

**BHARATHIAR UNIVERSITY****COIMBATORE-641 046****B.Com (Accounting & Finance)****(For the students admitted from the academic year 2017-2018 onwards)****SCHEME OF EXAMINATION - CBCS PATTERN****SEMESTER- I**

Part	Study Component s	Course Title	Ins. Hrs/week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –I							
I	Language-I		6	3	2 5	75	100	4
II	English-I		6	3	2 5	75	100	4
III	Core I – Principles of Accountancy		5	3	2 5	75	100	4
III	Core II–Business Organization & Office Management		5	3	2 5	75	100	4
III	Allied Paper I – Agricultural Economics of India		6	3	2 5	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2

# **LANGUAGE- I**

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046.**  
**UNDER GRADUATE DEGREE PROGRAMMES ( CBCS Semester Pattern )**  
**(For the students admitted during the academic year 2017 -2018 onwards)**  
**பாடத்திட்டம் - முதற்பருவம் - பகுதி - I - தாள் - I**  
**(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)**  
**(செய்யுள், சிறுகதை, இலக்கிய வரலாறு, இலக்கணம், மொழிபெயர்ப்பு)**

**அலகு - I**

1. பாரதியார் - புதுமைப் பெண்
2. பாரதிதாசன் - அழகின் சிரிப்பு - தமிழ்
3. கண்ணதாசன் - காலக்கணிதம்
4. சுரதா - சிக்கனம்
5. காசி ஆனந்தன் - பெருமூச்சு
6. இன்குலாப் - மனுசங்கடா நாங்க மனுசங்கடா

**அலகு - II**

7. அப்துல் ரகுமான் - ஒப்பில்லாத சமுதாயம்
8. அறிவுமதி - நடப்புக்காலம்
9. நா.முத்துக்குமார் - அக்காவின் கடிதம்
10. தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
11. ஈரோடு தமிழன்பன் - ஹைகூக் கவிதைகள் (10 கவிதைகள்)
12. நாட்டுப்புறப் பாடல்கள் - தெம்மாங்கு பாடல், தொழில் பாடல்

**அலகு - III**

- ❖ புதுமைப்பித்தன் முதல் இறையன்பு வரை -சிறுகதைத் தொகுப்பு -NCBH,வெளியீடு.

**அலகு - IV - இலக்கிய வரலாறு**

- ❖ புதுக்கவிதை, ஹைகூக் கவிதை - தோற்றமும் வளர்ச்சியும்
- ❖ படிமம், குறியீடுகள் - பற்றிய விளக்கங்கள்.
- ❖ சிறுகதையின் தோற்றமும் வளர்ச்சியும்.

**இலக்கணம் :**

1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ர.ற.ல.ள.மு.ந.ண.ன வேறுபடுத்தி அறியும் முறை.
2. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல், மரபுப் பிழையை நீக்கி எழுதுதல்
3. உண்டு, உள, உளது, அன்று, அல்ல, அல்லன், அல்லர் பயன்பாடு ஓர், ஒரு பயன்பாடு
4. ஒருமை, பன்மை தொடரில் அமையும் விதம்.

**அலகு - V - மொழிபெயர்ப்புப் பகுதி**

பொதுப்பகுதி, அலுவலகப் பகுதி, ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

**BHARATHIAR UNIVERSITY**  
**COIMBATORE – 641 046**  
**Part I – Hindi Language**  
**For Under-graduate Degree Programmes**  
**(For the students admitted during 2017-2018 onwards)**  
**FIRST SEMESTER – Paper I**

(Prose, Non-detailed, Grammar & Translation, Comprehension)

1. PROSE : NUTHAN GADYA SANGRAH

Editor : Jayaprakash

(Prescribed Lessons – only 6)

Lesson 1 – Bharathiya 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 – 211 001.

2. NON DETAILED TEXT : KAHANI KUNJ

(Stories 1-6 only)

Publisher : Govind Prakashan

Sadhar Bagaar,

Mathura,

Uttar Pradesh – 281 001.

Editor : Dr. V.P. Amithab.

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 BHARAT 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 those who joined in 2017-2018 academic year 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

Pathummayude Aadu - Vaikam Muhammed Basheer

(D.C.Books, Kottayam, Kerala)

Unit III & IV

Ente Priyappeta Kadhakal – Akbar Kakkattil)

(D.C. Books, Kottayam, Kerala)

Unit V

Expansion of ideas, General Essay and Translation. (A simple passage  
from English about 100 words to

Malayalam)

**Reference Books:**

- 1.Malayala Novel Sahithya Charitram-K.M.Tharakan (N.B.S.Kottayam)
- 2.Chelukatha Innale Innu-M.Achuyathan (D.C Books, Kottayam)
- 3.Sahithya Charitram Prasthanangalilude- Dr.K.M George,  
(D.C.Books Kottayam)
4. Malayala Sahithya vimarsam-Sukumar Azheer kode (D.C.books)

**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)

# **ENGLISH- I**



**Bharathiar University – Coimbatore**

**Part II English-Semester I**

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

Prescribed Text: AROMA

Board of Editors

Publishers: New Century Book House(p)Ltd.,  
41B, SIDCO Industrial Estate Chennai-98.

