

BHARATHIAR UNIVERSITY

COIMBATORE-641 046

B.COM

(For the students admitted from the academic year 2010-2011 onwards)SCHEME

OF EXAMINATION - CBCS PATTERN

SEMESTER- I

Part	Study Components	Course title	Ins. hrs/ week	Examinations				Credit
				Dur.Hrs	CIA	Marks	Total Marks	
	Semester I							
I	Language – I		6	3	25	75	100	4
II	English – I		6	3	25	75	100	4
III	Core 1: Principles of Accountancy		5	3	25	75	100	4
III	Core 2: Business Organisation and Office Management		5	3	25	75	100	4
III	Allied 1: Agricultural Economy of India		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2

PART – I – LANGUAGE

BHARATHIYAR UNIVERSITY, COIMBATORE – 641046

UNDER GRADUATE DEGREE PROGRAMMES (CBCS SEMESTER PATTERN)

(For the students admitted during the academic year 2015 – 2016 and onwards)

பாடத்திட்டம் - மூதற்பருவம் - பகுதி -1. தளம் 1

(2015 - 16 ஆம் கல்வியாண்டில் சேர்வோர்க்குரியது (செய்யுள் - சிறுகதை , இலக்கிய வரலாறு, இலக்கணம் , மொழிபெயர்ப்பு)

அலகு 1

1. பாரதியார் - தமிழ்த்தாய், தமிழ்
2. பாரதிதாசன் - அழகின் கிரிப்பு
3. நாமக்கல் கவிஞர் - தமிழ்விழி அரசு
4. ஆரூர் தமிழ்நாடன் - கரிக்கிறது தாய்ப்பால்
5. கவிமணி தேசிக விநாயகம் பிள்ளை - ஒற்றுமை , இலக்கிய மூம்மணி

அலகு 2 சமூகம்

6. நவீன தாலாட்டு - வைரமுத்து
7. சாவிலா வீட்டில் - கண்ணதாசன்
8. சருகுகள் சலசலக்கின்றன - வெ.இளையான்பு
ஒரு கல்லின் கதை
9. மு.மேத்தா கவிதைகள் - மு.மேத்தா
10. ரிஷி கவிதைகள் - முடிந்தது , இங்கே, பாடப்பு, மதி, தாகம்

அலகு -3 உதயம் - சிறுகதைத் தொகுப்பு

பிரிசாட் பப்ளிகேஷன்ஸ், சென்னை.

அலகு - 4 இலக்கிய வரலாறு - (பாடத்திட்டத்தைத் தழுவிவது)

1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
2. சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. படிமம் , குறியீடு - பற்றிய விளக்கங்கள்
4. இலக்கணம்
 1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ரது, ல.எ.மு. ந.எ.எ, வேறுபடுத்தி அறியும் முறை
 2. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல்
 3. உண்டு , உள, உளது, அன்று, அல்ல, அல்லன், அல்லர், பயன்பாடு, ஒரு, ஒர் - பயன்பாடு
 4. ஒருமை - பன்மை - தொடரில் அமையும் விதம்

அலகு - 5

மொழி பெயர்ப்பு , பொதுப்பகுதி, அலுவலகப்பகுதி - ஆங்கிலத்தில் இருந்து தமிழில் மொழிபெயர்த்தல்.

BHARATHIAR UNIVERSITY
COIMBATORE 641 046
Part I – Hindi Language
for Under-graduate Degree Programmes
(For the Students admitted during 2015-2016 onwards)

FIRST SEMESTER – Paper I
(Prose, Non-detailed Text, Grammar & Translation Books
Prescribed:

1.PROSE : NUTHAN GADYA SANGRAH

Editor: Jayaprakash

(Prescribed Lessons – only 6)

Lesson 1 – Bharthiya Sanskurthi

Lesson 3 – Razia

Lesson 4 – Makreal

Lesson 5 – Bahtha Pani Nirmala

Lesson 6 – Rashtrapitha Mahathma Gandhi

Lesson 9 – Ninda Ras.

Publisher: Sumitra Prakashan Sumitravas, 16/4

Hastings Road, Allahabad — 211 0012.

DETAILED TEXT: KAHANI KUNJ.

Editor: Dr.V.P.Amithab.

(Stories 1 -6 only)

Publisher : Govind Prakashan Sadhar Bagaar, Mathura, Uttar Pradesh – 281 001.

3.GRAMMAR : SHABDHA VICHAR ONLY

(NOUN,PRONOUN, ADJECTIVE, VERB, TENSE,CASE ENDINGS)

Theoretical & Applied.

Book for reference : Vyakaran Pradeep by Ramdev.

Publisher : Hindi Bhavan,36,Tagore Town Allahabad – 211 002.

4.TRANSLATION: English- Hindi only.

ANUVADH ABHYAS – III

(1-15 lessons Only)

Publisher: DAKSHIN BHARATH HINDI PRACHAR SABHA CHENNAI -17.

5.COMPREHENSION : 1 Passage from ANUVADH ABHYAS – III (16- 30)

DAKSHIN BHARATH HINDI PRACHAR SABHA CHENNAI- 17.

BHARATHIAR UNIVERSITY COIMBATORE 641 046

Syllabus for U.G. (Part. I) Malayalam (C B C S)

For the students admitted for the academic year 2015-16 and onwards

First Semester

Paper I. Prose, Composition & Translation

This paper will have the following five units: Unit I & II Novel

Unit III &

IV Short

story Unit V

Composition & Translation

Text books prescribed:

Unit I & II

Naalukettu – M.T. Vasudevan Nair

(D. C. Books, Kottayam, Kerala)

Unit III & IV

Nalinakanthi – T.Padmanabhan (D.

C. Books, Kottayam, Kerala) **Unit**

V

Expansion of ideas, General Essay and Translation of a simple passage from English about 100 words) to Malayalam

Reference books:

1. Kavitha Sahithya Charitram –Dr. M. Leelavathi (Kerala Sahithya Academy, Trichur)
2. Malayala Novel Sahithya Charitram – K. M.Tharakan (N.B.S. Kottayam)
3. Malayala Nataka Sahithya Charitram – G. Sankarapillai (D.C. Books, Kottayam)
4. Cherukatha Innale Innu – M. Achuyuthan (D.C. Books, Kottayam)
5. Sahithya Charitram Prasthanangalilude - Dr. K .M. George, (Chief Editor)(D.C. Books, Kottayam)

BHARATHIAR UNIVERSITY
COIMBATORE 641 046

PART-I, PAPER-I, FRENCH

(COMMON FOR ALL U.G. COURSES)

SYLLABUS - UNDER CBCS – AFFILIATED COLLEGES

[with effect from 2014-2015]

SEMESTER- I

PAPER I

Prescribed text : **ALORS I**

Units : 1 – 5

Authors : Marcella Di Giura Jean-Claude Beacco

Available at: Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007.

