

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE Degree Course (Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2018-2021

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION
					CREDITS	CA	TEE	TOTAL	
I									
	I	Language	Tamil I /Hindi I /French I /Malayalam I	5	3	25	75	100	3
	II	English	Contemporary English-I	6	3	25	75	100	3
	III	Core	Principles of Accounting	6	5	25	75	100	3
	III	Core	Business Organisation and Office Management	5	3	25	75	100	3
	III	Core	Business Communication	5	4	25	75	100	3
	III	Allied	Business Economics	5	3	25	75	100	3
II	IV	Skill Based Subject	General Awareness	1	2	25	75	100	3
	I	Language	Tamil II /Hindi II /French II /Malayalam II	5	3	25	75	100	3
	II	English	Contemporary English II	6	3	25	75	100	3
III	III	Core	Financial Accounting	6	5	25	75	100	3
	III	Core	Principles of Management	5	3	25	75	100	3
	III	Skill Based Subject	Banking Law and Practice	5	2	25	75	100	3
	III	Allied	Business Environment	5	4	25	75	100	3
	IV	Environmental Studies	Environmental Awareness	1	2	25	75	100	3
	IV	Basic Tamil/Advanced Tamil/ Non Major Elective	**Basic Tamil I/Advanced Tamil I / Personality Development and Soft Skills	2	2	100	NA	100	3
	III	Core	Higher Financial Accounting	6	4	25	75	100	3
III	Core	Commercial Law	5	4	25	75	100	3	
III	Core	Human Resource Management	5	4	25	75	100	3	
III	Skill Based Subject	Marketing	5	3	25	75	100	3	
III	Allied	Business Statistics	6	4	25	75	100	3	
IV	Value Education	Indian Society People and Culture	2	2	25	75	100	3	
V	Extension Activities	Mini Project	2	1					

*GRADE

CI-01
2018-19

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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IV	IV	Basic Tamil/Advanced Tamil/ Non Major Elective	**Basic Tamil II /Advanced Tamil II / Basics in Business Process Outsourcing.	2	2	100	NA	100	3
							60	100	
V	III	Core	Corporate Accounting-I	5	4	25	75	100	3
	III	Core	Company Law and Secretarial Practice	5	4	25	75	100	3
	III	Core	Direct Tax	6	4	25	75	100	3
	III	Skill Based Subject	International Financial Reporting Standards	5	4	25	75	100	3
	III	Allied	Business Mathematics	6	4	25	75	100	3
	IV	Skill Based Subject	Professional Communication	4	2	25	75	100	3
									3
	III	Core	Corporate Accounting - II	6	4	25	75	100	3
	III	Core	Financial Management	5	4	25	75	100	3
	III	Core	Cost Accounting	6	4	25	75	100	3
VI	III	Core	Business Research Methods	5	4	25	75	100	3
	III	Elective-I	Business Ethics and Corporate Social Responsibility	5	4	25	75	100	3
	III	Skill Based Subject	Institutional Training	1	2	40	60	100	3
	III	Core	Entrepreneurial Development	6	4	25	75	100	3
	III	Core	Management Accounting	6	4	25	75	100	3
	III	Core	Project and Viva Voce	6	7	25	75	100	3
	III	Elective-II	Auditing	6	4	25	75	100	3
	III	Elective-III	Investment Management	6	4	25	75	100	3
	III	Skill Based Subject	Lab-MS Office and Accounting Software	2	2	40	60	100	3
			TOTAL CREDITS AND MARKS		140			4000	

Extra Credits

ICICI Learning course - 6 Credits

Business Fundamental Workshop - 4 Credits

10 Credits

** For basic Tamil and Advanced Tamil both CA only.

CI-02
2018-19

FIRST SEMESTER
Core - PRINCIPLES OF ACCOUNTING
(80% Problem, 20% Theory)

Objectives:

- To define Accounting concepts, Conventions and rules.
- To Prepare Cash Books, BRS, Bill of Exchange.
- To prepare final accounts.
- To Prepare consignment, Joint venture, Account current and Average due Date.
- To explain capital and revenue expenditure.

UNIT I **(Teaching Hours: 14)**

Fundamentals of book keeping – Accounting Concepts and Conventions - merits and demerits of accounting – Journal and Ledger – Trial Balance - Subsidiary Books.

UNIT II **(Teaching Hours: 13)**

Cash Book – preparation of different types of cash book – Bank Reconciliation Statement – meaning – uses - Errors – Classification of Errors - Rectification of errors.

UNIT III **(Teaching Hours: 14)**

Apportionment of capital and revenue expenditure – preparation of final statements of accounts of a sole trader business.

UNIT IV **(Teaching Hours: 16)**

Bills of exchange – meaning – Accounting entries for Bills transactions – Account Current – Meaning – Product method - Daily balance method. Average Due Date – meaning - Determination of Average Due date and calculation of interest.

UNIT V **(Teaching Hours: 13)**

Consignment - meaning – distinguish between consignment and sale – Normal loss - Abnormal loss - Joint venture - Difference between Consignment and Joint Venture.

BOOKS RECOMMENDED

1. Financial Accounting - Reddy and Murthy, Margham Publications , Chennai.
2. Advanced accountancy - Jain S.P, Narang K.L, Kalyani Publishers , New Delhi.
3. Advanced Accounting - R.L.Gupta & Radhaswamy, Sultan Chand & Sons, New Delhi.
4. Principles and Practice of Accountancy - R. L. Gupta, V. K. Gupta, Sultan Chand and Sons, New Delhi.
5. Introduction to accounting - T. S. Grewal, Sultan Chand & Company Ltd , Delhi.

FIRST SEMESTER
Core - BUSINESS ORGANISATION AND OFFICE MANAGEMENT
(100 % Theory)

Objectives:

- To study nature and forms of business Organization, Location, Sources of finance
- To explain stock exchange , National stock exchange , functions of SEBI
- To study about functions and significance of office.

UNIT – I

(Teaching Hours:15)

Nature and scope of business-Forms of business organization – sole trader, partnership firms, companies and co-operative societies – public enterprise – Procedures for establishing various forms of organization.

UNIT – II

(Teaching Hours: 15)

Location of business – factors influencing location, localization of industries - size of firms, sources of finance – shares, debentures, public deposits, bank credit and trade credit.

UNIT – III

(TeachingHours:15)

Stock exchange – functions – BSE , National Stock Exchange – OTCEI – demating – depositories – listing of securities - regulation of stock exchanges in India – functions of SEBI.

UNIT – IV

(Teaching Hours:10)

Office: Meaning – Functions and Significance; Office Accommodation: Meaning and Importance – Factors Influencing Choice of Office Accommodation – Office Building – Size – Layout – Safety and Security Measures.

UNIT – V

(Teaching Hours:10)

Office Machines – Kinds – Objectives – Advantages and Limitations; Office Records: - filing and indexing - Data processing systems – EDP - uses and limitations.

BOOKS RECOMMENDED:

1. Business Organisation & Management - D.P.Jaing, Varinda Publications Pvt Ltd, New Delhi,
2. Fundamentals of Business Organisation and Management - Bhushan Y.K, Sultan Chand & Sons, Delhi.
3. Business organisation and management- Shukla,M.C, Sultan Chand & Company Ltd ,
4. Office Organisation and Management - S.P.Arrora, Vani educational Books, Chennai,
5. Modern Business Organisation and Management – Sherlaker SA/ sherlaker V, Himalaya publishing

FIRST SEMESTER
Core - BUSINESS COMMUNICATION
(Unit I to Unit IV theory, Unit V Practical)

Objectives:

- To study about definition and types of communication, objectives and barriers.
- To explain the structure and layout of the business letter and sales letter.
- To study about report writing, classifications of report and its characteristics.

UNIT I

(Teaching Hours: 13)

Definition - Types and patterns of communication - Spoken communication - Written communication - Non-verbal communication - Audio-visual communication and Multimedia communication.

UNIT II

(Teaching Hours: 14)

Objectives of communication - Horizontal communication - Upward communication - Barriers to communication. Business correspondence – Functions - Various kinds of business correspondence.