**Unit I:-Poetry**

1. Where the mind is without Fear-Rabindranath Tagore
2. The Road not Taken-Robert Frost
3. The Village Schoolmaster-Oliver Goldsmith

**Unit II: Prose**

1. Spoken English and Broken English-G.B.Shaw
2. How to Avoid Foolish Opinion Bertrand Russell
3. At School –M.K. Gandhi

**Unit III: Short Stories**

1. Lalajee-Jim Corbett
2. A Hero-R.K.Narayan
3. A Day's Wait-Hemingway

**Unit IV: One Act Plays**

1. Refund-Fritz Karinthy
2. The Never Never Nest-Cedric Mounte

**Unit V: Grammar and Composition**

1. Parts of Speech

Noun

Pronoun

Adjective

Verb

Adverb

Preposition

2. Reading Comprehension(a Passage with 5 questions) Question  
Paper Pattern: Existing Pattern is to be followed.

# **CORE PAPERS**

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- I**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>I</b>
<b>Subject</b>	<b>CORE I: Principles of Accountancy</b>

**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

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- I**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>I</b>
<b>Subject</b>	<b>CORE II: Business Organisation and Office Management</b>

## **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*

# **ALLIED PAPER-I**

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- I**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>I</b>
<b>Subject</b>	<b>Allied I: Agricultural Economy of India</b>

## **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: Agriculture 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 – Corpora tion and NABARD

## **BOOKS FOR REFERENCE**

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

# **ENVIRONMENTAL STUDIES**

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- I**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>I</b>
<b>Subject</b>	<b>Environmental Studies</b>

## **SYLLABUS**

**Unit 1:** Multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness.

**Unit 2:** Natural Resources:

Renewable and non-renewable resources

Natural resources and associated problems.

a) Tourist resources : Use and over-exploitation, deforestation, case studies.

Extraction, mining, dams and their effects on forest and tribal people

b) water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources World food problems, changes caused by agriculture and Overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources :Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources.

Equitable use of resources for sustainable lifestyles.

### **Unit 3: Ecosystems**

. Concept of an ecosystem.

Structure and function of an ecosystem. Producers, consumers and decomposers.

Energy flow in the ecosystem. Ecological succession.

Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following ecosystem:-

a. Forest ecosystem

b. Grassland ecosystem

C. Desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **Unit 4: Biodiversity And its conservation**

Introduction- Definition : genetic, species and ecosystem diversity.

Biogeographical classification of India

Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values

Biodiversity at global, National and local levels.

India as a mega-diversity nation

Hot-spots of biodiversity

threats to biodiversity habitat loss. poaching of wildlife, man-wildlife conflict

Endangered and endemic species of India

Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity

## **Unit 5: Environmental Pollution**

Definition

Cause, effects and control measures of

a. Air pollution

Water pollution

C. Soil pollution

d. Marine pollution

Noise pollution

f. Thermal pollution

Nuclear hazards

Solid waste Management: Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides.

**BHARATHIAR UNIVERSITY****COIMBATORE-641 046****B.Com (Accounting & Finance)****(For the students admitted from the academic year 2017-2018 onwards)****SCHEME OF EXAMINATION - CBCS PATTERN****SEMESTER- II**

Part	Study Component s	Course Title	Ins. Hrs/week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –II							
I	Language-II		6	3	2 5	75	100	4
II	English-II		6	3	2 5	75	100	4
III	Core III – Financial Accounting		5	3	2 5	75	100	4
III	Core IV – Principles of Marketing		5	3	2 5	75	100	4
III	Allied Paper II – Economic Analysis		6	3	2 5	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2

# **LANGUAGE - II**





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**BHARATHIAR UNIVERSITY, COIMBATORE-641 046.**  
**UNDER GRADUATE DEGREE PROGRAMMES ( CBCS Semester Pattern )**  
**(For the students admitted during the academic year 2017 -2018 onwards)**

**பாடத்திட்டம் - இரண்டாம் பருவம் - பகுதி - I - தாள் - II**  
**(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)**  
**(செய்யுள், உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)**

**அலகு - I**

1. திருக்குறள் (மூன்று அதிகாரங்கள்)  
அ. அன்புடைமை

*Part-I Tamil (Colleges) (CBCS) 2017-2018 & onwards*

*Annexure : 9A  
SCAA dt. 03/07/2017*

ஆ. அறிவுடைமை  
இ. பிரிவாற்றாமை

2. சிறுபஞ்சமூலம் - 11-20 பாடல்கள் (10 பாடல்கள்)
3. பழமொழி நானூறு - முயற்சி - முதல் 10 பாடல்கள்

**அலகு - II**

1. நந்திக் கலம்பகம்
2. திருப்பாவை, திருவெம்பாவை
3. சித்தர் பாடல்கள்

**அலகு - III - உரைநடைத் திரட்டு -NCBH, வெளியீடு.**

1. சங்கச் சான்றோர்களின் ஆளுமைப் பண்புகள் - பேரா. இரா.மோகன்
2. உருவ ஊன்று பாத்திரங்கள் - முனைவர் கா.மீனாட்சிசுந்தரம்
3. திருக்குறளும் தந்தை பெரியாரும் - பேரா. க.பஞ்சாங்கம்
4. இயற்கையும் மனிதனும் - முனைவர் க.சிவமணி
5. பாட்டு ஆட்டங்கள் - ஆறு. இராமநாதன்

**அலகு - IV**

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

**அலகு - V - இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவினது.**

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

**பயிற்சிக்குரியன**

3. விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்.

**BHARATHIAR UNIVERSITY**  
**COIMBATORE – 641 046**  
**Part II – Hindi Language**  
**For Under-graduate Degree Programmes**  
**(For the students admitted during 2017-2018 onwards)**

**SECOND SEMESTER – PAPER II**

(Modern Poetry, One Act Play, Translation & Letter Writing, Conversation)

1. MODERN POETRY : BHOOMIJA by NAGARJUN

Publishers : Rajkamal Prakashan  
1B Nethaji Subash Marg,  
New Delhi.

2. ONE ACT PLAY : NAVEEN EKANKI SANGRAH  
By Dr. Smt. MALATI THIVARI  
SUMITHRA PRAKASHAN  
ASHOK NAGAR  
ALLAHABAD – 1.

3. TRANSLATION : HINDI-ENGLISH ONLY  
(ANUVADH ABYAS-III)  
Lessons – 1-15 only

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

4. LETTER WRITING : (Leave Letter, Job Application, Ordering Books, Letter  
to Publisher, Personal Letter)

5. CONVERSATION : (Doctor & Patient, Teacher & Student, Storekeeper & Buyer,  
Two Friends, Booking Clerk & Passenger at Railway Station,  
Autorickshaw driver and Passenger)  
Ref : Bolchal Ki Hindi Aur Sanchar by Dr. Madhu Dhavan  
Vani Prakashan, New Delhi.

**BHARATHIAR UNIVERSITY**

**COIMBATORE 641 046**

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

For those who joined in 2017-2018 academic year and onwards  
**Second Semester**

**Paper II Prose : Non-Fiction**

**This paper will have the following five units:**

**Unit I & II**

Autobiography

**Unit III, IV & V**

Travelogue

**Text Books prescribed:**

**Unit I & II**

Vazhithiruvukal-Dr.A.P.J.Abdulkalam  
(D.C.Books, Kottayam)

**Unit III, IV & V**

Alkoottathil Thaniyae - M.T Vasudhevan Nair (D.C.Books, Kottayam)

**Reference books:**

**Athmakathasahithyam Malayalathil-Dr.Vijayalam Jayakumar (N.B.S.Kottayam)**

2. Sancharasahithyam Malayalathil –Prof.Ramesh chandran. V,(Kerala Bhasha Institute, Trivandrum)

## **SEMESTER II**

### **PAPER II**

Prescribed text : LATITUDES I

Units : 5 – 8

Authors : Régine Mérieux  
Yves Loiseau

Available at : Goyal Publishers Pvt Ltd  
86, University Block  
Jawahar Nagar (Kamla Nagar)  
New Delhi – 110007  
Tel : 011 – 23852986 / 9650597000

### **Question Paper Pattern**

#### **Semester II**

Maximum Marks: 75

Times: 3 hrs.

**(All questions to be set only from the prescribed text)**

#### **Section A (10)**

1. Choisissez la meilleure réponse: (10X1=10)

#### **Section B (25)**

2. Choisissez un des trois sujets et écrivez un texte d'environ 60 mots: (5X1=5)

3. Traduisez les textes suivants en anglais :( 4/5) (4X5=20)

#### **Section C (40)**

4. Compréhension (5x1=5)

5. Exercices de grammaire :(5X5=25) (either/or)

6. Remplissez le dialogue :( 5X1=5)

7. Associez :( 5X1=5)

# **ENGLISH - II**

## **Part II English-Semester II**

### **Unit I: Poetry**

1. Stopping By Woods on a Snowy Evening-Robert Frost
2. A Prayer for my Daughter-W.B.Yeats
- 3.Enterprise-Nissim Ezekiel

### **Unit II: Prose**

- 1.Woman, not the weaker sex- M.K.Gandhi
2. Dimensions of Creativity-Dr.A.P.J. Abdul Kalam
- 3.Three Days to See-Helen Keller