Tel : 011 – 23852986 / 9650597000

Question Paper Pattern: Semester I

(ALL QUESTIONS TO BE SET ONLY FROM THE PRESCRIBED TEXT)

Maximum Marks: 75 Time: 3 hrs.

SECTION A (10)

1. CHOISISSEZ LA MEILLEURE RÉPONSE: (10X1=10)

SECTION B (20)

1. TRADUISEZ LES TEXTES SUIVANTS EN ANGLAIS: (4/5) (4X5=20)

(Pg Nos : 26 ex-6, 44 ex-3, 56 ex-4, 74 ex-4, 80.)

SECTION C (45)

2. COMPRÉHENSION (8x1=8)

3. EXERCICES DE GRAMMAIRE: (5X5=25) (EITHER/OR)

4. FAITES DES PHRASES: (6/8) (6X1=6)

5. TRADUISEZ LES EXPRESSIONS EN ANGLAIS : (6/8) (6X1=6)

PART – II - ENGLISH

BHARATHIAR UNIVERSITY

COIMBATORE-641 046

Part II - English

For the candidates admitted from the academic year 2015-16 and onwards.
Semester – I

Prescribed Text: CONFLUENCE

A Textbook for undergraduate students

Publishers : Anu Chitra Publications

New No.21, Old No.9, Rajagopalar street, West Mambalam, Chennai – 600033.

Contents:

Unit I Preparatory Lessons

1. Competition Matters – Suzanne Sievert
2. A Personal Crisis May
Change History - Dr.A.P.J. Abdulkalam
3. Why preserve Biodiversity?. - Prof.D. Balasubramanian

Unit – II- Prose

1. My greatest Olympic prize - Jesse owens
2. If you are wrong, admit it - Dale Carnegie
3. The Unexpected - Robert Lynd

Unit – III – Poetry

1. Pulley or the gift of god - George Herbert
2. La Belle Dane Sans Merci - John Keats
3. The Night of the Scorpion - Nissim Ezekiel

Unit – IV – Short Story

1. Three Questions - Leo Tolstoy
2. The Gift of the Magi - O Henry

Unit – V – One Act Play

1. The Shirt - Francis Dillon
 2. The Pie and the Tart - Hugh Chester
- man Grammar exercises and Vocabulary from the prescribed lessons – I to IV Units. Question paper Pattern : Existing pattern to be followed.

PART – III- CORE

BHARATHIAR UNIVERSITY

COIMBATORE-641 046

B.COM

(For the students admitted from the academic year 2010-2011 and onwards)

CBCS PATTERN

Course	B.COM
Effective from	2010-2011 and Onwards
Semester	I
Subject	CORE 1 : PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood Concepts and conventions of Accounting. Basic Accounting framework

UNIT –I Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV Accounting for consignments and Joint ventures

UNIT – V Bank Reconciliation statement – Receipts and Payments and 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.Mani, 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, M.C.Shukla – Financial Accounting – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
7. A.Murthy -Financial Accounting – Margham Publishers
8. P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies

COIMBATORE-641 046**B.COM****(For the students admitted from the academic year 2010-2011 and onwards)****CBCS PATTERN**

Course	B.COM
Effective from	2010-2011 and Onwards
Semester	I
Subject	CORE 2 : BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Goal: To enable the students to learn principles and concepts of Business. Objective: On successful completion of this course, the student should have understood Nature and types of business organizations. Process of decision-making.

UNIT – I Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT – II Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

UNIT – IV Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

BOOKS FOR REFERENCE

1. Y.K.Bhushan – Business Organisation and Management – Sultanchand & 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
6. J.C.Deneyer - Office Management
7. Chatterjee – Modern Business

PART – III- ALLIED – I

BHARATHIAR UNIVERSITY
COIMBATORE-641 046
B.COM

(For the students admitted from the academic year 2010-2011 and onwards)

CBCS PATTERN
ALLIED SUBJECT

Course	B.COM
Effective from	2010-2011 and Onwards
Semester	I
Subject	Allied 1: AGRICULTURAL ECONOMY OF INDIA

UNIT I Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

UNIT II Agricultural Labour and Mechanisation of Agriculture: Agricultureal Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

UNIT III Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

UNIT IV Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

UNIT V Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

BOOKS FOR REFERENCE

1. Indian Agriculture : Problems, Progress and Proscpects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

Environmental Studies

BHARATHIAR UNIVERSITY

COIMBATORE-641 046

B.COM

(For the students admitted from the academic year 2010-2011 and onwards)

CBCS

PATTERN

SYLLABUS

UNIT –I

Nature of Environmental Studies: Scope of importance- need for awareness Natural resources- Forest, Water, Mineral, Food, Energy and Land Role of an individual in conservation of natural resources Equitable uses of resources for sustainable lifestyles.

UNIT – II

Ecosystems: Concept, Structure and function, Producers consumers & decomposers, energy flow in the ecosystem Ecological succession, Food chains Food webs and ecological pyramids Features of the ecosystem-Forest, Grassland, Desert and Aquatic

UNIT – III

Biodiversity and its conservation: Genetic, Species and Ecosystem diversity Biographical classifications of India Value of Biodiversity, Biodiversity at global, national & local levels, Hot spots of biodiversity Threats to biodiversity, endangered and endemic species of India, Conservation of biodiversity.

UNIT – IV

Environmental pollution-Definition, solid waste management Role of an individual in prevention of pollution Pollution case studies disaster management.

UNIT – V

Social issues and the environment- sustainable development, Urban problems related to energy, water conservation, rainwater harvesting, watershed management Resettlement and rehabilitation of people. Environmental ethics; issues and solution- Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies, Consumerism and waste products .Environmental protection act, Air act, water act, wildlife protection act. Forest conservation act, issues, public awareness, Human population and the environment

TEXT BOOKS:

BOOK A: Foundation course-B “Environmental Studies”, Published by publication division, Bharathiar University, Coimbatore.

BHARATHIAR UNIVERSITY

COIMBATORE 641 046

B.COM

(For the students admitted from the academic year 2010-2011 onwards)

SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- II

Part	Study Components	Course title	Ins. hrs/ week	Examinations				Credit
				Dur.Hrs	CIA	Marks	Total Marks	
	Semester II							
I	Language – II		6	3	25	75	100	4
II	English – II		6	3	25	75	100	4
III	Core III – Financial Accounting		5	3	25	75	100	4
III	Core IV – Principles of Marketing		5	3	40	60	100	4
III	Allied Paper II – Economic Analysis		6	3	20	30	50	4
IV	Value Education – Human Rights #		2	3	-	50	50	2

PART – I – LANGUAGE

இரண்டாம் பருவம்

பாத்திட்டம் - பகுதி -1. தாள் -2.

