

G.T.N. ARTS COLLEGE (AUTONOMOUS), DINDIGUL .

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

SCHEME OF EXAMINATION

(For those who joined in June 2017 and after)

FIRST SEMESTER

Part	Study Comp.	Course Code	Course Title	Hours per cycle	Credit	Internal Marks	External Marks	Total marks
I	Tamil	17UCOL11	tzpf fbjj; njhlh;Gfs;	5	3	25	75	100
II	English	17UENL11	English for Enrichment - I	6	3	25	75	100
III	Core Course I	17UCOC11	Financial Accounting – I	6	4	25	75	100
III	Core Course II	17UCOC12	Principles of Management	5	4	25	75	100
III	Allied Course I	17UCOA11	Managerial Economics	6	4	25	75	100
IV	Non-Major Elective Course I		Business Accounting	2	2	25	75	100
V	Physical Education	17UPEV2P	Physical Education Practical	-	-	-	-	-
			TOTAL	30	20			

SECOND SEMESTER

Part	Study Comp.	Course Code	Course Title	Hours per Cycle	Credit	Internal Marks	External Marks	Total marks.
I	Tamil	17UCOL21	fhg:gPL	4	3	25	75	100
II	English	17UENL21	English for Enrichment - II	6	3	25	75	100
III	Core Course III	17UCOC21	Financial Accounting – II	6	4	25	75	100
III	Core Course IV	17UCOC22	Business Organisation	4	4	25	75	100
III	Allied Course II	17UCOA21	Economic Development of India.	6	4	25	75	100
IV	Skill Based Course I	17UCOS21	Commerce for Competitive Examinations	2	2	25	75	100
IV	Non – Major Elective Course II		Advertising & Salesmanship	2	2	25	75	100
V	Physical Education	17UPEV2P	Physical Education Practical	-	1	40	60	100
			TOTAL	30	23			

THIRD SEMESTER

Part	Study Comp.	Course Code	Course Title	Hours Per cycle	Credit	Internal Marks	External Marks	Total marks
III	Core Course V	17UCOC31	Financial Accounting – III	6	5	25	75	100
III	Core Course VI	17UCOC32	MS Office	3	3	25	75	100
III	Core Course VII	17UCOC3P	MS Office Lab	2	2	25	75	100
III	Core Course VIII	17UCOC33	Banking	5	4	25	75	100
III	Core Course IX	17UCOC34	Marketing	6	4	25	75	100
III	Allied Course III	17UCOA31	Business Statistics	6	4	25	75	100
IV	Skill Based Course II	17UCOS31	Export and Import Procedures	2	2	25	75	100
			TOTAL	30	24			

FOURTH SEMESTER

Part	Study Comp.	Course Code	Course Title	Hours Per Cycle	Credit	Internal Marks	External Marks	Total marks.
III	Core Course X	17UCOC41	Financial Accounting -IV	6	5	25	75	100
III	Core Course XI	17UCOC42	Fundamentals of Entrepreneurship	5	4	25	75	100
III	Core Course XII	17UCOC43	Services Marketing	5	4	25	75	100
III	Core Course XIII	17UCOC44	Auditing	6	4	25	75	100
III	Allied Course IV	17UCOA41	Business Mathematics	6	4	25	75	100
IV	Skill Based Course III	17UCOS41	Elements of Tally	2	2	25	75	100
V	Extension Activities	Common code	Extension Activities	-	1	100	-	100
			TOTAL	30	24			

FIFTH SEMESTER

Part	Study Comp.	Course Code	Title of the Paper	Hours Per Cycle	Credit	Internal Marks	External Marks	Total marks.
III	Core Course XIV	17UCOC51	Financial Accounting - V	6	5	25	75	100
III	Core Course XV	17UCOC52	Income Tax Law and Practice – I	6	5	25	75	100
III	Core Course XVI	17UCOC53	Costing	6	5	25	75	100
III	Core Course XVII	17UCOC54	On the Job Training	2	2	100	-	100
III	Elective Course I	17UCOE51	Business Law	6	3	25	75	100
		17UCOE52	Commercial Law					
IV	Skill Based Course IV	17UCOS51	International Trade	2	2	25	75	100
IV	Environmental Studies	17UESV51	Environmental Studies	2	2	25	75	100
			TOTAL	30	24			

SIXTH SEMESTER

Part	Study Comp.	Course Code	Title of the Paper	Hours Per Cycle	Credit	Internal Marks	External Marks	Total marks.
III	Core Course XVIII	17UCOC61	Human Resource Management	5	4	25	75	100
III	Core Course XIX	17UCOC62	Income Tax Law and Practice – II	6	5	25	75	100
III	Core Course XX	17UCOC63	Management Accounting	5	5	25	75	100
III	Core Course XXI	17UCOC64	Fundamentals of Logistics and Supply Chain Management	4	4	25	75	100
III	Elective Course II	17UCOE61	Industrial Law	6	3	25	75	100
		17UCOE62	Labour Legislation					
IV	Skill Based Course V	17UCOS61	Goods and Services Tax	2	2	25	75	100
IV	Value Education	17UVEV61	Value Education	2	2	25	75	100
			TOTAL	30	25			
			TOTAL NUMBER OF HOURS/CREDIT	180	140			

CERTIFICATE COURSES

Sl.No	Semester	Course Code	Course Title	Hours	Credit	Internal Marks	External Marks	Total marks
1	V	17CCOM51	Entrepreneurship Empowerment - I	30		25	75	100
2	VI	17CCOM61	Entrepreneurship Empowerment - II	30		25	75	100

Programme	I B.COM	Credits:	3
Semester	I	No. of Hrs per week	5
Course Title	tzpf fbjj; njhlh;Gfs;		
Course Code	17UCOL11	Max. Marks	100

		Part	I
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Nehf;fq;fs;

khztHfSf;F tzpf fbjj; njhlHGfisg; gw;wpa mbg;giliaf; fw;W jUtJ> fbj mikg;G Kiwfis tpsf;FtJ> kw;Wk; gy;NtW fbjq;fis vOj khztHfSf;Ff; fw;Wj; jUtJ.

\$W I

15 kzpfs;

tzpfj; njhlh;G - nghUs; - ,yf;fzk; - Kf;fpaj;Jtk; - mbg;gilf; \$Wfs; - gzpfs; - topKiwfs; - Clfq;fs; - Neub kw;Wk; kiwKf tzpfj; njhlh;G - jilfs; - tzpfj; njhlh;gpw;fhd kpd;dZ mikg;G kw;Wk; rhjdq;fs;.

\$W II

15 kzpfs;

tzpf fbjg; Nghf;Ftuj;J - Nfhl;ghLfs; - tbtikg;G - fl;likg;G - jpl;lkpljy; - jahh; nra;jy;.

\$W III

15 kzpfs;

tzpf tprhuizf; fbjq;fs; - MizAWf; fbjq;fs; - tpw;gidf; fbjq;fs; - gpd;gw;Wf; fbjq;fs; - Gfhh; kw;Wk; rhp;fl;ly; fbjq;fs; - t#y; fbjq;fs; - tq;fpf; fbjq;fs; - tiffs; > Kfikf; fbjq;fs; - tiffs; - Kfikf;F tpz;zg;gpj;jy; - Kfth; epakdf; fbjk;> fhg;gPl;Lf; fbjq;fs; - tiffs;.

\$W IV

15 kzpfs;

gzp njhlh;ghd fbjg; Nghf;Ftuj;J - gzp Ntz;b tpz;zg;gf; fbjk; vOJjy; - mjd; fl;likg;G - mwpKfg; gbtk; - gzp epakd fbjk;.

\$W V

15 kzpfs;

mwpf;if - nghUs; - Kf;fpaj;Jtk; - mbg;gilf; \$Wfs; - tiffs; nghUslf;fk; - rl;l G+h;t mwpf;if - Mz;lwpf;if - jzpf;if mwpf;if.

re;ij mwpf;if - nghUs; - gzpfs; - gz;Gfs; - fl;likg;G.

ghlg;Gj;jfk;

1. uhjh V. (2016)> *tzpfj; jfty; njhlh;G* gpurd;dh gg;sprh;];, nrd;id.

Nkw;Nfhs; Gj;jq;fs;

1. KUNfrd;. E & kNdhhf; (2009)> *tzpff; fbjq;fs;* vk;.vk;. gg;sprh;];, tpUJefh;.
2. uhNle;jpud;> v];. (2008)> *tzpff; fbjq;fs;* ghit gg;spNfrd;];, nrd;id.
3. gpNukhtjp,vd;. (2003), *tzpff; fbjj;njhlh;G*, = tp\;Z gg;spNfrd;];, nrd;id.