### **Unit III: Short Stories**

- 1.An Astrologer's Day-R.K.Narayan
2. Little Girls wiser than Men-Tolstoy
3. Boy who Wanted more Cheese-William Elliot Griffir

### **Unit IV:Biographies**

1. Martin Luther King-R.N.Roy
2. Nehru-A.J.Toynbee

### **Unit V: Grammar and Composition**

1. Phrases and clauses
- 2.Types of sentences
- 3.Framing questions and answers
- 4.Dialogue Writing

# **CORE PAPERS**

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- II**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>II</b>
<b>Subject</b>	<b>CORE III: FINANCIAL ACCOUNTING</b>

**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 &<br>T.S.Grewal |
| 4. Financial Accounting | - T.S.Reddy & A.Murthy       |

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- II**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>II</b>
<b>Subject</b>	<b>CORE IV: PRINCIPLES OF MARKETING</b>

**UNIT I**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Te le marketing- 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 cons umer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

## **UNIT IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Brandinglabelling-  
Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and  
Sales Promotion -Place mix-Importance of channels of distribution –Functions of  
middlemen – Importance of retailing in today's context

## **UNIT V**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism –  
Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in  
Commodities

## **BOOKS FOR REFERENCE**

1. Marketing Management - Rajan Sexena
2. Principles of Marketing - Philip Kotler & Gary Armstrong
3. Marketing Management - V.S. Ramasamy and Namakumari
4. Marketing -William G.Zikmund & Michael D'Amico
5. Marketing - R.S.N.Pillai & Bagavathi

# **ALLIED PAPER-II**

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- II**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>II</b>
<b>Subject</b>	<b>ALLIED III: ECONOMIC ANALYSIS</b>

**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 – Marsh all'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

# **VALUE EDUCATION**

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- II**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2008-2009 onwards</b>
<b>Semester</b>	<b>II</b>
<b>Subject</b>	<b>VALUE EDUCATION: HUMAN RIGHTS</b>

## **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, neighbours, co-workers.

### **Character Formation Towards Positive Personality:**

Truthfulness, Constructivity, 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, Asanas
- d. Activities:
  - (i) Moralisation of Desires
  - (ii) Neutralisation 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 Foeticide 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 Redressal
- a. Violation by State
  - b. Violation by Individuals
  - c. Nuclear Weapons and terrorism
  - d. Safeguards.

**BHARATHIAR UNIVERSITY****COIMBATORE-641 046****B.Com (Accounting & Finance)****(For the students admitted from the academic year 2017-2018 onwards)****SCHEME OF EXAMINATION - CBCS PATTERN****SEMESTER- III**

Part	Study Components	Course Title	Ins.	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –III							
III	Core V – Higher Financial Accounting		7	3	25	75	100	4
III	Core VI – Fundamentals of Investment		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	100	2

# **CORE PAPERS**

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- III**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>CORE V: HIGHER FINANCIAL ACCOUNTING</b>

**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 through 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 -13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., NewDelhi.

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- III**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>CORE VI: FUNDAMENTALS OF INVESTMENT</b>

**Subject Description** : This course aims to throw light on the basics pertaining to investments and their significance.

**Goals** : To enable the students to understand the fundamentals of investments

**Objectives** : On successful completion of this course, the student should be well versed in fundamentals of investments in the business scenario.

**UNIT-I**

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

**UNIT-II**

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

**UNIT-III**

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

**UNIT-IV**

Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

**UNIT-V**

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

**Note: The question paper shall cover 100% Theory.**

**Books for Reference:**

1. Investment Management - Francis Cherunilam
2. Investment Management - Khan and Jain
3. Investment Management - Preeti Singh
4. Investment Management - V.K.Bhalla



# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- III**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>CORE VII: PRINCIPLES OF MANAGEMENT</b>

**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. **Business Organization and Management** - Y. K. Bhushan
5. **Business Management** - Chatterjee

# **ALLIED PAPER- I**

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- III**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>ALLIED III: MATHEMATICS FOR BUSINESS</b>

**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

**G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book**  
Business Mathematics-Himalaya Publishing House.

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

## **SCHEME OF EXAMINATION - CBCS PATTERN**

### **SEMESTER- III**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>SKILL BASED SUBJECT -1: BUSINESS APPLICATION SOFTWARE I</b>