(செய்யுள் , உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)

அலகு - 1 திருக்குறள் - (மூன்று அதிகாரங்கள்)

அ- நட்டி

ஆ- நட்பாராய்தல்

இ- கூடா நட்டி

2. மூதுரை - ஓளவையார் 1-15 (15 பாடல்கள்)

3. பழமொழி நானூறு கல்வி 10 பாடல்கள்

அலகு - 2

1. நத்திக்கலம்பகம்

2. திருப்பாவை, திருவெம்பாவை

3. சித்தர்பாடல்கள்

அலகு -3 உரைநடை

- | | |
|---------------------------------|------------------------|
| 1. சங்கநெறிகள் - முனைவர் . | வசுப்பாணிக்கம். |
| 2. இன்னுய குழலில் மகளிரின் பணி- | மீனாட்சி |
| 3. புதிர் எதிர் காவம் - | சிற்பி பாலகப்பிரமணியம் |
| 4. இணையத் தமிழ் வளர்ச்சி - | முனைவர் ப.அரதக்கீரன். |

அலகு - 4

1. வல்லினம் மிகும் இடம் - மிகா இடம்.
2. வினா- விடை வகைகள் (அறுவகை வினா, எண்வகை விடை, தொல்காப்பியர் வழியில்).
3. ஆகுபெயர் விளக்கம் - பயன்பாடு-வகைகள் 10

அலகு- 5

இலக்கிய வரலாறு பாத்திட்டத்தைத் தழுவியது

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் - வளர்ச்சியும்

BHARATHIAR UNIVERSITY
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Part I – Hindi Language
for Under-graduate Degree Programmes
(For the Students admitted during 2015-2016 onwards)

SECOND SEMESTER – PAPER II
(Modern Poetry, Novel, Translation & Letter Writing)

MODERN POETRY; SHABARI – by NARESH MEHTHA

PUBLISHERS: Lokbharathi Prakashan I Floor, Duebari Building Mahathma Gandhi Marg, Allahabad -1.

ONE ACT PLAY: EKANKI

SANKALAM By VEERENDRA KUMAR

MISHRA

PUBLISHER: VANI PRAKASHAM NEW DELHI – 110 002.

TRANSLATION : HINDI – ENGLISH ONLY,

(ANUVADH ABYAS – III)

Lessons.1 – 15 only

PUBLISHER: DAKSHIN BHARATH HINDI PRACHAR SABHA CHENNAI – 600 017.

LETTER WRITING: (Leave letter, Job Application, Ordering books, Letter to Publisher, Personal letter)

CONVERSATION: (Doctor & Patient, Teacher & Student, Storekeeper & Buyer, Two Friends, Booking clerk & Passenger at Railway station, Autorickshaw driver and Passenger)

BHARATHIAR UNIVERSITY
COIMBATORE 641 046

Syllabus for U.G. (Part. I) Malayalam (C B C S)

For the students admitted for the academic year 2015-16 and onwards

Semester

Paper II Prose : Non-fiction

This paper will have the following five units:

Unit I & II

Biography Unit

III, IV & V

Smaranakal

Text books prescribed:

Unit I & II

Kanneerum Kinavum- V.T.Bhatahirippad (D.C. Books, Kottayam)

Unit III, IV & V

Balyakalasmaranakal – Madhavikkutty (D.C. Books, Kottayam)

Reference books:

1. Jeevacharitrasahithyam – Dr. K.M. George (N.B.S. Kottayam)
2. Jeevacharitrasahithyam Malayalathil – Dr. Naduvattom Gopalakrishnan (Kerala Bhasha Institute, Trivandrum)
3. Athmakathasahithyam Malayalathil – Dr. Vijayalam Jayakumar (N.B.S. Kottayam)
4. Sancharasahithyam Malayalathil – Prof. Ramesh chandran. V, (KeralaBhasha Institute, Trivandrum)

BHARATHIAR UNIVERSITY

COIMBATORE 641 046
PART-I, PAPER-II, FRENCH

(COMMON FOR ALL U.G. COURSES) SYLLABUS - UNDER CBCS
AFFILIATED COLLEGES
[with effect from 2014-2015]

PAPER II

Prescribed text : ALORS I

Units : 6 – 10

Authors : Marcella Di Giura Jean-Claude Beacco

Available at : Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (KamlaNagar)
New Delhi – 110007.

Tel : 011 – 23852986 / 9650597000

Question Paper Pattern: Semester II

(ALL QUESTIONS TO BE SET ONLY FROM THE PRESCRIBED TEXT)

Maximum Marks: 75 Time: 3 hrs.

SECTION A (10)

1. CHOISISSEZ LA MEILLEURE RÉPONSE: (10X1=10)

SECTION B (20)

2. TRADUISEZ LES TEXTES SUIVANTS EN ANGLAIS:(4/5) (4X5=20)

(Pg Nos :86 ex-4,104 ex-3,116 ex-3a,b,134 ex-4,146 ex-2,162,163,164,165,166,167)

SECTION C (45)

3. COMPRÉHENSION (8x1=8)
4. EXERCICES DE GRAMMAIRE:(5X5=25) (EITHER/OR)
5. FAITES DES PHRASES:(6/8) (6X1=6)
6. TRADUISEZ LES EXPRESSIONS EN ANGLAIS :(6/8) (6X1=6)

PART – II - ENGLISH

BHARATHIAR UNIVERSITY
COIMBATORE 641 046

Part II – English

For the candidates admitted from the academic year 2015-16 and onwards.

Prescribed Text : REFLECTIONS III (REVISED)

An anthology of prose poetry and fiction CLN Prakash

Publishers : Cambridge University Press India Foundation Books. Cambridge House
21/1 (New No.49) Thousand lights Chennai – 600 006.

Unit – I

1. A Day's wait - Ernest Hemingway
2. Dress in Communication - Ernest Hemingway
3. The Justice of Peace - Hilaire Belloc

Unit –II

4. The Happy Prince - Oscar wilde
5. A Speech by N.R. Narayana Murthy
6. The Cockroach - Kevin Halligan

Unit – III

7. Graphic Novels
8. A Speech by Barack Obama

Unit – IV

9. The Many and the None
10. Meeting at Night - Robert Browning
11. The Blue Bouquet - Octavia Paz

Unit – V

12. Real Time - Amit Chaudhuri
13. The Chimney Sweeper's Complaint - Mary Alcock Grammar and

Vocabulary exercises from the prescribed lessons.

Question paper Pattern : Existing Pattern to be followed.

PART – III- CORE

BHARATHIAR UNIVERSITY
COIMBATORE 641 046

B.COM

(For the students admitted from the academic year 2010-2011 and onwards)

CBCS PATTERN

Course	B.COM
Effective from	2010-2011 and Onwards
Semester	II
Subject	CORE 3 : FINANCIAL ACCOUNTING

Goals: To provide basic knowledge in financial accounting concepts

Objectives: On successful completion of this course the student should have: Knowledge in the practical applications of accounting

UNIT I Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

UNIT II Investment accounts – Royalty excluding Sublease

UNIT III Single Entry system-meaning and features-Statement of affairs method and Conversion method

UNIT IV Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

UNIT V Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return

BOOKS FOR REFERENCE

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy
2. Advanced Accountancy - S.P.Jain & K.L.Narang
3. Advanced Accountancy - M.C.Shukla & T.S.Grewal
4. Financial Accounting - T.S.Reddy & A.Murthy

BHARATHIAR UNIVERSITY
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BCOM

(For the students admitted from the academic year 2011-2012 and onwards)CBCS

PATTERN

Course	B.COM
Effective from	2015-2016 and Onwards
Semester	II
Subject	CORE: PRINCIPLES OF MARKETING

UNIT I Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing

UNIT II Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardisation – Market information

UNIT III Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing

UNIT IV Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context

UNIT V Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers

BOOKS FOR REFERENCE

1. MARKETING MANAGEMENT - RAJAN SEXENA
2. PRINCIPLES OF MARKETING - PHILIP KOTLER & GARY ARMSTRONG
3. MARKETING MANAGEMENT - V.S RAMASAMY & NAMAKUMARI
4. MARKETING - WILLIAM G. ZIK MUND & MICHAEL D' AMICO
5. MARKETING - R.S.N. PILLAI & BAGAVATHI

PART – III- ALLIED – I

BHARATHIAR UNIVERSITY
COIMBATORE 641 046

B.COM

(For the students admitted from the academic year 2010-2011 and onwards)

CBCS PATTERN

ALLIED SUBJECT

Course	B.COM
Effective from	2010-2011 and Onwards
Semester	II
Subject	ALLIED 2: ECONOMIC ANALYSIS

UNIT I SCOPE OF METHODOLOGY : Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi...Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

UNIT II THEORY OF CONSUMER BEHAVIOUR : Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

UNIT III Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.

UNIT IV PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

UNIT V FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

BOOKS FOR REFERENCE

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

Human Rights #

BHARATHIAR UNIVERSITY

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B.COM

(For the students admitted from the academic year 2008-2009 and onwards)CBCS

PATTERN

SYLLABUS

UNIT – I :

Concept of Human Values, Value Education Towards Personal Development .Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Personal Development : Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers. Character Formation Towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

UNIT – II :

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

UNIT – III :

Impact of Global Development on Ethics and Values Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

UNIT - IV :

Therapeutic Measures Control of the mind through

- a. Simplified physical exercise
 - b. Meditation – Objectives, types, effect on body, mind and soul
 - c. Yoga – Objectives, Types, Asana
 - d. Activities:
 - (i)Moralization of Desires(ii)Neutralization of Anger(iii)Eradication of Worries
 - (iv)Benefits of Blessings
- UNIT V :**

Human Rights

- 1. Concept of Human Rights – Indian and International Perspectives
 - a. Evolution of Human Rights
 - b. Definitions under Indian and International documents
- 2. Broad classification of Human Rights and Relevant Constitutional Provisions.
 - a. Right to Life, Liberty and Dignity
 - b. Right to Equality
 - c. Right against Exploitation
 - d. Cultural and Educational Rights
 - e. Economic Rights
 - f. Political Rights
 - g. Social Rights
- 3. Human Rights of Women and Children
 - a. Social Practice and Constitutional Safeguards
 - (i) Female Feticide and Infanticide
 - (ii) Physical assault and harassment
 - (iii) Domestic violence
 - (iv) Conditions of Working Women
- 4. Institutions for Implementation
 - a. Human Rights Commission
 - b. Judiciary
- 5. Violations and Redressed
 - a. Violation by State
 - b. Violation by Individuals
 - c. Nuclear Weapons and terrorism d. Safeguards.

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
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(For the students admitted from the academic year 2010-11 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER -III

Part	Study Components	Course Title	Ins. Hrs/week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –III							
III	Core V – Higher Financial Accounting		7	3	25	75	100	4
III	Core VI – Commercial Law		6	3	25	75	100	4
III	Core VII – Principles of Management		6	3	25	75	100	4
III	Allied : III - Mathematics for Business		6	3	25	75	100	4
IV	Skill based Subject -1 : Business Application Software-I		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-Major Elective–I Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2

PART – III- CORE

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B.Com.

(For the students admitted from the academic year 2016-17 and onwards)
SEMESTER- III

Course	BCOM
Effective from	2010-2011 onwards
Semester	III
Subject	Core V –Higher Financial Accounting

Subject Description : This course aims to enlighten the students on the Higher Financial Accounting procedures

Goals : To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects..

Unit - I

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

Unit - II

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only.

Unit – III

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

Unit - IV

Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.

Unit - V

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

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

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, NewDelhi.
2. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.
3. **Dr. M. A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.
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.NewDelh

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(For the students admitted from the academic year 2016-17 and onwards)

SEMESTER- III

Course	BCOM
Effective from	2010-2011 onwards
Semester	III
Subject	Core VI –Commercial Law

Subject Description : This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

Goals : To enable the students to understand the fundamentals of law relating to commercial activities.

Objectives : On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

UNIT-I

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts –Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

UNIT-II

Capacity to contract – Free consent – Quasi contracts – Contingent contracts –Performance of contract – Discharge of contract – Remedies for breach of contract.

UNIT-III

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

UNIT-IV

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

UNIT-V

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.

Books for Reference:

1. N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House

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(For the students admitted from the academic year 2016-17 and onwards)

SEMESTER- III

Course	BCOM
Effective from	2010-2011 onwards
Semester	III
Subject	Core VII –Principles of Management

Subject Description : To enable the students to know the theories/concepts about management

Goals : To make the students to understand the elements of effective Management

Objectives : On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Unit I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit II

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit IV

Motivation – Need – Determinants of behaviour – Mas low's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit V

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

` **Books for Reference:**

- | | |
|--|-----------------------|
| 1. Principles of Management | - Koontz and O'Donald |
| 2. Business Management | - Dinkar - Pagare |
| 3. The Principles of Management | - Rustom S. Davan |
| 4. <i>Business Organization and Management</i> | - Y. K. Bhushan |
| 5. Business Management | - Chatterjee |

PART – III- ALLIED – III

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- III

Course	BCOM
Effective from	2010-2011 onwards
Semester	III
Subject	Allied Paper III Mathematics for Business

Subject Description : This course aims to expose the students on the Applications of Mathematical Techniques in Business

Goals : To enable the students to apply mathematical knowledge to solve business problems.

Objectives : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formulation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers ,Trichy-21
2. **Sundaresan and Jayaseelan,**” Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram and Y.Rajan-A** Text book Business Mathematics-HimalayaPublishingHouse.