UNIT III

(Teaching Hours: 14)

Business Letter – Characteristics - Organisation, Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations - Credit and Status Enquiries- Complaints, Claims and adjustment.

UNIT IV

(Teaching Hours: 12)

Sales Letters – Circulars. Bank Correspondence. Life Insurance Correspondence. Collection letters – Correspondence of a Company Secretary - Report writing – Classification - Characteristics of a good report.

UNIT V

(Teaching Hours: 12)

Career strokes: Online Practical modules: Communication skills – Group Discussion – Interviews – Team work – Time management – Business Awareness.

BOOKS RECOMMENDED:

1. Business Communication – Dr. K.K. Ramachandran, MacmillanPublilcation, Delhi.
2. Essentials of Business Communication – RajendraPal, J.S.Korlahalli, Sultan Chand & Sons.
3. Essentials of Business Communication- Reddy Raja rao, Himalaya Publishing House ,
4. Business Communication- Vainder Bhatia, Khanna Publishing Co. P Ltd. Delhi.
5. Business Communication – Dr V K Jain, Dr. O P Biyani, S Chand Group, NewDelhi.

FIRST SEMESTER
Allied- BUSINESS ECONOMICS
(100 % THEORY)

Objectives:

- To study definition and scope of economics, law of demand, law of supply, types of elasticity of demand.
- To study production function with one variable, two and all variable inputs, cost and output relationship in the short run and long run.
- To study price determination under perfect and imperfect market, Business cycle, Monetary and Fiscal policies.

UNIT I

(Teaching Hours: 7)

Definition and Scope of Economics – Methodology of Economics – Objectives of business firms - Social Responsibilities.

UNIT II

(Teaching Hours: 15)

Meaning of Demand – Determinants of Demand - Law of Demand - Demand Analysis – Demand Schedule - Elasticity of Demand - Types of Elasticity of Demand (Price, Income, Cross, Advertisement) - Methods of Measuring Elasticity of Demand - Demand Forecasting – Objectives of demand forecasting - Methods of Demand forecasting.

UNIT III

(Teaching Hours: 18)

Production function - Factors of Production - Production functions with one variable input - Production function with two variable inputs - Production functions with all variable input - Law of Supply - Determinants of supply – Elasticity of supply - Meaning of Cost - Types of cost - Cost and output relationship in the short run and the long run - Economies of scale - Diseconomies of scale.

UNIT IV

(Teaching Hours: 18)

Market definition - Types of Market (Perfect competition, Monopoly, Monopolistic, oligopoly). Price discrimination - Price and Output determination in Perfect and Imperfect markets – Profit: Meaning – Theories - Policies.

UNIT V

(Teaching Hours: 7)

Business cycle - Meaning and phases of business cycle - Monetary Policy of India - Fiscal Policy of India – Inflation – Deflation – Causes and Effects of Inflation and Deflation.

BOOKS RECOMMENDED:

1. Business Economics - Sankaran S, Margham Publications, Madras.
2. Micro Economics - Jhingan M.L, Varinda Publications P Ltd, Mumbai.
3. Principles of Economics - Seth.M.L, Lakshmi Narain Agarwal, Agra.
4. Managerial Economics – Varshney & Maheswari, Sultan Chand & Sons, New Delhi
5. Business Economics - KPM Sundharam & E N Sundharam, Sulthan Chand & Sons, New Delhi.

SECOND SEMESTER
Core - FINANCIAL ACCOUNTING
(80% Problem, 20% Theory)

Objectives:

- To gain basic knowledge of Depreciation accounting, Branch and Departmental accounts and Hire Purchase accounts.
- To know the accounting methods for Self balancing ledgers and Single entry systems.

UNIT I

(Teaching Hours: 16)

Depreciation – Objectives, Causes, Factors to be considered in charging depreciation - Methods – Straight line method – Written down value method – Annuity method. Reserves and provisions –Types of reserves and provision - Difference between reserves and provisions.

UNIT II

(Teaching Hours: 14)

Hire purchase System – Features – Accounting treatment – Calculation of interest – Default and repossession (Excluding Hire Purchase Trading A/c) - Instalment system – Difference between hire-purchase and instalment system.

UNIT III

(Teaching Hours: 14)

Branch accounts (excluding foreign and independent branches). Departmental accounts – Transfer at Cost or selling price.

UNIT IV

(Teaching Hours: 11)

Single Entry System – Meaning - features - Difference between single entry system and double entry system – Difference between statement of affairs and balance sheet – Accounting treatment - Statement of affairs method and conversion Method (Excluding final accounts).

UNIT V

(Teaching Hours: 15)

Non Trading Concern Accounts - Meaning – Scope – Capital Expenditure – Revenue Expenditure – Preparation of Receipts and Payments Accounts – Income and Expenditure Accounts – Balance Sheet of Non Trading Concerns.

BOOKS RECOMMENDED:

1. Financial Accounting - T.S.Reddy&A.Murthy, Margham Publications, Chennai.
2. Advanced Accounting - R.L.Gupta&Radhaswamy, Sultan Chand & Sons, New Delhi.
3. Advanced Accounting - Jain and Narang, Kalyani Publishers, New Delhi.
4. Advanced Accounting - S.N.Maheswari, Vikas Publishing house, New Delhi.
5. Financial Accounting - Dr S Ganesan, S R Kalavathi, Thirumalai Publication.

SECOND SEMESTER
Core- PRINCIPLES OF MANAGEMENT
(100 % Theory)

Objective:

To gain knowledge about managerial functions in the most useful and organised way.

UNIT I

(Teaching Hours: 12)

Definition of Management - Nature and scope of Management - Functions of Management - contribution of F.W.Taylor, Henri Fayol, McGregor and Peter F.Drucker.- Management as Art and Science, Management as a profession and universality of Management .

UNIT II

(Teaching Hours: 12)

Planning - Meaning, Nature and importance of Planning - Advantages and limitations - Steps in planning - Planning premises, Considerations in planning - Methods and types of Plans . Decision making - Steps in decision making.

UNIT III

(Teaching Hours: 15)

Organisation - Meaning, nature and importance - Process of organisation - Principles of sound organisation - Organisation structure - Span of control - Organisation chart - Key elements of organisation process viz., Departmentation, Delegation and Decentralisation . Authority relationships: Line, functional and staff.

UNIT IV

(Teaching Hours: 15)

Direction – Nature – Purpose – Elements - Motivation - Need - determinants of behaviour - Motivational Theories in Management- Maslow's theory of motivation - X, Y - Leadership styles – Management By Objectives (MBO) - Management by Exception (MBE).

UNIT V

(Teaching Hours: 11)

Co-ordination- Need – Scope - Features; Control – Meaning and Definition - Nature – - Functions - Features – Process of Controlling - Techniques of control.

BOOKS RECOMMENDED:

1. Business Management -DinkarPagare, Sultan Chand & Sons, New Delhi.
2. Principles of Management - T.Ramasamy, Himalaya Publishing House, Mumbai.
3. Principles and Practice of Management - Dr.L.M.Prasad , Sultan Chand & Sons, New Delhi.
4. Principles of Management - P.C.Tirupathi., TATA McGraw Hill Publication, New Delhi.
5. Principles and Practice of Management - T N Chhabra, DhanpalRai&coPvt Ltd, New Delhi.

SECOND SEMESTER
Skill Based Subject - BANKING LAW AND PRACTICE
(100% Theory)

Objective:

- **To understand the banking practices and legislations in the current scenario.**

UNIT I

(Teaching Hours: 10)

Banking Regulation Act 1949 - Definition of Banker and Customer; General relationship – Debtor and Creditor Relationship - Special Relationship - Secrecy of Customers Account – Banker's lien.

UNIT II

(Teaching Hours: 15)

Opening of a New Account – General Precautions – Types of Accounts – Fixed Deposit – Savings Account – Current Account – Recurring Deposits – Pass Book – its functions – Special Types of customers: Minor – Lunatic – Drunkards – Joint Account – Partnership Account — Public Limited Company – Closure of Accounts.

UNIT III

(Teaching Hours: 12)

Characteristics of Negotiable Instruments – Different types of Negotiable Instruments – Bills of Exchange – Essentials – Promissory Note – Essentials – Cheques – Essentials – Endorsement – Crossing of Cheques – Marking of cheques.

