

**Unit IV**

- Report-writing

**Unit V**

- Preparation of Agenda, Resolutions, Minutes

**SEMESTER – V**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>COST ACCOUNTING</b>		
Subject Code: <b>04CT51</b>	Hours per week: <b>6</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To gain knowledge with the various concepts and element of cost.
- To familiarise the students on the importance of cost ascertainment, reduction and control.
- To develop the skills needed to apply costing technique for each element of cost.
- To help students to understand the procedures to calculate the cost of the products and services.

**UNIT-I**

[18 Hours]

*Costing:* Definition of Costing – Objects and Advantages of Costing – Differences between Cost Accounting and Financial Accounting – Installation of a Costing System – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

**UNIT-II**

[18 Hours]

*Material:* Purchase Procedure – Methods of Pricing Material Issues – Economic Order Quantity – Inventory Control – Stock Levels – Stock Turnover – Ratio – ABC Analysis.

*Labour:* Time Keeping and Pay Roll Accounting – Methods of Wage Payment – Treatment of Overtime, Bonus, Holiday Pay and Idle Time – Labour Turnover Ratio.

**UNIT-III**

[18 Hours]

*Overheads :* Classification - Production Overhead – Allocation and Apportionment – Primary and Secondary including Inter Departmental Transfers – Methods of Absorption – Under Absorption and Over Absorption of Overheads – Control of Administrative, Selling and Distribution Overhead - Reconciliation of Cost and Financial Books.

**UNIT-IV**

[18 Hours]

Job Costing and Contract Costing.

**UNIT-V**

[18 Hours]

Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain.

**TEXT BOOK:**

Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**”, Margham Publications, Chennai, 2014.

**REFERENCE BOOKS:**

1. S.P.Jain and Narang, “**Cost Accounting**”, Kalyani Publishers, New Delhi. 2013.
2. S.N.Maheswari, “**Principles of Cost Accounting**”, Sultan Chand & sons, New Delhi, 2013.
3. R.S.N. Pillai and V. Bagavathi, “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi.2012.

**SEMESTER – V**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>INDIRECT TAX LAWS</b>		
Subject Code: <b>04CT52</b>	Hours per week: <b>6</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To gain the knowledge about indirect taxes which are exists in India.
- To equip students with the Central Excise Act.
- To familiarise the students on the Central Sales Tax Act.
- To help students to understand the Service Tax and Value Added Tax.

**UNIT-I** [18 Hours]

*Indirect Tax:* Meaning of Taxes, Cess – Features of Good Taxation System - Objectives of Taxation – Types of Taxation – Direct and Indirect Taxes – Meaning, Advantages, Disadvantages – Differences.

**UNIT-II** [18 Hours]

*Central Excise Act, 1944:* Meaning of Excise Duty – Objectives – Definitions – Factory, Manufacturer - Manufacturing – Curing– Kinds of Basis of Excise Duty - Registration for Central Excise Customs Duty –Meaning – Types – Prohibition for Import to of Exports – Warehousing – Drawbacks of Customs Duty.

**UNIT-III** [18 Hours]

*Central Sales Tax Act, 1956:* Scope and Levy of Tax under the Act - Registration Procedure – Inter-state Sale – Sale in the Course of Import and Export – Determination of Turnover.

**UNIT-IV** [18 Hours]

*Service Tax:* Scope and Coverage- Rate of Service Tax – Valuation of Taxable Services for Charging Services Tax – Collection and Recovery of Service Tax – Payment of Service Tax- Registration – Assessment – Returns.

**UNIT-V** [18 Hours]

*Value Added Tax:* Meaning – Objectives – Levy and Types of VAT- Methods of Computation of VAT- Features of VAT.

**TEXT BOOK:**

V.Balachandran., “**Indirect Taxation**” , Sultan Chand & Sons, New Delhi, 2014.

**REFERENCE BOOKS:**

1. V.S. Datey., “**Indirect Taxes**”, Taxmann Publications (P) Ltd, New Delhi. 2014.
2. Dr. H.C. Mehrotra, Prof. V.C. Agarwal, “**Indirect Taxes**”, Sahitya Bawan Publications, New Delhi, 2014.

**SEMESTER – V**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Elective Subject</b>		
<b>Subject Title : INCOME TAX LAW AND PRACTICE III &amp; WEALTH TAX</b>		
<b>Subject Code: 04EP1A</b>	<b>Hours per week: 6</b>	<b>Credit: 5</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**OBJECTIVES:**

- To familiarize the students with Assessment of HUF and Companies.
- To impart knowledge of Tax Deducted at Source.
- To gain knowledge of self assessment and refund of tax.
- To equip students with provisions of Wealth Tax.

**UNIT-I** [18 Hours]

Assessment of HUF and Companies.

**UNIT-II** [18 Hours]

Tax Deducted at Source – Who is Liable to Deduct and What-Rate of Tax - Advance Tax - Who is Liable to Pay - Computation of Advance Tax - due dates - Interest Payable - Deposit of Advance Tax.

**UNIT-III** [18 Hours]

Self Assessment – Return of Income - Time Limit – Return of Loss - Belated Return – Revised Return – Defective Return – Return by Whom to be Signed - Permanent Account Number (PAN) - Procedure for Obtaining PAN - Transfer of Movable Properties -Tax Clearance Certificates and Exemption Certificates.