Programme	I B.COM	Credits:	4
Semester	I	No. of Hrs per week	6
Course Title	Financial Accounting I		
Course Code	17UCOC11	Max. Marks	100

		Part	III
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Objectives

To enable the students to acquire knowledge of the financial accounting principles and practices to familiarize the basic Accounting concepts, preparation of BRS, final accounts, and to understand the procedures involved in the drawing of bills of exchange and calculating net income or losses of sole proprietor by using single entry system.

Unit I 18 Hours

Accounting Principles – Concepts – Conventions – Rules of Double Entry System – Traditional approach – Accounting equation approach – Journals – Ledgers – Subsidiary Books – Trial Balance.

Unit II 18 Hours

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

Unit III 18 Hours

Final accounts of sole trading concerns with adjustments.

Unit IV 18 Hours

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

Unit V 18 Hours

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

Text books

1. Shukla, M.C., Grewal, T.S., (2017), *Advanced Accounting*, S.Chand & Company Ltd., New Delhi.
2. Reddy, T.S. and Murthy, A. (2016), *Financial Accounting*, Margham Publications, Chennai,

Reference Books

1. Arulanandam, M.A. Raman, K.S. (2014) *Advanced Accountancy*, Volume I, Himalaya Publishing House, Mumbai.
2. Tulsian P.C. (2015). *Financial Accounting* 7th Edition, Pearson Education, New Delhi.
3. Jain. S.P. Narang. K.L. (2017) *Advanced Accountancy*, Kalyani Publishers, Ludhiana.
4. Gupta, R.L. Radhaswamy. M. (2017) *Advanced Accountancy* Sultan Chand & Sons, New Delhi.
5. Maheshwari, S.N. Maheshwari .S.K. (2017), *Advanced Accountancy* Vikas Publishing House Pvt Ltd, Noida (UP).

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	I B.COM	Credits:	4
Semester	I	No. of Hrs per week	5
Course Title	Principles of Management		
Course Code	17UCOC12	Max. Marks	100

		Part	III
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Objectives

To enable the students to understand and appreciate the contributions made by management thinkers, to familiarize students with the principles, functions and techniques used to effectively manage business enterprises and 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 – Departmentalisation – 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. Co ordination: Nature of Coordination – Problems of Coordination – Effective Coordination.

Text Book

1. Vijaya Raghavan, G.K, (2017), *Principles of Management*, Lakshmi Publications, Chennai.

Reference Books

1. Gupta R. N. (2016). *Principles of Management*, S. Chand & Company Ltd., New Delhi.
2. Ramasamy, T. (2013), *Principles of Management*, Gold Books Publishing House, Srivilliputtur.
3. Natarajan, K. and Ganesan, K.P. (2012). *Principles of Management*, Himalaya Publishing House, New Delhi.
4. Tripathi, P.C, & Reddy, P.N. (2017), *Principles of Management*, Tata Mcgraw Hill Publishing company Ltd., New Delhi.
5. Kathiresan.S, and Dr.Radha.V. (2006)., *Principles of Management*, Prasanna publication., Chennai-5.

Programme	I B.COM	Credits:	2
Semester	I	No. of Hrs per week	2
Course Title	Business Accounting		

Course Code	17UCON11	Max. Marks	100
		Part	IV

Objectives

To familiarize the non-commerce students about the basics of accounting concepts, principles and conventions and to make the students to know about the preparation of Journal, Ledger, Trial Balance and Balance Sheet

Unit I 6 hours

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

Unit II 6 hours

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

Unit III 6 hours

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

Unit IV 6 hours

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

Unit V 6 hours

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

Note: 40% Theory and 60% Problems

Text Book

1. Inbalakshmi, M, (2015) “*Business Accounting*”, Kalyani Publishers, Ludhiana.

Reference Books

1. Reddy, T.S.&, Murthy,A., (2016) “*Financial Accounting*”, Margham Publications, Chennai.
2. Tulsian, P.C., (2015) “*Financial Accounting*”, Pearson Education, Ed.7. New Delhi.
3. Jain. S.P., Narang, K.L., (2016) “*Advanced Accountancy*”, Kalyani Publishers, Ludhiana.

Programme	I B.COM	Credits:	3
Semester	II	No. of Hrs per week	4
Course Title	fhg;gPL		
Course Code	17UCOL21	Max. Marks	100
		Part	I

Nehf;fq;fs;

khztHfSf;F fhg;gPL gw;wpd mbg;giliaf; fw;W jUtJ kw;Wk; fhg;gPL;bd; gy;NtW tiffis tpsf;FtJ.

\$W I

12 kzpfs;.

fhg;gPL – njhlf;fg; gpd;dzp – nghUs; – ,yf;fzk; – Nfhl;ghLfs; – Kf;fpa top \$Wfs; – gzpfs; – Kf;fpaj;JtKk>; gg;fspg;Gk; – tiffs; – ,ul;ilf; fhg;gPL – kW fhg;gPL.

\$W II

12 kzpfs;.

MA; fhg;gPL – nghUs; – Nfhl;ghLfs; – gj;jpu tiffs; – eilKiwfs; – Kidkk; nrYj;JJy; – rYif ehl;fs;. gpujp epakdk; —,og;G fhg;gPL;Lj; njhif toq;Fjy; - Kfth; mwpf;if – gj;jpuk; chpik ,og;G – chpik kPL;G – ruz; kjpg;G – gj;jpuj;jpd; %yk; fld; ngWjy; - xg;gilg;G – jtwpagj;jpuk;

,e;jpa MA; fhg;gPL;Lf; fofk; : njhlf;fk; – Nehf;fq;fs;.

\$W III

12 kzpfs;.

fly; fhg;gPL: nghUs; – gphpTfs; – gj;jpu tiffs; – el;l;j;jpd; tiffs; – ,og;gPL;Lj; njhif toq;Fjy;

\$W IV

12 kzpfs;.

jP fhg;gPL: nghUs; – gytifahd gj;jpuq;fs; – xg;ge;jj;jpd; epge;jidfs; – ,og;gPL;Lj; njhif toq;Fjy;

\$W V

12 kzpfs;.

fhg;gPL;L Kiwg;gLj;jy; kw;Wk; tsh;r;rpf;fhd mjp fhu rl;lk; 1999 mwpKfk; – Nehf;fq;fs; – IRDA rl;l;j;jpd; ruj;Jfs;> mjp fhuq;fs; kw;Wk; gzpfs;.

fhg;gPL jdpahh; kakhf;Fjy; – MjuTk; vjph;g;Gk; – jdpahh; kakhf;Fjy;pd; jw;Nghija epiy.

Ghlg;Gj;jfq;fs;

1. nuq;fuh[d;> vy; (2006) fhg;gPL Nfhl;ghLfSk; newpKiwfSk;, =nuq;fh gg;spNf\d;];, ,uh[ghisak;.

Nkw;Nfhs; Gj;jq;fs;

1. gPh;KfkJ> (2015) fhg;gPL Nfhl;ghLfSk; newpKiwfSk;> gh]; gg;spNf\d;];, kJiu.
2. ,uhkypq;fk;> vy;. Gp. kNdhfud;. b. nry;tFkhh;, vk; (2012) fhg;gPL, nkhl; ,z;bah gg;spNf\d;];, kJiu.
3. Murthy,A (2017), Principles and Practice of Insurance, Margham Publishers, Chennai

Programme	I B.COM	Credits:	4
Semester	II	No. of Hrs per week	6
Course Title	Financial Accounting - II		
Course Code	17UCOC21	Max. Marks	100
		Part	III

Objectives

To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.

Unit I **18 Hours**

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

Unit II **18 Hours**

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

Unit III **18 Hours**

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

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

Unit IV **18 Hours**

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

Unit V **18 Hours**

Accounts of Non-Trading concerns – Accounting treatment relating to – Receipts and Payments account is given and Income and Expenditure account and Balance Sheet are required – Income and Expenditure account is given and Receipts and Payments account is required.

Text Books

1. Reddy, T.S., Murthy,A., (2016) *Financial Accounting*, Margham Publications, Chennai.
2. Shukla,M.C.,Grewal,T.S., (2017) *Advanced Accounting*, S.Chand & Company ltd., New Delhi.