Part IV SKILLBASEDSUBJECT -1

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(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- III

Course	BCOM
Effective from	2010-2011 onwards
Semester	III
Subject	Skill based Subject -1 : Business Application Software-I

Subject Description : This course aims to expose the students on the

Applications of Computer in Business

Goals : To enable the students to learn the concepts of MS-Office.

Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms-Word and Ms- Excel.

Unit – I

Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.

Unit – II

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

Unit – III

Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.

Unit –IV

Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.

Unit – V

Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet

– Creating Charts – Creating Form Templates – Sharing Data Between Applications

Books for Reference:

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

BASICTAMIL#

பாரதியார் பல்கலைக்கழகம் : கோயலுத்தூர்
பகுதி - IV : தமிழ்த் தாள் - 1 - குன்றாம் பருவம்
விளக்கலை 2012-13 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது
(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பரீலாதலர்களுக்கு)
அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக அலுத்துத் தேர்வுகள் கிடையாது

1. தமிழ் மொழியின் அடிப்படைக் கூறுகள்.
 அலுத்துகள் : முதலெலுத்துகள் (உயிர் அலுத்து, மெய் அலுத்து, உயிர்மெய் அலுத்து)
 சொற்கள் : வகைகள் (பெயர்ச்சொல், வினைச்சொல், விடைச்சொல், உரிச்சொல்)
 தொடர் : தொடரளமப்பு (அலுவாய், செயப்படுபொருள், பயனிலை)
 குறிப்பு அலுத்துதல் : பத்துப் பதினைந்து தொடர்களில் குறிப்பு வரைதல்
 பிழைதீக்கி அலுத்துதல் : (ஒற்றுப்பிழை, அலுத்துப்பிழை)
- 2.

2012-2013 கல்வியாண்டு முதல் பரில்பனர்களுக்குப் பின்வரும் வினாத்தாள் அளமப்பு பின்பற்றப்பட வேண்டும்.

	அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் குறை	மதிப்பெண்கள்
1.	வகுப்புத் தேர்வு-1	10
2.	வகுப்புத் தேர்வு-2	10
3.	யாதிரித் தேர்வு	10
4.	பயிற்சிக் கட்டுரை	10
5.	வாய்மொழித் தேர்வு	10
	மொத்த மதிப்பெண்கள்	50

குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.

ADVANCE TAMIL #

பாரதியார் பக்கவகைகழகம் : கோயமுத்தூர்**பகுதி - IV : சிறப்புத் தமிழ் தளம் - 1****முன்றாம் பகுதி****நினைக்கலை 2012-13 கல்வி ஆண்டுகூதல் கோர்வோர்க்குரியது
(12-ம் வகுப்பு கரை தமிழ் ஁ளாழ்ச்சாடம் பரி஁றவர்க்கு)**

- கூறு - 1 : பாரதியார் கவிதைகள்
கண்ணன் என் வேககன்
பாரதிதாசன் - அழகின் சிரிப்பு (தருவதும்)
மீரா (கவிஞர்) - சூக்கூ (புதுக்கவிதை)
- கூறு - 2 : ஁ளாழ்ச்சு திறன்
பிளாழ்ச்சுகி ஁ருதுதல் - நன ர வேறுபாடு அறிதல்
஁ன, ஁ன, ஁ன வேறுபாடு அறிதல்
஁, ஁, ஁ வேறுபாடு அறிதல்
குதில் ஁ருதல் வேறுபாடு அறிதல்
- கூறு - 3 : கடிதங்கள் ஁ருதுதல் - பாராட்டுக் கடிதம், நன்றிக்கடிதம்
அழைப்புக்கடிதம், அலுவலக கிண்ணட்சம்.
- கூறு - 4 : ஁ளாற்கணைத் தந்து ஁ளாடர்களை அ஁மக்கும் பரி஁ரி அறிதல்
஁ல்லி஁ம் பி஁ரும் திடங்கள்.
- கூறு - 5 : பாடத்தருவிய ஁ர஁று.

**2012-2013 கல்வியாண்டுகூதல் பரி஁ப்பவர்க்கு பி஁வதும் கிணத்தாக்
அவ஁ப்பு பரி஁஁றப்பட வேண்டும்.**

Maximum 50 Marks – wherever applicable			
Section A	Multiple choice questions with four options	10*1=10	10 questions – 2 each from every unit
Section B	Short answer questions of either / or type (like 1.a (or) b)	5*3=15	5 questions – 1 each from every unit
Section C	Essay-type questions of either / or type (like 1.a (or) b)	5*5=25	5 questions – 1 each from every unit
NOTE: In Section "C" one of the questions shall be application oriented or a problem or a case study.			

NON-MAJOR ELECTIVE – I

BHARATHIAR UNIVERSITY
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(For the students admitted from the academic year 2010-2011 onwards)

SCHEME OF EXAMINATION - CBCS PATTERN
SEMESTER III: NON MAJOR ELECTIVE: CONSTITUTION OF INDIA

UNIT I

Making of Constitution - Constituent Assembly - Dr.RajendraPrasath -
Dr.B.R.Ambedkar - Salient features - Fundamental Rights.

UNIT II

Union Executive - President of India - Vice-President - Prime Minister - Cabinet -
Functions

UNIT III

Union Legislature - RajiyaSabha - LokSabha - Functions and Powers

UNIT IV

Union Judiciary - Supreme Court - Functions - Rule of law

UNIT V

State - Executive - Legislature - Judiciary

Books for Reference:

1. Agharwal.R.C. - National Moment and Constitutional Development - New Delhi, 1977
2. Chapra B.R., Constitution of India, New Delhi, 1970
3. Rao B.V., Modern Indian Constitution, Hyderabad, 1975.
4. Nani Palkhivala - Constitution of India, New Delhi, 1970
5. Krishna Iyer, V.R., Law and Justice, New Delhi, 2009

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(For the students admitted from the academic year 2010-11 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN
SEMESTER -IV

Part	Study Components	Course Title	Ins. Hrs/week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –IV							
III	Core VIII – Corporate Accounting		5	3	25	75	100	4
III	Core IX Computer Applications in Business		4	3	25	75	100	4
III	Core X – Company Law and Secretarial Practice		4	3	25	75	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII – Banking Theory		3	3	20	55	75	3
III	Allied : IV: Statistics for Business		6	3	25	75	100	4
IV	Skill based Subject-2 : Computer Application Practical-I		3	3	30	45	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50		50	2

PART - III- CORE

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Core VIII –Corporate Accounting

Subject Description : This course aims to enlighten the students on the accounting

Goals : To enable the students to be aware on the Corporate Accounting procedures followed by the Companies.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

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 - Calculation of Managerial Remuneration.

Unit - IV

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

Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

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

Books for 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

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2016-17 and onwards)

SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Core IX – Computer Applications in Business

Subject Description : This course is designed to project the utilization of Computers in the Modern Business World.