**UNIT-IV** [18 Hours]

Refund – Who Can Claim – Time Limit – Refund on Appeal – Interest on Refunds- Appeals and Revisions – Appellate Authorities – When Can An Assessee File An Appeal – Time Limit – Revision - Penalties – Procedure for Imposing Penalties – Waiver of Penalty – Nature of Defaults.

**UNIT-V** [18 Hours]

Wealth Tax – Important Terms and Definitions – Valuation Date – Assessment Year – Meaning of Asset – Net Wealth – Debt – Deemed Assets – Exempted Assets - Computation of Net Wealth – Computation of Wealth Tax in Respect of Individuals and HUF – Payment of Wealth Tax and Deposit Tax.

**TEXT BOOK: (Current Edition Relevant to the Assessment Year)**

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

**REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y.Hari Prasad Reddy., **“Income Tax Theory, Law & Practice”**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., **“Direct Taxes – Law and Practice”**, Taxman publication, New Delhi.
3. B.B. Lal., **“Direct Taxes”**, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., **“Direct Taxes – Law and Practice”**, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., **“Income Tax Law and Practice”**, Kalyani Publishers, New Delhi.

**Note:**

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

**B.Com. - CBCS Syllabus – SEMESTER – V**  
**(For those who joined in June 2015 and after)**

<b>PART – III : Elective Subject</b>		
<b>Subject Title : E-COMMERCE</b>		
<b>Subject Code: 04EP1B</b>	<b>Hours per week: 6</b>	<b>Credit: 5</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**OBJECTIVES:**

- To enable the student to understand basics of E-Commerce.
- To gain a practical orientation to E-Commerce and E- Business management.
- To know about network infrastructure and different e-payment systems.
- To acquaint the student with Electronic Data Interchange.

**UNIT-I**

[18 Hours]

**Introduction to Internet:** Origin of Internet – Uses of Internet – Hardware and Software Requirements for Internet – Internet Addressing System – Internet Retrieval Tools - Facilities in Internet – Internet Terminology-WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions- E-Mail.

**UNIT-II**

[18 Hours]

**Introduction to Electronic Commerce:** Meaning and Definition of E-Commerce – Origin of E-commerce - Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce

**UNIT-III**

[18 Hours]

**Elements of Electronic Commerce Framework:** Network Infrastructure – Information and Distribution Technology – Networked Multimedia Content Publishing Technology – Security and Encryption – Payment Services – Business Services Infrastructure – Public Policy and Legal Infrastructure

**UNIT-IV**

[18 Hours]

**Electronic Data Interchange (EDI):** Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues - EDI software implementation- Internal Information System- supply chain Management (SCM)

**UNIT-V**

[18 Hours]

**Electronic Payment System:** Online Payment Basics – Types – Designing EPS - Payment cards (Credit, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards.

**TEXT BOOK:**

Abirami Devi K., Alagammai M., “E-Commerce”, Margham Publications, 2012.

**REFERENCE BOOKS:**

1. Bharat Bhasker, “**Electronic Commerce: Framework, Technologies and Applications**”, Tata McGraw-hill Publishing Company Limited, New Delhi, 2011
2. P.T.Joseph, “**E.Commerce**” PHI learning private Ltd., New Delhi- 2012
3. Manta bhusry, “**E.Commerce**” Firewall media New Delhi- 2014.

**SEMESTER – V**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Elective Subject</b>		
Subject Title : <b>ADVANCED CORPORATE ACCOUNTING</b>		
Subject Code: <b>04EP2A</b>	Hours per week: <b>7</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To familiarize students with the accounting treatment of Holding Companies.
- To enable students to prepare the Final Accounts of Banking and Insurance Companies.
- To understand the procedure for Preparation of Final Accounts of Double Account System.

**UNIT-I**

[21 Hours]

Accounts of Holding Companies – Elimination of Investment Account- Minority Interest – Cost of Control / Goodwill – Pre and Post-Acquisition Profit-Revaluation of Assets and Liabilities – Bonus Shares – Elimination of Common Transactions – Unrealised Profit – Dividend – Contingent Liabilities – Consolidation of Balance Sheet.

**UNIT-II**

[21 Hours]

Final Accounts of Banking Companies- Preparation of Profit and Loss Account – Preparation of Balance Sheet in new format.

**UNIT-III**

[21 Hours]

Final Accounts of Life Insurance – Preparation of Revenue Account and Balance Sheet.

**UNIT-IV**

[21 Hours]

Final Accounts of General Insurance – Preparation of Revenue Accounts of Fire and Marine and their Balance Sheet.

**UNIT-V**

[21 Hours]

Double Account System – Replacement of an Asset- Preparation of Final Accounts in Old Form – Disposal of Surplus.

**TEXT BOOK:**

T.S.Reddy and A. Murthy., “**Corporate Accounting**” , Margham Publications, Chennai, 2013.

**REFERENCE BOOKS:**

1. M.A. Arulanandam & K.S Raman., “**Advanced Accountancy**” , Himalaya Publishing House, New Delhi, 2013.
2. S.P. Jain and K.L. Narang., “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013.
3. R.L. Gupta and M.Radhaswamy., “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal., ‘**Advanced Accountancy**’, S.Chand, New Delhi, 2013.

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>Part – IV : Common Subject Theory</b>		
<b>Subject Title : Environmental Studies</b>		
<b>Subject Code: ESUG51</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**2hrs/week 24hrs**

**Objectives**

- ❖ *Disseminate information of Environment of national and international issues*
- ❖ *Environmental consciousness creation among the students*
- ❖ *Facilitation of environmental leadership among students*

**Unit-I**

5 hrs

Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

**Unit-II**

5 hrs

Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

**Unit-III**

5hrs

Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

**Unit-IV**

5 hrs

Environmental pollution – Air pollution- causes and effect – Ozone depletion – Global warming – acid rain – Water pollution – Noise pollution – Solid waste management – Nuclear hazard

**Unit-V**

4hrs

Human population and the environment – Population growth – variation among nations – effects of population explosion – family welfare programme – environment and human health.

**Text books**

Environment studies – R.Murugesan (2009), Milleneum Pub. Madurai-16



**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

PART – IV : <b>SKILL BASED Subject</b>		
Subject Title : <b>BUSINESS MATHEMATICS</b>		
Subject Code: <b>04SB51</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to acquire knowledge of mathematics.
- To familiarise the students with Set Theory, Powers and Mathematics of finance and their applications.
- To expose the students to apply mathematical knowledge to solve modern business problems.

**UNIT-I** [6 Hours]  
Set Theory

**UNIT-II** [6 Hours]  
Powers and Indices, Percentages

**UNIT-III** [6 Hours]  
Surds & Radicals, Profit and Loss

**UNIT-IV** [6 Hours]  
Ratio and Proportion, Equations

**UNIT-V** [6 Hours]  
Simple and Compound Interest, Sequence and Series

**TEXT BOOK:**

Dr.Peer Mohamed and Dr.Shazuli Ibrahim., “**Business Mathematics**”, Pass Publications, Madurai. 2013.

**REFERENCE BOOKS:**

1. Sundaresan and Jayaseelan., “**Introduction to Business Mathematics**”, Sultan Chand Co& Ltd, New Delhi, 2013.
2. Wilson M., “**Business Mathematics**”, Himalaya Publishing House, New Delhi, 2013.

**SEMESTER – VI**  
**English for Professional Excellence – P2LE61 & P2CE61**  
**(For those who join in June 2014 and after)**

Total number of hours: 15 hours

**Objectives:**

- ❖ *To make students face Competitive Examinations with confidence*
- ❖ *To prepare students to face interviews*
- ❖ *To make students familiar with books and authors in English literature*
- ❖ *To make students prepare resume*
- ❖ *To motivate students to participate in Group Discussion*

**Unit I**

- Sentence Completion
- Sentence Fillers
- Synonym
- Antonym
- Idioms and Phrases
- Substitution

**Unit II**

- Sentence Re-Arrangement
- Jumbled sentences
- Paragraph Reconstruction
- Analogy

**Unit III**

- Interview Skills
- Body Language

**Unit IV**

- Debate

**Unit V**

- Resume writing
- Group discussion

**Text Book**

*Objective English for Competitive Examinations*, Hari Mohan Prasad  
Uma Rani Sinha, Tata McGraw Hill Education Private Limited, New Delhi.

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>AUDITING</b>		
Subject Code: <b>04CT61</b>	Hours per week: <b>7</b>	Credit: <b>4</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To create interest in the minds of students towards Auditing Profession.
- To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor.
- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**UNIT-I** [21 Hours]

*Auditing:* Meaning – Objectives – Auditor’s Qualification and Disqualification – Duties – Rights – Status – Appointment – Removal – Preliminaries before beginning of audit work.

Conduct of Audit : Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

**UNIT-II** [21 Hours]

*Internal control:* Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

**UNIT-III** [21 Hours]

*Vouching:* Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, rent, cash and credit purchases.

**UNIT-IV** [21 Hours]

*Verification and valuation of Assets and Liabilities Verification:* Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.

**UNIT-V** [21 Hours]

*Liabilities of Auditor:* Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

**TEXT BOOK:**

Tandon B.N., “**Practical Auditing**”, S.Chand Publishers, New Delhi, 2013.

**REFERENCE BOOKS:**

1. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu., “**A Handbook of Practical Auditing**”, S. Chand and Co. Ltd., New Delhi, 2013.
2. Jagadish Prakash., “**Auditing Principles, Practices and Problems**”, Kalyani Publishers Ltd., New Delhi, 2012
3. D.D.Sharma., “**Auditing**”, Sahitya Bhavan., New Delhi., 2013

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

PART – III : Core Subject Practical		
Subject Title : <b>FINANCIAL ACCOUNTING USING TALLY</b>		
Subject Code: <b>04CP62</b>	Hours per week: 6	Credit: 4
Sessional Marks: <b>40</b>	Summative Marks: <b>60</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To bridge the academic knowledge and professional implementation.
- To provide first-hand knowledge on the procedure of analyzing, recording and reporting of financial transaction in Tally.ERP 9.
- To equip job seeker for professional accounting career.
- To help future entrepreneur in managing their financial accounting along with business operation.

**Lab:1** Preparation of Trail Balance, Profit & Loss Account and Balance Sheet by Creating necessary ( Accounting Information ) Primary Groups, Sub Groups, and Ledger accounts with opening Balance.

**Lab:2** Preparation of Day Book by entering the Accounting transactions in accounting Vouchers.

**Lab:3** Preparation of Stock Summary by Creating necessary (Inventory Information) Simple and Compound Unit of Measure, Stock Group, Stock Category, Stock Items and Stock Category.

**Lab:4** Preparation of Profit and Loss account and Balance sheet by creating both accounting and Inventory information with opening and closing stock.

**Lab:5** Preparation of Profit and Loss account and Balance sheet by creating both accounting & Inventory information with opening and closing stock with Adjustment entries.

**Lab:6** Preparation of Stock Movement Register by entering Pure Inventory vouchers.

**Lab:7** Preparation of Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features

**Lab:8** Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.

**Lab:9** Preparation of Statement of Accounts of Cost Centres and Cost Category by activating Cost Centres and Cost Category Option in F11 Accounting Features.

**Lab: 10** Preparation of Statement of Inventory of Expiry Batches by activating Batch wise details option in F11 Inventory Features.

**TEXT BOOK:**

S.Krishnamoorthy, **Computerized Accounting Using Tally ERP-9**, Venus Publishers, Madurai, 2013.

**REFERENCE BOOKS:**

1. **Learning Tally ERP 9 From Accounting to ERP**, Sahaj Enterprises, Bangalore, 2013.
2. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2013.

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Elective Subject</b>		
<b>Subject Title : MANAGEMENT ACCOUNTING</b>		
Subject Code: <b>04EP3A</b>	Hours per week: <b>8</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To develop an understanding of the conceptual framework of accounting for management.
- To familiarise students with the managerial applications of marginal costing, standard costing and budget.
- To acquaint the students, the Management Accounting techniques that facilitates managerial decision – making.

**UNIT-I** [24 Hours]

*Management Accounting:* Meaning and Definitions – Nature And Scope - Functions – Limitations – Relationship Between Cost Financial And Management Accounting Of Management Accounting.

Analysis and Interpretation of Financial Statements (Theory Only) – Accounting Ratios – Meaning - Significance, Utility and Limitations - Liquidity, Profitability and Solvency Ratios.

**UNIT-II** [24 Hours]

*Funds Flow and Cash Flow Analysis:* (According to AS 3) – Sources of Working Capital - Estimation of Working Capital.

**UNIT-III** [24 Hours]

*Marginal Costing:* Meaning, Objects, Advantages, and Limitations – Break Even Analysis.

**UNIT-IV** [24 Hours]

*Standard Costing and Variance Analysis* – Material Variances.

**UNIT-V** [24 Hours]

*Budget and Budgetary Control:* Objectives; Advantages and Limitations – Master Budget – Functional Budgets, Flexible and Cash Budget – Preparation thereof.

**TEXT BOOK:**

R.Ramachandran and R.Srinivasan., “**Management Accounting**”, Sriram Publications, Tiruchy, 2013.

**REFERENCE BOOKS:**

1. Reddy T.S.& Hari Prasad Reddy.Y., “**Management Accounting**”, Margham Publications, 2014.
2. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2014.
3. Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi, 2012.

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Core Subject Theory</b>		
Subject Title : <b>FINANCIAL SERVICES</b>		
Subject Code: <b>04EP3B</b>	Hours per week: <b>8</b>	Credit: <b>5</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable the students to understand the essentials of services marketing.
- To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy.
- To identify the importance of diverse facets of the services in the development of Indian financial system.

**UNIT-I**

[24 Hours]

*Financial Services:* Meaning - Characteristics - Functions - Fee Based Services - Fund Based Services - Merchant Banking - Functions - SEBI Guidelines For Merchant Bankers - Public Issue Management - Functions - Mechanics Of Public Issue.

**UNIT-II**

[24 Hours]

*Leasing:* Meaning - Types of Lease - Advantages - Limitations - Problems on Leasing - Hire Purchasing- Definition - Lease Financing Vs. Hire Purchase Financing - Problems on Hire Purchasing.

**UNIT-III**

[24 Hours]

*Credit Rating:* Meaning - Features - Advantages - Credit Rating Agencies - Credit Rating Process - Credit Rating Symbols - Securitization of Debt- Meaning - Features- Special Purpose Vehicle - Pass Through Certificate - Mechanism - Benefits - Issues in Securitization.

**UNIT-IV**

[24 Hours]

*Venture Capital:* Meaning - Features - Growth of Venture Capital - Mechanism - Types - Benefits - Depository Services – Advantages - NSDL - CDSL

**UNIT-V**

[24 Hours]

*Mutual Funds:* Structure of Mutual Funds - Types Mutual Funds - Advantages - Credit Card - Bill Discounting - Factoring - Characteristics - Types - Advantages - Disadvantages - Forfeiting - Consumer Finance - Types.

**TEXT BOOK:**

S.Gurusamy., “**Financial Services**”, Vijay Nicole Imprints Private Limited, Chennai, 2013.