UNIT IV

(Teaching Hours: 13)

Collecting Banker -Procedure for collection – Duties and Responsibilities – Statutory protection – Banker as Holder in Due course – as holder for value. Paying Banker: Duties and Responsibilities – Statutory protection – Points to be considered before passing a cheque for payment – Payment by mistake.

UNIT V

(Teaching Hours: 15)

Loans and advances – Principles of good lending – Safety, liquidity and profitability of funds – Modes of securing advances – RBI – Functions – Commercial Banks – Functions – Recent Trends in Banking.

BOOKS RECOMMENDED:

1. Banking Theory Law and Practice -Sundaram and Varshney, Sultan Chand & Company, New Delhi.
2. Banking Law and Practice - S.N.Maheswari, Kalyani Publishers, New Delhi.
3. Banking Law and Practice - Kandasamy.K, S.Chand& Company, New Delhi.
4. Banking Law and practice - Varma M.M., Kalyani Publishers, New Delhi.
5. Banking Law and Practice - Gordan and Natarajan, Himalaya Publication, NewDelhi.

SECOND SEMESTER
Allied - BUSINESS ENVIRONMENT
(100 % Theory)

Objectives:

- To develop ability to understand and scan the issues of modern business.
- To analyze the market opportunities.

UNIT I

(Teaching Hours: 15)

An overview: Business Environment – Concepts - Factors and dimensions - Nature and significance of Business environment – types of Business environment: internal, external, micro and macro environment – Environmental analysis – need and importance – Techniques- Environmental forecasting.

UNIT II

(Teaching Hours: 12)

Economic environment: Nature of economy – Economic systems – Economic Conditions – Economic Reforms – Liberalization – Privatization – Merits and Demerits – Globalization – Foreign investment – Significance of Foreign investment – Types - Factors affecting Foreign investment.

UNIT III

(Teaching Hours: 12)

Social and Cultural environment: Social Environment – Business and society – Elements – Factors influencing social environment – Social Audit – Objectives – Methods – Obstacles – Social audit in India – Cultural environment – Elements of Culture – Factors influencing cultural environment.

UNIT IV

(Teaching Hours: 13)

Political Environment: Economic roles of government – political system – democracy political relatives – political risk – home country environment – host country environment – managing political risk. Government and legal environment – law relevant to business.

UNIT V

(Teaching Hours:13)

Technological Environment: Innovation – technological leadership – technology and competitive advantage – transfer of technology – information technology and management – impact of technology on globalization.

BOOKS RECOMMENDED:

1. Business Environment, Text and Cases, - Dr. Francis Cherunilam, Himalaya Publishing House, Mumbai.
2. Business Environment - Dr. Suresh Bedi, Excel Books, Delhi.
3. Business Environment for Strategic Management, - Dr. K.Aswathappa, Himalaya Publishing House, Mumbai.
4. International Marketing - Onkvist& Shaw, Prentice Hall, New Delhi.
5. Business Environment - C B Gupta, SultanChand& Sons, NewDelhi.

THIRD SEMESTER
Core – HIGHER FINANCIAL ACCOUNTING
(80% Problem, 20%Theory)

Objective:

- To gain knowledge about partnership accounts and royalty accounts.

UNIT I (Teaching Hours: 11)
Royalty accounts – Royalty – Minimum Rent – Short-workings – Recoupment of Short-workings – Entries in the Booking of Lessor and Lessee (Excluding Sub-lease).

UNIT II (Teaching Hours: 16)
Partnership Accounts - Division of Profits - Fixed and fluctuating capital - Guarantee of profits - Admission of partner

UNIT III (Teaching Hours: 16)
Retirement and Death of partner - Joint life policy - Amalgamation and sale of firms.

UNIT IV (Teaching Hours: 16)
Dissolution - Insolvency of Partner: Insolvency of one partner, Insolvency of more than one partner - Insolvency of all partners - Rule in Garner (Vs) Murray - piecemeal distribution.

UNIT V (Teaching Hours: 11)
Insolvency Accounts of Individuals and Partnership firm – Meaning of insolvent – Distinction between insolvency of an individual and a partnership firm – Preparation of Statement of affairs and deficiency accounts.

BOOKS RECOMMENDED:

1. Financial Accountancy - T.S.Reddy& Murthy, Margham Publication, Chennai.
2. Advanced Accountancy - S.P.Jain&K.L.Narang, Kalyani Publishers, New Delhi.
3. Advanced Accounting - Gupta, R.L &, Radhasamy Sultan Chand & Co, New Delhi.
4. Advanced Accounting, -S.N.Maheshwari, Vikas Publishing House, New Delhi.
5. Advanced Accounts - M C Shukla, T S Grewal& S C Gupta, S Chand& co Ltd,

THIRD SEMESTER
Core – COMMERCIAL LAW
(100 % Theory)

Objective:

To know the legal provisions of business and to gain knowledge in respect of law relating to commercial transactions.

UNIT I

(Teaching Hours: 15)

Indian Contract Act 1872 - Contract - Definition – Legal Obligation and Agreement – Essential Elements of Valid Contract - classifications of Contract - offer – meaning – Legal rules – Acceptance - Legal rules - Revocation of offer and Acceptance - Consideration – Essentials – “No-Consideration No Contract”– Exceptions.

UNIT II

(Teaching Hours: 15)

Capacity – Legal rules – Minor’s Agreements – persons of unsound mind – disqualified persons – Free consent – Legal rules – Coercion – Undue Influence – Misrepresentation – Mistake – Fraud. Different modes of discharge of contract - Remedies for breach of contract - Principles for awarding damages.

UNIT III

(Teaching Hours: 12)

Contract of Indemnity and Guarantee - Definition - Rights of Indemnity-holder – Rights of Surety - Discharge of Surety. Bailment and Pledge - Kinds of Bailment – Rights and Duties of Bailee and Bailor - Pledge - Rights and Duties of Pawnee and Pawnor.

UNIT IV

(Teaching Hours: 10)

Law of Agency - Kinds of Agents - Rights, Duties and Liabilities of Principal and Agents. Indian Partnership Act 1932 – Definition – Rights, Duties and Liabilities of Partners - Dissolution of Partnership firm.

UNIT V

(Teaching Hours: 13)

Sale of Goods Act 1930 – Definition - Sale - Differences between Sale and Agreement to sell - Rules regarding passing of Property in Goods. Conditions and Warranties – Definition - Principles of "Caveat Emptor" and its limitations. Rights and Duties of common carriers - Contract of carriage of goods by sea - Bill of Lading and Charter party.

BOOKS RECOMMENDED:

1. Commercial Law - Kapoor N.D, Sultan Chand & Sons, New Delhi.
2. Business Law - M.C. Kuchhal, Vikas Publishing House, New Delhi.
3. Principles of Business Law - Aswathappa, Himalaya Publishing House, Mumbai.
4. Mercantile Law - P.C. Tulsan, Tata MC.Graw Hill Publishing Co.
5. A Text book of Business Law – A K Singhal, Anil Kanwa, SurekhaRathi, Vayu Education of India.

THIRD SEMESTER
Core: HUMAN RESOURCE MANAGEMENT
(100% Theory)

Objectives:

- To Study the meaning, objectives, scope of Human Resource Management.
- To bring out the details about HRP, job analysis and job design.
- To study about recruitment, selection, motivation, employee grievances.

Unit I (Teaching Hours: 13)

HRM: Meaning - objectives - Scope and functions. HRP: Definition – objectives - need - importance – levels - process of HRP, Barriers of HRP and Effective HRP.

Unit II (Teaching Hours: 15)

Job Analysis: Definition - Uses and process of job analysis. Job Design: Meaning - Factors affecting job design - methods of job design. Job evaluation: Definition – objectives – procedure - merits – Demerits - methods - essentials of job evaluation.

Unit III (Teaching Hours: 13)

Recruitment: Definition - Sources of recruitment – process – methods - factors affecting recruitment - effectiveness of recruitment. Selection: Definition - need - methods of selection. Training: meaning – Need - importance - steps - evaluation of training.

Unit IV (Teaching Hours: 12)

Performance Appraisal – Concept – Changing pattern of performance appraisal – Objectives – Process – Methods – Barriers to Effective Performance Appraisal.

Unit V (Teaching Hours: 12)

Employee Grievance: Meaning – causes - grievance procedure – model - legislative aspects - essentials of sound grievances. Personnel audit: meaning – objectives - scope - process.

BOOKS RECOMMENDED:

1. Human Resource Management – Dr. S.S Khanka, S. Chand & Company Ltd.
2. Human Resource Management – V.S.P. Rao, Konark Publishers Pvt Ltd.
3. Human Resource Management – Biswajeet Pattanayak, PHI Learning Pvt Ltd.
4. Human Resource Management (Principles and practices) - PG Aquinas, Vikas publishing house Pvt Ltd.
5. Emerging Trends in HRM: Sectoral Experiences: Mrudula E, V VRamani

THIRD SEMESTER
Skill based subject - MARKETING
(100 % Theory)

Objective:

To understand the principles, concepts and techniques of marketing management and acquisition of distinctive abilities and skill to apply them.

UNIT I **(Teaching Hours: 10)**

Definition – Meaning – Concept of Modern Marketing Management – Definition of Market – Classification of Markets – Marketing and Selling – Marketing Functions.

UNIT II **(Teaching Hours: 15)**

Product Mix – Meaning of a product – Product mix strategies - New Product Development – Product Life Cycle – Price Mix: Importance of price, pricing objectives, kinds of pricing – Factors influencing pricing decision.

UNIT III **(Teaching Hours: 15)**

Physical Distribution – Meaning – Importance – Factors influencing Distribution channel – kinds of middlemen- Functions of Middlemen. Promotion mix: meaning and Definition – methods of promotion – Advertising – characteristics and types – Sales promotion: Meaning – Types – importance. Personal selling: – Meaning – importance – Personal selling process.

UNIT IV **(Teaching Hours:13)**

Consumer Behaviour- Meaning- Need- Factors influencing consumer behavior- Buyer decision making process. Market segmentation: Meaning – Definition – Bases of market segmentation.

UNIT V **(Teaching Hours:12)**

Rural Marketing – Meaning and Importance - E – Marketing and Online marketing. Meaning and importance- Retail marketing: Meaning-Importance.

BOOKS RECOMMENDED:

1. Marketing Management - Dr Radha, Prasanna Publishers.
2. Marketing - Pillai, R.S.N & Mrs. Bagavathi, Sultan Chand & Co, New Delhi.
3. Marketing - Rajan Nair, Sultan Chand & Co, New Delhi.
4. Principles of Marketing - Philip Kotler, Prentice hall of India, New Delhi.
5. Marketing Management - Ramasamy, V.S. Namakumari, Macmillan India, New Delhi.

THIRD SEMESTER
Allied - BUSINESS STATISTICS
(80% Problem, 20% Theory)

Objectives:

- To cater the needs of Statistical applications in Business. To use Statistical Techniques in business decision making.
- To develop skills in structuring and analyzing business problems statistically.
- To formulate answers to common business decision problems through statistics.

UNIT I

(Teaching Hours: 11)

Meaning, Definition and scope of statistics-Sources of data-Collection of data-primary and secondary-Methods of primary data collection-Editing secondary data-Sampling and its methods-Classification and Tabulation-Presentation of data by diagrams-Bar diagram and Pie diagram-Graphic representation of frequency distribution.

UNIT II

(Teaching Hours: 18)

Averages-Mean, Median, Mode, Geometric mean and Harmonic mean-their computation-properties and uses-Measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation, co-efficient of variation.

UNIT III

(Teaching Hours: 16)

Skewness- Karlpearson's and Bowley's coefficient of Skewness- Index Numbers – meaning – uses-selection of base year-Simple and Weighted Index Numbers-Tests of an Index Number- Consumer Price Index.

UNIT IV

(Teaching Hours: 13)

Correlation: Meaning and definition-Scatter diagram-Pearson's coefficient of correlation -Computation and interpretation-Rank correlation-Regression: Meaning and methods of forming the regression equations and lines-Properties of Regression coefficients.

UNIT V

(Teaching Hours: 12)

Time series – Meaning – components – Models-Methods of estimating trend-Graphic, semi-average, moving average and least square methods (Linear equations only)-Seasonal Variation-Simple average Method.

BOOKS RECOMMENDED

- | | | |
|---|---|---------------------------------------|
| 1. Business Mathematics and Statistics. | - | PA. Navinitham, JAI Publications. |
| 2. Business Statistics. | - | Dr.P.R.Vittal, Margham Publications. |
| 3. Fundamentals of mathematical Statistics & Co, New Delhi. | - | S.C.Grupta & V.K.Kapoor, Sultan Chand |
| 4. Statistical Methods. | - | S.P.Gupta, Sultan Chand & Co. |
| 5. Business Statistics | - | Sharma.J.K. |

FOURTH SEMESTER
Core – CORPORATE ACCOUNTING-I
(80% Problem, 20%Theory)

Objectives:

- To define Shares and debentures.
- To prepare Amalgamation, Absorption, Reconstruction, Acquisition of business accounts.
- To prepare final accounts and Liquidators final statements of Accounts.

UNIT I (Teaching Hours:14)

Shares – Issue- Calls-in-arrears and Calls-in-advance - Over subscription and under subscription - Issue of shares at premium - Issue of shares at discount - Forfeiture of shares - Re-issue of forfeited shares - Rights issue - Bonus issue - Underwriting of shares and debentures - Complete underwriting (excluding Firm underwriting).

UNIT II (Teaching Hours:14)

Redemption of preference shares - Issue and redemption of debentures out of provisions (Excluding without provision) - Acquisition of business.

UNIT III (Teaching Hours:11)

Amalgamation – In the nature of merger and in the nature of purchase. Absorption: Net Payment Method and Net Asset Method. External reconstruction (excluding inter-company holdings)

UNIT IV (Teaching Hours:11)

Profits prior to incorporation - Ascertainment of profit or loss prior to incorporation (As per Revised Schedule-VI). Internal reconstruction - Reduction of share capital.

UNIT V (Teaching Hours:15)

Preparation and presentation of company final accounts - Legal requirements - Tax adjustments - Calculation of managerial remuneration - Preparation of profit/loss account - Balance sheet (As per Revised Schedule-VI) - Liquidation of companies - Order of Payment (excluding Statement of Affairs) - Liquidator's Final Statement of Account.

BOOKS RECOMMENDED:

1. Corporate Accounting - Reddy& Murthy, Margham Publication.
2. Advanced Accountancy - Jain S.P, Narang K.L, Kalyani Publishers, New Delhi.
3. Advanced Accountancy - M.C.Shukla, Sultan Chand & Sons, Delhi.
4. Advanced Accounting - T.S.Grewal, Sultan Chand & Sons, Delhi.
5. Advanced Accounting - R.L.Gupta&Radhaswamy, Sultan Chand & Sons, Delhi.

FOURTH SEMESTER
Core – COMPANY LAW AND SECRETARIAL PRACTICE
(100 % Theory)

Objectives:

- To study kinds of companies, Articles of Association, Shares and debentures.
- To know about the company management & company secretary – qualifications , duties
- To study company meetings , secretarial duties for statutory meeting

UNIT I

(Teaching Hours:12)

Company - Definition and Features - Distinction between company and Partnership firm - Kinds of companies - Differences between a public company and a private company - Incorporation of a company - Certificate of commencement of business - Documents to be filed - Memorandum of Association - Doctrine of ultra -vires.

UNIT II

(Teaching Hours:12)

Articles of Association - Doctrine of constructive notice and indoor managements - Alteration of Articles - Prospectus, contents - Misstatements - Liability for misstatements - Public Deposits.

Unit III

(Teaching Hours:10)

Shares, debentures - Allotment, valid allotment, irregular allotment, effect of irregular allotment - transfer and transmission of shares.

UNIT IV

(Teaching Hours:16)

Company Management - Membership of a company - Board of Directors - Appointment - Qualification, Powers, duties, liabilities and position of directors, managing director and manager - managerial remuneration - Company secretary - Appointment, qualifications, powers, duties and positions

UNIT V

(Teaching Hours:15)

Company Meetings - Secretarial duties for statutory meeting - Annual General Meeting - Extraordinary General Meetings and Board Meetings - Resolutions, minutes, quorum and proxy - winding up of companies - types and consequences - Recent Trends relating to Corporate Governance.

BOOKS RECOMMENDED:

1. Company Secretarial Practice - P.K.Ghosh , Sultan Chand & Sons , Delhi.
- 2 Secretarial Practice - B.N Tandon Sultan Chand & Company Ltd, Delhi.
3. Company Law and Secretarial Practice - N.D.Kapoor Sultan Chand & Sons , Delhi.
4. Company Law - Avtar Singh, Eastern Book Company, New Delhi.
5. Legal Aspects of Business - RSN Pillai & Bhagavathi, S Chand & co, New Delhi.

FOURTH SEMESTER
Core – DIRECT TAX
(60% Problem, 40% Theory)

Objectives:

- To study about the Income Tax Act and its provisions and Assesseees.
- To study computation of income from salary, House Property, Profits and Gains of Business and Profession, capital gain, other sources.
- To study Central Board of Direct Taxes and its functions.

UNIT I **(Teaching Hours:14)**

The Income Tax Act - Definition of Income - Assessment year - Previous year - Assessee - Types of Assesseees - Scope of income - Charge of Tax - Residential status - Exempted Incomes u/s 10.

UNIT II **(Teaching Hours:15)**

Heads of Income – Income from Salary: - Salary – Definition – Characteristics – Computation of Income from Salary - Rates of tax for individuals.

UNIT III **(Teaching Hours:15)**

Income from House Property: – Characteristics - Exempted Incomes from House Property - Deductions - Computation of Income from House Property - Income from Business and Profession: - Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of Profits and Gains of Business and Profession of Individual.

UNIT IV **(Teaching Hours:13)**

Income from Capital Gain: – Capital Asset – Long term Capital Asset – Short term Capital Asset – Indexation - Computation of Income from Capital Gain. Income from Other Sources: – Various Sources of Income - Computation of Income from Other Sources.

UNIT V **(Teaching Hours:13)**

Set off and Carry forward of losses: - Income Tax Authorities: - Central Board of Direct Taxes – Organisation structure – Functions – General Powers – Assessment and its Procedure – Types of Assessment.

BOOKS RECOMMENDED:

1. Income Tax Law and Practice - Gaur and Narang, Kalyani Publishers, New Delhi.
2. Direct Taxes law & practice – VinodSinghania, Taxmann Publications Pvt Ltd, New Delhi.
3. Income Tax Law and Practice - Mehrothra, SahityaBhawan, Agra.
4. Students Guide to Income Tax - VinodSinghania, Taxmann Publications Pvt Ltd, New Delhi.
5. Income Tax Theory Law and Practice - T. S. Reddy and Y. Hariprasad Reddy, Margham Publications.

FOURTH SEMESTER

Skill Based Subject: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Objective:

- To develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles.

UNIT-I: IASB and IFRS:

(Teaching Hours: 13)

Structure of the IFRS/IASB - Extant standards of the IASB - The framework - The status of IFRSs around the world-The use of IFRS around the world - The IASB roadmap - The annual IASB bound volume and its use- Principal differences between Indian GAAP and IFRS- Proposals for change

UNIT-II: PRESENTATION AND PROFIT:

(Teaching Hours: 13)

IAS 1: Presentation of financial statements - IFRS 15: Revenue from contracts with customers - IAS 8: Accounting policies, changes in accounting estimates and errors.

UNIT-III ACCOUNTING FOR ASSETS AND LIABILITIES: (Teaching Hours: 13)

IAS 16:Property plant and equipment - IAS 38: Intangible assets - IAS 40: Investment Property - IAS 36: Impairment of assets - IAS 23: Borrowing costs - IAS 20: Accounting for government grants and disclosure of government assistance - IAS 2:Inventories - IAS 17: Leases - IFRS 5: Non-current assets held for sale and discontinued operations-IFRS 13: Fair Value Measurement - IAS 32: Financial instruments- presentation - IFRS 9: Financial instruments- IFRS 7: Financial instruments: disclosures- IFRS 2: Share-based payment-IAS 37: Provisions, contingent liabilities and contingent assets - IAS 10: Events after the reporting period - IAS 19: Employee benefits - IAS 12: Income taxes - IAS 41: Agriculture - IFRS 6: Exploration for and evaluation of mineral resources.

UNIT-IV: GROUP ACCOUNTING:

(Teaching Hours: 13)

IFRS 10: Consolidated Financial Statements-IAS 27 (revised 2011): Separate financial statements-IFRS 3: Business Combinations-IAS 28 (revised 2011): Investments in associates and joint ventures-IFRS 11: Joint arrangements-IFRS 12: Disclosure of interests in other entities-IAS 21: The effects of changes in foreign exchange rates-IAS 29: Financial reporting in hyperinflationary economies.

UNIT-V: DISCLOSURE STANDARDS:

(Teaching Hours: 13)

IAS 7: Statement of cash flows-IAS 24: Related party disclosures-IAS 33: Earnings per share-IAS 34: Interim financial reporting-IFRS 4: Insurance contracts-IFRS 1: First time adoption of IFRS-IFRS 8-Operating segments.

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE Degree Course
(Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2018 – 2021

CI-20
2018-19

SUBJECT CODE:

Reference books:

1. International Financial Reporting Standards (IFRS) & Indian Accounting practices – by Jagadish R.Raiyani, New Century Publications, 1st Edition.
2. Accounting Standards , M.P.Vijay kumar, Snow White Publications Pvt. Ltd., Mumbai
3. Accounting Theory and Standards, P.Mohana Rao, Deep & Deep Publications Pvt. Ltd, New Delhi
4. International Financial Reporting Standards: A Practical Guide – by Henie Van Greuning , World Bank Publications.
5. IFRS Simplified: A fast and easy –to-understand overview of the New International Financial Reporting Standards – by Mika Morley, Amazon Digital South Asia Services, Inc.
6. Global Financial Reporting and Analysis, by Alexander, Britton, Jorissen Cengage Learning India Pvt. Ltd, New Delhi .

FOURTH SEMESTER
Allied- BUSINESS MATHEMATICS
(80% Problem, 20% Theory)

Objectives:

- To cater to the needs of Mathematical applications in Business.
- To familiarize the students with the basic concepts of Mathematics.
- To Train the students with Mathematics for their application in business decisions.

UNIT I **(Teaching Hours – 14)**

Matrix - Basic Concepts-Addition and Multiplication of matrices-Inverse of matrix-Rank of a Matrix- determinants of a matrix -solution of Simultaneous linear equations – Cramer’s rule and matrix method.

UNIT II **(Teaching Hours – 14)**

Simple and Compound Interest-Present value. Discounting of bills-True Discount-Bankers discount - Bankers Gain-Annuities.

UNIT III **(Teaching Hours – 14)**

Operations Research – Meaning – Scope and limitations - Linear programming problem-Formulation- Canonical and standard forms of L.P.P-solution by Graphical method-solution by Simplex method (Basic problems only).

UNIT IV **(Teaching Hours – 14)**

Network Analysis-Introduction-Basic concepts-Rules of Network Construction-Critical Path Analysis (CPM)- Project Evaluation and Review Technique (PERT) - Probability Considerations in PERT- Distinction Between PERT and CPM.

UNIT V **(Teaching Hours – 14)**

Transportation Problem-Introduction-matrix form of T.P-The transportation Table-balanced and unbalanced - Initial Basic feasible solution-NWC, LCM, VAM -The assignment problem –the assignment algorithm-unbalanced assignment problem – Hungarian Method.

BOOKS RECOMMENDED

1. Business Mathematics - P. A Navinitham, JAI Publicatio, Trichy.
2. Business Mathematics - Dr.P.R.,Vittal, Margham Publications.
3. Operations Research - KantiSwarupP.K.Gupta and Man Mohan, S. Chand and Company- New Delhi.
4. Operation Research methods - P.Mariappan, New Century Book House Pvt.Ltd,.
5. Operations Research - HamdyA.Taha

FIFTH SEMESTER
Core – CORPORATE ACCOUNTING – II
(80% Problem, 20% Theory)

Objectives:

- To know the various techniques of accounts framed for the corporate sectors.
- To find out the important determinants in the case of balance sheet statement, profit inventories and insurance.