Goals : To enable the students to know the importance of Computer in Business

Objectives : After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

Unit I

Computer : Introduction - Meaning - Characteristics - Generations - Types of Digital Computer - Components of Computer - Input, Storage and Output Devices - Uses of Computers in Modern Business.

Unit II

Software: Meaning - Types of Software - Operating Systems: Meaning - Functions - Types - Programming Language - Compilers and Interpreters.

Unit III

Database Processing: Data Vs. Information - Database Management Systems: Meaning – Components - Uses - Limitations - Types.

Unit IV

Management Information System: Meaning - Characteristics - Functional Management Information Systems: Financial - Accounting - Marketing- Production - Human resource Business Process Outsourcing.

Unit V

Networking - Meaning - Types - Internet : Meaning - Internet Basis - World Wide Web
- Internet Access - Internet Addressing - gines - Electronic Mail.
Search En

Books for Reference:

1. Fundamentals of Information Alexis Leon & Mathews Leon
Technology -
2. Information Technology for Henry C. Lucas
Management -
3. Computers and Commonsense - Roger Hunt and John Shellery
4. Management Information System - Dr. S.P. Rajagopalan

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B.Com

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Core X –Company Law & Secretarial Practice

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities.

Goals : To enlighten the students' knowledge on Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

UNIT-I Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents.

UNIT-II Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

UNIT-III Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General) – Latest Amendments as per companies Act 2013 & 2015

UNIT-IV Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer - Latest Amendments as per companies Act 2013 & 2015

UNIT-V Kinds of Company meetings - Board of Directors Meeting - Statutory meeting - Annual General meeting - Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings - Drafting of Correspondence - Relating to the meetings - Notices - Agenda - Chairman's speech - Writing of Minutes.

Books for reference:

M.C.Shukla and S.S.Gulshan----Principles of Company Law----S.Chand & Co.,

M.C.Shukla and S.S.Gulshan---- S.Chand & Co.,

N.D.Kapoor----Company Law----Sultan Chand & Sons

M.C.Kuchhal---- Secretarial Practice----Vikas Publications

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2016-17 and onwards)

SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Core XI –Executive Business Communication

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

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

Unit - II

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

Unit - III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit - IV

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

Unit - V

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.

Books for Reference:

1. **Rajendra Pal Korahill**, "Essentials of Business Communication", Sultan Ch and & 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.

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2016-17 and onwards)

SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Core XII –Banking Theory

Subject Description : This course enables the learners to update with the Modern banking practices

Goals : To develop the knowledge in the field of banking.

Objectives : After the successful completion of the course the student will be able to know the functions of banks .

UNIT I Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking - Branch Banking Universal Banking & Banking Markets - Functions of Modern commercial Banks - Balance Sheet of commercial Banks - Credit Creation by commercial Banks.

UNIT II Recent Trends in Indian Banking - Automated teller Machines - Merchant Banking - Mutual Fund - Factoring Services - Leasing Services - Credit Cards - E-banking - Privatization of commercial banks - Place of Private banks - Sector Banks in India.

UNIT III Central Banks - Functions - Credit Control Measures - Quantitative and Selective Credit control measures - Role of RBI in regulating and controlling banks.

UNIT IV Indian Money Market - Organized and Unorganized Part - Deficiencies of the Indian Money Market - Comparison with British and American Money Markets.

UNIT V State Bank of India - Its special place in the banking scene - Commercial banks and rural financing - Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene - Development banking - IDBI - ICICI.

Books for Reference:

- | | |
|----------------------------------|-------------------------------------|
| 01. Banking of India | - Panandigar.S.J |
| 02. A Text book of Banking | - Radhasamy M & Vasudevan
S.V. |
| 03. A Text book of Banking | - Maheswari S.N. |
| 04. Indian Banking | - Natarajan. S & Parameswaran
R. |
| 05 Banking and Financial Systems | - Santhanam . |

PART - III- ALLIED - IV

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2016-17 and onwards)

SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Allied IV –Statistics for Business

Subject : This course introduces the concepts, methods and the application of

Description : Statistical Tools that are essential for commerce, economics and industry

Goal: To enable the students to learn the Statistical methods and their applications in Commerce

Objective : On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics - Collection of data – Primary and Secondary
- Classification and Tabulation - Diagrammatic and Graphical presentation
Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - simple problems

UNIT II :

Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.
Skewness - Meaning - Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III :

Correlation -Meaning and Definition -Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis - Meaning of regression and linear prediction - Regression in two variables - Uses of Regression

UNIT IV :

Time Series - Meaning, Components and Models - Business forecasting - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average.

Index Numbers - Meaning, Uses and Methods of construction - Un-weighted and Weighted index numbers - Tests of an Index number - Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton's and Lagrange methods. Probability - Concept and Definition - Addition and Multiplication theorems of Probability (statement only) - simple problems based on Addition and Multiplication theorems only.

Books Recommended:

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden

SKILLBASEDSUBJECT -II

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2016-17 and onwards)
SEMESTER- IV

Course	B.COM
Effective from	2010-2011 onwards
Semester	IV
Subject	Skill Based Subject II Computer application practical 2

MSWORD AND MS EXCEL

Subject Description : This course aims to expose the students on the Practical

Applications of Computer in Business

Goals : To enable the students to Work with MS-Office.

Objectives : On successful completion of this course, the student should
be able to work efficiently in Ms-Word and Ms-Excel.

MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following:
 - i. Change a paragraph into two column cash book.
 - ii. Change a paragraph using bullets (or) numbering format.
 - iii. Find any word and replace it with another word in document.

3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:

EMP-no, Emp-name, designation, department, experience.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years. 3. Create a Pivot table showing the performance of the salesmen's.

BASICTAMIL#

தலைகலை 2012-13 கல்வி ஆண்டுமுதல் சேர்வோர்க்குரியது

- செயற்கரிய ... (26)
3. மனத்துக் கண் ... (34)
4. கற்க கசடரக் ... (391)

	அக யதிப்பீட்டுத் தேர்வு யதிப்பெண் வழங்கும் குறை	யதிப்பெண்கள்
1.	வகுப்புத் தேர்வு-1	10
2.	வகுப்புத் தேர்வு-2	10
3.	யாதிரித் தேர்வு	10
4.	பயிற்சிக் கட்டுரை	10
5.	வாய்மொழித் தேர்வு	10
	மொத்த யதிப்பெண்கள்	50

ADVANCE TAMIL #

பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்

பகுதி - IV : சிறப்புத் தமிழ் தாள் - 2

நான்காம் பருவம்

**கிண்கலை 2012-13 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது
(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு)**

