

Annexure No.	57 G
SCAA Dated	29.02.2008

Bharathiar University : Coimbatore-46
School of Distance Education (SDE)
B.Com Degree Course
Annual Pattern (with effect from 2007 – 08 Batch onwards)

Scheme of Examinations

Duration of Exam: 3 hrs

Max. Marks : 100

<u>First Year</u>	<u>MARKS</u>
1. Language I	100
2. Language II	100
3. Principles of Accountancy	100
4. Business Organisation and Office Management	100
5. Business Economics	100
 <u>Second Year</u> 	
6. Financial Accounting	100
7. Principles of Marketing	100
8. Business Statistics	100
9. Commercial Law and Company Law	100
10. Cost and Management Accounting	100
 <u>Third Year</u> 	
11. Corporate Accounting	100
12. Principles of Management	100
13. Business Communication	100
14. Auditing	100
15. Banking Law and Practice	100
Total	1500

FIRST YEAR
B.Com Course-SYLLABUS
PRINCIPLES OF ACCOUNTANCY

Objectives: To make the students learn the Concepts and Conventions of Accounting and Basic Accounting Framework

CONTENTS:

- I Fundamentals of Book - Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Trial Balance.**
- II Final Accounts of a Sole Trader with adjustments – Errors and Rectifications.**
- III Bills of Exchange- Accommodation Bills – Average Due Date – Account Current.**
- IV Accounting for Consignments and Joint Ventures**
- V Bank Reconciliation Statement – Receipts and Payments Account, Income and Expenditure Account and Balance Sheet – Accounts of Professionals.**

Note : Distribution of marks between problems and theory shall be 80% and 20%.

Books for Reference:

1. N.Vinayakam, P.L.Maniam and K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta and M.C.Shukla – *Financial Accounting* – Sultan Chand & Sons
4. T.S.Grewal, S.C.Gupta and S.P.Jain – *Advanced Accountancy*- Sultan Chand & Sons
5. K.L.Narang and S.N.Maheswari - *Advanced Accountancy*-Kalyani Publishers
6. S.K.Maheswari and T.S.Reddy - *Advanced Accountancy*-Vikas Publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers

FIRST YEAR

BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Objectives: To make the students learn the nature and types of business organizations and Stock Market operations.

CONTENTS:

- I Nature and Scope of Business - Forms of Business Organisation – Sole Trader, Partnership Firm, Joint Stock Company and Co-operative Society – Public Enterprises.**
- II Location of Business – Factors influencing location - Localization of industries- Size of Firms- Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Merits and Demerits.**
- III Office – Functions and Significance – Office Layout and Office Accommodation – Filing and Indexing**
- IV Office Machines and Equipments – Data Processing System – EDP –Uses and Limitations – Office Furniture.**
- V Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of Shares- Trade Association - Chamber of Commerce.**

Books for Reference:

- 1. Y.K.Bhushan – *Business Organisation and Management* – Sultan Chand & Sons**
- 2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,**
- 3. Saksena – *Business Administration and Management* – Sahitya Bhavan**
- 4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & Sons**
- 5. R.K.Chopra – *Office Management* – Himalaya Publishing House**

FIRST YEAR

BUSINESS ECONOMICS

Objective: To make the students learn the importance and application of economic analysis to business decision making..

CONTENTS:

- I Economics - Definition - Economic Analysis - Micro and Macro Economics – Business Economics - Definition - Scope of Business Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.**
- II Law of Demand - Determinants of Demand - Demand Distinctions - Indifference Curve Analysis - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement - Demand Forecasting - Methods of Demand Forecasting - Consumer Surplus - Measurement of Consumer Surplus**
- III Cost Concepts - Cost-Output Relationship - Production Function - Isoquants - Law Of Variable Proportions - Returns to Scale - Producer's Equilibrium**
- IV Market Structure- Price and Output Determination under Perfect Competition - Monopoly - Discrimination Monopoly - Monopolistic Competition - Oligopoly: Cartels, Price Leadership and Price Rigidity**
- V Pricing policy - Objectives of Pricing Policy - Pricing Methods - Capital Budgeting - Importance - Evaluation Techniques - National Income - Definition - Concepts of National Income - Methods of Calculating National Income.**

Books for Reference

- 1. Business Economics - KPM Sundharam and EN Sundharam**
- 2. Fundamentals of Business Economics - D.M.Mithani and VSR.Murthy**
- 3. Principles of Business Economics - PN. Reddy and HR.Appanniah**
- 4. Business Economics - Sankaran**

B.COM. – II Year

Financial Accounting

Objective : To expose the students to the accounting procedure of partnership firms and allied aspects of accounting.

