

CMS COLLEGE OF SCIENCE & COMMERCE

(AUTONOMOUS)

An ISO 9001:2000 certified institution and accredited at the A level by NAAC

Chinnavedampatti, Coimbatore - 641 049

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DEPARTMENT OF COMMERCE

B. Com

With

Skill Based Subjects

SYLLABUS

SCHEME OF EXAMINATION (CBCS)

(2012 onwards)

DEPARTMENT OF COMMERCE

B. Com with Skill Based Subjects

REGULATIONS

INTRODUCTION:

The department of commerce that transforms students into corporate professionals offers courses that are highly relevant and job oriented in the modern business world. The courses are in great demand in the employment market. The department also offers research programs like M. Phil and Ph.D. A sophisticated computer laboratory supports our curriculum with 24 hours Internet facilities. After we obtained the autonomous status we are bound to change the contents of syllabus according to the market demand. The teaching learning process inside the classroom is strengthened by the use of OHP and LCD. The teachers are highly qualified and motivated.

OBJECTIVES:

The objective of this course is to make the learners employable and the contents or the curriculum designed should motivate them to undergo further studies such as M.Com., M.Com IB., MBA., M.Phil., Ph.D. Care has been taken to teach them to develop their entrepreneurial skills.

ELIGIBILITY: UG COURSE

As per Bharathiar University Regulation

DURATION OF UG COURSE:

The course shall extend over a period of three years comprising of six semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subject.

DISTRIBUTION OF THE MARKS AND CREDITS UNDER CBCS

PART	SUBJECT	No of Papers	Marks @	Credits
I	Language – I Tamil /Malayalam/Hindi/French	2	200	8
II	Language – II English	2	200	8
III	Core Subjects	17 \$	1700	68
	Core Subjects	2\$	150	6
	Allied Subjects	4 **	400	16
	Elective Subjects	3	300	12
IV	1 - Non-Major Elective Elective – I Tamil/Advanced Tamil/ Communicative English	2	100 #	4
	Elective – II Tamil/Advanced Tamil/ General Awareness			
	2 – Skill Based Subjects	4	300	12
	3 – Environmental Studies	1	50 #	2
	4- Value Education - Ethics	1	50 #	2
V	Extension Activities	-	50 !!	2
	Total		3500	140

Note: I

@ Includes 25/40 % continuous assessment marks for theory and practical subjects respectively.

\$ In core subjects both theory and practical should be included wherever applicable.

** In allied subjects both theory and practical should be included wherever applicable.

No Continuous Internal assessment for these subjects

!! The Evaluation of extension activities will be based on NSS/NCC/SPORTS

The following parameters are considered throughout study period.

- i) Regularity of Attendance
- ii) Active participation in classes/Camps/Games (College/District//University)
- iii) Exemplary awards/certificates/prizes
- iv) Other Social Components (Blood Camp, Fine Arts etc)

Note: II

The Credit points, Lecture Hours, Marks are not linked.

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DEPARTMENT OF COMMERCE

Changes for 2012 B Com Batch onwards

The syllabus for 2011 batch will be applicable to 2012 batch also with the following changes:

1. In Semester IV, Core paper Corporate Accounting -I has renamed as Corporate Accounting.
2. In Semester IV, in Core paper Corporate Accounting the topic “reduction and reorganization of capital” has been removed from unit IV & included in V.
3. In Semester V, Core paper Corporate Accounting -II has renamed as Higher Corporate Accounting.
4. In semester V, distribution of marks for Income Tax Law & Practice has been changed to 60 % theory & 40 % problem instead of 40:60.
5. In Semester V, in Core paper Income Tax Law & Practice the topic “Depreciation” has been removed
6. In Semester V, in Core paper Income Tax Law & Practice the topic “income from other sources” has been removed from unit V & included in IV.
7. In Semester V, in Banking Theory Law & Practice, topics “Mutual Funds & Factoring” have been removed and included a new topic “Internet Banking”.
8. In Semester V, in Entrepreneurial Development, topics “Micro Small & Medium Enterprises & Micro Finance Institutions” have been included in Unit I & II respectively.

CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049
(Autonomous)
B. Com DEGREE COURSE
WITH SKILL BASED SUBJECTS

SCHEME OF EXAMINATION - CBCS PATTERN
(For the students admitted during the academic year 2012 and onwards)

Annexure No.UC03

Sem	Part	Sub code	Subject	Ins. hrs / week	Examinations				
					Dur. in hrs	CIA	ESE	Total marks	Credit
I	I	11T/M/H/F	Language – I	6	3	25	75	100	4
	II	12E	English – I	6	3	25	75	100	4
	III	13A	Core Paper I – Principles of Accounting	6	3	25	75	100	4
	III	13B	Core Paper II – Principles of Marketing	5	3	25	75	100	4
	III	1AA	Allied I –Economic Development of India	5	3	25	75	100	4
	IV	11FC	Environmental studies	2	3	-	50	50	2
Total								550	22
II	I	21T/M/H/F	Language – II	6	3	25	75	100	4
	II	22E	English – II	6	3	25	75	100	4
	III	23A	Core III – Financial Accounting	5	3	25	75	100	4
	III	23B	Core IV –Business Management	5	3	25	75	100	4
	III	2AA	Allied II – Business Economics	6	3	25	75	100	4
	IV	2FCB	Value Education – Ethics	2	3	-	50	50	2
Total								550	22

III	III	33A	Core V – Higher Financial Accounting	7	3	25	75	100	4
	III	33B	Core VI – Commercial Law	6	3	25	75	100	4
	III	33C	Core VII – Business Communication	6	3	20	55	75	3
	III	3AA	Allied III – Mathematics	6	3	25	75	100	4
	IV	3DIP	Skill based subject I (Diploma) – Office Documentation & Procedures	3	3	20	55	75	3
			Tamil / Advanced Tamil (Or) Non-Major Elective – I (Communicative English)	2	3	-	50	50	2
Total								500	20
IV	III	43A	Core VIII – Corporate Accounting	5	3	25	75	100	4
	III	43B	Core IX – Computer Application in Business	3	3	25	75	100	4
	III	43C	Core X – Company Law and Secretarial Practice	4	3	25	75	100	4
	III	43D	Core XI – Cost Accounting	5	3	25	75	100	4
		43E	Core XII –Insurance Principles And Practices	3	3	20	55	75	3
	III	4AA	Allied IV – Statistics	5	3	25	75	100	4
	IV	4DIP	Skill based subject II (Diploma) – MS Office – Lab	3	3	20	55	75	3
	IV		Tamil / Advanced Tamil (Or) Non-major elective – II (General Awareness #)	2	3	-	50	50	2
Total								700	28

V	III	53A	Core XIII – Higher Corporate Accounting	6	3	25	75	100	4
	III	53B	Core XIV – Banking Law and Practice	6	3	25	75	100	4
	III	53C	Core XV – Entrepreneurial Development	5	3	25	75	100	4
	III	53D	Core XVI – Income Tax Law and Practice	6	3	25	75	100	4
	III	5AA	Elective – I Financial Management	4	3	25	75	100	4
	IV	5DIP	Skill based Subject III (Diploma) – Tally I	3	3	20	55	75	3
Total								575	23
VI	III	63A	Core XVII – Management Accounting	6	3	25	75	100	4
	III	63B	Core XVIII – Indirect Tax	6	3	25	75	100	4
	III	63C	Core XIX – Principles of Auditing	5	3	25	75	100	4
		6AA	Elective -II Organization Behaviour	5	3	25	75	100	4
	III	6AB	Elective III – Financial Markets and Institutions	5	3	25	75	100	4
	IV	6DIP	Skill based Subject IV (Diploma) – Tally II	3	3	20	55	75	3
	V		Extension Activities	-	-	-	50	50	2
Total								625	25
Grand Total								3500	140

SEMESTER I

SUBJECT TITLE: PRINCIPLES OF ACCOUNTING

SUBJECT CODE: 13A (Problems:80% Theory:20%)

GOALS: To make the learners to understand the various conventions and concepts of accounting.

OBJECTIVES: To enhance the students with practical knowledge of book keeping and accounting

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT I : 15 hours

Fundamentals of Book keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trial balance – Preparation of bank reconciliation statement – Errors and their rectification.

UNIT II :10 hours

Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

UNIT III : 15hours

Bills of exchange – Accommodation bills – Average due date – Account current.