- கூறு - 1 திருக்குறள் - ஒழிப்பில் முதல் 5 அதிகாரங்கள் மட்டும்
- கூறு - 2 உரைநடை : (கட்டுரை)
(கிணைப்புகளின் ஒளிமயமான எதிர்காலத்திற்கு
கு. செ. பாலகப்பிரமணியம், அனூராதா எஜென்ஸீஸ்
கும்பகோணம். தொலைபேசி : 04366-262237, 263237
- கூறு - 3 எழுத்துப்பிழை நீக்க வழிகள் - பிழையும் திருத்தமும்
சொற்களைச் சரியாகப் பயன்படுத்தும் பாங்கு - வினைச் சொற்கள்
துணை வினைகள் (எழுத்துகாட்டுகளுடன் விளக்குதல்).
- கூறு - 4 வழக்கறிதல் : யாபு வழக்கு - கிவல்பு வழக்கு - தகுதி வழக்கு அறிதல்
- கூறு - 5 படைப்பாற்றல் பயிற்சி
கட்டுரைகள் எழுதுதல்

**2012-2013 கல்வியாண்டு முதல் பதிலப்பவர்களுக்கு பின்வரும் வினாத்தாள்
அமைப்பு பின்பற்றப்பட வேண்டும்.**

Maximum 50 Marks - wherever applicable			
Section A	Multiple choice questions with four options	10*1=10	10 questions - 2 each from every unit
Section B	Short answer questions of either / or type (like 1.a (or) b)	5*3=15	5 questions - 1 each from every unit
Section C	Essay-type questions of either / or type (like 1.a (or) b)	5*5=25	5 questions - 1 each from every unit
NOTE: In Section "C" one of the questions shall be application oriented or a problem or a case study.			

NON-MAJOR ELECTIVE - II

BHARATHIAR UNIVERSITY COIMBATORE-641 046
(For the students admitted from the academic year 2015-2016 onwards)
SCHEME OF EXAMINATION - CBCS PATTERN
SEMESTER IV: NON MAJOR ELECTIVE: GENERAL AWARENESS

1. Verbal Aptitude
2. Numerical Aptitude
3. Abstract Reasoning
4. Tamil and Other Literature
5. General Science and Technology and Education
6. Computer
7. Economics and Commerce
8. Social Studies
9. Sports
10. Current Affairs

BHARATHIAR UNIVERSITY: COIMBATORE-641 046**B.Com**

(For the students admitted from the academic year 2010-11 and onwards)

*SCHEME OF EXAMINATION – CBCS PATTERN***SEMESTER -V**

Part	Study Components	Course Title	Ins. Hrs/week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –V							
III	Core XIII –Corporate Accounting II		6	3	25	75	100	4
III	Core XIV – Banking Law and Practices		5	3	25	75	100	4
III	Core XV – Cost Accounting		5	3	25	75	100	4
III	Core XVI – Income Tax Law and Practice		6	3	25	75	100	4
III	Elective –I :		5	3	25	75	100	4
IV	Skill based Subject-3 : Business Application Software-II		3	3	20	55	75	3

PART - III- CORE

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Core XIII –Corporate Accounting II

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

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

Objectives : After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporates.

UNIT-I Accounting for Mergers and Amalgamation – Absorption and External Reconstruction(Both Internal and External Reconstructions)

UNIT-II Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

UNIT-V Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals.

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

Books for Reference: *B.Com- 2017-18 & Onwards -Colleges Annexure No.43A Page 3 of 3 SCAA – Dt.03.07.2017*

- 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.

BHARATHIAR UNIVERSITY: COIMBATORE-641 046

B.Com

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Core XIV – Banking Law and Practices

Subject Description : This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

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

Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

Unit – I

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

Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying 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. **Books 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

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
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(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Core XV – Cost Accounting

Subject Description : This course aims to enlighten the students on the various methods of costing adopted in practice.

Goals : To keep the students conversant with the ever - enlarging frontiers of Cost Accounting knowledge.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost

UNIT I

Cost Accounting - Definition - Meaning and Scope - Concept and Classification - Costing an aid to Management – Types and Methods of Cost - Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II

Material Control: Levels of material Control - Need for Material Control - Economic Order Quantity - ABC analysis - Perpetual inventory - Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing - Requisition for stores - Stores Control - Methods of valuing material issue.

UNIT III

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover. Overhead - Classification of overhead - allocation and absorption of overhead.

UNIT IV

Process costing - Features of process costing - process losses, wastage, scrap, normal process loss - abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V

Operating Costing - Contract costing - Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

- Books for Reference:**
1. S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
 2. R.S.N. Pillai and V. Bagavathi , “Cost Accounting”, S. Chand and Company Ltd., New Delhi.Edn.2004
 3. S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
 4. V.K.Saxena&C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
 5. M.N.Arora, “Cost Accounting”, Sultan Chand, New Delhi 2005.

B.Com

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Core XVI – Income Tax Law and Practice

Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

Income Tax Act - Definition of Income - Assessment year - Previous Year - Assessee - Scope of Income - Charge of Tax - Residential Status - Exempted Income.

UNIT II

Heads of Income: Income from Salaries - Income from House Property.

UNIT III

Profit and Gains of Business or Profession - Income from Other Sources.

UNIT IV

Capital Gains - Deductions from Gross Total Income .

UNIT V

Set off and Carry forward of losses - Aggregation of Income- Computation of Tax liability- Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

1. **Gaur and Narang**, "Income Tax Law and Practice" Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, "Income-tax Law and Accounts" Sahitya Bhavan publishers

ELECTIVE-I

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com

(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Elective –I : A BUSINESS FINANCE

Subject Description : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals : To enable the students to know the intricacies of Business Finance.

Objectives : On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit – II Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Unit – IV Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit – V Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.]

Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

BHARATHIAR UNIVERSITY: COIMBATORE-641 046

B.Com

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Elective –I : B BRAND MANAGEMENT

Objective

To teach the importance of brand and its impacts among the customers

Unit I

Introduction- Basic understanding of brands - concepts and process - significance of a brand - brand mark and trade mark - different types of brands - family brand, individual brand, private brand - selecting a brand name - functions of a brand - branding decisions - influencing factors.

Unit II

Brand Associations: Brand vision - brand ambassadors - brand as a personality, as trading asset, Brand extension - brand positioning - brand image building

Unit III

Brand Impact: Branding impact on buyers - competitors, Brand loyalty - loyalty programmes - brand equity - role of brand manager - Relationship with manufacturing - marketing- finance - purchase and R & D - brand audit

Unit IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger - Monitoring brand performance over the product life cycle. Co-branding.

Unit V

Brand Strategies: Designing and implementing branding strategies - Case studies

REFERENCES:

- 1) Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
- 2) LanBatey Asian Branding - "A great way to fly", Prentice Hall of India, Singapore 2002.

- 3) Jean Noel, Kapferer, "Strategic brand Management ", The Free Press, New York, 1992.
- 4) Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
- 5) S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.
- 6) Jagdeep Kapoor, "Brandex", Biztantra, New Delhi, 2005.