Unit – I Depreciation – Methods of Depreciation: Straight Line Method - Written Down Value Method – Sinking Fund Method – Annuity Method – Insurance Policy Method.

Unit – II Royalties - Minimum Rent – Short Working – Recoupment – Strike Period (excluding Sub-lease)

Unit – III Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method

Unit – IV Partnership Accounts – Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit – V Dissolution – Insolvency of a Partner – Garner Vs Murray – Piece Meal Distribution.

Note: - Distribution of Marks: Theory- 20% and Problems-80%

Books for Reference

1. Advanced Accountancy - S. P. Jain & K. L. Narang.
2. Advanced Accounting - M.C. Shukla.
3. Advanced Accounting - S.N. Maheshwari.
4. Advanced Accounting - M.A. Arulanandam and K.S. Raman.
5. Advanced Accounting - R.L. Gupta and Rathaswamy.

B.COM. – II Year

Principles of Marketing

OBJECTIVE : To endow students with the knowledge of Marketing.

Unit – I

Market – Marketing – Definition – Object and Importance of Marketing - Evolution of Concept of Marketing - Recent Development in Marketing Concept – Marketing Functions – Approaches to the Study of Marketing - Market Segmentation- Basis – Criteria – Benefits.

Unit - II

Product Policy- Product Planning and Development - Product Life Cycle – Product Mix- Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution-. Branding – Features – Types – Functions. Packaging – Features – Types – Advantages – Brand Name and Trademark.

Unit – III

Pricing – Definition – Objectives – Factors Affecting Price Determinations – Methods of Setting Prices – Cost – Demand and Competition.- Pricing Policies and Strategies.

Unit – IV

Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media – Direct Marketing – Multi-level Marketing.

Unit – V

Retail Marketing – Methods – Problems – Retail Marketing in India - Marketing of Services – E-Marketing – Marketing Ethics – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts – Consumer Courts.

Books for Reference: -

1. **R.S.N. Pillai & Bagavathi**, “Modern Marketing Principles and Practices”, S. Chand & Co PV Ltd, New Delhi, 2004.
2. **Dr.Rajan Nair**, “Marketing”, Sultan Chand & Sons, New Delhi, 2004
3. **Philip Kotler**, “Principles of Marketing”, Prentice Hall of India, New Delhi, 2006.

B.COM. – II Year

Business Statistics

Objectives: To promote the skill of applying statistical techniques in business.

Unit – I

Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean.

Unit - II

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.

Unit - III

Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation.

Unit – IV

Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).

Unit - V

Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (Including Problems)

Methods of Sampling – Sampling and Non-Sampling Errors (Theoretical Aspects Only)

NOTE _Distribution of Marks : Theory : 20 % Problems- 80%

Books for Reference

1. **Navanitham, P.A.**, “Business Mathematics and Statistics”, Jai Publishers, Trichy, 2004.
2. **S.P. Gupta**, “Statistical Methods”.
3. **M. Sivathanu Pillai**, “Economic and Business Statistics”.

B.COM. – II Year

Commercial Law and Company Law

Objective : To enlighten the Students Knowledge on Commercial and Company Laws.

Unit - I

Law – Meaning – Law of Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract – Discharge of Contract – Remedies of Breach of Contract - Offer – and Acceptance – Legal Rules relating to Offer and Acceptance – Revocation of Offer and Acceptance.

Unit – II

Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – Rights and Duties of a Buyer and Seller

Unit – III

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company- Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

Unit – IV

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Shares and Debentures – Meaning – Types - Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

Unit – V

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

Books for Reference

1. **N.D. Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi 2005.
2. **R.S.N. Pillai & Bagavathi**, “Business Law” S.Chand, New Delhi 2005.
3. **Bagrial A.K.**, “Company Law”, Vikas Publishing House, New Delhi
4. **Gower L.C.B.**, “Principles of Modern Company Law”, Steven & Sons, London.
5. **Ramaiya A.**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
6. **Singh Avtar**, “ Company Law”, Eastern Book Co., Lucknow

B.COM. – II Year

Cost and Management Accounting

Objectives : To expose the students to the concepts and the tools used in Cost and Management Accounting.