**REFERENCE BOOKS:**

1. M.Y.Khan., “**Financial Services**”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
2. Gorden and Natarajan., “**Financial Markets and Institutions**”, Himalaya Publishing House, New Delhi, 2013.
3. Bhole., “**Indian Financial System**”, Himalaya Publishing House, New Delhi, 2013.

**SEMESTER – VI**  
**(For those who joined in June 2014 and After)**

<b>PART – IV : Common Subject Theory</b>		
<b>Subject Title : Value Education</b>		
<b>Subject Code: VEUG61</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**UNIT I:** The heart of Education: [6 hours]

Introduction – Eternal Value – Integrated approach to value education - one for all and all for one – Responsibilities of a citizen – Habit Vs wisdom – purifying mind pollution – Respect for all Religions – Parents, teachers and fellow students – The need and benefit of exercise and meditation for students.

**UNIT II:** The Value of Body and Life Energy [6 hours]

Introduction – what are the causes for pain, Disease and death? Three Basic needs for all living Beings – Personal Hygiene Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind

Introduction- Bio-magnetism – The base of the mind – characterisation of the Genetic Centre – mental frequency – practice for a creative mind - benefits of meditation.

**UNIT III:** Analysis of Thought [6 hours]

Introduction – An Exposition on the nature of thought– six roots for thoughts – Introspection for analysis of thoughts-practical techniques for analysis of thoughts. Benefits of Blessings

Effects of good vibrations – Make Blessing a Daily Habit

**UNIT IV:** Moralisation of Desire [6 hours]

Introduction – moralization of desire - Analyse your desires – Summary of practice.

Neutralisation of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralisation of anger.

**UNIT V:** Eradication of Worries [6 hours]

Worry is a mental disease – Nature's Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

**Text Book: Value Education for Health, Happiness and Harmony**

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>PART – IV : Non Major Elective</b>		
Subject Title : <b>ACCOUNTING STANDARDS and IFRS</b>		
Subject Code: <b>04SP61</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To lay a theoretical foundation for the preparation and presentation of financial statements.
- To gain working knowledge of the professional standards, principles and procedures of accounting and their application to different practical situations.
- To familiarise with recent developments in the area of financial reporting.
- To gain ability to solve financial reporting and valuation cases.

**UNIT – I** [6 Hours]

Meaning and Objectives of Accounting Standards – Indian Accounting Standards – Scope – Disclosure of Accounting Policies AS1 – Valuation of Inventories AS2.

**UNIT – II** [6 Hours]

Cash Flow Statement AS3 - Depreciation AS6 – Revenue Recognition AS9 - Accounting for Fixed Assets AS10 - Accounting for Investments AS13.

**UNIT – III** [6 Hours]

Earnings Per Share AS20 – Accounting for Amalgamations AS14 – Related Party Disclosures AS18 - Leases AS19 – Intangible Assets AS26.

**UNIT – IV** [6 Hours]

Introduction to IFRS – Framework of IFRS 1 to 8 – First Time Adoption of IFRS – Share Based Payment – Business Combinations – Non-Current Assets held for sale – Financial Instruments: Disclosure – Operating Segments.

**UNIT – V** [6 Hours]

XBRL – Format of Financial Statements for XBRL Filing – Filing of Balance Sheet, Profit and Loss account, Consolidated Balance Sheet, Consolidated Profit and Loss Account, Director's Report – Auditor's Report in XBRL Mode.

**TEXT BOOK:**

D.S. Rawat, “**Students Guide to Accounting Standards**”, Taxmann Publications Pvt. Ltd.; Twenty Third edition (2013).

**REFERENCE BOOKS:**

1. Kamal Garg, ‘**Practical Guide to IFRS and Ind-AS**’ Bharat Law House Pvt. Limited, New Delhi, 2013.
2. Kamal Garg, ‘**Step by Step Guide to XBRL Filing under Revised Schedule VI**’ Bharat Law House Pvt. Ltd. New Delhi, 2012-13.
3. Jasmine Kaur, ‘**IFRS-A Practical approach**’, Tata McGraw Hill Education Pvt. Ltd. New Delhi, 2011.



**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>PART – III : Elective Subject</b>		
Subject Title : <b>ENTREPRENEURIAL DEVELOPMENT</b>		
Subject Code: <b>045b62</b>	Hours per week: <b>2</b>	Credit: <b>2</b>
Sessional Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

**OBJECTIVES:**

- To enable students to understand the concept of entrepreneurship.
- To identify significant changes and trends which create business opportunities and
- To expose the students to analyze the environment for potential business opportunities.
- To equip you to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise.

**UNIT-I**

[6 Hours]

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs – Factors Affecting Growth of Entrepreneurship – Internal, External, Socio, Demographic, Political and Economic.

**UNIT-II**

[6 Hours]

Entrepreneurial Talent Identification and Development – Selection and Training- Women Entrepreneurship – Peculiar Problems.

**UNIT-III**

[6 Hours]

Project – Meaning – Classification – Sources of Project Ideas – Project Formulation – Project Appraisal.

