



**SOURASHTRA COLLEGE, MADURAI- 625004**  
(An Autonomous Institution Re-accredited with 'B' grade by NAAC)  
**B.Com., (COMMERCE) - SYLLABUS**  
(Under CBCS w.e.f. 2017 – 2018 onwards)

164

**I SEMESTER**

Sl. No	Sub Code	Nature	Subject Title	Hrs / Week	Duration of Exam Hrs	C A	SE	Tot	Crd
1	17UACT11	Part -I	Tamil	6	3	25	75	100	3
	17UACH11		Hindi						
	17UACS11		Sanskrit						
	17UACA11		Vaniga Kadithangal						
2	17 UAC E11	Part -II	English	6	3	25	75	100	3
3	17 UCE C11/ 17 UCC C11	Part-III Core	Financial Accounting I	7	3	25	75	100	4
4	17 UCE A11	Part-III Allied	Managerial Economics*	6	3	25	75	100	5
5	17 UCE S11	Part-IV Skilled	Company Organization*	3	3	25	75	100	3
6	14 UAC VE1	Part-IV	Value Education	2	3	25	75	100	2
			Total	30					20

\* Denotes alternative paper for Computer papers in B.Com course.

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<b>PART - I</b>	<b>Title: வணிகக் கடிதங்கள்</b>	<b>Subject Code : 17 UACA11</b>
<b>Semester : I</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS :3</b>

நோக்கங்கள் - 1.வணிகக் கடிதங்களின் முக்கியத்துவத்தை அறிந்து கொள்ள,  
2.வணிகக்கடிதங்களை எழுதுவதற்காக, 3,வங்கி கடிதங்கள் மற்றும் வேலை வேண்டி  
விண்ணப்பிப்பதை அறிந்து கொள்ள

**அலகு 1**

வணிகக் கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள் - வணிகக் கடிதங்கள் பொது அமைப்பு மற்றும் படிவங்கள் - சிறப்புக் கூறுகள் கடித வகைகள்

**அலகு 2**

வியாபாரக் கடிதங்கள் - முனைவுக் கடிதங்கள் மற்றும் விசாரணைகள் - விலைப் புள்ளிகள் . ஆணையுறுக்கள் - ஆணைகளை நிறைவேற்றுதல் - சரக்கு பெற்றுக் கொண்டதை உறுதி செய்தல்

**அலகு 3**

வணிக விசாரணைக் கடிதங்கள் - வியாபார விசாரணை மற்றும் வங்கி விசாரணை - புகார்களும் சரிக் கட்டுதல்களும் - நிலுவைத் தொகை நினைவூட்டுதல் - வதல் செய்தல் - கணக்கை நேர் செய்தல்

**அலகு 4**

சுற்றுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசத்துறை மற்றும் பொது சேவை அமைப்பு சார்ந்த கடிதங்கள்

**அலகு 5**

வங்கிக் கடிதங்கள் - வேலை வேண்டி விண்ணப்பம் - பத்திரிகை ஆசிரியருக்கு கடிதங்கள்

**Book for Study:**

வணிகத் தகவல் தொடர்பு -Dr.ராதா - பிரசன்னா பப்ளிஷர்

**Books for Reference:**

வணிகக் கடிதங்கள் -Dr.K.அன்பழகன் &S,ராமர் - மெரிட் இந்தியா பப்ளிகேஷன்

வணிகக் கடிதங்கள் -Dr.E.முருகேசன் & வி.ராமர் - எம்.எம். பப்ளிஷர்



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<b>PART - III CORE</b>	<b>Title : FINANCIAL ACCOUNTING I</b>	<b>Subject Code : 17 UCE C11/ 17UCC C11</b>
<b>Semester : I</b>	<b>HOURS : 7 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the fundamentals of accounting
- To understand the basic concept of final accounts
- To enrich the knowledge of depreciation

**Unit: 1**

Evolution of accounting-purpose of accounting-accounting principles - Concepts - Conventions - Double Entry System of Accounting - Journal - Ledger –subsidiary books- Trial Balance.

**Unit: 2**

Errors – Types – Errors disclosed and not disclosed by trial balance – Suspense account – Rectification of errors – Bank Reconciliation Statement.

**Unit: 3**

Final accounts of sole trading concerns –trading account-profit and loss account-without and with adjustments.

**Unit: 4**

**Consignment accounts** – Invoicing goods at cost price – at invoice Price – Valuation of unsold stock – Loss of stock – Accounting treatment of normal loss and abnormal loss.

**Joint venture accounts** -Recording in individual venturer's book – Recording in separate set of books

**Unit: 5**

Depreciation-meaning-causes-need-methods of depreciation– problems in Straight line method, – Written down value method (excluding changes in methods of depreciation)– Annuity method – Depreciation fund method.

**Note: Question should cover 30% theory and 70% problems.**

**Book for study:**

1. Advanced Accountancy – T.S. Reddy and A. Murthy

**Books for reference:**

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Introduction to Accountancy – T.S. Grewal.
3. Advanced Accountancy – R.L. Gupta and Radha Swamy
4. Advanced Accounts – S.P. Jain and K.L. Narang
5. Advanced Accountancy – M.A. Arulanandam and K.S. Raman
6. Advanced Accountancy – S.N. Maheswari and S.K. Maheswari

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7. Advanced Accountancy – P.C. Tulsian

<b>PART - IV</b>	<b>Title : COMPANY</b>	<b>Subject Code :</b>
<b>SKILL BASED</b>	<b>ORGANIZATION</b>	<b>17 UCE S11</b>
<b>Semester : I</b>	<b>HOURS : 3 hours / Week</b>	<b>CREDITS : 3</b>

**Objectives:**

- To develop the basic concepts of company
- To understand the basic documents of company
- To enrich the knowledge of meetings and resolution

**Unit: 1**

Company – Definition and meaning – classification of companies – Differences between Private Company and Public Company

**Unit: 2**

Incorporation of a company – company secretary-duties of company secretary in connection with formation of company-Memorandum of Association – Articles of Association.

**Unit: 3**

Prospectus – Meaning – Contents – Liabilities for misstatements in prospectus – Statements in lieu of prospectus – Differences between shares and debentures – Differences between equity shares and preference shares .

**Unit: 4**

Meetings – Types of meetings – Resolution – Types of Resolution – Ordinary Resolution – Special Resolution, Resolution by Circulars.

**Unit: 5**

Winding up of a company – Members' voluntary winding up – Creditors' Voluntary winding up – Winding up subject to the supervision of the court.

**Book for study:**

Company Law –Prof. N.D. Kapoor, Sultan Chand Publications.

**Books for reference:**

1. Secretarial Practice – Prof. S.S.M. Sundaram & Dr. M. Muthupandi

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2. Company Organization; Bharani Publications – Dr. V.M. Selvaraj.

**II SEMESTER**

Sl. No	Sub Code	Nature	Subject Title	Hrs / Week	Duration of Exam Hrs	CA	SE	Tot	Crd
1	17UACT21	Part -I	Tamil	6	3	25	75	100	3
	17UACH21		Hindi						
	17UACS21		Sanskrit						
	17UACA21		Aluvalaga Melanmai						
2	17 UAC E21	Part -II	English	6	3	25	75	100	3
3	17 UCE C21/ 17 UCC C21	Part-III Core	Financial Accounting - II	7	3	25	75	100	4
4	17 UCE A21	Part-III Allied	Economic Development of India*	6	3	25	75	100	5
5	17 UCE S21	Part-IV Skilled	Principles of Insurance*	3	3	25	75	100	3
6	14 UAC ES1	Part-IV	Environmental Studies	2	3	25	75	100	2
			Total	30					20

\* Denotes alternative paper for Computer papers in B.Com course.

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<b>PART - I</b>	<b>Title</b> : அலுவலக மேலாண்மை	<b>Subject Code :</b> <b>17 UAC A21</b>
<b>Semester : II</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS :3</b>

நோக்கங்கள்- 1.அலுவலகம் மற்றும் அலுவலக மேலாண்மை அறிதல், 2,கோப்பில் இருதல் மற்றும் முறைகள் அறிந்து கொள்ள, 3,அலுவலக அறிக்கைகள் தயார் செய்ய

அலகு 1

அலுவலக மேலாண்மை - இலக்கணம் - நவீன அலுவலகத்தின் அமைப்பு முறைகள் - நவீன அலுவலகத்தின் இலக்கணம் - செயல்பாடுகள் மற்றும் முக்கியத்துவம் . அலுவலக இடவசதி - அலுவலக வரைபடம்,

அலகு 2

பணிக்கேற்ற தீர்மானம் - பணியை எளிதாக்குதல் - அஞ்சலக முறை - கடிதப் போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் - தபால்களைக் கையாளுதல் - தபால் துறையை அமைத்தல் - மையப் படுத்தப்பட்ட அஞ்சல் பணி - உள் வரும் மற்றும் வெளிச் செல்லும் கடிதங்கள் - வாய்மொழி மற்றும் எழுத்துவழி தகவல் தொடர்புகள்,