Unit - I

Cost and Management Accounting – Definition - Meaning – Objectives - Scope - Relationship with Financial Accounting - Limitations - Elements of Cost - Cost Sheet - Tender or Quotations

Unit - II

Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Labour - Systems of Wage Payment - Time Rate - Piece rate - Taylor, Merrick, Piece Rate System - Incentive Schemes - Halsey – Rowan - Overheads – Classification – Allocation, Apportionment & Absorption of Overheads - Methods of Absorption of Factory Overheads

Unit - III

Funds Flow Analysis – Cash Flow Analysis.

Unit - IV

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - Production Budget – Purchase Budget.- Working Capital - Sources of Working Capital - Estimates of Working Capital Requirements.

Unit - V

Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).

Distribution of Marks: Theory- 20% Problems-80%

BOOKS FOR REFERENCE

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|--|--------------------------------|
| 1. Cost Accounting | - S.P. Jain & K.L.Narang, |
| 2. Cost Accounting Principles and Practice | - S.P.Iyyangar, |
| 3. Cost Accounting | - V.KSaxena & C.D.Vashist, |
| 4. Cost Accounting | - M.N.Arora, |
| 5. Management Accounting and Financial Control | - S. N. Maheshwari, |
| 6. Management Accounting | - R.K. Sharma Shashi K. Gupta, |
| 7. Management Accounting | - Sharma and Gupta |

B.COM. – III Year

Corporate Accounting

Objectives : To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Unit - I

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Redemption of Preference Shares. - Debentures – Issue – Redemption : Sinking Fund Method.

Unit - III

Final Accounts of Companies .

Unit - IV

Valuation of Shares and Goodwill – Need – Methods of valuation of . Shares and Goodwill

Unit - V

Liquidation of Companies – Preparation of Statement of Affairs and Deficiency Account.

NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books of Reference

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.** ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

B.COM. – III Year

Principles of Management

Objectives : To make the students to understand the conceptual frame work of business management.

UNIT-I

Nature and Scope of Management process – Management Science, Art – Development of Management – Scientific Management – Planning; The meaning and purpose of Planning – Steps in Planning – Types of Planning – Objectives and policies- Decision making: Process of Decision making - Types of Decisions - Problems involved in Decision making.

UNIT II

Organization: Types of Organization – Organizational structure – Span of Control – Delegation: Delegation and Decentralization – Line and Staff relationship.

UNIT-III

Directing: Nature and Purpose of Directing – Controlling – Need for Controlling – Meaning and importance of Controls – Control process – Budgetary and Non-Budgetary Controls – Case studies.

UNIT-IV

Staffing: Sources of Recruitment – Maslow’s Theory of Motivation – Communication – Types and Channels of Communication.

UNIT-V

Leadership – Functions and Types – X, Y and Z Theories – Qualities of a good Leader – Decision making – Traditional and Modern Techniques and Steps involved.

Books for Reference:

1. Dinkar Pagare----Principles of Management----Sultan Chand & Sons
2. C.N.Sontakki----Principles of Management----Kalyani Publications
3. S.A.Sherlekar----Principles of Business Management----Himalaya Publishing House
4. Gulshan and Lallan Prasad--Management -Principles and Practice--S.Chand & Co.,

B.COM. – III Year

Business Communication

Objectives : To develop the written and oral business communication skills.

Unit - 1

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - 2

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – 3

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – 4

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - 5

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

REFERENCE BOOKS

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

B.COM. – III Year

Auditing

Objectives : To familiarize the students with the principles of auditing.

Unit – 1

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit – 2

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit – 3

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit – 4

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit 5

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

B.COM. – III Year

Banking Law and Practice

Objectives : To enlighten the students' knowledge on Banking Regulation Acts.

Unit – I

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

Unit – III

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit – IV

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill
Traveling cheque, credit card, Teller system.

Book for Reference

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice
