

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639 005

B.Com., COURSE STRUCTURE UNDER CBCS SYSTEM

(For the candidates admitted from the year 2011-12 onwards)

| SEMESTER | COURSE | SUBJEC TITLE | SUBJECT CODE | INSTR. HOURS WEEK | CREDIT | EXAM HOURS | MARKS | | TOTAL |
|--------------------------|---------------------------|---|--------------|-------------------|------------|------------|-------|-----|-------------|
| | | | | | | | INT | ESE | |
| I | Tamil - I | Tamil – I | U11L1T1 | 6 | 3 | 3 | 25 | 75 | 100 |
| | English - I | English - I | U11L1E1 | 6 | 3 | 3 | 25 | 75 | 100 |
| | Core Course - I | Principles of Accountancy | U11CO1C1 | 6 | 5 | 3 | 25 | 75 | 100 |
| | Core Course - II | Principles of Management | U11CO1C2 | 5 | 4 | 3 | 25 | 75 | 100 |
| | First Allied Course – I | Business Organization and Office Management | U11CO1A1 | 5 | 3 | 3 | 25 | 75 | 100 |
| | Environmental Studies | Environmental Studies | UES1 | 2 | 2 | 3 | 25 | 75 | 100 |
| | | | | 30 | 20 | | | | 600 |
| II | Tamil - II | Tamil – II | U11L2T2 | 6 | 3 | 3 | 25 | 75 | 100 |
| | English – II | English– II | U11L2E2 | 6 | 3 | 3 | 25 | 75 | 100 |
| | Core Course – III | Business Statistics | U11CO2C3 | 6 | 5 | 3 | 25 | 75 | 100 |
| | First Allied Course – II | Business Communication | U11CO2A2 | 5 | 4 | 3 | 25 | 75 | 100 |
| | First Allied Course – III | Marketing | U11CO2A3 | 5 | 3 | 3 | 25 | 75 | 100 |
| | Value Education | Value Education | UVE2 | 2 | 2 | 3 | 25 | 75 | 100 |
| | | | | 30 | 20 | | | | 600 |
| III | Tamil - III | Tamil- III | U11L3T3 | 6 | 3 | 3 | 25 | 75 | 100 |
| | English – III | English - III | U11L3E3 | 6 | 3 | 3 | 25 | 75 | 100 |
| | Core Course – IV | Business Accounting | U11CO3C4 | 6 | 5 | 3 | 25 | 75 | 100 |
| | Core Course – V | Business Law | U11CO3C5 | 5 | 4 | 3 | 25 | 75 | 100 |
| | Second Allied Course I | Business Environment | U11CO3A1 | 5 | 3 | 3 | 25 | 75 | 100 |
| | Non Core Elective I | Communication For Career | U11BA3N1 | 2 | 2 | 3 | 25 | 75 | 100 |
| | | | | 30 | 20 | | | | 600 |
| IV | Tamil – IV | Tamil- IV | U11L4T4 | 6 | 3 | 3 | 25 | 75 | 100 |
| | English – IV | English -IV | U11L4E4 | 6 | 3 | 3 | 25 | 75 | 100 |
| | Core Course – VI | Business Economics | U11CO4C6 | 5 | 5 | 3 | 25 | 75 | 100 |
| | Second Allied Course II | Modern Banking | U11CO4A2 | 5 | 4 | 3 | 25 | 75 | 100 |
| | Second Allied Course III | Cost Accounting | U11CO4A3 | 4 | 3 | 3 | 25 | 75 | 100 |
| | Skill Based Elective I | Practical Commerce | U11CO4S1 | 2 | 4 | 3 | 25 | 75 | 100 |
| Non Core Elective II | Consumer Protection | U11BA4N2 | 2 | 2 | 3 | 25 | 75 | 100 | |
| | | | | 30 | 24 | | | | 700 |
| V | Core Course – VII | Financial Management | U11CO5C7 | 5 | 5 | 3 | 25 | 75 | 100 |
| | Core Course – VIII | Company Law & Secretarial Practice | U11CO5C8 | 5 | 4 | 3 | 25 | 75 | 100 |
| | Core Course – IX | Auditing | U11CO5C9 | 5 | 4 | 3 | 25 | 75 | 100 |
| | Core Course - X | Corporate Accounting | U11CO5C10 | 6 | 4 | 3 | 25 | 75 | 100 |
| | Elective Course – I | Services Marketing | U11CO5E1 | 5 | 5 | 3 | 25 | 75 | 100 |
| | Skill Based Elective II | Tally - Theory | U11CO5S2 | 2 | 4 | 3 | 25 | 75 | 100 |
| Skill Based Elective III | Tally - Practical | U11CO5S3P | 2 | 4 | 3 | 25 | 75 | 100 | |
| | | | | 30 | 30 | | | | 700 |
| VI | Core Course – XI | Management Accounting | U11CO6C11 | 6 | 5 | 3 | 25 | 75 | 100 |
| | Core Course – XII | Principles and Practice of Insurance | U11CO6C12 | 6 | 5 | 3 | 25 | 75 | 100 |
| | Core Course – XIII | Financial Markets & Services | U11CO6C13 | 6 | 5 | 3 | 25 | 75 | 100 |
| | Elective Course - II | Income Tax Law & Practice | U11CO6E2 | 5 | 5 | 3 | 25 | 75 | 100 |
| | Elective Course III | Promotion Management | U11CO6E3 | 6 | 4 | 3 | 25 | 75 | 100 |
| | Extension Activities | Extension Activities | | | 1 | | | | |
| | Gender Education | 8UEA6 | 1 | 1 | 3 | 25 | 75 | 100 | |
| | | | | 30 | 26 | | | | 600 |
| TOTAL | | | | 180 | 140 | | | | 3800 |

**CHAIRMAN
BOARD OF STUDIES IN COMMERCE**

CONTROLLER OF EXAMINATIONS

Sl. No.: 1110

Subject Code: U11CO1C1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. - I SEMESTER – CORE COURSE - I**

(For the candidates admitted from 2011-12 onwards)

PRINCIPLES OF ACCOUNTANCY

- UNIT- I** Double Entry System of Book Keeping – Concepts and Conventions – Journal – Ledger.
- UNIT- II** Subsidiary Books - Trial Balance - Rectification of Errors – Bank Reconciliation Statement.
- UNIT-III** Final accounts with adjustment - Consignment.
- UNIT-IV** Single Entry System of Book Keeping – Statement of Affairs and Conversion Method – Average Due date.
- UNIT-V** Depreciation – Straight Line Methods – WDV Method Annuity Method and Sinking Fund Method – Accounts for non-trading concerns.

Text Book:

| Title | Author | Publisher |
|---------------------------|-----------------|---------------------|
| Principles of Accountancy | Jain and Narang | Kalyani Publishers. |

Reference Book:

| Sl.No. | Title | Author | Publisher |
|---------------|---------------------------|---------------------|-----------------------|
| 1. | Modern Accountancy | Mukerjee and Haneef | Tata McGraw Hill |
| 2. | Advanced Accountancy | Shukla and Grewal | S. Chand & Sons |
| 3. | Principles of Accountancy | Dastan L. Cecil | Learn Tech. |
| 4. | Advanced Accountancy | Arulnandam | Himalaya Publications |

CHAIRMAN – BOS**COE**

Sl. No.: 1112

Subject Code: U11CO1C2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. - I SEMESTER – CORE COURSE - II**

(For the candidates admitted from 2011-12 onwards)

PRINCIPLES OF MANAGEMENT

- UNIT- I** Management – Concept – Nature – Management as a Science, an Art and Profession – Process – Levels of management – F.W. Taylor’s Scientific Management – Fayol’s Theory of Management.
- UNIT- II** Planning – Concept – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets.
- UNIT-III** Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization – Delegation – Departmentation – Centralization – Decentralization.
- UNIT-IV** Staffing – Concept – Functions – Process – Selection – Recruitment – Training – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.
- UNIT-V** Co-ordination – Controlling – Concept – Need and importance – Process – Characteristics of an ideal control system – Budgetary Control.

Text Book:

| Title | Author | Publisher |
|---------------------|---------------|------------------|
| Management Concepts | Sharma | Kalyani |

Reference Book:

| Title | Author | Publisher |
|--------------------------|-----------------|------------------|
| Business Management | Disckar Pagare. | |
| Principles of Management | CB Memoria | |
| Principles of Management | LM Prasad | |
| Business Management | Gupta | |
| Principles of Management | T.Ramasamy | |

CHAIRMAN – BOS**COE**

Sl. No.: **1113**Subject Code: **U11C01A1****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05****B.Com. – I SEMESTER – FIRST ALLIED COURSE - I**

(For the candidates admitted from 2011-12 onwards)

BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

- UNIT- I** Sole Trader ship – Meaning and Definition – Special Features of Sole Trader – Merits and Demerits of Sole Trader – Partnership firm – Definition – Special Features of Partnership – Similarities between Sole Trader and Partnership – Types of Partnership – Kinds of Partners – Differences between Sole Trader and Partnership.
- UNIT- II** Joint stock companies – Meaning and Definition – Special Features – Merits and Demerits – Kinds of Companies – Difference between Private Company and Public Company – Memorandum of Association and its Contents – Articles of Association and its Contents.
- UNIT-III** Introduction to Office Management – Office – Office Definitions – Office Manager- Office Management – Effective Management Techniques – Office Organization – Types of Organization – Departmentation – Delegation – Centralization – and Decentralization – Techniques of Organization.
- UNIT-IV** Office Accommodation – Lay out and Environment – Introduction – Location of an Office – Office Environment – Office Furniture – Concepts of 5s and Office Management – Office Stationery – Need to Control Office Stationery – Types of Stationery – Methods of reduce Stationery Cost.
- UNIT-V** Records Management – Introduction – Objectives – Features – Principles – Essentials – Benefits – Filing – Centralized and Decentralized filing System – Methods of filing – Classification of Files – Electronic Records – Indexing – Office Mail Services – Centralized Correspondence – Decentralized Correspondence – Advantages and Disadvantages of Centralized and Decentralized Mail Service – Handling of Inward mails and Outward mails.

Text Book:

| Title | Author | Publisher |
|--------------------------|-----------------------------------|------------------|
| 1. Business Organization | Y.K. Bhusan | |
| 2. Office Management | V. Balachndran V. Chandrasekar | |

Sl. No.: 1210

Subject Code: U11CO2C3

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – II- SEMESTER – CORE COURSE - III**

(For the candidates admitted from 2011-12 onwards)

BUSINESS STATISTICS

- UNIT- I** Introduction – Collection of Data – Classification and Tabulation – Diagrammatic Representation – Measures of Central Tendency – Arithmetic Mean, Median, Quartiles, Deciles, Percentiles and Mode – Geometric Mean – Harmonic Mean.
- UNIT- II** Dispersion – Methods of Measuring Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.
- UNIT-III** Skewness – Measures of Skewness; Karl Pearson’s Co-efficient of Skewness; Bowley’s Co-efficient of Skewness – Simple Correlation – Types of Correlation – Methods of Studying Correlation – Karl Pearsons Co-efficient of Correlation – Rank Correlation.
- UNIT-IV** Simple Regression – Meaning – Correlation Vs Regression – Methods of Studying Regression: Graphic Method and Algebraic Method – Regression Equation of X on Y and Regression Equation of Y on X – Time Series – Components – Straight –line Trend – Methods of Least Squares – Methods of Semi-Average and Methods of Moving Average.
- UNIT-V** Index Numbers – Use of Index Numbers – Methods of Constructing Index Numbers; Unweighted and Weighted Index Numbers – Quantity Index Numbers – Volume Index Number – Test for Perfection: Time and Factor Reversal Test, Consumer Price Index Numbers – Limitations of Index Numbers.