UNIT IV :15 hours

Accounting for consignments and joint ventures

UNIT V :20 hours

Accounts of non profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

TEXT BOOKS

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, NewDelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

REFERENCE BOOKS

1. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
2. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
3. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
4. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
5. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

SEMESTER I

SUBJECT TITLE: PRINCIPLES OF MARKETING

SUBJECT CODE: 13B (Theory:100%)

GOALS: To enable the students to learn the principles of marketing.

OBJECTIVES: To introduce students to gain knowledge on fundamentals of market concepts.

CONTENTS: (MAX.MARKS:100 CIA:25/ESE:75)

UNIT I :10 hours

Marketing – Definition of markets and marketing – Importance of Marketing – Modern Marketing Concepts – Global Marketing – E-Marketing – Tele Marketing – Multi Level Marketing - Marketing ethics

UNIT II :10 hours

Marketing functions – Buying - Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

UNIT III :15 hours

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

UNIT IV :15 hours

Marketing Mix – Product Mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix- Importance – Pricing Objectives – Pricing strategies.

UNIT V : 10 hours

Advertising - Personal selling and sales promotion - Place mix – Important channels of distribution – Functions of middlemen – Retailing - concept – Importance and Role - Marketing and Government – Bureau of Indian standards – Green Marketing

TEXT BOOKS:

1. Marketing management - Rajan Saxena, Tata McGraw-Hill, 2002, 5th Edition.
2. Principles of Marketing -Rjan Nair , Sultan Chand & Sons, 2008
3. Modern Marketing -R.S.N Pillai Bhagvathi ,S.Chand & Sons ,2003
4. Marketing Mngement –Philip Kotler ,Prentice Hall ,10 th edition ,2001
5. Marketing Management –V.S.Ramaswamy & S.Namakumary,Macmillan,2nd edition,1999

REFERENCE BOOKS:

1. Principles & Practices of Marketing in India – Mammoria & Joshi ,Kitab Mahal Publishers,2006
2. Philip Kotler and Gary Amstrong - Principle of Marketing, Prentice Hall India, 2003, 2003.
3. Marketing –Dr.N.Rajan Nair & Sanjith Nair,Sultan Chand & Sons ,7th edition ,2003
4. Marketing Management –M.Altaf Khan ,Wisdom Publications ,2009
- 5 .Marketing Management -M.GovindaRajan,HI Learning ,2nd edition ,2009

SEMESTER I

SUBJECT TITLE: ECONOMIC DEVELOPMENT OF INDIA

SUBJECT CODE: 1AA (Theory:100%)

GOALS: To enrich the students with the trends of economic development of India.

OBJECTIVES: To enable the students to understand the principles of economic development and growth in various major trade sectors.

CONTENTS: (MAX.MARKS:100 CIA:25/ESE:75)

UNIT I: 10 hours

Structure of Indian Economy: – Mixed economy – Features and shortcomings of mixed economy – Economic growth Vs Economic Development – Features of Under Development – Obstacles of Economic development – Stages of Economic Development.

UNIT II: 15 hours

Planning in India: – Definition, scope, and objectives of planning – Fifty years of planning in India – Objectives and Targets only – Achievements and Failures of planning in India.

UNIT III: 10 hours

Agricultural sector: – Place and importance of agriculture in Indian economy – Role of agriculture in economic development – Features and problems of Indian agriculture – Green revolution – meaning – New agricultural strategy and Green revolution.

UNIT IV: 15 hours

Industrial Sector: – Industrial progress during plans – Problems of Industrialization – Industrial Policy 1948 - Industrial Policy Resolution 1956 - Industrial Policy 1980 – Industries Development and Regulation Act 1951 – New Industrial Policy – Problems and Remedies of small scale and cottage industries.

UNIT V: 10 hours

International Trade: – Composition of Import – Composition of Export – Balance of Trade Vs Balance of Payment – Factors responsible for adverse Balance of Payment in India – Measures to correct adverse Balance of Payment.

TEXT BOOKS:

1. Indian Economy - Ruddar Dutt & J. K. Sundaram, Sultan Chand & Co., 2004
2. Indian Economy - S. Sankaran ,Margham Publications,2009
3. Indian Economy -K. Chopra ,Unique Publishers ,2010
4. Agricultural Economy of India –S.Sankaran,Margham Publications ,4th edition,2009
5. Economic Development & Planning in India –Dr.V.Nath,Concept Publishing Co,2010 edition.

REFERENCE BOOKS:

1. Economics –Indian Adaptation : Paul A.Samuelson& William Nordhaus ,Tata McGraw Hill,2010
2. Indian Economy - Ishar. C.Dhingra, Vikas Publishing House, 2008.
3. Principles of Economics (Indian Edition) –William Boyer ,Michael Melvin ,Cengage Learning Ltd ,2009
4. Indian Economy –C.Rangarajan,UBSPD ,1998

SEMESTER II

SUBJECT TITLE: FINANCIAL ACCOUNTING

SUBJECT CODE: 23A (Problems:80% Theory:20%)

GOALS: To enrich the students with the various conventions and concepts of Financial Accounting.

OBJECTIVES: To enable the students to gain knowledge into practical application of Accounting concepts.

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT I :15 hours

Accounting for depreciation -Need for and significance of Depreciation – Methods of providing Depreciation - Reserves and Provisions

UNIT II :10 hours

Self-Balancing Ledgers - Meaning and advantages – Accounting Aspects- Transfers – Investment Accounts

UNIT III :10 hours

Single entry system – Meaning and Features – Statement of affairs method and Conversion method.

UNIT IV :15 hours

Branch accounts excluding foreign branch - Departmental Accounts – Transfer at cost or selling price – Departmental Accounts

UNIT V :10 hours

Hire purchase and instalment system including hire purchase trading Account – Accounting for goods sold on sale or return basis

TEXT BOOKS

6. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
7. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
8. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
9. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, Newdelhi, 2000
10. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

REFERENCE BOOKS

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
7. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
10. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

SEMESTER II

SUBJECT TITLE: BUSINESS MANAGEMENT

SUBJECT CODE: 23B (Theory:100%)

GOALS : To make the students understand the conceptual framework of Business Management.

OBJECTIVES: To develop the application of management skills in students.

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I :12 hours

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 :12 hours

Planning – Meaning – Nature and Importance of Planning – Planning Process– Methods and Types of Plans -Decision Making-Steps involved in decision making.

UNIT-III :12 hours

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 :12 hours

Motivation – Need – Determinants – Maslow’s Theory of Motivation – Motivation Theories in management – X,Y and Z Theories – Leadership styles – MBO – Management by Exception – Staffing – Recruitment – Training.

UNIT-V :12 hours

Communication – Types, benefits and barriers of communication - Coordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control.

TEXT BOOKS

1. Business Management: Dinkar Pagare,Sultan Chand & Sons ,5th edition ,2005
2. Principles & Practices of Management : L.M.Prasad,Sultan Chand,2007
3. Principles of Management -Kathiresan ,Radha ,Prasanna Publishers ,2002
4. Principles Of Management -P.Partha Sarathy,Vrinda Publications ,1st edition ,2005
5. Principles of Management -Kumkum Mukherjee,Tata McGraw ,2009

REFERENCE BOOKS

1. Management –Stoner,Freeman ,Gilbert ,Prentice Hall,6th edition
2. Business Organization and Management: M.C.Shukla ,S.Chand & Sons,2008
3. Business Management –G.S.Sudha ,RBSA Publishers,2nd edition,2000
4. Principles of Management-T.Ramasamy ,Himalaya Publications ,7th edition,2006.

SEMESTER II

SUBJECT TITLE: BUSINESS ECONOMICS

SUBJECT CODE: 2AA (Theory:100%)

GOALS: To make the learners to know the economic concepts and its market conditions.

OBJECTIVES: To understand the application of principles of economics in the field of managerial decision making.

CONTENTS: (MAX.MARKS:100 CIA:25/ESE:75)

UNIT I :15 hours

Definition of economics – Nature and scope of economics – Utility analysis – Law of diminishing utility – Law of equi-marginal utility – Indifference Curve Analysis- Approaches of Economic Analysis — Objectives of Business firms – Profit maximization – Sales maximization and other objectives – Marshal’s Utility analysis – Law of diminishing marginal utility.