UNIT I

(Teaching Hours:14)

Valuation of Goodwill – Need for valuation – Factors affecting the value of goodwill – methods - Valuation of Shares **(Theory and Problems)**

UNIT II

(Teaching Hours:13)

Banking Companies Accounts: Preparation of Profit and Loss Account and Balance Sheet. **(Only Problems)**

UNIT III

(Teaching Hours:14)

Insurance Companies Accounts - Life assurance companies - Revenue accounts: Valuation Balance Sheet, Statement of distribution of profits. General Insurance – Fire, Marine Insurance **(Theory and Problems)**

UNIT IV

(Teaching Hours:15)

Accounts of Holding Companies (As per Revised Schedule –VI) (excluding chain Holdings) - Capital and Revenue profit - Minority Interest-Capital Reserve - Treatment of unrealised profits - Mutual obligation - Revaluation of Assets and liabilities - Bonus shares issued by subsidiary company - Preference shares in Subsidiary company. **(Only Problems)**

UNIT V

(Teaching Hours: 14)

Accounting Standards - Scope of Accounting Standards - Procedure for issuing Accounting Standards - Disclosure of Accounting policies - Valuation of Inventories - Cash flow Statements - Depreciation Accounting. **(Theory Only)**

BOOKS RECOMMENDED:

1. Corporate Accounting - T.S.Reddy & Murthy Margam Publication, Chennai.
2. Advanced Accountancy - Jain S.P, Narang K.L Kalyani Publication, New Delhi.
3. Advanced Accountancy - R.L.Gupta & Radhaswamy, Sultan Chand & Sons, New Delhi.
4. Advanced Accountancy - S.N.Maheswari, Kalyani Publication, New Delhi.
5. Advanced Accounting - Shukla M C, Grewal T S & S C Gupta, S Chand Publications, New Delhi.

FIFTH SEMESTER
Core – FINANCIAL MANAGEMENT
(40% Problem, 60% Theory)

Objectives:

- To describe financial management and role of financial manager.
- To study the Capital structure, Capital budgeting and Dividend policy of the company.
- To calculate Cost of capital.

UNIT I

(Teaching Hours: 12)

Nature of financial management – Scope - objectives – Functions – Role and functions of financial manager – Financial Planning – meaning – Scope of financial planning. Time value of money.

UNIT II

(Teaching Hours: 14)

Capitalisation – over capitalisation and under capitalization. Financial leverage – measures – EBIT – EPS Analysis – Operating leverage – Theories of Capital structure – Net income approach – Net operating income Approach. MM Hypothesis, Traditional approach – Determinants of Capital structure.

UNIT III

(Teaching Hours: 13)

Capital budgeting – Techniques – Payback period method, Discounted cashflow method, Accounting Rate of Return method.

UNIT IV

(Teaching Hours: 13)

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – Weighted average cost of capital.

UNIT V

(Teaching Hours: 13)

Dividend Policy – Meaning - Factors determining dividend policy - Theories – MM Hypothesis - Walter's Hypothesis – Gordon's Approach.

BOOKS RECOMMENDED:

1. Financial Management - Sharma & Shashi k Gupta, Kalyani Publishers.
2. Financial Management - I.M.Pandey, Vikas Publishing House Pvt LTD, New Delhi.
3. Financial Management - Khan & Jain, Tata MC Graw Hill Publishing Company Limited, New Delhi.
4. Elements of Financial Management - Dr.S.N.Maheshwari, Kalyani Publication, Chennai.
5. Financial Management - Prasanna Chandra, Tata McGraw Hill Publishing Company Limited, New Delhi.

FIFTH SEMESTER
Core – COST ACCOUNTING
(60% Problem, 40% Theory)

Objectives:

- To describe the cost accounting, elements of Cost.
- To calculate value of material, labour Cost.
- To calculate process costing and operating Costing.

UNIT I

(Teaching Hours: 14)

Cost Accounting - Definition, meaning and scope - Relationship of Cost accounting with financial accounting and management accounting - methods of costing - cost analysis - concepts and classifications - Elements of cost - preparation of cost sheet and tender - Costing as an aid to management - limitations of cost accounting.

UNIT II

(Teaching Hours: 14)

Materials - Purchasing of materials, procedure and documentation involved in purchasing - requisitioning for stores - Cost centre, cost unit and profit centre. Methods of Valuing material issues - Minimum, Maximum and reordering levels - EOQ - Perpetual inventory - control over wastages, scrap and spoilage, - ABC analysis after EOQ.

UNIT III

(Teaching Hours: 16)

Labour – Systems of wage payment, idle time, control over idle time - labour turnover - causes of labour turnover – Overhead-Classification of overhead - Allocation and Apportionment of overhead - basis of apportionment – absorption of overhead (problems relating to primary and secondary distribution only)- Machine hour rate

UNIT IV

(Teaching Hours: 14)

Process costing: Features of process costing - Process losses – waste – scrap - normal process loss - abnormal process loss – abnormal gain - inter-process profit (excluding equivalent production) - Costing of joint products and by-products.

UNIT V

(Teaching Hours: 12)

Operating costing - contract costing - Reconciliation of costs and financial accounts.

BOOKS RECOMMENDED:

1. Cost Accounting - Jain, S.P(r) & Narang, K.L Kalyani Publications, New Delhi.
2. Cost Accounting and Methods and Problems - Bhar B.K, Academic Publication, New Delhi.
3. Cost Accounting and Methods and Problems - Murthy & Reddy, Margam Publications, Chennai.
4. Cost Accounting - R.S.N Pillai & Bhagavathi, Sultan Chand & Sons Company LTD, New Delhi.
5. Cost and Management Accounting - S N Maheswari, S Chand, New Delhi.

FIFTH SEMESTER
CORE: BUSINESS RESEARCH METHODS
(80% Theory and 20% Problems)

Objectives:

- To gain knowledge about how to do a Research in the field.
- To understand research methodology in the field

UNIT I

(Teaching Hours: 13)

Introduction to Research - Meaning - Characteristics of good research - Objectives of Research - Types of Research - Research Process- Identification of Research Problem - Techniques involved in defining a problem. Research Design: Meaning - Definition - Need and Importance - Features of a good design - Steps - Types of research design.

UNIT II

(Teaching Hours: 13)

Sampling Design - Meaning - Steps in Sampling- Criteria for good sample design- characteristics of good Sample design - Types of sample designs: Probability and Non-Probability - Sample size and Population Size - Meaning

UNIT III

(Teaching Hours: 10)

Measurements and Scaling Techniques: Meaning- Sources of Error in measurement - Tests of sound measurement. Scaling: Meaning – Classification - important scaling techniques.

UNIT IV

(Teaching Hours: 17)

Processing of Data - Editing - Coding – Classification - Tabulation. Analysis of data: Meaning-type of analysis. Hypothesis - meaning - formulation - types - steps in testing of hypothesis. Parametric Test: T-test, F-test, ANOVA- Chi-square test.

UNIT V

(Teaching Hours: 12)

Interpretation: Meaning – significance - techniques. Report Writing: Meaning - significance- steps in writing report - Layout of Report - Type of Reports - Mechanics of writing a research report.

Reference Books:

1. Research Methodology-Methods & Techniques, C.R Kothari, Wishwa Prakasham.
2. Business Research Methodology, J.K. Sachdeva, Himalaya Publishing House, 1st Edition.
3. Research Methodology, R.Panneerselvam, PHI Learning Private Limited, 4th Reprint.
4. Research Methodology, Mukul Gupta, Deepa Gupta, PHI Learning Private Limited.
5. Research Methodology, Ranjit Kumar, Pearson, 11th Reprint.

FIFTH SEMESTER
Elective-I BUSINESS ETHICS AND CORPORATE SOCIAL
RESPONSIBILITY
(100% Theory)

Objective:

To educate the students in various aspects of Business Ethics and to familiarize the students in ethical concepts of corporate sector.