(PROBLEM 75 % THEORY 25%)**Text Book:**

| Title | Author | Publisher |
|---------------------|------------|---------------------|
| Statistical Methods | S.P. Gupta | Sultan Chand & Sons |

Reference Book:

| Sl.No. | Title | Author | Publisher |
|--------|----------------------------------|--|-------------------------------|
| 1. | Elements of Practical Statistics | S.K. Kapoor | Oxford |
| 2. | Statistics | R.S.N. Pillai and Bagavathy | S. Chand and Co. |
| 3. | Business Statistics | Prof. Navaneetham | Anand Publishers |
| 4. | Business Statistics | G.V. Shenoy, U.K. Srivastava and S.C. Sharma | Wiley eastern |
| 5. | Business Statistics | P.A. Navanitham | Jai Publications, Trichy – 2. |

CHAIRMAN – BOS**COE**

Sl. No.: 1211

Subject Code: U11CO2A2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. - II SEMESTER – FIRST ALLIED COURSE II**

(For the candidates admitted from 2011-12 onwards)

BUSINESS COMMUNICATION

- UNIT- I** Communication – Meaning, Process and Significance. Objectives of communication – Principles of Communication. Types of Communication.
- UNIT- II** Media of Communication – Barriers of Communication – Writing Skill – Business Correspondence – Effective Business Letter.
- UNIT-III** Enquiries and Replies Letters - Complaint letters - Adjustment letters – Circular letters.
- UNIT-IV** Order Execution and cancellation Letters - Collection Letters - Bank correspondence - Application Letters.
- UNIT-V** Report writing – Electronic communication – Internet - Fax – Video conference - E-mail and Creating web designing.

Text Book:

| Title | Author | Publisher |
|--------------------------|-----------------------------|-------------------------|
| Managerial Communication | Varinder Kumar and Bodh Raj | Kalyani Publishers 2010 |

Reference:

| Sl.No. | Title | Author |
|---------------|------------------------|------------------------|
| 1. | Business Communication | Rajendrapal; Korahalli |

CHAIRMAN – BOS

COE

Sl. No.:

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Subject Code:

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GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05

B.Com. – II SEMESTER – FIRST ALLIED COURSE - III

(For the candidates admitted from 2011-12 onwards)

MARKETING

- UNIT- I** Introduction – Meaning – Definition of Marketing – Modern concept of Marketing – Marketing and selling: Importance and Scope of Marketing - Functions of Marketing.
- UNIT- II** Types of Market – Market Segmentation – General Approach to segmenting a market - Market segments Vs Product differentiation - Product Planning and development – Product mix – strategies – Product Life Cycle.
- UNIT-III** Meaning and Definition of Distribution Channels - Nature and Importance of Distribution Channels - Channel Management Decisions: Elements of the Channel team - Classification and Distribution Channels.
- UNIT-IV** Meaning and Definition of Pricing - Factors affecting Price Determinants - Internal and External factors - Procedure for price Determination - Pricing Policies and strategies - Discounts and rebates.
- UNIT-V** Promotional Mix – Personal and Non Personal Selling – Strength and Limitations of Personal Selling – Pre-Sale – Pre-Sale Preparation – Trial Close. AIDAS approach – Administrative sales Manager – Managing Sales Force – Recruitment and Selection of Sales Representation – Recruitment Sources.

Text Book:

| Title | Author | Publisher |
|-----------|--------------|---------------------------|
| Marketing | S. P. Bansal | Kalyani Publishers - 2011 |

Reference:

| Sl.No. | Title | Author |
|--------|-------------------------|---------------|
| 1. | Principles of Marketing | Ramasamy & |
| 2. | Principles of Marketing | C. B. Memoria |
| 3. | Principles of Marketing | Sontaki |

Sl. No.: 1312

Subject Code: U11CO3C4

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – III SEMESTER – CORE COURSE -IV**

(For the candidates admitted from 2011-12 onwards)

BUSINESS ACCOUNTING

- UNIT- I** Branch and Departmental Accounts.
- UNIT- II** Hire Purchase Accounts (Except interest suspense method) – Royalty Accounts.
- UNIT-III** Admission and Retirement of a Partner, Death of a Partner.
- UNIT-IV** Dissolution of Firm – Piecemeal Distribution – Insolvency of a Partner of Partners – Garner Vs Murray.
- UNIT-V** Insurance Claims for Loss of Stock – Insolvency Accounts – Statements of Affairs – Insolvency of Individual Only. (Simple Problems Only)

(PROBLEM – 60% THEORY – 40%)**Text Book:**

| Title | Author | Publishers |
|----------------------|-----------------|-------------------|
| Advanced Accountancy | Jain and Narang | |

Reference:

| Sl.No. | Title | Author | Publishers |
|---------------|----------------------|---------------------------|---------------------|
| 1. | Advanced Accountancy | Shukla and Grewal | |
| 2. | Advanced Accountancy | R.L. Gupta and Radhaswamy | |
| 3. | Advanced Accountancy | A.Arulnadan & Rajan | Himalaya Publishers |

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Sl. No.: 1313

Subject Code: U11CO3C5

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – III SEMESTER – CORE COURSE –V**

(For the candidates admitted from 2011-12 onwards)

BUSINESS LAWS

- UNIT- I** Introduction – Definition – Scope and Growth of Merchantile law – Sources of merchantile Law – Nature and kinds of contracts – Offer and acceptance – consideration – contractual capacity – consent – Void agreements – contingent contracts.
- UNIT- II** Performance of Contract – Quasi contract – Discharge of Contracts – Remedies for Breach of contract.
- UNIT-III** Contract of Indemnity and guarantee contract of Bailment and pledge.
- UNIT-IV** Contract of Agency and the Sale of Goods Act.
- UNIT-V** The Indian partnership Act.

Text Book:

| Title | Author | Publisher |
|--------------|-----------------------------|----------------------|
| Business Law | R.S.M. Pillai and Bagawathi | S. Chand & Sons 2008 |

Reference Book:

| Sl.No. | Title | Author | Publisher |
|---------------|-----------------|-----------------|------------------------|
| 1. | Business Law | N.D. Kapoor | S. Chand & Sons |
| 2. | Commercial law | Chawla and Garg | Kalyani Publishers |
| 3. | Merchantile Law | M.C. Slukla | S. Chand & Sons |
| 4. | Merchantile Law | M.C. Kuchal | Vikas Publishing House |

CHAIRMAN – BOS**COE**

Sl. No.: 1314

Subject Code: U11CO3A1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – III SEMESTER – SECOND ALLIED COURSE - I**

(For the candidates admitted from 2011-12 onwards)

BUSINESS ENVIRONMENT

- UNIT-I** Introduction to Business Environment – Components of Business Environment – Organisation relationship – Pollution and its types.
- UNIT- II** Political Environment – Meaning – Damages of frequently changing political leadership – Social and cultural environment – Impacts of Foreign culture.
- UNIT-III** Economic and Financial Environment – Types of Economic system – Economic indicators – Financial Environment – Meaning, Concept – Banks, Non-Banking financial companies and Unorganized Sectors.
- UNIT-IV** International Environment – Meaning, Globalization, IMF, GATT, WTO. Legal Environment – Meaning and Concept, Social Responsibilities of business.
- UNIT-V** Technological Environment – Demographic Environment – Public distribution system – Effects of population growth on economic development – MNC's.

Text Book:

| Title | Author | Publisher |
|----------------------|---------------|--|
| Business Environment | Dr.Gopal | Tata McGraw Hill Education Private Ltd, New Delhi. |

Reference Book:

| Sl.No. | Title | Author | Publisher |
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| 1. | | | |
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CHAIRMAN – BOS

COE

Sl. No.: 1315

Subject Code: U11CO3N1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – III SEMESTER – NON CORE ELECTIVE - I**

(For the candidates admitted from 2011-12 onwards)

COMMUNICATION FOR CAREER

- UNIT- I** The process of communication – Public speaking – Communication factors and skills - Effective Communication Drafting a speech.
- UNIT- II** Masar Put falls in Public Speaking – Bodily language Developing Power threat in your Speech.
- UNIT-III** Group Discussion – Group Psychology and Team work - Guidelines for Group Discussion.
- UNIT-IV** Listing skills and voice exercises.
- UNIT-V** Interview and Career Guidance – success in Interview - Presentation techniques – Career Guidance.

Text Book:

| Title | Author | Publisher |
|--------------|---|---------------------------------------|
| Power Talk | Dr. Joseph Chandra Dr. Xavier Alphones | S.MC Graw – Hill Education – 2010. |

Reference Book:

| Sl.No. | Title | Author |
|---------------|--------------------------------|----------------------------|
| 1. | Principles of Communication | Rajendra pal and Korahalli |

CHAIRMAN – BOS**COE**

Sl. No.: 1415

Subject Code: U11CO4C6

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – IV SEMESTER – CORE COURSE -VI**

(For the candidates admitted from 2011-12 onwards)

BUSINESS ECONOMICS

- UNIT- I** Micro Economics – Meaning – Types – Scope – Uses and Limitations – Positive and Normative Economics – Wants and resources – Types of economic systems – Basic economic problems – utility – Types of utility – Cardinal utility approach – Law of Diminishing Marginal utility – The law of equi-marginal utility – Consumer’s surplus – Ordinal utility approach – Indifference curve analysis. – Consumer’s equilibrium.
- UNIT- II** Demand and Supply – Demand – features of Demand – Types of Demand – Law of demand – changes in Demand – Supply – Law of Supply – Changes in supply – Meaning of Elasticity – Kinds of elasticity – Price elasticity and its types – Factors determining price elasticity.
- UNIT-III** Production function – Production possibility curve (PPC) – The law of variable proportions – The law of diminishing returns – The law of increasing returns – The law of constant returns – Economics of scale – Cost of Production – Opportunity cost – Real cost – Short run and long run cost – Fixed cost – variable cost – Total cost – Average cost – Marginal cost - Revenue – Average revenue curve – Total revenue curve – Marginal revenue curve.
- UNIT-IV** Product pricing – Firm – Industry – Market – Equilibrium of the firm – Pricing under perfect competition – Pricing under Monopoly – Pricing under monopolistic competition – Oligopoly – Duopoly – Monopoly.
- UNIT-V** Factor pricing – Parameters of factor markets – Marginal productivity theory of Distribution – Rent: Modern theory of rent – Wages – Meaning and types – Theories of wages – Interest – Meaning and types – Investment theories – profit – Meaning and types – Theories of Profit.

Text Book recommended:

| Title | Author | Publisher |
|-----------------|-----------------|---|
| Micro Economics | R. Shashi Kumar | Anmol Publications, 4374, 4B Ansari Rd., New Delhi 110 002. |

CHAIRMAN – BOS

COE

Sl. No.:

1416

Subject Code:

U11C04A2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – IV SEMESTER – SECOND ALLIED COURSE - II**

(For the candidates admitted from 2011-12 onwards)

MODERN BANKING

- UNIT- I** Commercial Banking: Definition – Classification of Banks – System – Functions – Role of Banks in Economic Development – Banking Regulation Act 1949.
- UNIT- II** Opening Bank Account - Definition of Banker and Customer – Special Types of Customers – Types of Deposits – Bank Pass Book – Collecting Banker - Paying Banker – Banker Lien.
- UNIT-III** Cheque – Essentials Features of a valid cheque – Crossing – making and endorsement – Payment of cheques – saturating protection – Duties of paying banker and collecting banker - Refusal of payment of cheques – Duties of Holder and Holder in due course.
- UNIT-IV** Loans and advances by commercial Banks – Lending policies of commercial Bank – Forms & Securities – Lien – Pledge – Hypothecation and advance against the departments of title to goods – Mortgage.
- UNIT-V** E-Banking: Definition – Traditional Banking – E-Banking – Electronic Delivery channels – Automated teller machine – cards – mobile banking – Tele Banking – Internet Banking – Impact of Information Technology on Banking.