**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.

# **ADVANCE TAMIL- I**



**BHARATHIAR UNIVERSITY, COIMBATORE-641 046.**  
**UNDER GRADUATE DEGREE PROGRAMMES ( CBCS Semester Pattern )**  
**(For the students admitted during the academic year 2017 -2018 onwards)**  
**பாடத்திட்டம் - முதற்பருவம் - பகுதி - I - தாள் - I**  
**(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)**  
**(செய்யுள், சிறுகதை, இலக்கிய வரலாறு, இலக்கணம், மொழிபெயர்ப்பு)**

**அலகு - I**

1. பாரதியார் - புதுமைப் பெண்
2. பாரதிதாசன் - அழகின் சிரிப்பு - தமிழ்
3. கண்ணதாசன் - காலக்கணிதம்
4. சுரதா - சிக்கனம்
5. காசி ஆனந்தன் - பெருமூச்சு
6. இன்குலாப் - மனுசங்கடா நாங்க மனுசங்கடா

**அலகு - II**

7. அப்துல் ரகுமான் - ஒப்பில்லாத சமுதாயம்
8. அறிவுமதி - நடப்புக்காலம்
9. நா.முத்துக்குமார் - அக்காவின் கடிதம்
10. தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
11. ஈரோடு தமிழன்பன் - ஹைகூக் கவிதைகள் (10 கவிதைகள்)
12. நாட்டுப்புறப் பாடல்கள் - தெம்மாங்கு பாடல், தொழில் பாடல்

**அலகு - III**

- ❖ புதுமைப்பித்தன் முதல் இறையன்பு வரை -சிறுகதைத் தொகுப்பு -NCBH,வெளியீடு.

**அலகு - IV - இலக்கிய வரலாறு**

- ❖ புதுக்கவிதை, ஹைகூக் கவிதை - தோற்றமும் வளர்ச்சியும்
- ❖ படிமம், குறியீடுகள் - பற்றிய விளக்கங்கள்.
- ❖ சிறுகதையின் தோற்றமும் வளர்ச்சியும்.

**இலக்கணம் :**

1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ர.ற.ல.ள.ழ.ந.ண.ன வேறுபடுத்தி அறியும் முறை.
2. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல், மரபுப் பிழையை நீக்கி எழுதுதல்
3. உண்டு, உள், உள்ளது, அன்று, அல்ல, அல்லன், அல்லர் பயன்பாடு ஓர், ஒரு பயன்பாடு
4. ஒருமை, பன்மை தொடரில் அமையும் விதம்.

**அலகு - V - மொழிபெயர்ப்புப் பகுதி**

பொதுப்பகுதி, அலுவலகப் பகுதி, ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

# **BASIC TAMIL- I**

**பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்**  
**பகுதி - IV: தமிழ்த் தாள் - 2 - நான்காம் பருவம்**  
**கிளங்கலை 2010-11 கல்வி ஆண்டுமுதல் சேர்வோர்க்குரியது**  
**(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பரிணாதவர்களுக்கு)**  
**அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக எழுத்துத் தேர்வுகள் கிடையாது**

1. நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) ("அறம் செய விரும்பு", முதல் "ஒளவியம் பேசேல்" வரை .  
கொன்றை வேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல் எண்ணூறு எழுத்தும் கண்ணெனத்தகும்" வரை (7)  
திருக்குறள் (5)
    1. அகர முதல ... (1)
    2. செயற்கரிய ... (26)
    3. மனத்துக் கண் ... (34)
    4. கற்க கசடறக் ... (391)
    5. எப்பொருள் யார் யார் ... (423)எளிய நீதிக் கதைகள் - (தெனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள் )
  2. **தமிழ்ச்செம்மொழி வரலாறு :**  
மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தமிழின் தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள் .  
தமிழ்ச் செம்மொழி அறிந்தேற்பு - பரிதியாற் கலைஞர் அவர்கள் முதல் கலைஞர் திரு. டி. கருணாநிதி அவர்கள் வரை (அறிஞர்கள் - அமைப்புகள் - நிறுவனங்கள் - தியக்கங்கள் தொடர் முயற்சிகள் - அறப்போராட்டங்கள் - உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010).
- பார்வை நூல்கள் (அலகு -5)
1. கலைஞர் டி. கருணாநிதி, செம்மொழி வரலாற்றில் சில செப்பேடுகள்.
  2. ஆய்வரங்கச் சிறப்புமலர், உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010.
  3. உலகத் தமிழ்ச் செம்மொழி மாநாட்டுச் சிறப்பு மலர், கோவை-2010.
  4. சாலினி கிளந்திரையன், தமிழ்ச் செம்மொழி ஆவணம், மணிவாசகர் பதிப்பகம், சென்னை, 2005.
  5. கால்டுவெல், "திராவிட மொழிகளின் ஒப்பிலக்கணம்", கழக வெளியீடு, சென்னை.

குறிப்பு: அலகு-2க்கு உரிய பாடங்கள் பாடத்திட்டக்குவினால் உருவாக்கப்பட்டுள்ளது .  
அவை தித்துடன் இணைக்கப்பட்டுள்ளன .

# **NON-MAJOR ELECTIVE**

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- III**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>NMEC: CONSTITUTION OF INDIA</b>

## **UNIT I**

Making of Constitution - Constituent Assembly - Dr.Rajendra Prasath - 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 - Rajya Sabha - Lok Sabha - 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

**BHARATHIAR UNIVERSITY****COIMBATORE-641 046****B.Com (Accounting & Finance)****(For the students admitted from the academic year 2017-2018 onwards)****SCHEME OF EXAMINATION - CBCS PATTERN****SEMESTER- IV**

Part	Study Components	Course Title	Ins.	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –IV							
III	Core VIII – Accounting for Corporate		5	3	25	75	100	4
III	Core IX – Computer Applications in Business		4	3	25	75	100	4
III	Core X – Business Law		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	Skilled Based Subject – 2 : Computer Application Practical - I		3	3	30	45	75	3
IV	Tamil @/ Advance Tamil #(or) Non- major elective – II: General Awareness		2	3	50		50	2

# **CORE PAPERS**



**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE VIII: ACCOUNTING FOR CORPORATE</b>

**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 Corporate Accounting in conformity with the provision of the Companies Act.

**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-13<sup>th</sup> 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-13<sup>th</sup> 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 Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE IX: COMPUTER APPLICATION IN BUSINESS</b>

**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 – Search Engines – Electronic Mail.

### **Books for Reference:**

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

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**B. Com Accounting & Finance**

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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE X: BUSINESS LAW</b>

**Subject Description :** To enable the students to acquire knowledge of legal aspects of business.

**Goals :** To enlighten the students' knowledge on Business law

**Objectives :** After the successful completion of the course the student should have a thorough knowledge law of contract, law of sale of goods and law of agency

**UNIT-I**

**LAW OF CONTRACT** Contracts - Essentials of Contract - Agreements - Void - voidable and illegal contracts - Express and implied Contracts - Executed and Executory Contracts - Absolute and contingent contracts - Offer - Legal rules as to offer as to offer and lapse of offer - Acceptance - and rules as to acceptance - to create legal relation - Capacity of parties to create contract

**UNIT-II**

Consideration - Legal rules as to Consideration - Stranger to a Contract and exceptions - Contract without consideration - Consent - Coercion - undue influence - misrepresentation - fraud - mistake of law and mistake of fact. Legality of Object - Unlawful and illegal agreements - Effects of illegality - Wagering Agreements.

**UNIT-III**

Agreement opposed to public policy - Agreements in Restraint of trade - Exceptions - void agreements - Restitution - Quasi-contracts - Discharge of contract - Breach of contract - Remedies for breach of Contract. Formation of contract of sale - Sale and agreement to sell - Hire purchase agreement - Sale and bailment.

#### **UNIT-IV**

Capacity to buy and sell - Subject matter of contract of sale - Effect of destruction of goods -

Documents of title to goods - conditions and warranties - Rules of Caveat - Emptor - Exceptions - Transfer of property - Goods sent on approval - FOB, CIF, FOR and Ex-ship contracts of sale - Sale by non - owners - right of lien - termination of lien - right of resale - right of stoppage in transit - Unpaid Vendor's rights.

#### **UNIT-V**

Creation of agency - Classification of agents - relations of principal and agent - delegation of authority - relation of principal with third parties - personal liability of agent - Termination of agency.

#### **Books for reference:**

C.Shukla - A Manual of Mercantile Law

Venkatesan - Hand Book of Mercantile Law

M. D.Kapoor----Elements of Mercantile Law

**BHARATHIAR UNIVERSITY**  
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**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE XI: EXECUTIVE BUSINESS COMMUNICATION</b>

**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**  
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**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE XII: BANKING THEORY</b>

**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 – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private 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:**

1. Banking of India - - Panandigar.S.J
2. A Text book of Banking- - Radhasamy M & Vasudevan S.V
3. A Text book of Banking - Maheswari S.N.
4. Indian Banking- Natarajan. S & Parameswaran R.
5. Banking and Financial Systems- Santhanam

# **ALLIED PAPER - IV**

**BHARATHIAR UNIVERSITY**  
**COIMBATORE-641 046**

**B. Com Accounting & Finance**

(For the students admitted from the academic year 2017-2018 onwards)

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>ALLIED IV: STATISTICS FOR BUSINESS</b>

**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

# **ADVANCE TAMIL- II**

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.  
UNDER GRADUATE DEGREE PROGRAMMES ( CBCS Semester Pattern )  
(For the students admitted during the academic year 2017 -2018 onwards)

பாடத்திட்டம் - இரண்டாம் பருவம் - பகுதி - I - தாள் - II  
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)  
(செய்யுள், உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)