Reference Books

1. Tulsian, P.C. (2016), *Financial Accounting*, Ed.7, Pearson Education, New Delhi.
2. Jain. S.P., Narang,K.L.(2016), *Advanced Accountancy*, Kalyani Publishers, Ludhiana.
3. Arulanandam, M.A., Raman, K.S., (2014), “*Advanced Accountancy*”, Vol. 1, Himalaya Publishing House, 2014.

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	I B.COM	Credits:	4
Semester	II	No. of Hrs per week	4
Course Title	Business Organisation		
Course Code	17UCOC22	Max. Marks	100
		Part	III

Objectives

To enable the students to acquire basic knowledge on the fundamentals of Business Organization.

Unit I

12 Hours

Definition of Business – Objectives of modern business – Essential characteristics of business – Business Vs Profession – Qualities of a successful businessman – Promotion of a business enterprise – Stages in promotion - Problems in promotion.

Unit II

12 Hours

Forms of Business Organisation – Sole Proprietorship – Partnership – Limited liability Partnership – Joint Stock Companies – Public utilities – Public Enterprises –Co-operative Organisations.

Unit III

12 Hours

Location of Industries – Factors influencing location – Primary factors – Secondary factors – Plant Layout – Measurement of Size of business units – Factors influencing the size – Economics of Large scale business – Optimum firm – District Industries Centre – SIPCOT.

Unit IV

12 Hours

Company: Meaning – Definition – Features – Types – Company Management – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions – Ascertaining the sense of the house.

Unit V

12 Hours

Government and Business – Government regulations – General Regulations of Business activity – Industrial Policy in India – Public Enterprise – Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing Policy – Public utilities – Characteristics – Special problems.

Text Books

1. Bhusan, Y.K., (2010), *Fundamentals of Business Organisation and Management*, Sultan Chand, New Delhi.
2. Rao,V.S.P., (2012), *Business organisation and management*, Himalaya Publishing House, New Delhi.

Reference Books

1. Shukla, M.C.,(2013), *Business organization and Management*, S.Chand, New Delhi.
2. Gupta, C.B., (2011) *Business Organisation & Management*. Mayur Paperback.
3. Tulsian, P.C.(2002), *Business Organisation and Management*, Pearson Education India.

Programme	I B.COM	Credits:	2
Semester	II	No. of Hrs per week	2
Course Title	Commerce for Competitive Examinations		
Course Code	17UCOS21	Max. Marks	100
		Part	IV

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 and to make the students to prepare for any competitive examinations.

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, judgment, 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

Text Book

1. Study material prepared by the Course teacher

Reference Books

1. Agarwal,R.S.(2017), *Quantitative Aptitude*. S. Chand Publishing House, Chennai.
2. Disha(2017). *Reasoning Ability*. Disha Publications, New Delhi
3. Subburaj, V.V.K., *General studies*, Sura College of Competition, Chennai

Programme	I B.COM	Credits:	2
Semester	II	No. of Hrs per week	2
Course Title	Advertising And Salesmanship		
Course Code	17UCON21	Max. Marks	100
		Part	IV

Objectives

To enable the students to know the fundamentals of advertising and salesmanship and to gain an insight on the nature of advertising and salesmanship

Unit I 6 Hours

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

Unit II 6 Hours

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

Unit III 6 Hours

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

Unit IV 6 Hours

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

Unit V 6 Hours

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

Text Book

1. Inbalakshmi, M,(2014) “*Advertising and Salesmanship*”, Kalyani Publishers, Ludhiana, 2014.

Reference Books

1. Gupta, C.B, (2014) “*Advertising and Personal Selling*”, Sultan Chand & Sons, New Delhi.
2. Chunawalla, S.A., Sethis, K.C., (2017), “*Foundation of Advertising- Theory and Practice*”, Himalaya Publishing House, New Delhi.
3. Ken Kaser, (2013), “*Advertising and Sales Promotion*”, South-Western Cengage Learning.

THIRD SEMESTER

Part	Study Comp.	Course Code	Course Title	Hours Per cycle	Credit	Internal Marks	External Marks	Total marks
III	Core Course V	17UCOC31	Financial Accounting – III	6	5	25	75	100
III	Core Course VI	17UCOC32	MS Office	3	3	25	75	100
III	Core Course VII	17UCOC3P	MS Office Lab	2	2	25	75	100
III	Core Course VIII	17UCOC33	Banking	5	4	25	75	100
III	Core Course IX	17UCOC34	Marketing	6	4	25	75	100
III	Allied Course III	17UCOA31	Business Statistics	6	4	25	75	100
IV	Skill Based Course II	17UCOS31	Export and Import Procedures	2	2	25	75	100
			TOTAL	30	24			

FOURTH SEMESTER

Part	Study Comp.	Course Code	Course Title	Hours Per Cycle	Credit	Internal Marks	External Marks	Total marks.
III	Core Course X	17UCOC41	Financial Accounting -IV	6	5	25	75	100
III	Core Course XI	17UCOC42	Fundamentals of Entrepreneurship	5	4	25	75	100
III	Core Course XII	17UCOC43	Services Marketing	5	4	25	75	100
III	Core Course XIII	17UCOC44	Auditing	6	4	25	75	100
III	Allied Course IV	17UCOA41	Business Mathematics	6	4	25	75	100
IV	Skill Based Course III	17UCOS41	Elements of Tally	2	2	25	75	100
V	Extension Activities	Common code	Extension Activities	-	1	100	-	100
			TOTAL	30	24			

Programme	B.COM	Credits:	5
Semester	III	No. of Hrs per week	6
Course Title	Financial Accounting - III		
Course Code	17UCOC31	Max. Marks	100
		Part	III

Objectives

To familiarize the students with the accounting practices of Royalty Accounts, Insolvency Accounts, Hire Purchase and Installment Purchase Systems, Branch and Departmental Accounting

Unit I **18 Hours**

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

Unit II **18 Hours**

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

Unit III **18 Hours**

Insolvency Accounts – Individual Only – Statement of affairs – Deficiency account (List H). Self balancing system – Self balancing ledger – Transfer from one ledger to another ledger.

Unit IV **18 Hours**

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

Unit V **18 Hours**

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire purchaser and Hire vendor – Default and repossession – Hire Purchase Trading Account – Debtors method only - Installment purchase system – Accounting treatment in the books of buyer and seller.

Text Book

1. Reddy, T.S., Murthy,A.,(2016) *Financial Accounting*, Margham Publications, Chennai.

Reference Books

1. Tulsian, P.C.(2010) *Financial Accounting*, Pearson Education, New Delhi,, Ed.7
2. Jain. S.P., Narang,K.L.,(2016) *Advanced Accountancy*, Kalyani Publishers, Ludhiana
3. Shukla, M.C., Grewal. T.S.(2016), *Advanced Accounts*, S.Chand & Company Ltd.
4. Arulanandam, M.A., Raman, K.S. (2014), *Advanced Accountancy*, Vol. 1, Himalaya Publishing House

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	B.Com	Credits:	3
Semester	III	No. of Hrs per week	3
Course Title	MS Office		
Course Code	17UCOC32	Max. Marks	100
		Part	III

Objectives

To enable students to acquire the knowledge of Computer, Number System, Programming Languages and Components of Computer and make Students to understand the basic framework and to learn the Concepts of MS Office basics.

Unit I

9 Hours

Introduction to Computers – Characteristics of Computer – History and Generations of Computer – Classification of Computer – Computer Number System – Decimal, Binary, Binary to Decimal conversion – Decimal to Binary.

Unit II

9 Hours

Programming Languages – Low level – Machine – Assembly – High level – Translators – Compilers – Interpreter – Assembler – Functional Components of the Computer – Input / Output Unit – Central Processing Unit – Arithmetical Logic Unit, Control Unit and Memory Unit.

Unit III

9 Hours

Windows and MS Office (2007) – Office Tools and Techniques – MS Word – Basics – Creating a New Document – Formatting Text and Documents – Working with Headers, Footers and Footnotes – Tables and Sorting .

Unit IV

9 Hours

MS Excel – Basics – Excel features – Creating a New Worksheet – Functions – Rearranging worksheets – Excel formatting tips and techniques – Excel Chart features – Using Worksheet as Database.

Unit V

9 Hours

MS PowerPoint Basics – Creating a presentation – Working with Text in PowerPoint – Transition and Build effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing Presentation.

Text Books

1. Rengarajan, L, Mohan, S,(2007), *Information Technology*, Sirenga Publications, Rajapalayam.
2. Surendran, A,(2014), *Computerised Accounting and Office Automation*,
3. Sri Harshan Publications, Rajapalayam.