UNIT II :15 hours

Theory of Consumer Behaviour – Demand Analysis – Demand Schedule –Law of Demand – Demand Curves – Elasticity of Demand – Consumers Surplus – Analysis Schedule

UNIT III :20 hours

Production – Factors of production – Law of diminishing returns – Law of variable proportion – Return 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 :15 hours

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 :10 hours

Factor Pricing - Marginal Productivity Theory – Theories of wage, rent interest and profit

TEXT BOOKS:

1. Business Economics - Sankaran, Margham Publication, 1997
2. Principles Of Economics – Seth MI, Lakshmi Narain Agarwal Pub, 1997, 31st Edn.
3. Managerial Economics , Varshney & Maheswari , Sultan Chand & Sons , 2000
4. Business Economics , Deepashree , Ane Books P Ltd , 2011
5. Managerial Economics – V.L.Mole , Samuel Paul, G.S.Gupta , Tata McGraw Hill
2010

REFERENCE BOOKS:

1. Managerial Economics - Manoj Kumar Mishra Vayn Education, 2010
2. Indian Economy – J.K.Chopra , Unique Publishers , 2010
3. Essentials Of Micro & Macro Economics – Debes Mukherjee, New Central Book Agency, 3rd edition 2010
4. Macro Economics Theory & Policy – Vanita Agrawal, Dorling Kindersley India Ltd, 2010
5. Managerial Economics – Geethika , Piyali Ghosh , Purba Choudhury , Tata McGraw Hill, 2010

SEMESTER III

SUBJECT TITLE: HIGHER FINANCIAL ACCOUNTING

SUBJECT CODE: 33A (Problems:80% Theory:20%)

GOALS : To enrich the students with the basic concepts in Higher Financial Accounting.

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

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT – I :20 hours

Partnership Accounts-Division of Profit-Fixed and Fluctuating capitals-Past adjustments-Guarantee of profits-Admission and Retirement- Death of a partner.

UNIT – II :17 hours

Dissolution-Insolvency of a partner-Rule in Garner Vs Murray-Piecemeal Distribution.

UNIT - III :17 hours

Insurance claims-Claim for loss of stock and loss of profits.

UNIT-IV :16 hours

Royalties including sub-lease- Voyage Accounts.

UNIT-V :20 hours

Insolvency accounts – Statement of affairs and deficiency accounts – Insolvency of Individuals and partnership.

TEXT BOOKS:

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

REFERENCE BOOKS

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, NewDelhi, 2007
7. B.S.Raman, Financial Accounting, United Publishers, 2010
8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. S.Kr.Paul and Chandrani paul, , New Central Book Agency, 2009
10. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, NewDelhi, 1999

SEMESTER III

SUBJECT TITLE: COMMERCIAL LAW

SUBJECT CODE: 33B (Theory:100%)

GOALS : To enrich the students with the basic concepts of commercial law.

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

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I :15 hours

Indian contract Act 1872 – Contract – Definition – Obligation and agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance – Consideration- Capacity – Free consent – Unlawful agreements – Quasi contracts.

UNIT –II :20 hours

Different modes of Discharge of Contract – Remedies for Breach – Principle for Awarding Damages. Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety – Pawn or Pledge – Rights of Pawnee – Rights and liabilities of finder of lost goods.

UNIT-III :15 hours

Law of Agency – Kinds of agency – Export facto agency requirements – Rights and liabilities of Principals and agents

UNIT-IV :10 hours

Indian Partnership act 1932 – Definition and Tests of Partnership –Implied Authority of partners – Limitations - Firm’s debts and private debts – Priority in discharge- Rights and Liabilities of Partners – dissolution of Partnership firm.

UNIT –V :15 hours

Rights and duties of common carriers – Contract of carriage of goods by sea – Bill of Lading and Charter party- Distinction. Sale of Goods Act 1930 – Definition of Sale - Sale and Agreement to sell – Rules regarding passing of property in goods. Condition and warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations - Rights of unpaid seller.

TEXT BOOKS

1. Business Law -N.D.Kapoor ,Sultan Chand &Sons 4th edition ,2006
2. Mercantile Law: Shukla. M. C
- 3.Sale of Goods Act &The IPA –Noshirvan H.Jhabvala-Jamnadas &Co ,2000
- 4.Business Laws –Nabhi Kumar Jain –Nabhi Publication ,1996
- 5.Commercial Law –Kathiresan ,Dr.Radha ,Prasanna Publishers ,2005

REFERENCE BOOKS:

1. Elements of Mercantile Law: Kapoor.N.D
2. Mercantile Law: Maheswari.
3. . Handbook of Mercantile Law: Venkatesan.E
- 4.Business Law for Managers –S.K.Tuteja ,SultanChand & Sons ,1998
- 5.Principles of Commerce & General Commercial Knowledge –
Nagarajan,Vianyakam,S.Chand &Co ,1989

SEMESTER III

SUBJECT TITLE: BUSINESS COMMUNICATION

SUBJECT CODE: 33C

(Theory:100%)

GOALS : To enlighten the students with the basic concepts of business communication.

OBJECTIVES: To develop the oral and written communication skills for successful application in business.

CONTENTS: **(MAX.MARKS:75 ; CIA:20/ESE:55)**

UNIT – I :15 hours

Meaning of Communication – meaning, Objective, barriers – types – Media – Barriers – Need and functions of a Business letter – Effective Business Letter - Language and Layout of Business letter – Enquiries and replies – Orders and execution – credit and Status enquiries – claims and adjustments – Collection letters – Sales letters – Circulars.

UNIT – II :15 hours

Banking Correspondence – Insurance Correspondence – Agency Correspondence – Application for appointment – Correspondence of a Company Secretary – Letter of allotment – Letter of regret.

UNIT – III :15hours

Meaning of Report – Principles governing the preparation of reports – Qualities of a good report – Functions of a report – Business report – Types of Reports – Reports by individuals – Reports by committees or sub-committees – Directors reports – Minutes Vs Report – Drafting of Resolutions and Minutes of Company meetings.

UNIT –IV :15 hours

Modern Electronic Communication devices: Modern Telephones – Dictating Machines – Electronic Boards – Audio – Visual Means Of Communication- Telex- Facsimile (FAX)- Email – Voice Mail – Internet- Tele-Conferencing – Telephone Answering Machines- LAN-WAN- Video conferencing.

UNIT-V :15 hours

Drafting of Company Meeting Notices- Letters to the Editor of Newspapers- Management Information System – Introduction- Need, Definition, Objective, Components, Differing information for different management levels, areas, stages of MIS design guidelines for effective design, current trends.

TEXT BOOKS

1. Essentials of Business communication: Rajendra Pal & Koriahalli J.S,Sultan Chand & Sons ,2003
2. Effective Business English and correspondence: Pattan Shetty C.S & Ramesh M.S.,R Chand & CO ,1999
3. Effective Technical Communication –M.Ashraf Rizvi ,TataMcGraw Hill ,2010
4. Business Communication –Anjaneeth Sethi ,Bhavani Adhikari,Tata McGraw Hill ,2010
5. Business Communication –Kathiresan ,Dr.RAdha ,Prasanna &Co ,2007

REFERENCE BOOKS

1. Business Communication –Varinder Bhatia ,Khanna Publishers ,2000
2. Business Communication - K.K.Sinha –Galgotia Publishing CO,2002
3. Business Communication – P.D.Chaturvedi &Mukesh Chaturvedi,Pearson Education,2005
4. Business Correspondence & Report Writing –R.C.Sharma & Krishna Mohan ,TataMcGraw Hill,2002
5. Effective Business Communication –Krizan Merrier Logan ,Cengage Learning,2010

SEMESTER III

SUBJECT TITLE: OFFICE DOCUMENTATION AND PROCEDURES

SUBJECT CODE: 3DIP

GOALS : To acquaint the students with the basic concepts of documentation procedures.

OBJECTIVES: To enable the students to master the documentation procedures relating to business.

CONTENTS: (MAX.MARKS:75; CIA:20/ESE:55)

UNIT-I :6 hours

Documents relating to Banks - Pay-in-slip – Withdrawal form – Challan form – Application for opening Savings Bank a/c, Recurring Deposit a/c and Fixed Deposit a/c – Demand draft – cheque .

UNIT-II : 6 hours

Documents relating to commercial transaction – Invoice – Voucher – Debit note – Credit note – Promissory note – Cash bill.

UNIT-III :6 hours

Documents relating to Income Tax – Individual and firm – PAN Card – Form 2C.

UNIT-IV :6 hours

Documents relating to post office - Application form – Money order – Registered acknowledgement form – Recurring deposit a/c opening form – Telegram form .

UNIT-V :6 hours

Miscellaneous documents – letter of credit – Railway reservation/ cancellation – passport application – Bill of lading.

Text Books

1. Office Organisation & Management P.N..Reddy & Appanaiah,Himalaya Publishing ,1st edition,2001
2. Office Mangement –M.Kumar & R.Mittal –Anmol Publications ,1st edition,2001
3. 3.Office Management –S.C.Sahu Baldevkar ,Himalaya Publishing House
4. Office Management – R.K.Chopra & Ankita Chopra ,Himalaya Publishers,14th edition,2006

Reference Books

- 1.Office organization & Management –Thukaram Rao-Costa Vincent Publications , 1995

SEMESTER IV

SUBJECT TITLE: CORPORATE ACCOUNTING

SUBJECT CODE: 43A

(Problem: 80%Theory:20%)

GOALS : To enrich the students with the basic concepts of Joint Stock Company accounting.

OBJECTIVES: To gain insight into the procedure relating to preparation of company final accounts.

CONTENTS:

(MAX.MARKS:100 ;CIA:25/ESE:75)

UNIT-I :10 hours

Books of accounts and statutory books – issue of shares and debentures – forfeiture and reissue of share – surrender of share – right issue – underwriting.

UNIT – II :10 hours

Redemption of preference share and debentures– profits prior to incorporation.

UNIT – III :10 hours

Preparation and presentation of final accounts of joint stock companies as per company law requirements – determination of managerial remuneration.

UNIT-IV :15 hours

Amalgamation, absorption and reconstruction (excluding inter company holdings).

UNIT – V :15 hours

Reduction and reorganization of share capital -Valuation of shares and goodwill – liquidation of companies.

TEXT BOOKS:

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
5. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, NewDelhi, 1999

REFERENCE BOOKS

6. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
7. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
8. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, NewDelhi, 2000
9. Basu & Das: Practice in Accountancy, Rabindra Library, Kolkata, 2003

SEMESTER IV

SUBJECT TITLE: COMPUTER APPLICATIONS IN BUSINESS

SUBJECT CODE: 43B

(Theory:100%)

GOALS : To enrich the students with the basic concepts and application of computers in modern business.

OBJECTIVES: To enable the students to know the importance and functions of Computers in Business

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I :6 hours

Introduction to computer: introduction – types and characteristics of computers – what computers can and can't do. Classification of digital computer system: micro, mini, main, super and network computers. Anatomy of a digital computer: Functions and components of a computer – CPU – Memory – Working of CPU and Memory. Memory units: RAM – ROM – PROM – EPROM – flash memory.

UNIT – II :6 hours

Auxiliary Storage Devices: Introduction – Hard Disk – Floppy disk – CD-ROM.

Input Devices: Introduction – Keyboard – Mouses – Trackball – Joystick – Digitizing Tablet – Scanners – Digital camera – MICR – OCR – OMR – Barcode reader – Speech input devices – Touch Screen – Touch pad – Light Pen. Output Devices: Introduction – Monitor – Classification Monitor (based on Color & Signals) – Printer – Plotter – Sound Cards & Speakers.

UNIT-III :6 hours

Introduction to Software: Types of Software. Operating Systems: Introduction –Functions of an OS-Classifications of OS. Programming languages: Introduction- machine, assembly, and high level languages- types of high level language- compilers and interpreters.

UNIT IV:6 hours

Data processing: Data Vs information – file processing – Data processing. Database management system: History of information- Quality of information – Information processing- Definition of database and DBMS- Types of DBMS.

UNIT V :6 hours

Internet and Worldwide Web: Introduction- about Internet – Internet access- Internet basics- Internet addressing – WWW- Web pages and HTML- web Browsers – Searching the Web. Electronic mail: Introduction – Use of E-mail- working of E-mail- E-mail names and addresses-Mailing basics.

TEXT BOOKS

1. Introduction to Computers: Alexis and Leon, Vikas Publishing House PL.
2. Using Micro Computers: Bright and Dimsdale, Galgotia Publications.
3. Introduction to Computers: Balaguruswamy.

REFERENCE BOOKS

1. P.C. Software made simple : R.K. Taxali, Tata McGraw Hill
2. Computers in Business : Parameshwaran, Sultan Chand & Sons

SEMESTER IV

SUBJECT TITLE: COMPANY LAW AND SECRETARIAL PRACTICES

SUBJECT CODE: 43C

(Theory:100%)

GOALS : To acquaint the students with the basic concepts and implementation of company law and secretarial practice.

OBJECTIVES: To enlighten the students' knowledge on Companies Act. 1956.

CONTENTS : (MAX.MARKS:100 CIA:25/ESE:75)

UNIT I :8 hours

Company –Definition & Features –Distinction between company and partnership firm-
Kinds of companies – differences between a public company and private company –
incorporation of a company - procedure – documents to be filled – Memorandum of
Association – Doctrine of Ultravires.

UNIT – II :10 hours

Articles of Association – Doctrine of constructive notice of indoor management –
Alteration of Articles – Prospectus- contents – Misstatements – Liability for
misstatements – Public deposits – Certificate of commencement of business.

UNIT – III :7 hours

Shares, debentures – Allotment, valid allotment, irregular allotment, effect of irregular
allotment – transfer and transmission of shares – Membership of a company.

UNIT –IV :10 hours

Company Management – Board of Directors – Appointment qualification, powers, duties,
liabilities and position of directors, managing director and manager – managerial
remuneration – company secretary – appointment qualifications, powers, duties and
position.

UNIT – V :10 hours

Company meetings – types of meetings, Secretarial duties for statutory meeting – Annual
general meeting – Extraordinary general meetings – wind up and board meetings –
Resolution, minutes, quorum, and proxy.

TEXT BOOKS

1. Secretarial Practice: Sherlekar
2. Company Law and Secretarial Practice: N.D. Kapoor ,Sultan Chand & Sons ,1993
3. Secretarial Practice –M.C.Kuchhal ,Vikas Publishing House ,2002

REFERENCE BOOKS

1. Principles of Company Law: M.C. Shukla Gulsan
2. Secretarial Practice: B.N. Tandon
3. Principles of Commerce & General Commercial Knowledge –K.L.Ngarajan ,N.Vinayakam,Radhasamy,1989

SEMESTER IV

SUBJECT TITLE: COST ACCOUNTING

SUBJECT CODE: 43D

(Problem:60% Theory:40%)

GOALS : To enrich the students with the basic concepts and elements of cost accounting.

OBJECTIVES: To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge

CONTENTS:

(MAX.MARKS:100 ; CIA:25/ESE:75)

UNIT-I :14 hours

Cost Accounting-Definition, meaning and scope-Relationship of Cost Accounting with Financial accounting and Management accounting-Methods of costing -cost analysis, concepts, preparation of cost sheet and classifications - Elements of cost, preparation of Cost sheet and Tender - Costing as an aid to management - limitations and objections against cost accounting. Materials- purchasing of materials, procedure, and documentation involved in purchasing-requisitioning for stores.

UNIT-II :12 hours

Methods of valuing material issues-maximum, minimum and reordering levels- EOQ - perpetual inventory-control over wastages, scrap and spoilage, labour-systems of wage payment, idle time, control over idle time-labour turnover.

UNIT-III :12 hours

Overheads- classification of overheads Allocation and absorption of overhead -standard costing - simple variances

UNIT –IV :12 hours

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

UNIT-V :10 hours

Operating Costing, contract costing, Reconciliation of costs and financial accounts.

TEXT BOOKS

1. Cost accounting: Jain and Narang
2. Cost Accounting – V.K.Saxena &C.D.Vasisht,Sultan Chand ,2001
3. Practical Costing –V.S.Khanna ,I.M.Pandey &Ahuja ,S.Chand &Co ,2004
4. Cost accounting: M.C. Shukla &T S Grewal
5. Cost & Financial Management - S.Kr.Paul & Chandrani Paul

REFERENCE BOOKS

1. Advanced Cost accounting: R.S.Nigam , S.P.Sharma , B.C.Sehgar
2. Cost accounting: R.S.N.Pillai & Bagavathi
3. Advanced Cost accounting: C.A.Banerjee
4. CostAccounting&ProfitabilityAnalysis –Dr.Mahesh Gupta ,Pointer Publishers,1997
5. 5, Cost Accounting –A.Murthy &S.Gurusamy,Mc.Graw Hill,2008

SEMESTER IV

SUBJECT TITLE: INSURANCE PRINCIPLES AND PRACTICES

SUBJECT CODE: 43E

(Theory:100%)

GOALS : To enrich the students with the basic concepts of insurance practices.

OBJECTIVES: To enable the students to gain insight into insurance fundamentals and practice

CONTENTS: **(MAX.MARKS:75; CIA:20/ESE:55)**

UNIT-I :6 hours

Insurance- Evolution- Principles-Risk-Classification-Risk Identification-Evaluation-Risk Transfer-Risk Control- Law relating to Life and General Insurance-IRDA Act.

UNIT II :6 hours

Principles of Insurance-Insurable Interest-Nomination and Assignment-Utmost good faith Indemnity Subrogation- Contribution Proximate Cause. Basic Principles of Insurance- Utmost good faith-Insurable Interest- Material facts-Indemnity- Proximate cause- Reinsurance –Basic concepts.

UNIT-III :6 hours

Life Insurance policy- Issue Procedure-Duplicate Policy – Assignment-Nomination- Policy Loan-Surrender value-Claim settlement-Health insurance-Schemes-Features- Premium rate-condition-Claim and Settlement – Mediclaim Policy.

UNIT-IV :6 hours

General insurance - Organization- classification- Fire insurance-coverage-Types of policy-Double insurance- Claim settlement.

UNIT-V :6 hours

Marine insurance- coverage-Policies-Claim and settlement-Automobile Insurance- Need- Types of Policy-Various forms used-Premium of policy –Third Party Insurance-Claim and settlement

TEXT BOOKS

1. Insurance Principles and Practices: Mishra. M. N, Sultan Chand & Sons ,2006
2. Insurance and Risk Management: Dr.Gupta. P. K
3. Principles & Practice of Insurance –Dr.P.Periasamy,Himalya Publishing House ,2005

REFERENCE BOOKS

1. Principles and Practices of Insurance: Kothari & Bahl
2. Principles and Practices of Insurance: Panda. G. S ,Kalyani Publishers ,2003
3. Essentials of Business Law: Kapoor.N.D ,Sultan Chand & Sons ,4th edition ,2006
4. Principles of Insurance & Risk Management : Alka Mittal & S.L.Gupta

SEMESTER IV

SUBJECT TITLE: COMPUTER PRACTICALS – I (MS OFFICE)

SUBJECT CODE: 4DIP

GOALS: To enable the students to learn the basic practical applications of Computers in business.

OBJECTIVES: To enable the students to gain the in-depth skill in business automation tools.

CONTENTS: **(MAX.MARKS:75 CIA:20/ESE:55)**

MS- WORD :7 hours

- 1.Type an error free document and perform various formatting operations
- 2 .Prepare a mail- merge.
3. Type a sample research-report, and perform the following functions:
 - ✦ Insert the symbols Caption, Page break, justification of text ,indent a text re-arrange paragraphs using mouse.
4. Identify an organisation and prepare an organisational chart prevailing in that concern.
5. Prepare a diagrammatic representation showing the elements of cost using auto shapes.
6. Create a bio-data using Ms word.

MS-POWER POINT :8 hours

6. Prepare a simple invitation
7. Design an advertisement slide with animation effects
8. Design various slides for seminar and create a hyperlink among the slides

MS –EXCEL :8 hours

10. Prepare a table showing customer details of a bank (Customer name ,Nature of Account, Account number, Address E-mail – ID and perform the following operation:

11. Delete the customer number who has closed the A/C

✧ Insert the row in between the 1st and 2nd customer

✧ Insert a column between Address and E-mail ID and name it as telephone number

✧ Hide the column Address

10. Prepare the pay roll for the employees (10 employees) of an organisation and count the number of employees who are getting the salary of more than Rs.10,000/- Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay,netpay of all employees.

11. Create a table showing the following:

- Years (Minimum 5 years)
- Profit
- Depreciation
- Profit after depreciaton
- Tax
- Profit after tax
- Cash Inflows Cumulative cash inflows of project and find its pay back period

MS – ACCESS :7 hours

12. Create a students database find Total average Display list where average is greater than 60% and retrieve the students according to the highest marks

13. Create a students database using design view for students mark details:

- Add a least 10 records
- Sort the names in alphabetical order
- Find Total and Average
- Display the list where total is greater than 50 and greater than 400
- Apply sort option to display records
- Generate reports by using the above queries.

SEMESTER V

SUBJECT TITLE: HIGHER CORPORATE ACCOUNTING

SUBJECT CODE: 53A

(Problem:80% Theory:20%)

GOALS : To enrich the students with the basic concepts of corporate accounting.

OBJECTIVES: To gain insight into the procedure relating to preparation of final accounts of specialized companies

CONTENTS:

(MAX.MARKS:100; CIA:25/ESE:75)

UNIT – I :17 hours

Banking Companies Accounts: P & L A/C-Balance Sheet

UNIT – II :17 hours

Insurance Companies Accounts: Life Insurance Companies A/C- Revenue A/C and Balance Sheet – General Insurance – Accounts of Fire and Marine Insurance.

UNIT – III :17 hours

Accounts of Holding Companies: Holding Company- Goodwill/Cost Of Control – Minority Interest – Capital Profit (Excluding Chain Holding) – Revenue, Profit And Loss And Consolidated Balance Sheet.

UNIT – IV :12 hours

Double accounts including final statement of accounts of electricity – treatments of repairs and renewals - Human Resources Accounting (Theory Only).

UNIT – V :12 hours

Introduction to Government Accounts – Accounting Standards – Basic Knowledge Of Financial Reporting Practice –Accounting For Price Level Changes (simple problems only).

TEXT BOOKS:

6. S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
7. R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
8. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
9. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
10. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999

REFERENCE BOOKS

12. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
13. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
14. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000
15. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003

SEMESTER V

SUBJECT TITLE: BANKING THEORY LAW AND PRACTICE

SUBJECT CODE: 53B

(Theory:100%)

GOALS : To enlighten the students with necessary concepts of practical banking and its applications.

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

CONTENTS:

(MAX.MARKS:100; CIA:25/ESE:75)

UNIT I :15 hours

Origin of Banks-Definitions of Banking-Classification of Banks-Banking System: Unit Banking-Branch Banking-Universal Banking-Core Banking-Functions of Commercial Banks-Recent Trends In Indian Banking-ATM- Internet Banking- Customer Service.

UNIT II :15 hours

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

UNIT III :17 hours

Relationship between Bankers and Customer-Definition of Bankers and Customers; General Relationship- Special Relationship. Operation of bank account-Opening of a new Account-General Precautions-Types of Accounts-Fixed Deposit-Savings Account-Current Account-Recurring Account-Pass Book-its functions-Nominations-Special Types of customers-Minor-Lunatics-Married Women-Drunkards-Joint Account-Partnership Account-Limited company-Non transaction Associations-Trust Accounts-Closure of a BANK account.

UNIT IV :13 hours

Negotiable instruments-Characteristics of Negotiable Instruments-Different Types of Negotiable Instruments-Bills of Exchange-Essentials-Promissory Note- Cheques-characteristics-Drafting of cheques -Crossing of cheques -Material Alteration-Endorsement-Making of cheques.

UNIT-V :15 hours

Collection and payment of cheques - Procedure for collection-Collecting Banker-Duties and Responsibilities-statutory Protection-Banker as Holder in due course-As Holder for value Paying Banker-Duties and Responsibilities-statutory Protection - Precautions by the Paying Banker-Refusal of Payment of cheques -Payment by Mistake-Consequences of Wrongful Dishonour of customers cheque-Banking Ombudsman Scheme.

TEXT BOOKS

1. Banking Theory Law and Practice: E.Gordon and Natarajan.,Himalaya Publishing House,15th edition ,2001
2. Banking Theory Law and Practice: Sundaram and Varshney,Sultan Chand & Sons ,2006
3. Commercial Banking –B..N.Dash ,Arise Publishers ,2011
4. .Banking &Financial System-Vasanth Desai ,Himalya Publishing,2005
5. Banking Theory &Practice –K.C.Shekhar ,Vikas Publishing House 2002

REFERENCE BOOKS

1. Banking Law and Practice: S.N.Maheswari.
2. Banking & Financial System –Dr.Nirmala & Chandradas,Himalaya Publishing House ,1997
3. Tannan’s Banking Law and Practice in India,Indian Law House ,2003
4. Banking Theory and Practice: P.K.Srivastava.
5. 5.Indian Banking –S.Natarajan&Parameswaran ,S.Chand & Co ,2007

SEMESTER V

SUBJECT TITLE: ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE: 53C

(Theory:100%)

GOALS: To acquaint the students with the basic concepts of entrepreneurial development.

OBJECTIVES: To develop the entrepreneurial skills in students.