அலகு 3

கோப்பில் இருதல் - நல்ல கோப்பு முறையின் முக்கிய அம்சங்கள் - வகைப் படுத்துதல் - வரிசைப்படுத்துதல் - கோப்பு முறைகள் - மையக் கோப்பு முறை - பரவலாக்கப்பட்ட கோப்பு முறை - சுட்டகராதி கோப்பு வகை,

அலகு 4

அலுவலக இயந்திரங்களும் சாதனங்களும் - பல்வேறு சாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளி விவரங்களை தொகுத்தளிக்கும் இயந்திரம்- அலுவலக இயந்திரங்களின் வகைகள்,

அலகு 5

அலுவலக அறிக்கைகள் - முக்கியத்துவம் - வகைகள் - வடிவங்கள் - அறிக்கைகளின் செயலாக்கம் - பொது வணிகச் சொற்கள்.

**Book for Study**

அலுவலக மேலாண்மை - Dr.ராதா -பிரசன்னா பப்ளிஷர்

**Books for Reference**

அலுவலக முறைகள்- எ.எம்.சுந்தரம்- மீனாட்சி பப்ளிகேஷன்

Office Management - S.Kathiresan & Dr.V.Radha - Prasanna Publishers & Distributors

Office Management - R.K.Chopra - Himalaya Publishing House

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<b>PART - III CORE</b>	<b>Title : FINANCIAL ACCOUNTING II</b>	<b>Subject Code : 17 UCE C21/ 17UCC C21</b>
<b>Semester : II</b>	<b>HOURS : 7 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- **To Know about the fundamentals of bills**
- **To understand the methods of calculation of interest**
- **To enrich the knowledge of clubs and associations**

**Unit: 1** Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency.

**Unit: 2 Account Current** – Methods of Calculation of Interest – Product method – Red Ink Interest method – Epoque method – Periodic balance method-**Average due date** – Calculation of due date based on holidays intervention – Interest Calculation.

**Unit: 3** Self balancing system – Meaning – Procedure – Self balancing journal entries – Self balancing ledgers – Transfer from one ledger to another – Accounting for goods sent on “sale or return basis”.

**Unit: 4** Accounts of Non-Trading Concerns (Clubs and Associations only) – Preparation of Receipts & Payments account, Income & Expenditure account and Balance Sheet.

**Unit: 5** Accounts from incomplete records (single entry system) – Methods of ascertainment of profit – Net Worth method – Conversion method.

**Note: Question should cover 30% theory and 70% problems.**

**Book for Study:**

Advanced Accountancy – T.S. Reddy and A. Murthy – Margham Publications.

**Books for Reference:**

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Introduction to Accountancy – T.S. Grewal.
3. Advanced Accountancy – R.L. Gupta and Radha Swamy
4. Advanced Accounts – S.P. Jain and K.L. Narang
5. Advanced Accountancy – M.A. Arulanandam and K.S. Raman
6. Advanced Accountancy – S.N. Maheswari and S.K. Maheswari
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<b>PART - IV</b>	<b>Title : PRINCIPLES OF</b>	<b>Subject Code :</b>
<b>SKILL BASED</b>	<b>INSURANCE</b>	<b>17 UCE S21</b>
<b>Semester : II</b>	<b>HOURS : 3 hours / Week</b>	<b>CREDITS : 3</b>

**Objectives:**

- To understand the fundamental principles of insurance
- To know the procedure for taking a policy
- To enrich the knowledge of procedure for settlement of claims

**Unit – 1** Insurance - Origin – Meaning – Types of Insurance – Fundamental Principles of Insurance – Functions and importance of Insurance – Types of Insurance – General Insurance – Contract of Indemnity.

**Unit – 2** Life Insurance – Contract of Guarantee – Contract of Indemnity vs Contract of Guarantee – Fundamental principles of Life Insurance – Types of Life - Insurance policies – Procedure for taking a Life policy – Modes of Premium Single, annual, half - yearly, quarterly and monthly – Surrender of Policy – Lapse of Policy – Lapsed policy renewal

**Unit – 3** Life Insurance policy conditions – Lost policies – Assignment – Nomination – Settlement of claim – Lapse of Life Insurance policy – Revival of policy – Rebating – Surrender value – Loan on Life Insurance policies.

**Unit – 4** Marine Insurance – Meaning – Types of Marine policies – Conditions of Marine policy – Marine losses – settlement of claims.