Reference Books

1. Microsoft Office (2007), *Training Manual*, EZ-REF Courseware.
2. Torben Lage Frandsen, *Microsoft Office Excel*, BookBoon.Com
3. Rizwan Ahmed (2017), *Computer Applications in Business with Tally ERP9*. Margham Publications, Chennai.

Programme	B.Com	Credits:	2
Semester	III	No. of Hrs per week	2
Course Title	MS Office - LAB		
Course Code	17UCOC3P	Max. Marks	100
		Part	III

Objectives

To expose the students on the Practical Applications of Computer in Business and How to work in MS-Word, MS-Excel, and MS PowerPoint.

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 RESUME.
3. Design an invitation Card or Greetings Card.
4. Table Creation using MS- Word.

MS-EXCEL

5. Excel Program to prepare Students Marks
6. Excel Program to prepare Electricity Bill
7. Excel Program to prepare List of Candidates selected for a job.
8. Excel Program to prepare Pay Bill
9. Prepare Chart using Inventory Control, 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.

Text Books

1. Rengarajan, L, Mohan, S,(2007), Information Technology, Sreirnga Publications, Rajapalayam.

Reference Books

1. Microsoft Office (2007), *Training Manual*, EZ-REF Courseware
2. Torben Lage Frandsen, *Microsoft Office Excel*, BookBoon.Com
3. Surendran, A, (2014), *Computerised Accounting and Office Automation*, Sri Harshan Publications, Rajapalayam.

Programme	B.Com	Credits:	4
Semester	III	No. of Hrs per week	5
Course Title	Banking		
Course Code	17UCOC33	Max. Marks	100
		Part	III

Objective

To enable the students to learn the theory, law and practice of banking.

Unit I

15 Hours

Banker and Customer: Origin of Banking – Meaning and definition of Banker – Meaning and definition of Customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honour Cheques – Obligation to maintain secrecy of customer’s accounts – Banker’s lien – Right to Set – off – Appropriation of Payments (Clayton’s Case) – Compound interest – Incidental charges.

Unit II

15 Hours

Deposits: Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company, Non – trading concerns and joint accounts.

Unit III

15 Hours

Negotiable Instruments: Definition – Types – Features – Cheque – Cheque Vs. Bill of Exchange – MICR Cheque – Bouncing of Cheques – Material alteration – Immaterial alteration. Crossing – Meaning – Forms of Crossing – Significance of various forms of crossing. Endorsement – Meaning and Significance – Kinds and Significance – Regularity of endorsement.

Unit IV

15 Hours

Loans and Advances: General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of goods Banking Security.

Unit V

15 Hours

E- Banking – Facets – Advantages – Constraints – E-Cheque – M-Cheque EFT- ECS – EPS – E-Money – E-purse.

Text Book

1. Gordon,E, and Natarajan,K,(2016) *Banking Theory, Law and Practice*, 26th revised edition, Himalaya Publishing House, Mumbai.

Reference Books

1. Sundaram, K.P.M. & Varshney,P.N.,(2012) *Banking Law & Practice*, Sultan Chand & Sons, New Delhi.
2. Nimala Prasad, K, (2016) *Banking Theory*, Himalaya Publishing House, Mumbai,
3. Santhanam, B. (2012). *Banking Theory, Law and Practice*, Margham Publications, Chennai.

Programme	B.Com	Credits:	4
Semester	III	No. of Hrs per week	6
Course Title	Marketing		
Course Code	17UCOC34	Max. Marks	100
		Part	III

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 and to enable the students to understand the elements of the Marketing Mix, Product Mix and Promotion Mix.

Unit I **18 Hours**

Marketing – Definition, Meaning and Importance – Marketing concepts, Approaches – Evolution of Marketing.

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 – Pricing – Objectives and Methods – Distribution Channel – Types – Channel Decision.

Unit V **18 Hours**

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

Text Book

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

Reference Books

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

Programme	B.Com	Credits:	2
Semester	III	No. of Hrs per week	2
Course Title	Export and Import Procedures		
Course Code	17UCOS31	Max. Marks	100
		Part	IV

Objectives

To gain familiarity with the International Trade and important features of the EXIM policy, to understand the export and import procedures and documentations and to introduce the students with Export Credit and Export Promotion to enter into 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 **6 Hours**

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

1. Balagopal., T.A.S,(2012) *Export Management*, Himalaya Publishing House, New Delhi.

Reference Books

1. Sankaran., S(2012)., *International Trade*, Margham Publications, Chennai.
2. Francis Cherunilam.,(2013)., *International Trade and Export Management*, Himalaya Publishing House, Mumbai.
3. Jeevanandam C., (2012)., *International Trade Policy, Practices, Procedures & Documentation*, Sultan Chand & Sons. New Delhi

Programme	B.Com	Credits:	5
Semester	IV	No. of Hrs per week	6
Course Title	Financial Accounting – IV		
Course Code	17UCOC41	Max. Marks	100
		Part	III

Objectives

To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.

Unit I

18 Hours

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

Unit II

18 Hours

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

Unit III

18 Hours

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

Unit IV

18 Hours

Amalgamation of firms – Sale to a company

Unit V

18 Hours

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

Text Book

1. Reddy, T.S., Murthy, A. (2016) *Financial Accounting*, Margham Publications, Sixth revised edition, Chennai.

Reference Books

1. Tulsian, P.C. (2002) *Financial Accounting*, Pearson Education, New Delhi., 7th Edition, New Delhi..
2. Jain. S.P., Narang, K.L (2016) *Advanced Accountancy*, Kalyani Publishers, Ludhiana.
3. Shukla, M.C., Grewal. T.S (2016) *Advanced Accounts*, S.Chand & Company Ltd, New Delhi.
4. Arulanandam, M.A., Raman, K.S. (2014) *Advanced Accountancy*, Vol1, Himalaya Publishing House, Mumbai.

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	B.Com	Credits:	4
Semester	IV	No. of Hrs per week	5
Course Title	Fundamentals of Entrepreneurship		
Course Code	17UCOC42	Max. Marks	100
		Part	III

Objectives

To make the students aware of the present environment of business sector and how to develop entrepreneurial skills by way of making use of the Institutional and Government support for the development of entrepreneurship.

Unit I

15 Hours

Entrepreneur – Entrepreneurship – Importance of an Entrepreneur and his role in economic development – Functions of an entrepreneur – Types of entrepreneur – Entrepreneur Vs. Manager – Intrapreneurship – Factors affecting Entrepreneurial growth.

Unit II

15 Hours

Starting a new venture – Search for a business idea – Sources of business ideas – Idea processing and selection – Project identification, Project formulation – Stages of Project formulation.

Unit III

15 Hours

Institutional finance to Entrepreneurs IFCI, ICICI, IDBI, IRBI, SIDBI – EXIM Bank – UTI – LIC – SFC – SIDC – TIIIC – Commercial Banks.

Unit IV

15 Hours

Marketing assistance and incentives and subsidies: Marketing Services by SIDO – Marketing Development Assistance – Incentives and subsidies – Need for incentives – Schemes of incentives – Incentives to small scale industries – State subsidies – Central incentives – Export incentives.

Unit V

15 Hours

MSME Development Act – Definition – Steps for starting a SSI – Procedure for Registration of SSI Units Women Entrepreneur – Concept – Profile – Qualities – Psycho – Social barriers – Growth and Development of Women Entrepreneurship – Problems of Women Entrepreneurs – Women Entrepreneurship in India.

Text Book

1. Khanka, S.S, (2016). *Entrepreneurial Development*, S. Chand & Co Ltd., New Delhi

Reference Books

1. Gardon. E, Natarajan. K, (2017) *Entrepreneurship Development*, Himalaya Publishing house, Mumbai.
2. Jeyashree Suresh, (2016.) *Entrepreneurship Development*, Margham Publications, Chennai
3. Sivasankari, (2016.) *Entrepreneurship Development*, Charulatha Publications, Chennai
4. David H.Holt (2016) *Entrepreneurship*, Pearson Education India,New Delhi.
5. Hittesh, Viranmgami, S.,(2016) *Entrepreneur & Entrepreneurship* A.P.H. Publishing Corporation, New Delhi.

Programme	B.Com	Credits:	4
Semester	IV	No. of Hrs per week	5
Course Title	Services Marketing		
Course Code	17UCOC43	Max. Marks	100
		Part	III

Objectives

To acquaint the students with the basic services sectors marketing and its strategies for different service sectors.