CONTENTS: **(MAX.MARKS:100 CIA:25/ESE:75)**

UNIT I :10 hours

Concept of entrepreneurship - definition, characteristics- entrepreneur- definition, characteristics, types and functions- women entrepreneurs, problems & development of women entrepreneurs-rural entrepreneurs- MSME (Micro small & Medium Enterprises)- EDP- meaning, need for EDP, phases of EDP-agencies for training – industrial sickness & survival -agencies to help sick industries.

UNIT II :10 hours

Institutional finance to entrepreneurs – SFCs – SIDCs – SIPCOT –TIIC -Commercial Banks -Small Industries Development Bank – MFI (Micro Finance Institutions) - Venture Capital.

UNIT III : 10 hours

Institutional setup-DICs, SIDO, NSIC, SISIs, Indian Investment Centre - Khadi and Village Industries Commission.

UNIT IV :15 hours

Incentives and subsidies - subsidized services-subsidy for market - transport subsidy-seed capital assistance-taxation benefits to SSI-Special facilities for imports-Role of entrepreneurs in export promotion and import substitution.

UNIT V :15 hours

Project formulation - meaning, steps- project identification – evaluation-feasibility analysis, project report.

TEXT BOOKS:

1. Entrepreneurial Development- C.B.Gupta & N.P.Srinivasan, Sultan Chand & Sons, 2010
2. Entrepreneurial Development -S.S.Khanka ,S.Chand Publication,2008
3. Fundamentals of Entrepreneurship- H.Nandan,PHI Learning,2nd edition ,Jan 2011
4. Entrepreneurship Development -Dr.Radha ,Prasanna &Co ,2007
5. Fundamentals of Entrepreneurship & Small Business-Renu Arora & S.K.Sood ,Kalyani Publishers ,2004

REFERENCE BOOKS:

1. Entrepreneurship –Rajeev Roy ,Tata McGraw ,2010 edition
2. Entrepreneurship Text & Cases –P.Narayana Reddy,Cengage Learning ,2010
3. Entrepreneurship in the New Millenium –Kuratko Hodgetts ,Cengage Learning,2009
4. Entrepreneurship Development -K.Ramachandran,Tata McGraw Hill,2009
5. The Small Entrepreneurs –B.Yerram Raju,Ram R. Pujari ,Excel Books ,2009

SEMESTER V

SUBJECT TITLE: INCOME TAX LAW AND PRACTICE

SUBJECT CODE: 53 D

(Problem:60% Theory:40%)

GOALS : To make the students conversant with the basic concepts of income tax law and its application in India.

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

CONTENTS: (MAX.MARKS:100 ; CIA:25/ESE:75)

UNIT-I :13 hours

Income Tax Act 1961 – Definitions -Assessment Year, Previous year, Assessee, Person, Income, Average rate of tax, Gross Total income, Total Income – basis of charge; residential status of an individual, H.U.F, firms, A.O.P and company –Incidence of tax-important Exempted incomes.

UNIT-II :19 hours

Heads of income- Salary –Allowances – Perquisites – Profit in lieu of salary, Deductions under section 16 – Computation of Income from salaries.

UNIT-III :15 hours

Income from house property; – Determination of annual value of let house property – Self occupied house property, deductions under section 24 -Computation of Income from House property. – Profits and gains of Business or Profession – Deductions expressly allowed – Expressly disallowed – Computation of Income from Business or Profession.

UNIT-IV :13 hours

Capital gains – Capital Asset, Transfer, Deemed Transfer, transactions not regarded as transfer, types of capital gains, exempted capital gains- computation of Income from Capital gains - Income from other sources

UNIT-V :15 hours

Clubbing of income – Set off and carry forward of losses, deductions under section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80I.,80U Assessment of individuals.

TEXT BOOK

1. Income Tax Law and Practice - V.P. Gaur and D.B.Narang (Kalyani Publishers)

REFERENCE BOOKS

1. Income Tax law and accounts - Dr.H.C.Mehrotra. (Sathiya Bhawan Publications)
2. Law and Practice of Income Tax in India – Bhaganiprasad.

SEMESTER V

SUBJECT TITLE: FINANCIAL MANAGEMENT

SUBJECT CODE: 5AA

(Problem: 40% Theory: 60%)

GOALS : To enlighten the students with the basic concepts of financial management.

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

CONTENTS: **(MAX.MARKS:100 CIA:25/ESE:75)**

UNIT-I :8 hours

Nature and scope of finance management – objectives of financial management – financial decisions- financial management process – functional areas of financial management – organization of finance function.

UNIT-II :12 hours

Investment decisions – Capital Budgeting – nature of capital budgeting – importance – capital budgeting process – kinds of decisions – evaluation of investment opportunities – investment decisions tools – average rate of return, payback, NPV, IRR and PI methods.

UNIT-III :10 hours

Cost of Capital – importance – measurement of specific costs – cost of debt – cost of preference shares – cost of Equity capital – cost of retained earnings – weighted average cost of capital.

UNIT –IV :7 hours— Leverage - Types of leverage - operating leverage – financial leverage – EBIT, EPS analysis – combined leverage – capital structure decision – factors determining capital structure – theories of capital structure – NI – NOI – Modigliani Miller (MM) model.

UNIT-V :8 hours

Working capital management – concept of working capital, sources of working capital – determinants of working capital – estimation of working capital requirements.

TEXT BOOK

- 1.Financial Management: R.K.Sharma &Shashi.K.Gupta.,Kalyani Publishers ,2004
- 2.Financial Management: I.M.Pandey
- 3.Financial Management –I,S.Kr. Paul,Chandrani Paul,New Central Book Agency ,2010
- 4.Financial Management ,M.Y .Khan,P,K.Jain ,Tata McGraw Hill ,4th edition ,2010
- 5.Fianancial Management : P.V.Kulkarni ,B.G.SatyaPrasad ,Himalaya Publishing House ,13th edition ,2007.

REFERENCE BOOKS

1. Financial Management: Prasanna Chandra,TataMcGraw Hill ,4th edition ,1984 ,
2. Financial Management: R.M. Srivatsava,Pragati Prakashan,6th edition1997.
3. International Financial Management : Cheol S.Eun,Bruce G.Resnik,Mc Graw Hill Education,4th edition
4. Financial Management: S.C.Kuchhhal,Chaitanya Publishing House ,13th edition,2001
- 5.Fundamentals of financialManagement,James.C.VanHorne,JohnM. Wachowicz,Prentice Hall ,11th edition,2002

SEMESTER VI

SUBJECT TITLE: MANAGEMENT ACCOUNTING

SUBJECT CODE: 63A

(Problem:60% Theory:40%)

GOALS : To enlighten the students with the basic concepts of management accounting.

OBJECTIVES: To acquaint the students with the Management Accounting Techniques that facilitate managerial decision – making.

CONTENTS: **(MAX.MARKS:100 ; CIA:25/ESE:75)**

UNIT-I :15 hours

Management Accounting-Meaning, objectives and scope-Relationship between management accounting, cost accounting and financial accounting-Need and significance of management accounting in organization - Financial statements-Analysis-Financial statements and their importance-Tools for analysis and interpretation.

UNIT-II : 15 hours

Analysis and interpretation of financial statement-Ratio analysis-Significance of ratios and long term financial position-Profitability – Uses and limitations of ratios.

UNIT-III : 15 hours

Preparation of Fund flow and cash flow statements.

UNIT-IV :15 hours

Cost-volume-profit analysis-Marginal costing and break-even analysis, managerial applications of marginal costing-Significance and limitations of marginal costing.

UNIT-V :15 hours

Budgeting and budgetary control- Definition, importance, essentials, classifications of budgets, master budget, preparation of different, budgets-Steps in budgetary control, standard costing-Material and labour variances.

TEXT BOOKS

- 1.Principles of Management Accounting: S.N.Maheswari,S.Chand & Sons
16th edition ,2007
- 2.Management Accounting: Sharma and Gupta
3. Management Accounting:M.Y Khan &P.K.Jain ,Tata McGraw Hill,2004
- 4.ManagementAccounting-S.K.R.Paul & Chandrani Paul ,NewCentralBooks ,2010
- 5.Management Accounting –Hrishikesh Chakraborty & Srijith Chakraborty,Oxford
Publishers ,2nd edition,1997

REFERENCE BOOKS

1. Cost and Management Accounting: Jain and Narang
2. Accounting for Management: S.K.Bhattacharya ,John Dearden ,Vikas
Publishers,1995
3. Financial Management &Management Accounting –P.V.Ratnam ,Kitab Mahal
Publications ,10th edition ,1996
4. Management Accounting and Financial Control: Sashi Kapoor & Mehta
5. Introduction to Management Accounting –Charles Hongrew & Gary ,
Prentice Hall,10th edition,1995

SEMESTER VI

SUBJECT TITLE: INDIRECT TAX

SUBJECT CODE: 63B

(Theory:100%)

GOALS : To enrich the students with the basic concepts of indirect taxation.