Text Book:

| Title | Author | Publisher |
|--------------------------------|---------------|------------------|
| Banking Theory, Law & Practice | R. Rajesh | |

Reference Book:

| Title | Author | Publisher |
|--------------------------------|-----------------|------------------|
| Banking Theory, Law & Practice | Dr. S. Gurusamy | |
| Modern Banking | Tandon | |

CHAIRMAN – BOS**COE**

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Subject Code:

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GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – IV SEMESTER – SECOND ALLIED COURSE - III**

(For the candidates admitted from 2011-12 onwards)

COST ACCOUNTING

- UNIT- I** Meaning of Cost Accounting – Nature and Purpose – Advantages and Limitations of Cost Accounting – Installation of Costing System – Methods of Costing – Elements of Costing – Preparation of Cost Sheet.
- UNIT- II** Materials – Functions of Store Keeper – Classification and Codification of Materials – Methods of Inventory Control – EOQ – Stock Levels, ABC Analysis – Perpetual Inventory System – Issue Procedure – Pricing of Issues – LIFO, FIFO , Simple Average, Weighted Average and Standard Price - Calculation of Purchase Price.
- UNIT-III** Labour – Factors in Wage Determination - Systems of Wage Payment – Time Rate – Piece Rate - Incentive Plans – Labour Turnover. Overheads – Allocation and Apportionment – Reapportionment – Absorption - Machine Hour Rate – Overhead Absorption Rate
- UNIT-IV** Job Costing – Job Costing Procedure – Contract Accounts – Profit on Incomplete Contracts – Reconciliation of Cost and Financial Records.
- UNIT-V** Process Costing – Features – Normal and Abnormal Losses and Gains – Preparation of Process Accounts (Excepting Joint Products and by Products and Equivalent Production) – Operating Costing for Transport Organizations.

Text Book:

| Title | Author | Publisher |
|-----------------|---------------|--------------------|
| Cost Accounting | Jain & Narang | Kalyani Publishers |

Reference Book:

| Sl.No. | Title | Author | Publisher |
|--------|-----------------|------------------|----------------------|
| 1. | Cost Accounting | S.P. Iyengar | Sultan Chand & Sons. |
| 2. | Cost Accounting | S.N. Maheswaring | Sultan Chand & Sons. |

CHAIRMAN – BOS

COE

Sl. No.: 14P5

Subject Code: U11CO4S1P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – IV SEMESTER – SKILL BASED ELECTIVE - I**

(For the candidates admitted from 2011-12 onwards)

PRACTICAL COMMERCE

- UNIT- I**
1. Preparation of invoice, voucher, delivery, challan, entry pass and Gate pass debit and credit notes.
 2. Preparation of transaction from the receipts, vouchers credit notes and debit notes.
 3. Preparation of application for shares and allotment letter for share transfer forms from the secretary.
- UNIT- II**
1. Drawing, endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts.
 2. Making entries in the passbook and filling up of account opening forms for SB account, Current account and FDR's preparation of FDR's.
 3. Drawing and endorsing of bills of exchange and promissory notes.
- UNIT- III**
1. Filling up of application forms for admission to co-operative societies. Filling up loan application forms and deposit challan.
 2. Filling up Jewel loan application form, procedure for releasing of jewelers in jewel loan and repayment.
- UNIT- IV**
1. Preparation of agenda and minutes of meetings-both general body and board of directors.
 2. Using bin card and inventories.
 3. Using cost sheets.
- UNIT- V**
1. Filling up of an application form for a LIC policy, filling up of the premium form sending premium notice and filling up the challan for remittance receipt for the premium. The procedure for settling account while the insured is alive or dead.
 2. Preparation of audit programmes.
 3. Preparation of audit report and the replies to audit objections.
 4. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
 5. Filling up income-tax returns and application for permanent account number.

Note:

Students may be requested to collect original or Xerox copies of the document and affix them on the records note books after having filling up. Drawing of the document should not be insisted. Distribution of marks: Practical 75% and Record note book 25%

CHAIRMAN – BOS**COE**

Sl. No.: 1418

Subject Code: U11CO4N2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – IV SEMESTER – NON CORE ELECTIVE - II**

(For the candidates admitted from 2011-12 onwards)

CONSUMER PROTECTION

UNIT- I Consumer Rights in India – Start title - extent – Commencement and application – Definitions.

UNIT- II Consumer Protection Council - Central Protection council - state protection Council and District Protection Council.

UNIT-III Consumer Redressal Agencies:
 i) District forum – Composition – jurisdiction – Appeal - findings of the forum.
 ii) State commission – composition – Jurisdiction appeal – findings of one forum.

UNIT-IV National Commission – composition – Jurisdiction Appeal, findings of the forum.

UNIT-V Miscellaneous:
 Protection of Action in good faith – power to remove difficulties – Power of the national commission to make regulations - power to make rules – Rules and regulation to be laid before each house of Parliament.

Reference Book:

Consumer Protection Act 1986.