**Unit – 5** Fire Insurance – Meaning – Types of Fire Insurance policies – Conditions of Fire Insurance policy – Procedure for settlement of claim – Reinsurance- meaning of motor insurance, burglary insurance, personal accident insurance and sports insurance

**Book for Study:**

Insurance – Principles and Practices – M.N. Mishra, S.Chand and company

**Books for Reference:**

Principles Practice & Law of Insurance – Ghosh & Agarwal

Life insurance in India – Dr. R.M. Ray

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**III SEMESTER**

Sl. No	Sub Code	Nature	Subject Title	Hrs / Week	Duration of Exam Hrs	C A	SE	Tot	Crd
1	17UCEC31/ 17UCC C31	Part-III Core	Promotional Marketing	6	3	25	75	100	4
2	17UCEC32/ 17UCC C32	Part-III Core	Accounting for Firms	5	3	25	75	100	4
3	17UCEC33	Part-III Core	Modern Banking*	4	3	25	75	100	4
4	17UCEC34	Part-III Core	Principles of Management*	4	3	25	75	100	4
5	17UCEA31/ 17UCC A31	Part-III Allied	Statistical Methods I	6	3	25	75	100	5
6	17UCESP1	Part-IV Skilled	Banking Practical Lab*	3	3	40	60	100	3
7	17UCEN31/ 17UCCN31	Part-IV NME	Salesmanship	2	3	25	75	100	2
	17UCEN32/ 17UCCN32		Business Organisation – I						
<b>Total</b>				<b>30</b>					<b>26</b>

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<b>PART - III CORE</b>	<b>Title : PROMOTIONAL MARKETING</b>	<b>Subject Code : 17 UCE C31/ 17 UCC C31</b>
<b>Semester : III</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the fundamental concepts of Salesmanship.
- To enrich the knowledge of impersonal Selling.

**Unit I Promotional Mix**

Introduction – promotional activities – selling, promotion and sales promotion - Need and objectives of promotional activities – major promotional tools – forms of sales promotion.

**Unit II Personal selling**

Salesmanship – Introduction – Definition – objectives of personal selling – duties of a salesman – qualities of a successful salesman – physical, mental, social and moral qualities – types of salesmen – process of personal selling – reasons for failure of salesman. Sales manager – qualities, duties and responsibilities.

**Unit III Sales Promotion**

Introduction – Definition – Importance – objectives – reasons for growth – advantages and limitations – kinds of sales promotion – consumer, dealer and sales force promotion.

**Unit IV Advertising**

Introduction – Definition – Objectives – Advantages and Limitations. Types of Advertising - Advertising and salesmanship – Advertising and sales promotion – Failure of Advertising - Advertisement copy – qualities – elements. Advertising agency – selection.

**Unit V Advertising Media**

Introduction – selection of advertising media – kinds of media – Indoor advertising – outdoor advertising – direct advertising – promotional advertising – merits and limitations of advertising.

**Book for Study:**

1. R.S.N.Pillai & Bagavathi, Modern Marketing Principles and Practices, Sultan chand publishers, New Delhi.

**Books for Reference:**

1. Dr.N.Rajan Nair, Marketing, Sultan Chand Publishers.

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2. J.C.Sinha, Principles of Marketing and Salesmanship. R.Chand & Co

<b>PART - III CORE</b>	<b>Title : ACCOUNTING FOR FIRMS</b>	<b>Subject Code : 17 UCE C32/ 17 UCC C32</b>
<b>Semester : III</b>	<b>HOURS : 5 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the concepts of partnership firm.
- To enrich the knowledge of partnership accounting including insurgency.

**Unit I**

Partnership Accounts – Partnership – Definition – partners – types – provisions relating to partnership accounting – capital and current accounts of partners – fixed and fluctuating – Appropriation of profits – past adjustment and guarantee.

**Unit II**

Admission of partners – calculation of new profit sharing ratio – adjustment of undistributed profits, losses and reserves – revaluation of assets and liabilities – treatment of goodwill – adjustment of capital of partners after admission.

**Unit III**

Retirement of partners – Transfer of balance due to retired partner – Purchase of retired partner's share by the remaining partners – Death of a partner – settlement of amount due to legal representatives of deceased partner.

**Unit IV**

Sale of firm to a company – dissolution of firm – accounting treatment.

**Unit V**

Insolvency of a partner – decision in Garner Vs Murray case – insolvency of all partners – piece meal distribution – proportionate capital method – maximum loss method.