UNIT I (Teaching Hours:14)

Meaning and Definition of Business Ethics – Principles of Ethics – Advantages of Managing Ethics in Workplace – Causes of Unethical Behaviour – Structure of Ethics Management – Objectives, types and Factors Influencing Business Ethics.

UNIT II (Teaching Hours:13)

Ethical Theories: Hosmer Model – Normative Theories – Guidelines for Managing Ethics in Business – Ethics in Practice – Ethics for Managers: Characteristics of Quality Managers – Principles – Role – Functions – Ethical Manager Vs Unethical Manager.

UNIT III (Teaching Hours:12)

Legal Aspects of Ethics: Political System – Implications of Political Environment for Business – Legal Environment; Code of Ethics – Importance – Business Issues in Indian Context.

UNIT IV (Teaching Hours:13)

Ethics in HRM – Marketing Ethics – Ethical Aspects of Financial Management – Technology Ethics and Professional Ethics; Environmental Ethics – Approaches – Issues – Possible Solutions – Indian Culture and Values – Features – Indian Values for the Workplace.

UNIT V (Teaching Hours:13)

Corporate Social Responsibility – Meaning and Definition – Nature – Evolution – Scope – Types – Strategies for CSR – Implementation of CSR – Challenges of CSR – CSR in India.

BOOKS FOR REFERENCE:

- (1) Business Ethics, Corporate Social Responsibility & Governance – Saraoj Kumar, Veera Karoli, Thakur Publicatons, Chennai.
- (2) Ronald D. Francis, Mukti Mishra, Business Ethics – An Indian Perspective, TATA Mcgraw Hill education, New Delhi.
- (3) C.V.Baxi and Ajit Prasad, Corporate Social Responsibility – Concepts and Cases, Excel Books, New Delhi.
- (4) Laura.P.Hartman, Perspectives in Business Ethics, TATA Mcgraw Hill education, New delhi.
- (5) Sanjay.K. Agarwal, Corporate Social Responsibility in India, SAGE Publications.

FIFTH SEMESTER

Skill Based Subject – INSTITUTIONAL TRAINING

GUIDELINES FOR DOING INSTITUTIONAL TRAINING

OBJECTIVE:

This Institutional Training is to be done during the summer break after Semester IV and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

GUIDELINES FOR STUDENTS:

1. Every student must do the Institutional Training for a minimum period of 21 days.
2. Students can select only the Private/Public limited companies for their Institutional Training.
3. The Institutional Training can be done on the overall functioning of the organization or particularly about the functions of any department.
4. No two students can select the same company/department for doing Institutional Training.
5. Students are required to register with the concerned tutor about the company in which they propose to do the Institutional Training.
6. The students are suggested to choose the nature of the company in which they have interest.
7. A Training Work Diary is to be maintained by the student for recording the day to day Institutional Training activities which is duly signed by the company authorities on a daily basis.
8. Every student must submit the certificate issued by the Company Authorities regarding the successful completion of the Institutional Training attended by the student after the summer vacation.
9. The students must collect all data regarding the performance of the organization/department for the purpose of drafting report after the Institutional Training.
10. The students are advised to contact the respective tutor for any clarification regarding the Institutional Training.



SIXTH SEMESTER
Core – ENTREPRENEURIAL DEVELOPMENT
(100 % Theory)

Objective:

The study helps to understand the functions, types of entrepreneurs, motivating factors and identify the new areas of research and development in entrepreneurial venture.

UNIT I

(Teaching Hours: 15)

Concept of Entrepreneurship – Definition and functions of Entrepreneur – Personality traits of an Entrepreneur - Types of Entrepreneurs – Distinguish between an entrepreneur and a manager – Entrepreneurial Development Programme - Women entrepreneurs – role - problems and their prospects - Rural entrepreneurs.

UNIT II

(Teaching Hours: 13)

Evolution of Entrepreneurs – Entrepreneurial mobility – factors influencing mobility. Entrepreneurial Motivation – Motivating factors – Entrepreneurial ambitions – Compelling reasons – Facilitating factors.

UNIT III

(Teaching Hours: 15)

Creating and Leading an Entrepreneurial Organisation: Identifying new venture Opportunities – Environment Scanning – Idea processing and selection, SWOT and PEST analysis.

UNIT IV

(Teaching Hours: 13)

Incentives and Subsidies offered by the Central and State government - Institutional finance to entrepreneurs – Role of government and other organisations in entrepreneurial growth

UNIT V

(Teaching Hours: 14)

Project management: Project classifications - Identifications - formulation and design - feasibility analysis - Preparation of Project Report and presentation. Project Appraisal – Concept and methods.

BOOKS RECOMMENDED:

1. Entrepreneurial Development - Gupta C.B and Srinivasan, N.P, Sultan Chand & Sons, New Delhi.
2. Dynamics of Entrepreneurial Development - Vasant Desai, Himalaya Publishing House, New Delhi.
3. Entrepreneurial Development - S.S.Khanka, S.Chand & Company, New Delhi.
4. Entrepreneurial Development - Gordon & Natarajan, Himalaya Publishing House, Delhi.
5. Entrepreneurial Development - P Saravanel, ESS PeeKay Publishing House.

SIXTH SEMESTER
Core – MANAGEMENT ACCOUNTING
(60% Problem, 40% Theory)

Objectives:

- To know the methods of analyzing the Financial Statements.
- To find out Working capital requirement, Fund flow and Cash flow statement.
- To know about the Marginal costing techniques, prepare various types of Budgets.

UNIT I

(Teaching Hours: 13)

Management accounting - Meaning, objectives, functions and scope – Distinction between Management Accounting, Cost Accounting and Financial Accounting - need and significance of management accounting.

UNIT II

(Teaching Hours: 15)

Analysis and interpretation of Financial statements - Ratio analysis – meaning and significance - uses and limitation of ratios – classification of ratios – profitability ratios – turnover ratios – solvency ratios.

UNIT III

(Teaching Hours: 15)

Working capital - concepts, kinds, importance and sources of working capital – Estimation of working capital requirements - Fund flow and Cash flow analysis.

UNIT IV

(Teaching Hours: 13)

Marginal costing – features – cost volume profit analysis – Break even analysis – managerial applications of marginal costing – significance and limitations of marginal costing.

UNIT V

(Teaching Hours: 14)

Budgeting and budgetary control - definition, objectives, importance, classifications of budgets, Zero based budgeting – process and its importance - preparation of different budgets - Flexible Budget, Cash Budget, Materials and Production Budget.

BOOKS RECOMMENDED:

1. Management Accounting - Sharma & Gupta, Kalyani Publication, New Delhi.
2. Management Accounting - S.N.Maheswari, Sultan Chand & Sons New Delhi.
3. Cost and Management Accounting - Jain and Narang, Kalyani Publication New Delhi.
4. Management Accounting - T.S.Reddy and Hari Prasad Reddy, Margham Publication, Chennai.
5. Management Accounting - RSN Pillai & Bagavathi, S Chand, Revised Edition.

**SIXTH SEMESTER
CORE - PROJECT AND VIVA VOCE**

OBJECTIVES:

The Objectives of the main project should facilitate the students,

- To apply specific principles and investigations of research methodology to provide solutions to the organizational problems.
- To apply management concepts to organizational settings
- To understand real organizational situation

AREA OF RESEARCH:

Working Capital Management, Performance Evaluation, Risk and Return Analysis, Comparative Analysis, Micro Finance, Mutual Fund Performance, Service Quality, HR Practices, Non Performing Assets.

