

B.COM., DEGREE COURSE

FIRST YEAR

Sl. No.	Papers	Max. Marks	Exam Hrs.
1.	Hindi I	100	3
2.	English	100	3
3.	Financial Accounting	100	3
4.	Business Management	100	3
5.	Business Communication	100	3

SECOND YEAR

Sl. No.	Papers	Max. Marks	Exam Hrs.
1.	Business Economics	100	3
2.	Corporate Accounting	100	3
3.	Banking Law and Practice	100	3
4.	Auditing	100	3
5.	Business Mathematics and Statistics	100	3

THIRD YEAR

Sl. No.	Papers	Max. Marks	Exam Hrs.
1.	Marketing Management	100	3
2.	Personnel Management	100	3
3.	Cost Accounting	100	3
4.	Management Accounting	100	3
5.	Computer Application and Commercial Practice	100	3

FIRST YEAR

Paper – 1

HINDI- I

Paper – 2

ENGLISH PAPER – I

Detailed Text

PROSE

1. In Prison – Jawaharlal Nehru
2. What is Science? – George Orwell
3. On Marriages – Nirad Chaudari
4. The Luncheon – N. Somerset Maugham
5. The Mourners – V. S. Naipaul
6. The Plane Crash – Juliane Koepcke
7. Better Late – R.K. Narayan

POETRY

1. Polonius' Advice to his Son – William Shakespeare
2. Every Town a Home Town - Kaniyan Purkunran
3. The Village Schoolmaster – Oliver Goldsmith
4. The Solitary Reaper – William Wordsworth
5. On his Blindness – John Milton
6. The Tyger – William Blake

Non-Detailed

Text : THE GIFTS AND OTHER STORIES abridged and simplified by Anthony Toyne – Oxford University Press, 1997.

The following stories

1. The Gifts – O. Henry
2. The Two Friends – Guy de Maupassant

3. The Bear Hunt – Leo Tolstoy
4. The Goblins and the Grave Digger – Charles Dickens
5. The Nightingale and the Rose – Oscar Wilde

GRAMMER

1. Articles and Prepositions
2. Infinitives and Gerunds
3. Five basic sentence patterns (SV SVC, SVO, SVOO, SVOC(A))
4. Arranging the component parts so as to form a sentence
5. Language work at the end of all lessons
6. Language work at the end of all lessons
7. Question Tag, Active and Passive Voice
8. Degrees of Comparison

COMPOSITION

1. Letter Writing (Formal and Informal)
2. Developing the hints
3. Comprehension
4. Writing Telegram
5. Completion of a passage
6. Precis Writing

Paper – 3 FINANCIAL ACCOUNTING

UNIT – I

Introduction to Accounting – Recording, Posting and preparation of trial balance – Bank reconciliation statement, rectification of errors – Bills of exchange and promissory notes.

UNIT – II

Capital and Revenue – Financial Accounts – Balance Sheet – Single entry and self – Balancing ledger.

UNIT – III

Depreciation Accounting, straight line method – Diminishing balance method and annuity method – Royalties excluding sub-lease.

UNIT – IV

Partnership Accounts – I – Partnership Accounts – Dissolution and piecemeal distribution of cash.

UNIT – V

Branch Accounts – Departmental Accounts.

Reference:

Advanced Accounting (Vol. – I) – by R.L.Gupta & M.Radhaswamy practical problems in advanced accountancy by Jain & Narang.

Advanced Accountancy - by S.N.Maheswari

Advanced Accountancy - by Shukla M.C.and Grewel

Paper – 4 BUSINESS MANAGEMENT

UNIT – I

Management Introduction – Concepts – Process of Management – Management and Administration – Management an Art / a Science? Management as a profession ? – Importance of Management, Levels of Management – Pioneer’s of Management.

UNIT – II

Management process – Managerial performance – Efficiency & Effectiveness of Managerial function – Planning – Organizing – Staffing – Directing – Motivating – Controlling – Co-ordinating – Communication.