Unit I **15 Hours**

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

Unit II **15 Hours**

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

Unit III **15 Hours**

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

Unit IV **15 Hours**

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

Unit V **15 Hours**

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

Text Book

1. Vasanti Venugopal & Raghu, V.N. (2015), *Services Marketing*, Himalaya Publishing House, New Delhi.

Reference Books

1. Shajahan, S, (2014), *Services Marketing*., Himalaya Publishing House, New Delhi.
2. Rama Mohan Rao, K, (2011), *Services Marketing*, Darling Kindersley (India) Pvt. Ltd., New Delhi.
3. Natarajan, L. (2013), *Services Marketing*, Margham Publications, Chennai.
4. Srinivasan, R. (2014), *Services Marketing- Indian Context*, PHI learning Private Limited, New Delhi. Ed.4.
5. Christopher Lovelack, Jochsen wirtz, (2011), *Services Marketing: People Technology, Strategy*, Pearson Publishing House, New Delhi. Ed.7.

Programme	B.Com	Credits:	4
Semester	IV	No. of Hrs per week	6
Course Title	Auditing		
Course Code	17UCOC44	Max. Marks	100
		Part	III

Objectives

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit I

18 Hours

Introduction: Meaning – Definition – Difference between book keeping and accountancy – Auditing and investigation - Qualities – Qualification and disqualification of an auditor – Types of audit – Conduct of audit.

Unit II

18 Hours

Internal control, internal audit and internal check – Internal Control – Objectives – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – Objectives – Principles – Advantages and disadvantages, Internal check as regards to cash receipts, cash payments, wages, sales, purchases and stores – Internal Audit – External and Internal audit – Position of internal auditor as regards internal audit.

Unit III

18 Hours

Vouching – Meaning – Objects of vouching – Examinations of vouchers – Vouching of cash transaction – Cash receipts – Cash sales – Teeming and Lading – Vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase, sales, goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger and journal proper.

Unit IV

18 Hours

Verification and valuation of assets and liabilities – Verification – Meaning – Mode and object of verification – Verification's assets – Verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – Verification of individual assets – Verification of individual liabilities.

Unit V

18 Hours

Liabilities of auditor – Civil liability – Liability to third party and contributory – Negligence – Liability for misfeasance - Criminal liability – Liability under Companies Act – Liability under Indian Penal code – Liability for professional misconduct – Liability for unaudited statement – Investigation – Types of investigation – Model of investigation – Specific investigation – Statutory Investigation – Model Audit Report – Audit worksheet.

Text Book

1. Tandon, B.N, (2014), *Practical auditing* S. Chand & Co. New Delhi.

Reference Books

1. Ravinder Kumar, Virender Sharma, (2015), *Auditing: Principles and Practices*. PHI Learning Private Ltd. New Delhi.
2. Sundar, K, & Paari, K, (2014) *Practical Auditing* Vijay Nicole Private Limited, Chennai.
3. Arun Kumar, Rachara Sharma, (2001), *Auditing Theory and Practice*, Atlantic Publishers, New Delhi

Programme	B.Com	Credits:	2
Semester	IV	No. of Hrs per week	2
Course Title	Elements of Tally		
Course Code	17UCOS41	Max. Marks	100
		Part	IV

Objectives

To expose the students about the basics of business organizations and accounting in Tally.

Unit I **6 Hours**

Introduction – Tally ERP9 – Features of Tally.

Unit II **6 Hours**

Opening Screen of Tally – Company Creation – Display – Alter - Delete – Shutting down a company. .

Unit III **6 Hours**

Single/Multiple Group Creation in Tally – Display - Alter – Delete. .

Unit IV **6 Hours**

Single/Multiple Ledger Creation in Tally – Display - Alter – Delete. .

Unit V **6 Hours**

Vouchers in Tally – Voucher Creation - Features of Tally Vouchers - Various types – Voucher entry – Short Cut Keys. .

Text Books

1. Surendran, A, (2014), *Computerised Accounting and Office Automation*, Sri Harshan Publications, Rajapalayam.
2. Rizwan Ahmed,(2017) *Computer Applications in Business with Tally ERP9*, Margham Publications, Chennai

Reference Books

1. *Tally- Power of Simplicity, Tally.ERP9 at a Glance*, (2009) Tally Solutions Private Limited
2. Mohapatra,(2012), *Business Process Automatio*, PHI Learning, New Delhi.
3. Venkatachalam & Chellppan (2014) *Business Process – PHI Learning*, New Delhi.

Programme	III B.Com	Credit	5
Semester	V	No. of Hrs per week	6
Course Title	Financial Accounting - V		
Course Code	17UCOC51	Max. Marks	100
		Part	III

Objectives

To enable the students to acquire knowledge of the Corporate Accounting and to familiarize the students regarding the issue of shares and debentures, company final accounts, valuation of goodwill and acquisition of business and to give necessary practice to solve the problems relating to them.

Unit I

18 Hours

Issue of Shares - Introduction – Accounting Procedures for the Issue of Equity and Preference shares at Par, at Discount and at Premium – Forfeiture and Reissue – Rights issue, Bonus issue and Buyback of shares (Theory only) – Redemption of Redeemable Preference Shares.

Unit II

18 Hours

Issue of Debentures – Accounting Procedures for the issue of Debentures – Debentures issued as Collateral Security – Redemption of Debentures – Methods – Installment – Lottery – Sinking fund – Purchase of Own Debentures – Ex-interest and Cum-interest Quotations – Purchase of Own Debentures as Investment – Cancellation of Own Debentures.

Unit III

18 Hours

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting – Final accounts of Joint Stock Company.

Unit IV

18 Hours

Valuation of Goodwill – Simple Profit, Super profit and Capitalization methods – Valuation of shares – Intrinsic value, Yield value, and Fair value methods.
Liquidation – Liquidator's Final Statement of Account.

Unit V

18 Hours

Acquisition of Business (Accounting Treatment Relating to Purchasing Company only) – Profit and Loss Prior to Incorporation.

Meaning and Objectives of Accounting Standards – Indian Accounting Standards – Various Accounting Standards (Introduction and Theory only)

Text Books

1. Reddy, T.S., Murthy, A., (2016) *Corporate Accounting*, Margham Publications, Chennai.
2. D.S. Rawat, (2013) *Students Guide to Accounting Standards*, Taxmann Publications Pvt. Ltd.; Twenty Third editions, Chennai.

Reference Books

1. Tulsian, P.C., (2015). *Advanced Accountancy, Volumn II*, 7th Edition, Pearson Education, New Delhi
2. Shukla,M.C.,Grewal,T.S.,(2017) *Advanced Accounting, Volumn II*, S.Chand & Company Ltd., New Delhi.
3. Arulanandam, M.A., Raman, K.S., (2014) *Advanced Accountancy, Volume II*, Himalaya Publishing House, Mumbai.

Note: Question shall be set as between theory and problems in the ratio of 40% and 46% respectively

Programme	III B.Com	Credit	5
Semester	V	No. of Hrs per week	6
Course Title	Income Tax Law and Practice - I		
Course Code	17UCOC52	Max. Marks	100
		Part	III

Objectives

To help the students to gain knowledge about the provisions of Indian Income Tax Law and its application in computation of taxable income from various heads of income. (Note: Amendments up to six months prior to the date of Examination)

Unit I

18 Hours

Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year –Assessment year – Assessee – Person – Resident – Ordinarily Resident, Not ordinarily resident and Non - Resident – Deemed income – Capital and Revenue Receipts and Expenditure.

Unit II

18 Hours

Exempted Incomes u/s 10, Exempted income on Free Trade Zones u/s 10A, Special Economic Zones u/s 10AA.

Unit III

18 Hours

Computation of Taxable Income from salary - Income from House Property.

Unit IV

18 Hours

Computation of Income from Business or Profession – Depreciation Allowable

Unit V

18 Hours

Computation of Income from Capital Gains and Income from Other Sources.

Text Book

1. Mehrotra, M.C., and Goyal S.P., (2018) , *Income Tax Law and Accounts*, Sahitya Bhawan Publications, Agra – 282 003. Ed.59th

Reference Books

1. Vinod K. Singhania, Monika Sinhanian, (May, 2018) *Students Guide to Income Tax*, Taxmann Publication (P) Ltd., New Delhi – 110 005, Ed. 55.
2. Gaur, G.P., Narang, (2018) *Income Tax Law and Practice*, Kalyani Publishers, Ludhiana.
3. Jeevarathinam, M., Vijaya Vishnu Kumar, C., (June, 2018) *Income Tax Law and Practice*, Scitech Publication India (Pvt.) Ltd., Chennai, 600 045, Ed. 8

Note: Question shall be set as between theory and problems in the ratio of 40% and 46% respectively.