PERIOD:

1 Month of their final Year.

INSTRUCTIONS TO THE STUDENTS:

1. Students are expected to identify a company, preferably in Coimbatore or nearby areas, since they are expected to be in contact with the company throughout the project. However, the students can do the project anywhere in India after getting approval from the Director.
2. Guide will be allocated to each student and he/she should regularly communicate to the concerned guide and has to get approval for every process.
3. Project Work should be either a Field Survey study, Comprehensive Case study on the functioning of a business organization, Inter-organizational study, and application of optimization techniques for business decisions.
4. Choose any organization preferably a medium sized or a large enterprise and approach its HR manager / PRO for necessary permission.
5. Each Student will be interviewed by an Expert Committee to validate the project. Each Student should appear with the Company Name, chapter scheme and tool selection for approval.
6. After getting approval from the Expert Committee, the student has to submit the

- acceptance letter and attendance certificate received from the company and followed by that he/she will be permitted to start the process relevant to project.
7. Students will be evaluated by their performance in their reviews. Students are asked to appear for all the reviews without fail and are advised to maintain a record of such review duly signed and approved by the guide.
 8. Review presentation should be made by the students in PowerPoint. Mark will not be provided to the student if he/she is absent for the review.
 9. Cover wrapper should be Grey in color. Students should submit 1 copy of fair draft report in the form of soft binding during the time of submission along with the CD.
 10. Students are informed to stick on to the given instructions.

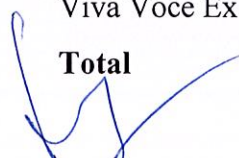
STRUCTURE OF PROJECT:

Structure of project work should contain the following chapters to maintain the uniformity in preparation and presentation

Chapter No. 1	-	Introduction
Chapter No. 2	-	Literature Review
Chapter No. 3	-	Research Methodology
Chapter No. 4	-	Analysis and Interpretation of Data
Chapter No. 5	-	Findings, Suggestions and Conclusion

Component

CA	:	25	
Review-I	:	10	
Review II	:	10	
Work Diary	:	5	
Total	:	25	
TEE	:	75	
Internal Examiner	:	25	
External Examiner	:	25	
Viva Voce Examination	:	25	
Total	:	75	



SIXTH SEMESTER
Elective-II AUDITING
(100 % Theory)

Objectives:

- To study the objectives of auditing, classification and Audit procedures.
- To explain about the procedures of Vouching, verifications of Assets and liabilities, Valuation of Assets and liabilities.
- To study Auditors Rights, duties and their Liabilities.

UNIT I

(Teaching Hours:13)

Origin of Auditing - Definition - Difference between auditing and accountancy - objectives of auditing - Types of Errors and Fraud - Advantages and limitations of auditing - Difference between Auditing and investigation - qualification and qualities of an auditor.

UNIT II

(Teaching Hours:15)

Different Classes of Audit – Mode of Audit - Continuous audit - Final audit - Interim Audit - Balance sheet audit - Audit procedure - Planning of Audit- Audit Programme - Audit Note book - Audit working papers - Internal control - Internal check and internal audit - Internal check as regards wages and sales.

UNIT III

(Teaching Hours:12)

Vouching – Definition – objectives – Auditors duties regarding vouching of cash receipts - vouching of cash payments – vouching of credit purchase - vouching of credit sales – vouching of impersonal ledger – outstanding assets and liabilities.

UNIT IV

(Teaching Hours:15)

Verification of assets and liabilities – Definition – objectives – Difference between vouching and verification - valuation of assets and liabilities - meaning – objectives - Auditors position in respect of valuation of assets – plant and machinery – building – stock – debtors - Auditors duties regarding verification and valuation of liabilities - capital – creditors – loans and advances.

UNIT V

(Teaching Hours:15)

Company Audit - Appointment and removal of auditors – Rights, duties and Liabilities of Company auditors - Audit of share capital and share transfer.

BOOKS RECOMMENDED

1. Practical Auditing - Dr Radha, Prasanna Publishers.
2. Principles and Practice of Auditing - Dinkar Pagare, Sultan Chand & Sons, New Delhi.
3. Practical Auditing - Tandon, B.N, Sultan Chand & Company Ltd, Delhi.
4. Auditing - R C Bhatia Vikas Publishing House Pvt Ltd, Delhi.
5. Auditing - Kamal Nath Tata Mcgraw-Hill Publishing Company Ltd, New Delhi.

SIXTH SEMESTER
Elective- III INVESTMENT MANAGEMENT
(80% Theory and 20% Problem)

Objectives:

- To examine the types, concepts, and techniques of investment for effective management in the private and government sectors.
- To understand the various reputed theories on instruments for effective investment management.

UNIT I

(Teaching Hours: 14)

Meaning and Definition of Investment – Concepts – Nature and features of Investment – Relationship between Risk and Return – Scope or types of Investment – Types of Investors – Stages in Investment – Difference between Investment, Speculation and Gambling – Types of Speculators in Stock market.

UNIT II

(Teaching Hours: 15)

New issue market - meaning, Importance, Functions – Methods of Issuing securities – Reforms in NIM; Investment Alternatives: Negotiable Securities- Fixed Income Securities- Variable Income Securities- Non Negotiable Securities- Mutual Funds – Other Investments : Real Estate – Gold and Other Metals.

UNIT III

(Teaching Hours: 14)

Security analysis – meaning – methods – fundamental analysis – economic analysis – industry analysis – company analysis, technical analysis – meaning – assumption – tools used – types of charts – Dow theory, efficient market theory – meaning – Weak form, semi-strong form, strong form.

UNIT IV

(Teaching Hours: 13)

Security valuation – common stock – present value approach, one year holding period, multiple year holding, P/E ratio model.

UNIT V

(Teaching Hours: 14)

Portfolio management – meaning – process – diversification – optimum portfolio – Markowitz model – Sharpe's model – evaluation of portfolio - New avenues of Investment – ULIP– ULIS.

BOOKS RECOMMENDED:

1. Security Analysis and Portfolio Management – De.Punithavathy Pandian, Vikas Publishing house, New Delhi.
2. Investment Management (Security analysis & Portfolio Management) – Dr. L. Natarajan, Margham Publication.
3. Investment Management- Bhalla. V.K, S.Chand and Company Ltd, NewDelhi.
4. Investment Management -Preeti Singh, Himalaya Publishing House, Mumbai.
5. Investment Management- Avadhani. V.A, Himalaya Publishing House, Mumbai.

SIXTH SEMESTER

Skill Based Subject - LAB - MS OFFICE AND ACCOUNTING SOFTWARE

Ms WORD

1. Narrate the favorite place you have visited in a passage and do the formatting as given below:
 - Font size, style
 - Title should be in Bold, italics, underlined
 - Set left margin to 1.5, right margin to 1.75
 - Line spacing should be doubled
 - Apply border to the passage
 - Insert date and time, page number and header and footer
 - Insertion of Clips,
 - Word Count, Spelling and Grammar
 - Double Column Style etc
2. Using mail merge prepare an interview call letter.
3. Prepare a timetable using Table Auto format in MS Word.
4. Create a Layout of an Organization.
5. Design a Curriculum Vitae using Hyperlink

Ms EXCEL

6. Prepare a payroll using the following
Basic – Rs. 50,000, D.A – 40%, HRA – 10%, TA – 15%, MA – 5%, CCA – 12%, PF – 12%, Deductions – 10%.
7. Create a Sales Invoice using MS Excel (Quantity, Value, Discount and Tax to be apportioned using Formulas)
8. Create a Datasheet and Calculate Trend Analysis using Formulas and Charts

Ms POWER POINT

9. Design an advertisement for FMCG Product.
10. Prepare a Power Point presentation for Department function.
11. Prepare a Power Point presentation for Product Launch.
12. Draw up Production Process of a Company using Power Point.

Ms ACCESS

13. Create a Database using MS – Access with the given fields;
Employee Number (Primary Key), Employee Name, Department, Designation, Salary, PF No.
14. With a given fields create a table (using design view, wizard view) in Ms-Access.
Register Number (Primary key), Name, Class, Mark1, Mark2, and Mark3. Use SQL Commands to find out Average and Total of Marks.

ACCOUNTING SOFTWARE

15. Create a Company using Tally.
16. Single Ledger - Create Assets, Liabilities, Income and Expenditure account .
17. Create accounting groups.
18. Enter some test transactions, say numbering 100 in the form of Cash Receipts, cash

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE Degree Course
(Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2018 – 2021

CI-35
2018-19

SUBJECT CODE:

- Payments, Bank receipts, Bank payments, Purchase Bills, Sales Invoices, Debit Note,
Credit note and General Journal Vouchers.
19. Voucher Entries - Print the primary books for the same.
 20. Create an opening Trial Balance and print the same.
 21. Profit and Loss and Balance sheet.
 22. Financial Ratio Analysis.