CHAIRMAN – BOS**COE**

Sl. No.: 1519

Subject Code: U11CO5C7

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – CORE COURSE – VII**

(For the candidates admitted from 2011-12 onwards)

FINANCIAL MANAGEMENT

- UNIT- I** Financial Management: Meaning and scope concepts in valuation – Time value of money Risk and Return – cost of capital – cost of debt – cost of equity – cost of Retained Earnings – Weighted Average cost of capital.
- UNIT- II** Financial Planning – Meaning and scope – capital structure – Net income approach – Net operating income Approach – MM Approach Arbitrage process – Traditional approach – capital structure planning.
- UNIT- III** Leverage – Meaning and types – significance – Operating leverage, Financial leverage – combined leverage.
- UNIT- IV** Dividend policy – Theories – Relationship with value of firms – stock Dividend – stock splits.
- UNIT- V** Working capital Management Risk, Liquidity of profitability trade off – Determination of working capital – cash management – cash budget – concentration Banking and lock Box system – Receivable management – credit standards – credit policies – Inventory Management – Order quantity – Order point – safety stock.

(Problems 60%; Theory 40%)**Text book recommended:**

| Title | Author | Publisher |
|---|---------------|------------------|
| Theory and Problems of Financial Management | Khan & Jain | |

Reference:

| Sl.No. | Title | Author | Publisher |
|---------------|--------------------------------------|------------------|----------------------|
| 1. | Fundamentals of Financial Management | Prasanna Chandra | |
| 2. | Elements of Financial Management | S.N. Maheswari | Sultan Chand & Sons. |

CHAIRMAN – BOS**COE**

Sl. No.: 1520

Subject Code: U11CO5C8

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – CORE COURSE - VIII**

(For the candidates admitted from 2011-12 onwards)

COMPANY LAW AND SECRETARIAL PRACTICE

- UNIT- I** **Company:** Meaning & Definitions – Characteristics of a company – Distinguish between company and partnership – Kinds of Companies.
- UNIT- II** **Formation of a Company:** Promotion – Promotor and his functions – Incorporation of a Company – Steps before proceeding with the procedure of filing documents – certificate of incorporation – Legal effect of incorporation – Capital subscription – Commencement of Business.
- UNIT- III** **Memorandum of Association** - Importance – Its purposes – Contents of Memorandum – Articles of Memorandum – Procedure for the alteration of the compulsory clauses of the memorandum – Doctrine of ultra vires - : Meaning and purposes only. Articles of Association: Meaning – Companies which must have their own articles – contents of articles – Alteration of articles – Procedure and limitations of power to alter articles.
- UNIT- IV** **Prospectus:** Definition – Ingredients of a prospectus – Legal requirements of a prospectus – Contents of prospectus – Liability for mis-statements in prospectus – under writing commission – Distinction between under writers and brokers – Shares: Definition – Stock and shares – Types of shares – Application and allotment of shares – Calls on Shares – Share certificate – Share warrant – Surrender and forfeiture of shares – Reissue of forfeited shares – Issue of sweat equity shares – Kinds of share capital – Classes of share capital – Debentures and its characteristics – Kinds of debentures – Debenture and debenture stock – Debenture certificates.
- UNIT- V** **Company Secretary:** Meaning and definition – Qualifications – Disqualifications – Rights and powers – Duties of a Company Secretary – Liabilities of a Company secretary – Role of Company secretary – Company Meetings: Meaning – Kinds of meeting – Companies exempt from holding statutory meeting – Objects – Statutory report and its contents – Preliminary duties of the company secretary in relation to statutory meeting – Annual General Meeting – Objects – Secretaries duties in connection with Annual General Meeting.

Text book:

| Title | Author | Publisher |
|--------------------------------------|---------------------------------------|--------------------------|
| Company Law and Secretarial Practice | K.C.Garg, Vijay Gupta and R.C. Chawla | Kalyani Publishers, 2010 |

CHAIRMAN – BOS

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Sl. No.: 1521

Subject Code: U11CO5C9

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – CORE COURSE - IX**

(For the candidates admitted from 2011-12 onwards)

AUDITING

- UNIT- I** Fundamental of Auditing – classification of audit – internal check, internal control – preparation and procedure of audit.
- UNIT- II** Vouching of impersonal ledgers – valuation and verification of assets and liabilities.
- UNIT- III** Audit of limited companies – share capital audit – share transfer and transmission – Auditor’s duties.
- UNIT- IV** Appointment, Qualification, rights and liabilities of company auditors – cost audit – miscellaneous audits – audit of public sector units.
- UNIT- V** Investigations – professional ethics – misconduct – EDP and Mechanical systems. E-filing returns.

Text book recommended:

| Title | Author | Publisher |
|--------------|---------------|----------------------|
| Auditing | S.N. Tandon | Sultan Chand & Sons. |

Reference:

| Sl.No. | Title | Author | Publisher |
|---------------|--------------|------------------------------|----------------------|
| 1. | Auditing | V.K. Batra and K.C. Bagarrta | TMH |
| 2. | Auditing | Jagadish Prakash | Kalyani Publisher |
| 3. | Auditing | Dinker pagare | Sultan Chand & Sons. |

CHAIRMAN – BOS

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Sl. No.: 1522

Subject Code: U11CO5C10

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – CORE COURSE - X**
(For the candidates admitted from 2011-12 onwards)**CORPORATE ACCOUNTING**

- UNIT- I** Company accounts – introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue premium and discount – accounting entries regarding the redemption of preference shares.
- UNIT- II** Issue and redemption of debentures – various kinds of debentures – at par - at discount - at premium – redemption - through sinking fund, purchase in the open market - conversion.
- UNIT- III** Final accounts of companies – profit prior to incorporation – Holding Company Accounts.
- UNIT- IV** Amalgamation - external and internal re-construction of companies.
- UNIT- V** Final accounts of banking companies (New format) – Insurance companies.