UNIT – III

Planning : Nature purpose – Steps – Types – Merits and Demerits of planning – Decision Making – M.B.O.

Organizing: Nature – Purpose – Types of organisation structure – Span of Control – Use of staff units and committee's – Delegation of authority – Centralization Vs Decentralization

UNIT – IV

Staffing – Nature and purpose of staffing – Components of staffing. Directing: Principles of Directing – Leadership – Motivation – Communication – Barriers of Communication - Effective Communication.

UNIT –V

Controlling : Meaning – Elements and significance – Steps in Control process

Co-ordinating : Need – Principles – Approaches to achieve effective co-ordination.

TEXT BOOK

1.Principles of management –Dingar pagare

Reference:

1. Stoner, et –al – Management
2. Koontz and O'Donnel, - Management
3. John Argenti – Management Techniques

Paper – 5

BUSINESS COMMUNICATION

UNIT – I

Communication – Meaning – Objectives – Types – Principles of Communication – Layout of business letters.

UNIT – II

Business enquiries and replies – Offer – Quotations – Orders – Complaint and adjustment – Collection letters – Circular letters – Status enquiries.

UNIT – III

Company correspondence – Secretary and his duties – Correspondence with directors share holders – Government departments and others.

UNIT – IV

Bank Correspondence – Insurance Correspondence agency correspondence – Letters to the editor – Applications for appointment.

UNIT – V

Report writing – Meaning – Importance – Characteristics of good report – Report by individuals – Report by Committees – precise writing passages relating to business and management.

Text book.

Rajendrapal and Koralahalli J.S – Essentials of business correspondence

Reference books

Ramesh M.S.and Pattan Shetty – Effective business English and correspondence

Sharma R.C.Krishna Mohan – Business Correspondence and Report writing

Monipally – The craft of business letter writing.

SECOND YEAR

Paper – 6

BUSINESS ECONOMICS

UNIT – I

Definition – Meaning and scope of Economics – Micro and Macro Economics – Economic growth and Economic Development – Role of economics in business decisions – Economic system and resource allocation.

UNIT – II

Utility analysis of Demand – Demand Analysis and Elasticity of Demand – Indifference curve Analysis.

UNIT – III

Production Analysis – Law of returns and production functions, supply and elasticity of supply.

UNIT – IV

Market Analysis – Factor Analysis – Cost Revenue & Break – even Analysis.

UNIT – V

Price policy and pricing methods – Theory of Distribution – National income – Business cycle – Public finance.

Reference:

Business Economics – by S.Sankaran

Principles of Economics – by D.M.Mithani

Managerial Economics – by S.N. Maheswari

Business Economics – by R.Cauvery, U.K.Sudha Nayak, M.Girija, N.Kruporani, R.Meenakshi

Paper – 7

CORPORATE ACCOUNTING

UNIT I

Company accounts-share capital. Redeemable preference shares- debentures. Redemption of debentures- various methods of redemption.

UNIT II

Underwriting of shares- valuation of goodwill and shares, profit prior to incorporation- preparation of final accounts

UNIT III

Amalgamation, absorption and external reconstruction

UNIT IV

Alteration of share capital, internal reconstruction. Liquidator's final statement of accounts

UNIT V

Accounts for banking companies. Accounts for holding companies. Consolidated balance sheet

References

1. Advance accountancy volume II, III, IV by R.L.Gupta and M.Radhaswamy
2. Advanced accountance (all volumes) by S.N.Maheswari
3. Advanced accountance by S.P.Jain and K.L.Narang
4. Advanced accountancy by M.C.Shukla and T.S.Grewal

Paper – 8

BANKING LAW AND PRACTICE

UNIT – I

Origin – Definitions – Importance – Functions of Banks – Classification of Banks – Commercial Banks – Investment Banks – Exchange Banks – Cooperative Banks – Land Development Banks – Savings Banks – Central Banks – Evaluation of Banking – Investment policy of a Bank – Liquidity – Safety – Profitability.

UNIT – II Banker and Customer

Banker and Customer – Meaning and Definition – Relationship between them – General and Special relationship – Function of Banker – Importance – Rights and Duties of a Banker.