OBJECTIVES: This course aims to provide knowledge on the Indirect Tax.

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I :15 hours

Constitutional back ground of taxes-Types of taxes – Direct and Indirect taxes- Indirect taxation – nature – Advantages- Disadvantages – Excise, Sales, Customs and Service taxes –Contribution to State Exchequer - Tax evasion – Tax avoidance – Cause and Consequences .

UNIT-II :17 hours

The Central Excise Act 1944 - Important definitions - Nature and Levy of Excise Duty- Types- Definitions- Manufacture-Production- Excisable goods under Central Excise Tariff Act (CETA)- Valuation of Excisable Goods –Provisions- Central Excise Licensing – Registration- Clearance of Excisable goods- Provisions- Assessment- payment of duty.

UNIT-III :17 hours

Capital Goods- Maintenance of records- Filing of Returns-Departmental Organization Set up-appeals-Offences and Penalties-Exemptions for Small Industries-Excise Audit by Cost accountant-Duty drawback-Export conclusions - Value Added Tax- Objectives –Features of VAT-Types-Importance-Difficulties – Credit of Duty.

UNIT-IV : 12 hours

The Customs Act 1962-Customs Duty- Important Definitions – Types - Negative list of items of Import and Export- Assessment of Duty-Valuation of Dutiable goods-Valuation based on arms length prices –Antidumping measures under WTO-Clearance of goods- Transport and Warehousing of goods-Duty drawbacks-Export Promotion Schemes - Powers of customs authorities-search, seize and arrest –Offices, Penalties under Customs Act.

UNIT-V :14 hours

TAN VAT – Definition- concepts,-Registration- Rates –Eligible inputs-Tax Credit- Service Taxes-Taxable services-Service Tax Rules 1994- Registration of eligible person- Records-Definition of filing of return- Payment of taxes.

TEXTBOOKS

- 1.Business taxation –Dinkar Pagare ,Sultan Chand &sons ,2004
2. Business taxation –Dinkar Pagare ,V.Balachandran ,Sultan Chand & Sons ,2007
- 3.Indirect Taxes Law &Practice V.S.Datey ,Taxman Publications ,16th edition 2005
- 4.Indirect Taxation: Radhakrishnan., Sultan Chand &Sons ,2005
- 5.Systematic Approach to Indirect Taxes –Dr.Sanjiv Kumar& K.M.Agarwal ,D.C.Puliani Publishers,2003

REFERENCE BOOKS

- 1.Principles of taxation -Dr.Parameswaran,Prasanna Publishers ,2006
2. Custom Law and Procedures: S.P.BHATNAGAR
3. Bare acts with latest amendments
- 4.Nabhis Central Excise guidelines.

SEMESTER VI

SUBJECT TITLE: PRINCIPLES OF AUDITING

SUBJECT CODE: 63C

(Theory:100%)

GOALS : To enrich the students with the basic concepts of auditing.

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

CONTENTS:

(MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I :12 hours

Definition – General objectives of auditing - Advantages and limitations of Auditing – Auditing and Investigation – Qualification of an auditor – auditors Vis-à-vis errors and frauds.

UNIT-II :12 hours

Various types of audit – continuous audit – final audit – interim audit – Balance Sheet audit – merits and demerits – audit procedure – planning of audit – audit Programme – audit note book – audit working papers – internal control - Internal check – internal check as regards cash, wages, sales, etc., - position of External auditors as to internal auditor.

UNIT-III :12 hours

Vouching – vouching of cash transactions – trading transactions – impersonal Ledger.

UNIT-IV :12 hours

Verification and valuation of assets and liabilities – auditors position – auditors Duty regarding depreciation, reserves and provisions.

UNIT-V :12 hours

Company audit – appointment and removal of auditors – rights and duties of Company auditors – liabilities – audit of share capital and share transfer.

TEXT BOOKS

1. Practical Auditing: Dr.Radha ,Prasanna Publishers ,2nd edition ,2009.
2. Principles and Practice of Auditing: Dinkar Pagare ,Sultan Chand & Sons ,10th edition 2006.
3. An Insight into Auditing: B.K.Basu ,Pearsons ,1st edition,2009
4. Practical Auditing:B.N.Tandon,S.Sudarshanam,S,SundharaBabu-S.Chand & Co ,14th edition

REFERENCE BOOKS

1. Principles of Auditing –Jain & Narang ,Kalyani publishers,3rd edition,2008
2. Practical Auditing-S.Venkatamani,Margham Publications ,2nd edition ,2009
3. Auditing Principles & Practices –Pradeep Kumar ,Baldev Sachdev,Jagwant Singh ,Kalyani Publishers,8th edition,2006
4. Practical Auditing: B.N.Tandon, S.Sudharsanam,S SundharaBabu –S.Chand & Co,14th edition
5. Practical Auditing –Dr.Radha ,Prasanna publishers,2nd edition ,2009

SEMESTER VI

SUBJECT TITLE: ORGANIZATIONAL BEHAVIOUR

SUBJECT CODE: 6AA

(Theory:100%)

GOALS: Understanding and managing people's behaviour in the work organisations

OBJECTIVES: To enrich the students towards the development of knowledge regarding behaviour at work

CONTENTS: (**MAX.MARKS:100 ; CIA:25/ESE:75**)

Unit-I :10 hours

Concept of organizational behaviour-scope of organizational psychology-individual differences- intelligence tests – personality tests – nature, types and uses.

Unit –II :15 hours

Learning- meaning-concepts-factors affecting Learning-Components of Learning process; Learning theories –Cognitive Learning theory, conditioning theory and Social learning theory.

Unit-III :15 hours

Job satisfaction – meaning – factors – job simplification – job enlargement – job enrichment – job design – morale – employee attitude and behaviour – their significance to employee productivity ,quality of work life.

Unit- IV :10 hours

Concept of group dynamics – concept and features of group – types of group behaviour – formal and informal groups – group behaviour – group norms – Hawthorn experiments- conflict – types of conflict – resolution of conflict.

Unit – V :10 hours

Attitudes and Values- Attitudes- meaning-concept; attitudes and behaviour-factors in attitude formation; Values-meaning, values and behaviour-factors in value formation- types of values- value system for Indian managers.

TEXT BOOKS

- 1.Organisation Behaviour –K.Aswathappa,Himalaya Publishing House,1996
- 2.Organisation Behaviour –L.M.Prasad ,Sultan Chand &Sons ,2005
- 3.Organisation Theory & Behaviour –Shashi K.Gupta & Rosy Joshi,
Kalyani Publishers ,2004
- 4.Organisation Behaviour –John Newstrom &Keith Davis ,tata McGraw Hill ,2004
- 5.Organisation Behaviour – Uma Sekaran ,Tata McGraw Hill ,2002

REFERENCE BOOKS:

- 1.Organisation Behaviour –Stephen R.Robbins,Prentice Hall ,1998
- 2.Organisation Development –Wendell & Cecil ,Pearsons ,2002
- 3.Organisation Behaviour –Fred Luthans ,McGraw hill International edition ,2008
- 4.Keith Davis- Human Behaviour at work
- 5.Organisation Behaviour – Suja R.Nair ,Himalaya Publishing House ,2005

SEMESTER VI

SUBJECT TITLE: FINANCIAL MARKETS AND INSTITUTIONS

SUBJECT CODE: 6AB

(Theory:100%)

GOALS: To enable the students to understand financial markets and its institutions.

OBJECTIVES: To equip the students with a sound knowledge of stock market operations.

CONTENTS: **(MAX.MARKS:100; CIA:25/ESE:75)**

UNIT I :10 hours

Financial markets – Classification-Structure of financial markets – Financial Instruments –Development of Financial System– Classification, Structure and defects of Indian money market and the Indian capital market –Difference between money market and capital market.

UNIT II :15 hours

Capital Market– new issues market – Functions and issues mechanism – Merchant banking – role and functions of merchant bankers in India – Underwriting .