**UNIT-IV**

[6 Hours]

Entrepreneurial Development – Role of Institutions – NSIC, TIIC, SIPCOT, KVIC, DIC, NABARD and Commercial Banks.

**UNIT-V**

[6 Hours]

Special Schemes for Entrepreneurial Development – IRDP, PMRY, Venture Capital Scheme.

**TEXT BOOK:**

E.Gordon K.Natarajan., “**Entrepreneurship Development**” Himalaya Publishing House, 2013.

**REFERENCE BOOKS:**

1. Khanka S.S., “**Entrepreneurial Development**”, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2013.
2. Desai Vasant., “**Entrepreneurial Development and Management**”, Himalaya Publishing House, New Delhi-2011.
3. Dr.Satish Taneja., “**Entrepreneur Development**” Himalaya Publishing House, New Delhi- 2011.

**SEMESTER – VI**  
**(For those who joined in June 2014 and after)**

<b>PART – IV : Skill Based Subject</b>		
<b>Subject Title : EXPORT AND IMPORT PROCEDURES</b>		
<b>Subject Code: 04SB63</b>	<b>Hours per week: 2</b>	<b>Credit: 2</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**OBJECTIVES:**

- To gain familiarity with the International Trade and important features of the EXIM policy.
- To understand the export and import procedures and documentations.
- To introduce the students with Export Credit and Export Promotion to entering Foreign Trade.

**UNIT-I**

[6 Hours]

International Trade – Meaning - Importance – Problems- Internal Trade Vs. International Trade - EXIM Policy

**UNIT-II**

[6 Hours]

Export Procedure - Export Licensing - Excise Clearance - Customs Clearance - Important Documents used for Export

**UNIT-III**

[6 Hours]

Import Procedure - Import Licensing – Payment for Import-Letter of Credit

**UNIT-IV**

[6Hours]

Export Credit – Pre-Shipment Credit – Post-Shipment Credit - Import Credit – Role of EXIM Bank

**UNIT-V**

[6 Hours]

Export Promotion – Role of ECGC – EPC – EOUs, EPZs and SEZs

**TEXT BOOK:**

T.A.S.Balagopal., “**Export Management**”, Himalaya Publishing House, New Delhi, 2012.

**REFERENCE BOOKS:**

1. S.Sankaran., “**International Trade**”, Margham Publications, Chennai, 2012.
2. Franchis Cherunilam., “**International Trade and Export Management**”, Himalaya Publishing House, Mumbai, 2013.
3. Jeevanandam C., “**International Trade Policy, Practices, Procedures & Documentation**”, Sultan Chand & Sons, 2012.
4. Srinivasan.R., “**International Marketing**”, PHI Learning Private Limited, New Delhi, 2012.

**SEMESTER – VI**  
**(For those who joined in June 2008 and after)**

<b>PART – V : Common Subject Theory</b>		
<b>Subject Title : EXTENSION ACTIVITIES</b>		
<b>Subject Code: EAUG61</b>	<b>Hours per week:</b>	<b>Credit: 1</b>
<b>Sessional Marks: 25</b>	<b>Summative Marks: 75</b>	<b>Total Marks: 100</b>

**UNIT-I:**

**Community Development-I:** definition – structure and composition – community based issues – need for awareness – Developmental Programmes.

**UNIT – II:**

**Community Development–II:** Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

**UNIT – III:**

**Volunteer Empowerment:** Women’s Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

**UNIT – IV:**

**Social Analysis:** Social issues – cultural invasion – media infiltration – human rights Education/Consumer Awareness – Adolescents Reproductive – HIV/AIDS/STD – Social harmony/National integration – Blood Donation.

**UNIT – V:**

**Introduction to NSS:** Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(OR)

**NCC -** Origin – Organisation – Ministry of Defence – Armed forces – commands – Defence establishments in Tamil Nadu

Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

**Reference:**

National Service Scheme Manual (Revised), Ministry of Human Resources Development, government of India.

**DEPARTMENT OF COMMERCE**  
**Certificate Course**  
**(For those who joined in June 2015 and after)**

<b>PART – VI</b>		
Subject Title : <b>COMMERCIAL GEOGRAPHY</b>		
Subject Code:	Hours per week:	Credit
		Total Marks: <b>100</b>

**Unit - I**

Location – Administrative division – Relief features – Geology – Soil – Drainage – Weather and Climate – Annual Rainfall – Seasonal Rainfall – Variability of rainfall – Cyclonic Depressions and flooding – Forests and Forest Economy.

**Unit - II**

Agriculture: Cultivated Area – Intensity of cropping – Crops – Cultivation of rice and Sorghum – Bajra and Pulses – Groundnut and other oil seeds – Sugarcane and cotton.

**Unit- III**

Sources of irrigation – Extent of irrigation – Fisheries – Animal Husbandry – Livestock – Dairy development – Poultry development – Power- Thermal, Atomic, Hydel, Solar and Wind Power.

**Unit - IV**

The industrial scene: Cotton textile – Handloom and Power loom industry – The design, Printing of textiles, Dyeing – Chemical and fertilizer industries – Production of two wheelers – Four Wheelers.