UNIT – III Operation of Bank Accounts

Various types of Deposit Accounts – Opening of a account in a Bank – Types of Accounts – Special types of customer Accounts – Joint Account – Executors – Administrators – Partnership firm – Joint stock companies – Clubs – Trustees – Closure of Accounts.

UNIT – VI Law Relating to Negotiable instruments

Definition – Characteristics of Negotiable instruments – Types – Classification – Special parties to a negotiable instrument – Cheque, Bills of exchange and promissory note – Features – Acceptance, Endorsement crossing – Types of crossing and Endorsements.

UNIT – V Lending by Banks

Loans and Advances – Lending Policies – Forms of advances – Loan overdrafts – Cash credit – Secured Advances – General Principles – Various modes of creating charge – Lien – Pledge – Hypothecation – Mortgage – Advance against collateral securities – Documents – Bill of lading – Railway Receipts.

Reference:

Banking law and practice – by K.P.M.Sundaram

Banking theory and practice - by Dr.P.K.Srivastava

Banking theory, law and practice – by E.Gordan, K.Natrajan

Paper – 9 AUDITING

UNIT I

Nature of auditing. Origin of auditing- definition. Difference between accountancy and auditing- objectives, types and conduct audit- classification of audit. Evidence in auditing.

UNIT II

Preparation before audit- preparation before the commencement of new audit- audit program- audit note book- working papers and their importance. Internal check and internal

control system- meaning, objectives, principles, nature stages, techniques and need for evaluation of internal control

UNIT III

Features of company audit- who can be appointed as auditor- appointment of company auditors. Remuneration of auditors. Removal of auditors. Rights of company auditor. Duties of company auditor. Independence of auditors. Compliance with legal provisions.

UNIT IV

Auditing in and EDP environment. Approach of computer auditing. Approach to auditing in an EDP environment. Characteristics of EDP environment. Internal control. Special techniques for auditing in an EDP environment. Internal audit- techniques-risk based auditing. Approach of international firms

UNIT V

Verification and valuation of assets and liabilities- meaning- definition- general principles. Auditor's position , verification of fixed assets- verification of liabilities.

Reference

A text book of auditing by Saxena Reddy Appanniah

Contemporary auditing by Kamal Gupta

Auditing by Dinker Pagare

Paper – 10

BUSINESS MATHEMATICS AND STATISTICS

UNIT I

Series : sequence- series-arithmetic progression-geometric progression- harmonic progression. Matrices : fundamental ideas about matrices and their operational rules- inverse of a matrix- solving simultaneous equation

UNIT II

Meaning and definition of statistics. Scope and limitations. Statistical survey. Sources and collection of data. Classification and tabulation. Presentation of statistical report. Diagrams and graphs presentation.

UNIT III

Measures of central tendency. Arithmetic, geometric, harmonic mean-median-mode-combined mean Measures of variation. Range mean deviation. Quartile deviation. Standard deviation.

UNIT IV

Correction- types of correction-uses, measures of correction. Lineal sample correction- karl pearson's coefficient of correlation- rank correlation. Simple regression analysis. Regression equations. Relationship between regression coefficient and correlation coefficient

UNIT V

Index numbers. Definition of index numbers, uses problems, methods of construction of index numbers. Test of index numbers. Chain and fixed base index cost of living index number.

Reference

Business mathematics and statistics by S.B.Gupta

Business mathematics and statistics by Pillai.R.S.and Mrs V.Bagavathi

Paper – 11

MARKETING MANAGEMENT

UNIT I

Marketing- meaning , definition, needs, wants and demands. Products –value and satisfaction- exchange, transactions and relationships. Markets. Marketing- concepts and goal of the marketing system

UNIT II

Consumer markets- consumer behaviour- characteristics affecting consumer behaviour- types of buying decision behaviour- buyers decision process for new products. Business markets and business buyer behaviour.