(PROBLEMS: 20% THEORY– 80%)**Text book recommended:**

| Title | Author | Publisher |
|----------------------|-----------------|-------------------|
| Advanced Accountancy | Jain and Narang | Kalyani Publisher |

Reference:

| Sl.No. | Title | Author | Publisher |
|---------------|----------------------|---------------------------|----------------------|
| 1. | Advanced Accountancy | Shukla and Grewal | Sultan Chand & Sons. |
| 2. | Advanced Accountancy | R.L. Gupta and Radhaswamy | Sultan Chand & Sons. |
| 3. | Advanced Accountancy | Arulanandam and Raman | Himalayas Publisher |

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Sl. No.: 1523

Subject Code: U11CO5E1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – ELECTIVE COURSE - I**

(For the candidates admitted from 2011-12 onwards)

SERVICES MARKETING

- UNIT- I** Services Marketing – Reasons for growth in service sector – Types – Characteristics – Constraints in Services Marketing – Difference between goods and services.
- UNIT- II** Marketing Management process for services – Organising marketing planning – Analysing opportunities – Target Market – Developing the Service marketing Mix.
- UNIT- III** Strategies for Managing capacity to match demand – Strategies for Managing demand to match capacity – Services marketing mix elements.
- UNIT- IV** Service Product – Analysis of the service offer – Service Planning – Factors affecting pricing decisions – Special issues of service pricing.
- UNIT- V** Promotion mix for services – Place in Service – Identifying and Evaluating major channel alternating – Physical factices – Physical environment.

Text book recommended:

| Title | Author | Publisher |
|--------------------|--------------------------------|---------------------|
| Services Marketing | Parampal Singh & Ramneek, Kaur | Kalyani Publishers. |

Reference:

| Sl.No. | Title | Author | Publisher |
|---------------|-----------------------|---------------|----------------------------|
| 1. | Services Marketing | S.M.Jha | Kalyani Publisher |
| 2. | Services Marketing | M.Y. Khan | S. Chand & Sons. New Delhi |
| 3. | Marketing Management | C.B.Memoria | |
| 4. | Marketing Management | Kotler | |
| 5. | Marketing of Services | Cowell | |

CHAIRMAN – BOS

COE

Sl. No.: 1524

Subject Code: U11CO5S2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – SKILL BASED ELECTIVE - II**

(For the candidates admitted from 2011-12 onwards)

TALLY 9.0

- UNIT- I** Introduction to Tally: Create a company – Selecting a company – Altering a company – Close or Shut Company – Accounts Group – Ledgers – Vouchers.
- UNIT- II** Cost Categories: Create – Display – Alter – Delete – Multiple modes – Cost Centres – Bank Reconciliation statement – Display Final Accounts.
- UNIT- III** Inventory informations: Unit of measure – Stock Group – Display – Stock items – Stock Categories – Multiple stock categories – Godowns – multiple Godowns – Pure inventory Vouchers.
- UNIT- IV** Printing: Cheque printing – Printing Final Accounts – Multi – Accounting Printing – E-mail – Data import/ Export – Tally ODBC – Back up and Restore – Tally Audit.
- UNIT- V** VAT: VAT in India – Concept of VAT – Benefit of VAT – Computation of VAT – VAT Classification in ledger Masters – Impact of VAT in Voucher Entry, TDS: Creating ledger – Voucher – Payment – TDS Challan Payment.

Text book recommended:

| Title | Author | Publisher |
|--------------|--|--------------------|
| Tally | C. Nellai Kannan 2 nd Edition | Nels Publications. |

Reference:

| Sl.No. | Title | Author | Publisher |
|---------------|-----------------------------|---------------|----------------------------|
| 1. | Entrepreneurial Development | Khan & Jain | Kalyani Publisher |
| 2. | Entrepreneurial Development | S.S. Khanka | S. Chand & Sons. New Delhi |

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Sl. No.: 15P2

Subject Code: U11CO5S3P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – SKILL BASED ELECTIVE - III**

(For the candidates admitted from 2011-12 onwards)

TALLY 9.0 – PRACTICAL

1. Create a Company
2. Displaying a ledger
3. Alter a Voucher
4. Delete a Voucher
5. Creating Units of Measure
6. Creating Stock items
7. Printing
8. Computation of VAT
9. Computation of TDS
10. Import / Export of Data.

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COE

Sl. No.: 1614

Subject Code: U11CO6C11

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – VI SEMESTER – CORE COURSE - XI**

(For the candidates admitted from 2011-12 onwards)

MANAGEMENT ACCOUNTING

- UNIT- I** Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between Management Accounting and Financial Accounting – Financial Statement analysis – Comparative statements – Common size statements – trend percentages – ratio analysis – types.
- UNIT- II** Fund flow statement – Cash flow statement – Forecasting of working capital requirements.
- UNIT- III** Marginal Costing – CVP analysis – Break even analysis – Managerial applications.
- UNIT- IV** Budget and Budgetary control – Production, Production cost, raw material cost, sales, cash, flexible budgets, standard costing – Material and labour variance only.
- UNIT- V** Capital Budgeting – Importance – Payback – discounted cash flow – net present value – Profitability index – accounting rate of return.
- (PROBLEM – 60%; THEORY 40%)**

Text book recommended:

| Title | Author | Publisher |
|-------------------------------------|----------------|----------------------|
| Principles of Management Accounting | S.N. Maheswari | Sultan Chand & Sons. |

Reference:

| Sl.No. | Title | Author | Publisher |
|---------------|---|---------------------------------|------------------|
| 1. | Theory and Problem of Management Accounting | Khan & Jain | TMH |
| 2. | Management Accounting | Higorani & Ramanathan | S. Chand & Sons. |
| 3. | Management Accounting | R. Ramachandran & R. Srinivasan | |

CHAIRMAN – BOS

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Sl. No.: 1615

Subject Code: U11CO6C12

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – VI SEMESTER – CORE COURSE - XII**

(For the candidates admitted from 2011-12 onwards)