Programme	III B.Com	Credit	5
Semester	V	No. of Hrs per week	6
Course Title	Costing		
Course Code	17UCOC53	Max. Marks	100
		Part	III

Objective

To enable the students to learn the Fundamentals of Costing and also their applications.

Unit I

18 Hours

Introduction to Costing – Meaning of Cost and Costing – Definition – Applications of Costing – Advantages of Costing – Limitations – Installation of Costing System – Elements of Cost – Cost Classification – Cost Sheet.

Unit II

18 Hours

Material cost and control – Purchase procedure – Requisition – Purchase Order – Bin Card – Stores Ledger – Methods of Stores Issue – Stock Levels – Economic Order Quantity – Perpetual Inventory System – ABC Analysis – VED Analysis.

Unit III

18 Hours

Labour Cost and Control – Introduction – Labour Costs – Personnel Department – Control Over Labour Costs – Time and Motion Study – Methods of Wage Payment – Incentive System – Treatment of Overtime – Bonus – Holiday Pay and Idle Time, Overheads – Definition – Allocation and Apportionment of Overhead to Cost Centres.

Unit IV

18 Hours

Process Costing – General Principles – Process Losses – Normal loss – Abnormal Loss – Abnormal Gain – Equivalent Production. (Simple problems only)

Unit V

18 Hours

Operating Costing – Reconciliation of Cost and Financial Statements.

Text Book

1. Jain, S.P. and Narang, K. (2014), *Cost Accounting*, Kalyani Publishers, Ludhiana.

Reference Books

1. Khanna, Pandey, Ahuja and Arora (2012), *Practical Costing*, S. Chand & Co. Pvt. Ltd, New Delhi.
2. Iyengar, S.P, (2005), *Cost Accounting Principles and Practices*, Sultan Chand, New Delhi, 10th edition
3. Maheswari, S.N (2014), *Cost and Management Accounting*, Sultan Chand, New Delhi.
4. Pillai R.S.N. and Bagavathy, (2010) *Cost Accounting*, S. Chand & Co. Pvt. Ltd, New Delhi.

Note: Question shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	III B.Com	Credit	2
Semester	V	No. of Hrs per week	2
Course Title	On the Job Training		
Course Code	17UCOC54	Max. Marks	100
		Part	III

Objectives

To give internship training in various types of business/industrial units in Dindigul.

- **Industrial visit and report submission**
- **Internship training**
- **Project submission**
- **Viva – Voce examination**

Programme	III B.Com	Credit	3
Semester	V	No. of Hrs per week	6
Course Title	Business Law		
Course Code	17UCOE51	Max. Marks	100
		Part	III

Objectives

Business laws set out the basic principles of Mercantile Law simply and clearly. This syllabus is designed to meet the needs of the students and focused to have knowledge of vital areas of Business Law.

Unit I

18 Hours

Introduction - Definition of Law – Objects - Need for the Knowledge of Law-Sources of Indian Law-Definition of Commercial Law.

Unit II

18 Hours

Law Relating to Contract – Definition of Agreement – Kinds of Agreements – Definition of Contract – Kinds of Contracts – Agreement and Contract Differences – Essential Elements of a Valid Contract – Offer or Proposal – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties –Contingent Contracts – Discharge of Contract – Breach of Contract – Remedies for Breach of Contract.

Unit III

18 Hours

Law Relating to Bailment and Pledge – Definition of Bailment – Essentials of Bailment – Different Kinds of Bailment – Rights and Duties of Bailor and Bailee – Termination of Bailment – Finder of Goods – Rights and Liabilities – Definition of Pledge – Essential Rights and Duties of Pledger and Pledgee – Pledge by non-owners –Law of Agency – Contract of Agency – Essentials of Agency – Different Kinds of Agents – Extent of Agents' Authority.

Unit IV

18 Hours

Sale of Goods Act – Introduction – Scope of the Act – Meaning of Goods – Classification of Goods – Contract of Sale – Essentials of Contract of Sale – Sale Distinguished from Agreement to Sell – Sale of Goods and Hire Purchase Agreement – Consumer Protection Act – Rights of Consumers – Complaints to Consumer Forum – Power of Redressal Agency – Three tier Redressal System – Consumer Protection Council.

Unit V

18 Hours

Arbitration Act – General provisions of Arbitration Act, 1940 – Definition – Essentials – Effects– Matters Which can be referred to Arbitration – Matters Which cannot be referred to Arbitration – Who can refer Disputes – Implied Conditions – Mode of Arbitration – Arbitration Without Intervention of the Court – Arbitration Through the Court – When No Suit is Pending –

Arbitration in Suit – Who is an Arbitrator? – Set Aside an Award – Power of Court – Appeals.

Text Books

1. Pillai, R.S.N. & Bhagavathi (2007) *Business Law* S.Chand & Company Ltd , New Delhi
2. Teipal Sheth (2012) *Business Law* Pearson Education, Chennai.

Reference Books

1. Shukla, M.C. (2012) *Mercantile Law*, Vikas Publishing Co, New Delhi
2. Sreenivasan, M.R. (2007) *Commercial Law and Industrial Law*, Margham Publications, Chennai
3. Kapoor, N.D. (2014) *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi.

Programme	III B.Com	Credit	3
Semester	V	No. of Hrs per week	6
Course Title	Commercial Law		
Course Code	17UCOE52	Max. Marks	100
		Part	III

Objectives

To understand the concept of legal aspects about Contract and how they will be implemented in business enterprises

Unit I

18 Hours

Law of Contracts – Definition – Essential elements of a valid contract – Classification of contracts – Offer – Acceptance – Communication and revocation of offer and acceptance – Consideration – Capacity of parties – Consent – Free consent – Coercion – Undue influence – Fraud – Misrepresentation – Mistake.

Unit II

18 Hours

Performance of Contracts – Various modes of discharge of Contracts – Breach of Contracts – Remedies for breach of Contracts – Quasi Contracts.

Unit III

18 Hours

Bailment – Definition – Essentials – Rights and duties of Bailor and Bailee – Bailee's lien – Finder of lost goods – Discharge of bailment contracts.

Unit IV

18 Hours

Contract of indemnity – Contract of guarantee – Essential features – Kinds – Rights and liabilities of surety – Discharge of Surety.

Unit V

18 Hours

Meaning of Agency – Creation and termination of agency – Various modes – Types of agents – Rights and duties of agents and principal.

Text Books

1. Kapoor, N.D. (2017), *Elements of Commercial Law*, Sultan Chand & Sons, New Delhi.
2. Sreenivasan, M.R. (2007) *Commercial Law and Industrial Law*. Margham Publications, Chennai

Reference Books

1. Hand book of *Mercantile Law* – E.Ventatesan
2. *Business law* – Shukla & Saxena
3. *Business law* – S.S. Gilshan & G.K. Kapoor

Programme	III B.Com	Credit	2
Semester	V	No. of Hrs per week	2
Course Title	International Trade		
Course Code	17UCOS51	Max. Marks	100
		Part	IV

Objectives

To impart the students with the knowledge of the basic concepts of international trade and to familiarize with the concepts of balance of trade and balance of payments.

Unit I **6 Hours**

International trade – Nature and scope – Barriers of International Trade.

Unit II **6 Hours**

Free Trade – Meaning – Objectives—Protection Trade– Meaning – Objectives- –Differences between Free Trade and Protection Trade.

Unit III **6 Hours**

Balance of Trade and Balance of Payments – Meaning - Disequilibrium in Balance of Payments – Causes and Remedies.

Unit IV **6 Hours**

LPG – Liberalisation, Privatisation and Globalisation.

Unit V **6 Hours**

GATT, WTO – Functions – Principles – Organisation Structure.

Text Book

1. Vaish, M.C.and Singh Sudama (2012, *International Economics*, Oxibh publications house, NewDelhi

Reference Books

1. Varshney and Bhattacharya (2015) *International Marketing* ,Sultan chand & sons(P) Ltd. NewDelhi
2. Sundaram, K.P.M. (2005) *Money, Banking and International Trade* , Sultan chand & sons(P) Ltd. NewDelhi
3. Cherunilam, Francis (2006) *International Business*, Prentice Hall of India, New Delhi
4. SubbaRao (2006) *International Business*, Himalaya Publishing House , Mumbai

Programme	III B.Com	Credit	4
Semester	VI	No. of Hrs per week	5
Course Title	Human Resource Management		
Course Code	17UCOC61	Max. Marks	100
		Part	III

Objectives

To enable the students to acquire the basic knowledge of the principles and practice of human resources management in an organisation.