**அலகு - I**

- 1.திருக்குறள் (மூன்று அதிகாரங்கள்)  
அ.அன்புடைமை

*Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards*

*Annexure : 9A  
SCAA dt. 03/07/2017*

ஆ.அறிவுடைமை  
இ.பிரிவாற்றாமை

- 2.சிறுபஞ்சமூலம் - 11-20 பாடல்கள் (10 பாடல்கள்)
- 3.பழமொழி நானூறு - முயற்சி - முதல் 10 பாடல்கள்

**அலகு - II**

1. நந்திக் கலம்பகம்
2. திருப்பாவை, திருவெம்பாவை
3. சித்தர் பாடல்கள்

**அலகு - III - உரைநடைத் திரட்டு -NCBH, வெளியீடு.**

1. சங்கச் சான்றோர்களின் ஆளுமைப் பண்புகள் - பேரா.இரா.மோகன்
2. உருவ ஊன்று பாத்திரங்கள் - முனைவர் கா.மீனாட்சிகந்தரம்
3. திருக்குறளும் தந்தை பெரியாரும் - பேரா.க.பஞ்சாங்கம்
4. இயற்கையும் மனிதனும் - முனைவர் க.சிவமணி
5. பாட்டு ஆட்டங்கள் - ஆறு.இராமநாதன்

**அலகு - IV**

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

**அலகு - V - இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவிவது.**

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

**பயிற்சிக்குரியன**

3. விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்.

# **BASIC TAMIL- II**



**பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்**  
**பகுதி - IV: தமிழ்த் தாள் - 2 - நான்காம் பருவம்**  
**கிளங்கலை 2010-11 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது**  
**(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பரிணாதவர்களுக்கு)**  
**அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக எழுத்துத் தேர்வுகள் கிடையாது**

1. நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) ("அறம் செய விரும்பு", முதல் "ஒளவியம் பேசேல்" வரை .  
கொன்றை வேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல் எண்ணூறு எழுத்தும் கண்ணெனத்தகும்" வரை (7)  
திருக்குறள் (5)
    1. அகர முதல ... (1)
    2. செயற்கரிய ... (26)
    3. மனத்துக் கண் ... (34)
    4. கற்க கசடறக் ... (391)
    5. எப்பொருள் யார் யார் ... (423)எளிய நீதிக் கதைகள் - (தேனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள் )
  2. **தமிழ்ச்செம்மொழி வரலாறு :**  
மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தமிழின் தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள் .  
தமிழ்ச் செம்மொழி அறிந்தேற்பு - பரிதியாற் கலைஞர் அவர்கள் முதல் கலைஞர் திரு. ஓ. கருணாநிதி அவர்கள் வரை (அறிஞர்கள் - அமைப்புகள் - நிறுவனங்கள் - தியக்கங்கள் தொடர் முயற்சிகள் - அறப்போராட்டங்கள் - உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010).
- பார்வை நூல்கள் (அலகு -5)
1. கலைஞர் ஓ. கருணாநிதி, செம்மொழி வரலாற்றில் சில செப்பேடுகள்.
  2. ஆய்வரங்கச் சிறப்புமலர், உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010.
  3. உலகத் தமிழ்ச் செம்மொழி மாநாட்டுச் சிறப்பு மலர், கோவை-2010.
  4. சாலினி கிளந்திரையன், தமிழ்ச் செம்மொழி ஆவணம், மணிவாசகர் பதிப்பகம், சென்னை, 2005.
  5. கால்டுவெல், "திராவிட மொழிகளின் ஒப்பிலக்கணம்", கழக வெளியீடு, சென்னை.

குறிப்பு: அலகு-2க்கு உரிய பாடங்கள் பாடத்திட்டக்குவினால் உருவாக்கப்பட்டுள்ளது. அவை தித்துடன் இணைக்கப்பட்டுள்ளன.

# **NON MAJOR ELECTIVE – II**

# **BHARATHIAR UNIVERSITY**

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**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>NMEC II: GENERAL AWARENESS</b>

## **PREFACE**

This book aims at imparting knowledge on “General Awareness” prescribed for the examination to be taken by the Undergraduate students of degree courses (Arts, Science, Commerce and Management) at the end of the fourth semester of Bharathiar University.