UNIT III

Market segmentation- segmenting a market- bases for segmenting consumer markets- segmenting business markets- market targeting- evaluating market segments. Selecting market segments- choosing and implementing a positioning strategy.

UNIT IV

Designing products. New product development and product life- cycle strategies- product diversification- pricing methods

UNIT V

Advertising, sales promotion and public relation. Advertising- objectives- setting the advertisements budget- evaluation- advertising media – sales promotion- personal setting- sales management.

Reference

Principles of marketing by Philip Kotler and Gary Armstrong

Paper – 12

PERSONNEL MANAGEMENT

UNIT I

Human resources management – definition – concept and nature objectives and importance-functions and scope of human resource management- human resource planning – human resource planning process- personnel policies- essentials- types and coverage

UNIT II

Recruitment- meaning and process- sources- sources and techniques of recruitment – selection – meaning and process of selection- tests and interviews

UNIT III

Training and development – concept and need of training importance – methods of training – executive development- concept and objectives- process- methods and techniques of executives development- career planning and development- career planning Vs manpower planning – advantages and disadvantages.

UNIT IV

Job evaluation – concepts, process and objectives of job evaluation , advantages and limitations, essentials of successful job evaluation- wage and salary administration- objectives- principles- methods of wage payment- executive compensation- incentive plans and profit sharing.

UNIT V

Motivation- meaning – early motivation- theories- types- motivation theory today : an expectancy approach psychological approach- employee participation in management- management of personnel human resources.

Paper – 13

COST ACCOUNTING

UNIT I

Nature and scope of cost accounting – meaning , scope, objectives, advantages, limitations. An aid to management , financial accounting Vs cost accounting, objections against cost accounting. General principles of cost accounting. Characteristics of ideal costing system, installation of a costing system, steps for installation, practical difficulties, steps to overcome practical difficulties, cost unit, methods, types or techniques of costing, analysis, concepts and classifications.

UNIT II

Material management- meaning of material control, level of material control, aspects , need, essentials, objectives, techniques of material control. Economic order quantity, ABC analysis, VED analysis, perpetual inventory system, material turnover ratio, purchase and stores control, materials costing.

UNIT III

Labour cost- computation and control, remuneration and incentives.

UNIT IV

Overheads – classification and distribution of overheads. Absorption of factory overheads. Treatment of other overheads. Control of overheads

UNIT V

Methods of costing. Unit costing. Reconciliation of cost and financial accounts. Job and contra costing. Process costing. Joint procedures and by products costing.

Paper – 14

MANAGEMENT ACCOUNTING

UNIT I

Management accounting : nature and scope, meaning definition, objectives, utility and limitations of management accounting. Analysis and interpretation of financial statement.

UNIT II

Analysis of fund flow and cash flow statement

UNIT III

Budgets and budgetary control- capital budgeting.

UNIT IV

Marginal costing and profit planning standard costing

UNIT V

Decisions involving alternative choices- variance analysis

Paper – 15

COMPUTER APPLICATION AND COMMERCIAL PRACTICE

UNIT I

Fundamentals of computers, types, block diagram of C.P.U, I/O, ALU, memory units, generation, classification, advantages and application of computers. Operating systems concepts, process, types , design and implementation.

UNIT II

Disk operating system- M.S.Dos, system software and application software, single/ multi user operating system, windows application. Dos – features advantages. Windows 98- introduction, features, basic components. Desk top control panel, pointers, task bar customizing windows. Managing files and folders, creating shortcuts, changing the desktop background, the screen saver, shut down

UNIT III

Windows 98 accessories calculator, notepad, word pad, paintbrush, windows explores, Introduction to network, LAN,WAN. Introduction history advantages of internet, world wide web, E.mail.

UNIT IV

Overview of E-commerce, introduction , definition, application of e commerce, potential benefits of e-commerce, e business

UNIT V

E-commerce and the internet- introduction, traditional electronic data information system. Data transfer and standards, financial EDI systems and the , impact of EDI , internet applications on the accounting profession.

Text Books

1. Digital Computer Fundamental – T.C. Bartee
2. Introduction to Internet – Hay Hown