Unit I

15 Hours

Nature and Scope of Human Resource Management (HRM) – Differences Between Personnel Management and HRM – Environment of HRM – Human Resource Planning – Recruitment – Selection – Method of Selection – Use of Various Tests – Interview Techniques in Selection – Placement.

Unit II

15 Hours

Introduction – Training – Methods – Techniques – Identification of the Training Needs – Training and Development – Performance Appraisal – Transfer – Promotion, Demotion and Termination of Services – Career development.

Unit III

15 Hours

Remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures. –15 Hours

Unit IV

15 Hours

Labour Relations – Functions of Trade Unions – Forms of Collective Bargaining – Workers' Participation in Management – Types and Effectiveness – Industrial Disputes Redressal and Settlement (Laws Excluded). –15 Hours

Unit V

15 Hours

Human Resource Audit – Nature – Benefits – Scope – Approaches. –15 Hours

Text Book

1. Radha, (2012) *Human Resource Management*, Margham Publication, Chennai

Reference Books

1. Gupta, C.B. (2013), *Human Resource Management*, Sultan Chand & Sons New Delhi.
2. Prasad L.M, (2012), *Human Resource Management*, Sultan Chand & Sons, New Delhi.
3. Tripathi, P.C (2013), *Human Resource Management*, Sultan Chand & Sons, New Delhi.

Programme	III B.Com	Credit	5
Semester	VI	No. of Hrs per week	6
Course Title	Income Tax Law and Practice - II		
Course Code	17UCOC62	Max. Marks	100
		Part	III

Objectives

To enable the students to gain knowledge of the provisions of the Indian Income Tax law and their applications in computation of taxable income of Individuals, Firms, HUFs and Corporate Assessee.

Unit I 18 Hours

Clubbing of income – Set-off of Losses and Carry Forward of Losses – Deductions from Gross Total Income.

Unit II 18 Hours

Assessment of Individuals and Hindu Undivided Family.

Unit III 18 Hours

Assessment of Partnership Firms – Assessment of Association of Persons – Assessment of Joint Stock Companies.

Unit IV 18 Hours

Income Tax Authorities – Appointment, Powers and Duties –Return of Income – Submission of Return of Income- Return of Losses- Belated Return- Revised Return.

Unit V 18 Hours

Procedure for Assessment – Self Assessment – Reassessment – Best Judgment Assessment – Ex-party Assessment – Rectification of Mistakes – Reopening of Assessment. Deduction and Collection of Tax at Source – Advance Payment of Tax – Consequences of Failure to Deduct or Pay Tax.

Text Book

1. Mehrotra, M.C., and Goyal S.P., (2018) , *Income Tax Law and Accounts*, SahityaBhawan Publications, Agra – 282 003. Ed.59th

Reference Books

1. Vinod K. Singhania, Monika Sinhanian, (May, 2018) *Students Guide to Income Tax*, Taxmann Publication (P) Ltd., New Delhi – 110 005, Ed. 55.
2. Gaur, G.P., Narang, (2018) *Income Tax Law and Practice*, Kalyani Publishers, Ludhiana.
3. Jeevarathinam, M., Vijaya Vishnu Kumar, C., (June, 2018) "*Income Tax Law and Practice*, Scitech Publication India (Pvt.) Ltd., Chennai, 600 045, Ed. 8

Note: Question shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	III B.Com	Credit	5
Semester	VI	No. of Hrs per week	5
Course Title	Management Accounting		
Course Code	17UCOC63	Max. Marks	100
		Part	III

Objectives

To introduce students to the various tools and techniques of Management Accounting and to provide an insight into the accounting procedures and their applications in complex business management.

Unit I

15 Hours

Management accounting - Meaning and Definition – Nature and Scope – Functions – Limitations – Relationship Between Cost, Financial and Management Accounting – Tools of Management Accounting.

Unit II

15 Hours

Ratio Analysis – Meaning - Accounting ratios - Significance, Utility and Limitations – Liquidity, Profitability and Solvency Ratios – Budget and Budgetary Control – Objectives, Advantages and Limitations – Functional Budgets – Flexible and Cash budget – Preparation thereof.

Unit III

15 Hours

Fund flow and Cash flow Analysis – Forecasting of Funds Requirements

Unit IV

15 Hours

Marginal Costing – Meaning, Objectives, Advantages and Limitations – Break Even Point – Concept of Decision Making – Concept of Differential Costs – Steps in Decision Making – Sales Mix – Exploring New Markets – Discontinuation of a Product Line – Make or Buy Decision – Equipment Replacement – Change Vs. Status quo – Expand or Contract – Shut Down or Continue.

Unit V

15 Hours

Standard Costing and Variance Analysis – Material and Labour Variances only (Simple problems only).

Text book

1. Ramachandran & Srinivasan, (2014) *Management Accountancy*, Sriram Publications, Trichy.

Reference Books

1. Hingorani & Ramanatha (2010) *Management Accounting*, Himalaya Publishing House., New Delhi

2. Maheswari, S.N. (2010) *Principles of Management Accounting*, Sulthan Chand & Sons, New Delhi
3. Reddy, T.S. & Hariprasad Reddy, Y. (2014) *Management Accounting*, Margham Publications, Chennai.

Note: Question shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	III B.Com	Credit	4
Semester	VI	No. of Hrs per week	4
Course Title	Fundamentals of Logistics and Supply Chain management		
Course Code	17UCOC64	Max. Marks	100
		Part	III

Objectives

To impart knowledge on logistics and supply chain management and its relevance to today's business decision making and make the students to understand the primary differences between logistics and supply chain management, and to gain knowledge of possibilities of efficient optimization and management of operations in logistics management and also to apply them to the enterprises in reality.

Unit I

12 Hours

Logistics – Introduction, Concept, Objectives, Principles and Types – Logistics Management – Meaning and Importance; Supply Chain Management – Introduction, Functions and Contributions of Supply Chain Management.

Unit II

12 Hours

Demand forecasting – Introduction, Objectives, Impact of Forecast on Logistics and Supply Chain Management; Inventory Management – Introduction, Type of Inventory - Concept of Inventory Management, Importance and Objectives of Inventory Management.

Unit III

12 Hours

Material Handling – Introduction, Objectives, Guidelines, and Principles of Material Handling – Equipments Used for Material Handling – Points to be Considered While Handling Materials – Role of Material Handling in Logistics.

Unit IV

12 Hours

Warehousing – Introduction and Objectives – Need for Warehousing Management – Location, Functionality, Benefits, Competitive Advantages - Classification and Warehouse designing; Packaging – Introduction, Objectives, Functions - Packing Materials, New Emerging Packaging Alternatives – Bar Coding, RFID Tags, Packaging Operations, Trends and Advantages – Packaging Cost.

Unit V

12 Hours

Role of Transportation in Logistics and Supply Chain Management – Mode of Transportation (rail transport, road transport, water transport, air transport, pipeline transport and ropeways) and its Significance.

Text Book

1. Shridhara Bhat. K. (2018), *Essentials of Logistics and supply Chain Management*, 2/e Himalaya Publishing House
2. Bhattacharyya, (2008), *S.K. Logistics and supply Chain Management*, 2/e S. Chand

Reference Books

1. Sunil Lalchandani and Bharti Mirchandani (2018), *Logistics and supply Chain Management*, 2/e Himalaya Publishing House
2. Martin Christopher (2016), *Logistics and supply chain management*, 5/e. Pearson Education Limited., Harlow, United Kingdom.
3. Agarwal D.K (2015), *Textbook of Logistics and Supply Chain Management*,
4. 1/e Macmillan India

Programme	III B.Com	Credit	3
Semester	VI	No. of Hrs per week	6
Course Title	Industrial Law		
Course Code	17UCOE61	Max. Marks	100
		Part	III

Objectives

To familiarize the students with the understanding and provisions of industrial related laws and to discuss case studies and problems involving issues in industrial laws.

Unit I

18 Hours

Factories Act, 1948 (Sec 16 to 84) – Preliminaries – Inspecting staff – Health, Safety and Welfare of workers – Working hours of adults – Employment of women and young person's – Leave with wages.