Following are the areas which cover the various test items prescribed in the syllabus:

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

# **PRACTICAL- I**

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**SEMESTER- IV**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>SKILL BASED SUBJECT-2: COMPUTER APPLICATION PRACTICAL I</b>

**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.

**BHARATHIAR UNIVERSITY****COIMBATORE-641 046****B.Com (Accounting & Finance)****(For the students admitted from the academic year 2017-2018 onwards)****SCHEME OF EXAMINATION - CBCS PATTERN****SEMESTER- V**

Part	Study Components	Course Title	Ins.	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	SEMESTER –V							
I	Core XIII –Accounting for Public sector		6	3	25	75	100	4
II	Core XIV – Banking Law and Practices		5	3	25	75	100	4
III	Core XV – Cost Accounting		5	3	25	75	100	4
IV	Core XVI – Income Tax Law and Practice		6	3	25	75	100	4
V	Elective –I :		5	3	25	75	100	4
VI	Skill based Subject-3 : Business Application Software-II		3	2	55	75	3	VI

# **CORE PAPERS**



**BHARATHIAR UNIVERSITY**  
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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>CORE XIII: ACCOUNTING FOR PUBLIC SECTOR</b>

**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 of 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 thorough knowledge on the Advanced Accounting Practice prevailing in the public sector.

**UNIT-I**

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction

**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  
- Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

**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-13<sup>th</sup> 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-13<sup>th</sup> 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.

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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>CORE XIV: BANKING LAW AND PRACTICES</b>

**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 thorough 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. 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.

**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

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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>CORE XV: COST ACCOUNTING</b>

**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 through 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 K.L. 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.

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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>CORE XVI: INCOME TAX LAW AND PRACTICE</b>

**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" Sahithya Bhavan publishers



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## SCHEME OF EXAMINATION - CBCS PATTERN

### SEMESTER- V

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>SKILL BASED SUBJECT-3 : BUSINESS APPLICATION SOFTWARE - II</b>

**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 – Crating 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.

# **ELECTIVE- I**

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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>ELECTIVE I: A- BUSINESS FINANCE</b>

**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**

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

**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**

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.

### **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

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**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>ELECTIVE I - B: BRAND MANAGEMENT</b>

**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) Lan Batey 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.

# **BHARATHIAR UNIVERSITY**

**COIMBATORE-641 046**

**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- V**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>V</b>
<b>Subject</b>	<b>ELECTIVE I -C: FUNDAMENTALS OF INSURANCE</b>

## **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.

**BHARATHIAR UNIVERSITY****COIMBATORE-641 046****B.Com (Accounting & Finance)****(For the students admitted from the academic year 2017-2018 onwards)****SCHEME OF EXAMINATION - CBCS PATTERN****SEMESTER- VI**

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

# **CORE PAPERS**

# **BHARATHIAR UNIVERSITY**

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**SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>CORE XVII: MANAGEMENT ACCOUNTING</b>

**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 thorough 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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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>CORE XVIII: PRINCIPLES OF AUDITING</b>

**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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## **SCHEME OF EXAMINATION - CBCS PATTERN**

### **SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>CORE XIX: INDIRECT TAX</b>

### **INDIRECT TAXES**

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: Advoleram 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, Kavin 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](http://www.gstindia.com)
2. [www.gst.gov.in](http://www.gst.gov.in)

# **ELECTIVE –II**

# BHARATHIAR UNIVERSITY

COIMBATORE-641 046

B. Com Accounting & Finance

(For the students admitted from the academic year 2017-2018 onwards)

## SCHEME OF EXAMINATION - CBCS PATTERN

### SEMESTER- VI

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>ELECTIVE II -A: ENTREPRENEURIAL DEVELOPMENT</b>

**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 entrepreneurship , 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.Sri nivasan
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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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>ELECTIVE II -B: SUPPLY CHAIN MANAGEMENT</b>

**Objective**

To create awareness about the supply chain activities taken in order to deliver the goods

**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, Kamisnsky, 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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**SCHEME OF EXAMINATION - CBCS PATTERN**

**SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>ELECTIVE II -C: PRINCIPLES OF WEB DESIGNING</b>

**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'Donell (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**

# **BHARATHIAR UNIVERSITY**

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**B. Com Accounting & Finance**

**(For the students admitted from the academic year 2017-2018 onwards)**

## **SCHEME OF EXAMINATION - CBCS PATTERN**

### **SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>ELECTIVE III -A: FINANCIAL MARKETS</b>

**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 Stock Exchange.

#### **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 – Modus Operandi 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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## **SCHEME OF EXAMINATION - CBCS PATTERN**

### **SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>ELECTIVE III -B: INSURANCE LEGISLATIVE FRAMEWORK</b>

#### **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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### **SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>ELECTIVE III - C: PROJECT WORK</b>

- 1) A Guide has been allotted to each student by the department. Students 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 the 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

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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)

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75 Marks

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# **PRACTICAL –II**

# **BHARATHIAR UNIVERSITY**

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**SEMESTER- VI**

<b>Course</b>	<b>B. Com A&amp;F</b>
<b>Effective from</b>	<b>2016-2017 onwards</b>
<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>SKILL BASED SUBJECT 4: COMPUTER APPLICATION PRACTICAL II</b>

## **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 Details Perform 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.