**Unit - V**

Development of Roads, Railways, Airways and Sea routes – merits and demerits- Development of post and telecommunications – Tourist centers and Tourism Development

**REFERENCE BOOKS:**

1. Basic resources Atlas of Tamil Nadu Pub: University of Madras
2. TamilNadu Economic Appraisal Pub: Finance Department Govt. of TamilNadu
3. A Geography of India – Gopal Singh
4. Publications of TamilNadu Text Book Society, Madras.

**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN FORENSIC ACCOUNTING**

**UNIT-I:**

Forensic Accounting – Origin (Kautilya and Occupational Frauds ) – Meaning and Definition- Importance – Pillars – Forensic Accountant – Qualities – Services offered by Forensic Accountant – Role of Auditors – Forensic Accounting in India.

**UNIT-II:**

Fraud: Meaning and Definition – Types – Psychological factors relating to fraud – Fraud Schemes – Most Fraud Prone Sectors

**UNIT-III:**

Cash Frauds: Schemes of Cash Frauds (on the book and off the book) - Red Flags of the Fraud – Best Practices to avoid cash frauds.

Inventory Frauds: Misappropriation Schemes – Financial Statement Schemes – Red Flags of Inventory Frauds- Best Practices to avoid Inventory Frauds.

**UNIT-IV:**

Accounts Receivable Frauds – Financial Aspects – Red Flags of the Fraud – Best Practices to avoid Accounts Receivable frauds.

Accounts Payable Frauds – Financial Aspects – Red Flags of the Fraud – Best Practices to avoid Accounts Payable frauds.

**UNIT-V:**

Payroll Frauds: Methods of Fraud - Red Flags of the Fraud – Best Practices to avoid cash frauds.

Revenue Recognition Fraud- Causes – Measurement of Fraud.

**Text Book:**

Apurva Pradeep Joshi, Students' Hand Book on Forensic Accounting, Fraudexpress Media Communications, Pune - 2012

<b>POST GRADUATE &amp; RESEARCH DEPARTMENT OF COMMERCE</b>	
<b>VIVEKANANDA COLLEGE</b> TIRUVEDAKAM WEST, MADURAI DISTRICT- 625 234	
<b>UGC SPONSORED CAREER ORIENTED COURSE</b>	
<i>Subject Title : <b>CERTIFICATE COURSE IN ACCOUNTING USING TALLY</b></i>	
Total Hours : 300	Credit: 20

**OBJECTIVES:**

- To develop accounting skills of the students.
- To train the students with practical classes.
- To give practical training through computers by using Tally Software.
- To facilitate the students to get employment in various business concerns.

**UNIT-I: *Basics of Accounting***

Accounting- Meaning, Definition, Types of accounts, Golden Rules of Accounting, Accounting Principles - Concepts and Conventions - Financial Statements.

**UNIT-II: *Fundamentals of Tally***

Tally Features - Getting Functional with Tally - Creation / Setting up of Company in Tally - F11 Features and F12 Configurations.

**UNIT-III: *Accounting Masters in Tally***

Setting up of Accounts – Accounting Groups – Ledger – Voucher Types - Cost Centres and Cost Category, Currency – Reports

**UNIT-IV: *Inventory Masters in Tally***

Stock Groups - Stock Categories - Stock Items, Godowns, Unit of Measures - Reports.

**UNIT-V: *Voucher Entries in Tally***

Accounting Vouchers - Inventory Vouchers – Reports.

**TEXT BOOK:**

S.Krishnamoorthy, **Computerized Accounting Using Tally ERP-9**, Venus Publishers, Madurai, 2013.

**REFERENCE BOOKS:**

3. **Learning Tally ERP 9 From Accounting to ERP**, Tally Enterprises, Bangalore, 2013.
4. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2013.

<b>POST GRADUATE &amp; RESEARCH DEPARTMENT OF COMMERCE</b>	
<b>VIVEKANANDA COLLEGE</b> TIRUVEDAKAM WEST, MADURAI DISTRICT- 625 234	
<b>UGC SPONSORED CAREER ORIENTED COURSE</b>	
<b><i>Subject Title : DIPLOMA COURSE IN ACCOUNTING USING TALLY</i></b>	
Total Hours : 300	Credit: 20

### **OBJECTIVES:**

- To develop accounting skills of the students.
- To train the students with practical classes.
- To give practical training through computers by using Tally Software.
- To facilitate the students to get employment in various business concerns.

### **UNIT-I: *Advanced Accounting in Tally - I***

Bill-wise Details – Cost Centre and Cost Categories – Voucher Class and Cost Centre Class

### **UNIT-II: *Advanced Accounting in Tally - II***

Multiple Currencies – Bank Reconciliation – Interest Calculations - Budget and Controls - Scenario Management

### **UNIT-III: *Advanced Inventory in Tally – I***

Order Processing – Reorder Levels – Tracking Numbers – Batch-wise Details – Additional Cost Details – Reports

### **UNIT-IV: *Advanced Inventory in Tally – II***

Bill of Materials – Price Levels and Price Lists – Zero Value Entries – Inventory Ageing Analysis – Different Actual and Billed Quantities. - Reports

### **UNIT-V: *Value Added Taxes (VAT)***

Configuring VAT – Creation of Masters – Entering Transactions – VAT Reports

### **TEXT BOOK:**

S.Krishnamoorthy, **Computerized Accounting Using Tally ERP-9**, Venus Publishers, Madurai, 2013.