Unit II

18 Hours

Trade Unions Act, 1926 – Definition – Registration – Rights and liabilities of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution

Unit III

18 Hours

Industrial Disputes Act, 1947 – Definition of authorities – Procedure and power of authorities – Reference to arbitration – Strikes and lock outs – Lay off – Retrenchments.

Unit IV

18 Hours

Workmen's Compensation Act, 1923 – Nature and scope – Definition – Workmen's Compensation – Employer's liability – Meaning of Accident – Compensation – Permanent, Partial and Temporary Disablement – Compensation of Half Monthly Payment.

Unit V

18 Hours

Employees State Insurance Act, 1948 – Nature and Scope – Contribution – Benefits – Disputes and Claims

Text Book

1. Kapoor, N.D. (2014) *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi.

Reference Books

1. Puri, S.K. (2016) *Labour and Industrial Laws*, Allahabad Law Agency, Allahabad.
2. Sunil N. Shah (2017) *Industrial Law*, Himalaya Publications, New Delhi.
3. Sreenivasan, M.R. (2007) *Commercial Law and Industrial Law*, Margham Publications, Chennai.

Programme	III B.Com	Credit	3
Semester	VI	No. of Hrs per week	6
Course Title	Labour Legislation		
Course Code	17UCOE62	Max. Marks	100
		Part	III

Objectives

To inculcate various Labour laws among the students and how they would be implemented in an industrial unit.

Unit I

18 Hours

The Industrial Employment (Standing Orders) Act, 1946: Introduction – Definitions – Features – Scope and Application of the Act – Standing Orders: Matters provided – Provisions - Procedure for certification of Standing Orders – Powers of certifying officers.

Unit II

18 Hours

Payment of Wages Act, 1936: Introduction – Objectives – Application –Rules for Payment of wages – Deduction and Penalty – Maintenance of Registers & Records – Inspectors: Appointment & Powers – Adjudication of Claims.

Unit III

18 Hours

Minimum Wages Act,1948: Objectives – Definition – Fixation and Revision of Minimum Wages – Procedure – Advisory Board: Appointment & Powers – Payment of Minimum wages – Maintenance of Register & Records – Inspectors: Appointment & Powers – Contracting out – Offences and Penalties.

Unit IV

18 Hours

Payment of Bonus Act 1965 - Objectives - Application – Definitions – Determination of Bonus – Bonus linked with production or Productivity – Inspectors: Appointment – Offences & Penalties.

Unit V

18 Hours

Payment of Gratuity Act 1972: Objectives – Definitions – Scope- Payment & forfeiture of Gratuity Exemptions – Nomination – Determination & Recovery of Gratuity – Offences and Penalties.

The Maternity Benefit Act 1961.: Objectives – Definitions – Scope- Payment of maternity Benefit – Conditions – Leave & Nursing Breaks – Offences and Penalties.

Text Books

1. Kapoor, N.D. (2017), *Elements of Commercial Law*, Sultan Chand & Sons, New Delhi.

2. Sreenivasan, M.R. (2007) *Commercial Law and Industrial Law*. Margham Publications, Chennai

Reference Books

1. Sreenivasan, M.R. , Balaji. (2011) *Industrial Law and Public Relations*. Margham Publications, Chennai
2. *Lectures on Business & Corporate Laws* – Dr. G.K.Kapoor.

Programme	III B.Com	Credit	2
Semester	VI	No. of Hrs per week	2
Course Title	Goods and Services Tax		
Course Code	17UCOS61	Max. Marks	100
		Part	IV

Objectives

The Objective of this course is to gain the knowledge of Goods and Services Tax, structure, returns and registration of GST.

Unit I

6 Hours

Goods and Services Tax – Introduction – Evolution of Goods and Services Tax - Benefits of Implementing GST – Impact of GST.

Unit II

6 Hours

GST Council - Structure of GST – Central Goods and Services Tax (CGST) - State Goods and Services Tax (SGST) – Union Territory Goods and Services Tax (UTGST).

Unit III

6 Hours

Concepts and Definitions under CGST Act and IGST Act. .

Unit IV

6 Hours

Levy and Collection of Tax – Rates of GST – Types of GST Returns. .

Unit V

6 Hours

Registration – Persons liable for Registration – Compulsory Registration – Deemed Registration- Exemption from GST Registration. .

Text Books

1. Mishra S.K, (2017), *Systematic Approach to Goods & Services Tax (GST)*, Notion Press; 1st edition Chennai
2. Kashish Gupta C,A., (2018), *GST*, Bharat Law house Pvt,Ltd.,New Delhi

Reference Books

1. Vivek Kr. Agrawal., (2017) *GST Guide for Students* Kindle Unlimited
2. Pushpendra Sisodia (2017) *Handbook on GST* Bharat Law house Pvt,Ltd.,New Delhi
3. Kashav Garg C.A. (2017) *GST Ready Reckoner* , Bharat Law house Pvt,Ltd.,New Delhi 4th ed
4. Prakhar Jain (2018) *The Simplified Indian GST Law* Bharat Law house Pvt,Ltd.,New Delhi 4th ed.

Note: Question shall be set as 100 % from theory

CERTIFICATE COURSE I

Programme	III B.Com	Credit	
Semester	V	No. of Hrs per week	2
Course Title	Entrepreneurship Empowerment - I		
Course Code	17CCOM51	Max. Marks	100
		Part	V

Objectives

This programme is aimed to make the students to acquire entrepreneurial skill which would help them to gain actualization in self employment. It is also assured at improving their self confidence and giving them a chance to become self reliant so that the students are not totally dependent on employment.

Unit I

6 Hours

Entrepreneur – Meaning – Definition – Features – Functions – Entrepreneur Vs. Intrapreneur

Unit II

6 Hours

Types of Entrepreneurs –Classification given by Clarence Danhof and Cole – Classification on the basis of Business, Technology, and Motivation.

Unit III

6 Hours

Types of Business Opportunities for Entrepreneurs – Buy a Franchise – Distributorship or Dealership – Net work marketing – Licensing – Filling a Niche

Unit IV

6 Hours

Qualities of a Successful Entrepreneur – Motivational Factors of the Entrepreneurs – Non-Motivational factors that influence Entrepreneurship

Unit V

6 Hours

Pros and Cons of being an entrepreneur - Experiences of Successful Entrepreneurs.

Text Book

1. Gordon, E, Natarajan K (2018), *Entrepreneurship Development*, Himalaya Publishing House, New Delhi.

Reference Books

1. Rameshwari Pndya (2016), *Skill Development and Entrepreneurship in India* New Century Book House
2. Sehgal, M.K. (2012), *Entrepreneurship Development – A Systematic Approach*, Udhh Publishers & Distributors, Central Delhi
3. Gupta. C.B. and Srinivasan, N.P. (2015), *Entrepreneurship Development in India*, Sultan Chand & Sons, New Delhi

CERTIFICATE COURSE II

Programme	III B.Com	Credit	
Semester	VI	No. of Hrs per week	2
Course Title	Entrepreneurship Empowerment - II		
Course Code	17CCOM61	Max. Marks	100
		Part	V

Objectives

This programme is aimed to make aware of assistances provided for the promotion of entrepreneurs which would provide a dynamic platform for the young entrepreneurs.

Unit I

6 Hours

Entrepreneur and Economic Development - Coordinating Role, Agent's Role, Role of Innovation, Risk Assumption Role, Imitating Role, Capital Formation Role, Balancing Role, Status Transformation Role, Employment Generation Role and Export Promotion Role

Unit II

6 Hours

Project Report Preparation - Meaning – Components – Estimation, Projection, Information, Calculations and Documentation – Contents of the Project Report – General Information, Project Description, Market Potential, Capital Costs and Sources of Finance, Assessment of Working Capital Requirements, Financial Considerations and Economic and Social Considerations

Unit III

6 Hours

Role of Government in the Promotion of Entrepreneurship – Institutions set up by the Central and State Governments

Unit IV

6 Hours

Subsidies and other forms of Assistances provided for promoting entrepreneurship

Unit V

6 Hours

Make in India – Practical training in the production of various consumer goods

Text Book

1. Gordon, E, Natarajan K (2018), *Entrepreneurship Development*, Himalaya Publishing House, New Delhi.

Reference Books

1. Rameshwari Pandya (2016), *Skill Development and Entrepreneurship in India*
2. Sehgal, M.K. (2016), *Entrepreneurship Development – A Systematic Approach*, Vah Publishers & Distributors
3. Gupta. C.B. and Srinivasan, N.P. (2016), *Entrepreneurship Development in India*, Sultan Chand & Sons,