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Elective –I : C FUNDAMENTALS OF INSURANCE

Objective

To impart theoretical base on fundamentals principles of insurance business

Unit I

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Suggested Reading:

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.

PART-IV

SKILL BASED SUBJECT

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- V

Course	BCOM
Effective from	2010-2011 onwards
Semester	V
Subject	Skill based Subject-3 : Business Application Software-II

Subject Description : This course aims to expose the students on the Applications of Computer in Business

Goals : To enable the students to learn the concepts of MS-Office.

Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms-PowerPoint and Ms-Access.

Unit – I

Microsoft PowerPoint: Basics - Using Text - Adding Visual Elements - Charts and Tables - Drawing - Clipart - Sounds - Animation - Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

Unit – II

Working with PowerPoint: Slide Sorter - Date and Time - Symbol - Slide Layout - Font - Slide Colour Schema - Macros - Custom Animation.

Unit – III

Microsoft Access: Database Overview- Creating Database - Creating database through Table Wizard - Modifying Table.

Unit –IV

Creating a Table - Rename Columns - Saving the Database - Relationships - Forms.

Unit – V

Filtering and Querying Tables - Creating Reports and Mailing Labels - Sharing Information between Applications.

Books for Reference:

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

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(For the students admitted from the academic year 2010-11 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN
SEMESTER -VI

Part	Study Components	Course Title	Ins. Hrs/week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –VI							
III	Core XVII – Management Accounting		6	3	25	75	100	4
III	Core XVIII - Principles of Auditing		5	3	25	75	100	4
III	Core XIX - Indirect Tax		6	3	25	75	100	4
III	Elective –II :		5	3	25	75	100	4
III	Elective–III :		5	3	25	75	100	4
IV	Skill based Subject-4 :Computer Application Practical-II		3	3	30	45	75	3
V	Extension Activities @		-		50	-	50	2

PART - III- CORE

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Core XVII – Management Accounting

Subject Description : This course aims to develop an understanding of the conceptual framework of Management Accounting

Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision - making.

Objectives : After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management Accounting - Meaning - Objectives and Scope - Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis - Analysis of liquidity - Solvency and Profitability - Construction of Balance Sheet.

UNIT III

Working Capital - Working capital requirements and its computation -Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis - Managerial applications of marginal costing - Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control - Definition - Importance, Essentials - Classification of Budgets - Master Budget - Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for reference:

1. **Dr. S.N. Maheswari.** "Management Accounting", Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** "Management Accounting", Kalyani Publishers, New Delhi, 2006.
3. **S.P. Jain and KL. Narang,** "Cost and Management Accounting", Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya,** "Accounting and Management", Vikas Publishing House.

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(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Core XVIII - Principles of Auditing

Subject Description :This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

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

Unit – II

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 – III

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 – IV

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 - V

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 Mcgrill Publications

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Core XIX - Indirect Tax

Subject Description : This course aims to provide knowledge on the Indirect Taxed in India.

Goals : To familiarize the students with recent changes in Indirect Taxes.

Objectives : On successful completions of this course, the student should be well-versed in the prevailing Indirect Tax Laws.

UNIT-I

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleraam and Specific. Contribution of Indirect taxes to Government Revenues.

UNIT-II

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

UNIT-III Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

UNIT-IV Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

UNIT-V Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.

BOOKS FOR REFERENCE:

1. Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.
2. Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavim Publications, Coimbatore.
3. GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.
4. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi.
5. Relevant

Bare Acts

Web Sites:

1. www.gstindia.com
2. www.gst.gov.in

ELECTIVE-II

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(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Elective –II : A Entrepreneurial Development

Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship –function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development - C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business -Renu Arora & S.KI.Sood
3. Entrepreneurial Development - S.S.Khanka
4. Entrepreneurial Development - P.Saravanavel
5. Entrepreneurial Development - S.G.Bhanushali
6. Entrepreneurial Development -Dr.N.Ramu

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(For the students admitted from the academic year 2010-11 and onwards)
SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Elective –II : B Supply Chain Management

Unit I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
- 3.R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
- 4.Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Elective –II : C PRINCIPLES OF WEB DESIGNING

Objective

To impart the conceptual knowledge in creating a web page

Unit I

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

Unit II

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

Unit III

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit IV

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit V

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

Text Books

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donnell (Platinum Edition) (PHI)
2. PERL & CGI by Elizabeth Castro (Pearson Education)
3. Principles of Web Designing by Xavier
4. Principles of Web Designing by Joel Sklar
5. HTML: A Beginner's Guide, Second Edition by Wendy Willard

ELECTIVE -III

B.Com.

(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Elective –III : A Financial Markets and Institutions

Subject Description : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals : To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives : On successful completion of this course, the student should know about the methods of financing by these agencies and the key role played by them in Corporate Financing.

Unit – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing

Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of StockExchange.

Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI– LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – ModusOperandi of Factoring – Factoring as Source of Finance – Securitisation of assets –Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain
6. Principles of Financial Management - S.N. Maheshwari

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SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Elective –III : B Insurance Legistive Framwork

Objective:

To provide basic knowledge about the insurance laws in India

Unit I

Insurance Act 1938

Unit II

LIC Act 1956

Unit III

Insurance Regulatory & Development Authority Act 1999

Unit IV

Consumer protection Act 1985 applicable to Insurance Companies

Unit V

Ombudsman scheme

Suggested Reading

- 1 Mishra M. N: Insurance principles and practice; S Chand & co. New Delhi
- 2 Insurance Regulatory Development Acts 1999
- 3 Life Insurance Corporation Acts 1956

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Elective –III : C Project Work

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review 10
Marks Second Review 10
Marks Work Diary 05 Marks

25 Marks

End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner 25
Marks Internal Examiner
25 Marks

Viva-Voce Examination 25 Marks (Jointly given by the external and internal examiner)

75 Marks

PART-IV

SKILL BASED SUBJECT

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(For the students admitted from the academic year 2010-11 and onwards)

SEMESTER- VI

Course	BCOM
Effective from	2010-2011 onwards
Semester	VI
Subject	Skill based Subject-4 :Computer Application Practical-II

MS POWERPOINT, MS ACCESS AND TALLY 9.2

Subject Description : This course aims to expose the students on the practical applications of computer in business

Goals : To enable the students to Work with MS-Office and Tally.

Objectives : On successful completion of this course, the student should be able to work efficiently in Ms-PowerPoint, Ms-Access and Tally.

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access

1. Create a Student database with the following Tables :
 - i). Students Personal Details
 - ii). Students Mark DetailsPerform the following :
 - a). Relate the Tables
 - b). Create a query to the students passed in all subjects.
- c). Create a form and report

Tally

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information - Stock Summary
6. Inventory Information - Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information's
10. Bill wise Statements.