### **REFERENCE BOOKS:**

1. **Learning Tally ERP 9 From Accounting to ERP**, Tally Enterprises, Bangalore, 2013.
2. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2013.

<b>POST GRADUATE &amp; RESEARCH DEPARTMENT OF COMMERCE</b>	
<b>VIVEKANANDA COLLEGE</b> TIRUVEDAKAM WEST, MADURAI DISTRICT- 625 234	
<b>UGC SPONSORED CAREER ORIENTED COURSE</b>	
<b><i>Subject Title : ADVANCED DIPLOMA COURSE IN ACCOUNTING USING TALLY</i></b>	
Total Hours : 300	Credit: 20

**OBJECTIVES:**

- To develop accounting skills of the students.
- To train the students with practical classes.
- To give practical training through computers by using Tally Software.
- To facilitate the students to get employment in various business concerns.

**UNIT-I: Central Sales Tax (CST )**

Basics of Central Sales Tax – Enabling CST in Tally – Recording Transactions in Tally – Payment of CST - CST Reports.

**UNIT-II: Point of Sales and Job Costing**

Features of PoS – Configuring PoS – Entering PoS Transaction in single and multiple mode - PoS Reports.

Features of Job Costing – Configuring Job Costing – Creating Masters in Job Costing Entering Transactions – Job Costing Reports.

**UNIT-III: Service Tax**

Basics of Service Tax – Configuring Service Tax – Creating Masters - Entering Transaction - Accounting for Advanced Receipts - Payment of Service Tax – Service Tax Reports.

**UNIT-IV: Tax Deducted at Source and Tax Collected at Source (TDS and TCS)**

Basic Concepts – Configuration – Creation of Masters – Entering Transactions - Reports

**UNIT-V: Pay Roll Accounting**

Basics of Pay Roll – Configuration – Creation of Masters – Entering Transactions - Reports

**TEXT BOOK:**

S.Krishnamoorthy, **Computerized Accounting Using Tally ERP-9**, Venus Publishers, Madurai, 2013.

**REFERENCE BOOKS:**

1. **Learning Tally ERP 9 From Accounting to ERP**, Tally Enterprises, Bangalore, 2013.
2. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2013.



**(For those who joined in June 2014 and after)**

<b>PART – VI : CERTIFICATE COURSE</b>		
<b>Subject Title : FORENSIC ACCOUNTING</b>		
<b>Subject Code: 04CC13</b>	<b>Hours per week: 20</b>	<b>Total Marks: 100</b>

**Course Description:**

This course is designed to apply the principles of accounting and auditing to:

- Detect financial discrepancies, irregularities, and unauthorized/unlawful acts
- Prepare clear, concise exhibits of financial transactions
- Present a fraud case for criminal proceedings and/or civil litigation
- Develop a comprehensive factual and financial evaluation of losses.

As such, the course will discuss the role of the forensic accountant / expert witness in financial examinations - fraud, theft, embezzlement, fictitious vendor schemes, tracing of matrimonial assets, money laundering, reconstruction of income and expenses.

**Course Objectives:**

- to study and acquire skills in investigative techniques
- To develop the ability to spot the unusual and the tenacity to discover the cause.
- To understand financial deception in order to detect it and to develop deterrence measures.
- To understand evidence-gathering and investigative procedures.
- To begin the development of the “Professional Skepticism.”

**UNIT-I:** Forensic Accounting – Origin (Kautilya and Occupational Frauds ) – Meaning and Definition- Importance – Pillars – Techniques of Forensic Accountant - uses of forensic accounting - Forensic Audit- types – Difference between statutory audit and forensic audit - Forensic Accountant – Qualities – Services offered by Forensic Accountant – Role of Forensic Accountant under Indian laws - Auditors – Forensic Accounting in India.

**UNIT-II:** Fraud: Meaning and Definition – Categories of Fraud – Technology related – KYC related – Advances related - Types – Bank frauds – Corporate frauds – Insurance frauds – Cyber frauds – Securities fraud- Psychological factors relating to fraud – Fraud Schemes – Most Fraud Prone Sectors – Major financial scams in India.

**UNIT-III:** Cash Frauds: Schemes of Cash Frauds (on the book and off the book) - Red Flags of the Fraud – Best Practices to avoid cash frauds. Inventory Frauds: Misappropriation Schemes – Financial Statement Schemes – Red Flags of Inventory Frauds- Best Practices to avoid Inventory Frauds.

**UNIT-IV:** Accounts Receivable Frauds – Financial Aspects – Red Flags of the Fraud – Best Practices to avoid Accounts Receivable frauds. Accounts Payable Frauds – Financial Aspects – Red Flags of the Fraud – Best Practices to avoid Accounts Payable frauds.

**UNIT-V:** Payroll Frauds: Methods of Fraud - Red Flags of the Fraud – Best Practices to avoid cash frauds. Revenue Recognition Fraud- Causes – Measurement of Fraud.

**Text Book:**

Apurva Pradeep Joshi, Students’ Hand Book on Forensic Accounting, Fraudexpress Media Communications, Pune - 2012