PRINCIPLES AND PRACTICE OF INSURANCE

- UNIT- I** Nature and scope of Risk Management – Methods of handling Risks – Management of Risk – Nature of Insurance Business – Reinsurance – Classification of Insurance – Principles of contract of Insurance.
- UNIT- II** Life Insurance – Classification of life insurance Policies – Assignment of life policies – Life Insurance corporation of India (LIC) – Marketing of life Insurance world life insurance market.
- UNIT- III** Nature of Marine Insurance contract – Kinds of marine insurance policies – Important clauses in Marine policy – Marine Losses and Abandonments.
- UNIT- IV** Nature of Fire insurance contract – Types of Fire policies – Fire insurance claims – Miscellaneous Insurance – National Agricultural Insurance Schemes.
- UNIT- V** General Insurance Business and Role of GIC – Role of Development officer – Role of Insurance Agents – Fidelity Guarantee insurance – Property insurance – Motor Vehicle insurance – Health Insurance – Cattle and public Liability insurance – Insurance Regulatory and Development Authority (IRDA).

Text book recommended:

| Title | Author | Publisher |
|--------------------------------------|------------------|----------------------------|
| Principles and Practice of Insurance | Dr. P. Periasamy | Himalaya Publishing House. |

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Sl. No.: 1616

Subject Code: U11CO6C13

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – VI SEMESTER – CORE COURSE - XIII**

(For the candidates admitted from 2011-12 onwards)

FINANCIAL MARKETS AND SERVICES

- UNIT- I** The Financial System in India – Functions of the Financial Systems – Concept – Financial Markets – classification Money Market – Features, Objectives, Importance and composition of Money Market.
- UNIT- II** Securities and Exchange Board of India capital Issues (control) Act – SEBI – Primary Market – Secondary Market – NSE – BSE – Depository system – Definition, Meaning and Objectives.
- UNIT- III** Financial Services: Meaning, Features of Financial Services – classification – scope – Sources of Revenue – New product Financial product and Services – Merchant Banking – Scope of Merchant Banking in India.
- UNIT- IV** Mutual Fund: Introduction – Meaning – Scope of Mutual Fund – Definition – Types / Classification of Funds – Importance of Mutual Funds – Performance Evaluation of Mutual Funds – Mutual Funds 2000 – Mutual Funds in India.
- UNIT- V** DERIVATIVES: Meaning – Definition – Kinds of Financial Derivatives – Features of future – Types of future – options – Features of option – Share option – Importance of Derivatives – Derivatives in India – Credit Card – Meaning and types of Credit card.

Text book recommended:

| Title | Author | Publisher |
|--------------------------------|----------------------------|--|
| Financial Markets and Services | E. Gordon and K. Natarajan | Himalaya Publishing House 6 th Revised Edition. |

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Sl. No.: 1617

Subject Code: U11CO6E2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – VI SEMESTER – ELECTIVE COURSE – II**

(For the candidates admitted from 2011-12 onwards)

INCOME TAX LAW AND PRACTICE

- UNIT- I** Definitions – Agricultural income – Assessee – Persons – Income – GTI – NI – Assessment Year – Previous Year – Casual Income – Rate of Tax for AY 2011 -12 – Capital Receipts – Revenue Receipts – Residential Status – Ordinary Resident – Not Ordinary Resident – Non- Resident – Incomes Exempted from Tax under section 10 – Heads of Income.
- UNIT- II** Salaries – Definition – Under Section 17(1) – Characteristics of Salary – Allowances – Perquisites – Provident Funds – SPF – RPF – URPF – New Pensions Scheme – Gratuity – Deduction under Chapter VI-A.
- UNIT- III** Income from House Property – Definitions – Annual Value – Determination of Annual Value – Self Occupied – Let out – Deduction under section 24.
- UNIT- IV** Profits and Gains of Business / Profession – Definitions – Charging Provision – Computation of Income – Expressly Admissible Deductions – Expenditure of Acquisition of Patents Right and Copy Rights – General Deductions – Expressly disallowed expenses – Valuation of Stocks.
- UNIT- V** Capital Gain – Basis of Charge – Meaning and Types of Capital Assets – Transfer of Capital Asset – Short term and Long term Capital Gains - Determination of Cost of Acquisition – Cost of improvement – Income from Other Sources – General Income – Types of Securities – Treatment of Gift Money - Tax Free Securities – Various Accounting Methods

Text book:

| Title | Author | Publisher |
|-----------------------------|------------------------|--------------------|
| Income Tax Law and Practice | V.P.Gaur & D.B. Narang | Kalyani Publishers |

Books for Reference:

| Title | Author | Publisher |
|--------------------------------|---------------|------------------|
| 1.Students Guide to Income Tax | Singhania | Taxmann |

CHAIRMAN – BOS**COE**

Sl. No.: 1618

Subject Code: U11CO6E3

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – VI SEMESTER – ELECTIVE COURSE – III**

(For the candidates admitted from 2011-12 onwards)

PROMOTION MANAGEMENT

- UNIT- I** Promotion – Promotion Mix – Personal Selling Salesmanship – Qualities of Sales force – Personal selling process – Types of Personal Selling.
- UNIT- II** Sales Promotion – Objectives – Significance – Forms of Sales Promotion – Consumer Promotion – Trade Promotion – Sales for Promotion – Sales Promotion Programmes – Sales Promotion state.
- UNIT- III** Advertising: Nature – Scope – Objectives – Types - Importance of Advertising.
- UNIT- IV** Media Selection: Media Strategy – Factors affecting print media – Direct mail – Broadcasting media – Other Advertising Media.
- UNIT- V** Public relations: Public relations and Publicity – Publicity Messages and Vehicles – Publicity Plans – Publicity Organization – Evaluating Publicity results.

Text book recommended:

| Title | Author | Publisher |
|--|---------------|---------------------------|
| Sales Promotion and Advertising Management | M.N. Mishra | Himalaya Publishing House |

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