UNIT III :10 hours

Secondary market – Stock exchange – organization and functions and regulation – listing of securities – trading on stock exchanges – economic and speculative dealings, DP, Demat – SEBI and Investor protection

UNIT IV :10 hours

Banks as financial institutions – Co-operative Banks- State bank of India – Role of RBI – National Housing Bank

UNIT V :15 hours

Non-banking financial intermediaries – UTI – Mutual Funds by commercial banks – private mutual funds – investment companies – leasing companies

TEXT BOOKS

- 1.Financial Services –Dr.S.Gurusamy ,Tata McGraw Hill,2009
- 2.Indian Financial System –M.Y.Khan ,Tata McGraw Hill,8th edition ,2010
- 3.Indian Financial System –Dr.Sawalia Bihari Verma ,Vayu Edn of India ,1stedition,2010
- 4.Indian Financial System –H.R.Machiraju ,Vikas Publishing House ,4th edition ,2010
- 5.Capital Markets –Dr.S.Gurusamy ,Tata Mc.Graw Hill,2nd edition ,2010

REFERENCE BOOKS

1. Financial Markets & Institutions ,Dr.S.Gurusamy,Tata Mc.Graw Hill,3rd edition,2011
- 2.Financial Markets & Institutions –Jeff Madura,Cengage Learning ,2011
- 3.Indian Financial System-Anurag Garg ,Har –Anand Publication ,2010
- 4.Futures & Options-N.P.Vohra &B.R.Bagri ,TataMcgraw Hill ,2nd edition ,2010
- 5.Financial Institutions &Markets –L.M.Bhole ,Tata McGraw Hill ,3rd edition ,1999

SEMESTER V & VI**SUBJECT TITLE: TALLY I / TALLY II****SUBJECT CODE: 5DIP / 6DIP**

GOALS: To enable the students to learn the practical exposure of preparing final accounts with IT enabled packages.

OBJECTIVES: To enable the students to gain knowledge about preparation of accounts using tally.

CONTENTS: (MAX.MARKS:75 CIA:20/ESE:55)

1. Create a company With VAT options. (3 hours)
2. Create Single ledgers under appropriate predefined groups (3 hours)

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	

John & Co. a/c (purchased goods from this company), Ram agency a/c (sold goods to this company).

3. Create Multiple Ledgers under appropriate predefined groups (3 hours)

Started Business with Rs.2, 50,000	Purchase machinery on credit from Ramesh Rs.50, 000
Bought Furniture for cash Rs.25, 000	Sold goods to Anand Rs.22, 500
Goods returned by Anand Rs.2, 500	Bought goods for cash Rs.25, 000
Goods sold for cash Rs.50, 000	Cash Received from Anand Rs.10, 000
Paid Advertisement Rs.5000	Cash paid to Ramesh Rs.20, 000
Cash withdrawn from Bank Rs.50, 000	Cash withdrawn for personal use Rs.6250
Paid Salary Rs.15, 000	Paid Rent Rs.2500.

4. Create Vouchers for the following: (3 hours)

Sold goods to Selvam on credit Rs.1, 700
 Paid wages Rs.85
 Received Commission Rs.70
 Sold goods to Kannan for cash Rs.200
 Cash Sales Rs. 500
 Received 5 Chairs form Godrej & Co @ Rs.45 per Chair

Paid Godrej & Co cash for 5 chairs
 Paid Rent Rs.250
 Bought goods for Cash From Somu for Rs.1,700

5. The following balances are extracted from the books of Kautilya & Co, on 31st march 2006. You are required to make the necessary closing entries and prepare Trading and Profit & Loss a/c and Balance sheet as on that date:

	Rs.		Rs.
Opening stock	2250	Bills Receivable	500
Purchase	25,000	Sales	19500
Wages	1500	Bills Payable	1400
Insurance	9825	Creditors	550
Capital	15,000	Sundry debtors	8950
Carriage inwards	725	Carriage outwards	400
Commission (Dr)	350	Interest on capital	400
Stationery	650	Return inwards	225
Commission (Cr)	250	Return outwards	200
Trade Expenses	500	Office Expenses	100
Cash in hand	2375	Cash at Bank	250
Rent & Taxes	550		

The Closing Stock was valued at Rs.12, 500.

(3 hours)

6. The Following are the balances of Dinesh on 31cDec 1996:

	Rs.		Rs.
Opening Stock	6,200	Sales	82,920
Buildings	34,000	Capital	24,000
Furniture	2,000	Bank Loan	6,000
Purchases	42,400	Sundry Creditors	9,840
Salaries	4,400	Return Outward	840
Rent	1,200	Interest	260
Misc.Expenses	1,000	Dividend	220
Postage	560	Stationery	520
Wages	10,400	Freight on purchase	1,120
Carriage on sales	1,600	Repairs	1,800
Sundry Debtors	12,000	Bad debts	240
Cash in hand	2,600	Return Inward	2,040

Value of Stock on 31.12.96 was Rs.5, 960. Prepare Profit& Loss A/c and Balance Sheet.

(3 hours)

7. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary: Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks
4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

(3 hours)

8. Create stock items, stock groups, sales categories, godowns, units of measure.(3 hours)

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op.Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

9. Enter the following details comment upon the short-term solvency position of the company: (3 hours)

Working capital Rs 205,60,492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982 Net profit...?

10. Find out the Quick Ratio from the following Balance Sheet (3 hours)

Liabilities	Rs.	Assets	
Preference Share Capital	2,00,000	Goodwill	20,000
Equity Share Capital	3,00,000	Plant & Machinery	1,70,000
Reserves & Surplus	50,000	Land & Buildings	2,30,000
Sundry Creditors	40,000	Sundry Debtors	50,000
Bills Payable	20,000	Stock	30,000
Outstanding Expenses	5,000	Cash in hand	40,000
		Cash at Bank	30,000
		Bills Receivables	45,000
	6,15,000		6,15,000

11. Mr. Ramesh book shows the following balances. Prepare Profit & Loss a/c and Balance sheet as on 31 December

Rs.	Rs.
Stock	15,000
Purchases	13,000
Sales	30,000
Carriage inwards	200
Salaries	5,000
Printing & stationary	800
Drawings	1,700
Sundry Debtors	18,000
Sundry creditors	2,000
Furniture	1,000
Capital	25,000
Postage & Telegram	750
Interest paid	550
Machinery	3,000
Cash	500
Loan	3,000

Closing Stock on 31 December Rs.14, 000.

12. From the following Trial Balance of Ram, Prepare Trading & Profit & Loss A/c for the year ended 31st December as that date. Consider the adjustments shown below.

	Rs.	Rs.
Purchases	4,20,000	-
Sales	-	4,80,000
Sales Returns	6,000	-
Purchases Returns	-	7740
Stock at 1 st January	1,20,000	-
Provision for Bad Debts on 1 st Jan	-	960
Rates	7,200	-
Telephone	1,200	-
Furniture & Fittings	48,000	-
Van	36,000	-
Debtors	11,760	-
Creditors	-	8,40
Bad Debts	240	-
Capital	-	214800
Cash at Bank	3,600	-
Drawings	21,600	-
Salaries	36,000	-
Advertisement	5,000	-
Sundry Income	-	5,000
 Total	 <u>716600</u>	 <u>716600</u>

Adjustments:

1. Closing Stock at 31st December Rs.1,44,000.
2. Accrued Salaries Rs.6,000.
3. Prepaid Expenses
Advertisement Rs.1000

Rates Rs.600

4. The Provision for Bad Debts to be increased to 10 % of Debtors.
5. Telephone A/c outstanding Rs.270
6. Depreciation Furniture and fittings @10 % p.a and Van @20% p.a.

13.Create bill wise details from the following

Ravi commenced business with a capital of Rs 2,00,000

Purchased goods from kumar & Co Rs.15, 000 Paid in three instalments within 5 days

Purchased goods for cash Rs.8000

Sold goods to Ratna & co Rs. 20,000 amount to be paid in two installment

Sold goods for cash for Rs .5000

Received cash from ratna & co Rs. 75000

Paid to kumar & co Rs. 7500

Sold goods for cash Rs.5000

14. CHEQUE PRINTING

Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.

Width 168, height 76, starting location 116, distance from top 23.

15.INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 14% per 365 days year

16..Calculate Interest

Cash deposited in SBI Rs1,00,000

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

17. Display the interest calculations for the period 1-4 to 31-12

Opening balance

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

18. Compute Net working Turnover ratio from the following details.

Cash at Bank	90,000
Preliminary Expenses	22,500
Debtors	1,30,000
Stock	1,15,000
Creditors	57,500
Bills Payable	25,000
Prepaid Expenses	10,000
Interest accrued on Investment	30,000
Income tax payable	42,500
Sales	15,00,000