**Question Paper Pattern : 70% Problem, 30% Theory**

**Book for Study:**

Advanced accountancy - T.S.Reddy and A.Murthy, Margam Publications

**Books For Reference:**

1. Advanced accountancy - M.A.Arulandam and K.S.Raman.
2. Advanced accountancy - R.L.Gupta and Radhaswamy.
3. Partnership accounting - L.P.Ramalingam and T.S.Jeya kumar.

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<b>PART - III CORE</b>	<b>Title : MODERN BANKING</b>	<b>Subject Code : 17 UCE C33</b>
<b>Semester : III</b>	<b>HOURS : 4 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To enrich the knowledge of Indian Banking System.
- To know about the uses of Innovative Banking.

**Unit I**

Introduction: Origin of Banking – Classification of Banks – Banker and Customer : Definition of Banker and Customer – General Relationship – Obligations of a Banker – Rights of a Banker.

**Unit II**

Types of Accounts: Fixed deposit-Savings Deposit-Recurring Deposit-Current Deposit-New deposit schemes-Deposit schemes for NRI.Opening and Closing of a bank account.

**Unit III**

Cheque: Meaning-Defintion-features-drawing up of a cheque-sec:138 of N.I.Act-material alteration. Crossing: Meaning – Definition – Forms – Significance. Endorsement: Meaning – Definition – Types – Significance.

**Unit IV**

Paying Banker: Meaning – Duties – statutory protection – payment in due course. Collecting Banker: Meaning – Duties – Statutory protection – concept of negligence – Holder in due course.

**Unit V**

Innovative banking: E-Banking: Meaning – services – merits and demerits. Internet Banking: Meaning – Services – Merits and Demerits. Mobile Banking: Meaning – Services – Merits and Demerits. E-Money: Meaning – Definition – categories – Merits and Demerits. ATM: Meaning – Concept – Features – PIN – Importance - ATM cards – Master Card – VISA card – RUPAY card – Fund Transfer – RTGS - NEFT

**Books for Study:**

1. Banking Theory Law and Practice - Dr.S.Gurusamy
2. Banking Theory Law and Practice - C.Jeevanandam
3. Banking Theory Law and Practice - Dr. V.Radha

**Books for Reference:**

1. Banking Theory Law and Practice - K.P.M.Sundaram & P.N.Varshney
2. Banking Theory Law and Practice - E. Gordan & K.Natarajan



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<b>PART - III CORE</b>	<b>Title : PRINCIPLES OF MANAGEMENT</b>	<b>Subject Code : 17 UCE C34</b>
<b>Semester : III</b>	<b>HOURS : 4 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the concepts of management.
- To understand the management functions.

**Unit I :** Management – meaning – definitions – nature – importance – administration and management – Is management an art or science or profession? – Levels of management – Scientific management – important aspects – Henry Fayol’s Principles of management - Management by objectives – merits.

**Unit II :** Functions of Management – planning – definitions – nature – steps in planning – merits – limitations of planning - Decision-making – steps – merits and problems in decision making – Types of decisions.

**Unit III :** Organising – definitions – process of organisation – importance – Organisation Chart – formal organization and informal organization – Delegation of Authority – process – merits – obstacles – measures to effective delegation, delegation and decentralization – departmentation – bases – span of control.

**Unit IV :** Staffing – meaning – recruitment – sources of recruitment - merits and demerits – directing – characteristics – importance – communication – importance – elements – types – formal and informal, Oral and written – upward and downward – personal barriers and mechanical barriers in communication – motivation – importance – financial and non-financial incentives – Maslow’s theory and McGregor’s X and Y theories.

**Unit V :** Leadership – definitions – Leadership styles – autocratic, democratic and laissez-faire Leadership – controlling – definitions – nature – steps in controlling -benefits – problems in control – co-ordination – importance – problems in co-ordination.

**Text Book : Principles of Management** – Dr. J. Jayasankar – Margham Publication.

**Reference Books:**

1. Principles of Management – Dr. T.Ramasamy-Himalaya Publishing House.
2. Management – Principles & Practices – Lallan Prasad and Gulshan, S.Chand & Co.
3. Principles of Management – Dr. K. Natarajan and Dr. KP Ganesan–Himalaya Publishing House

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<b>PART - III</b> <b>ALLIED</b>	<b>Title : STATISTICAL</b> <b>METHODS-I</b>	<b>Subject Code : 17 UCE A31/</b> <b>17 UCC A31</b>
<b>Semester : III</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To know the basic functions of statistics.
- To do the statistical problems of measure of central tendency.
- To understand Dispersion and Skewness Time series.

**Unit I Introduction**

Statistics-meaning, definition, growth and functions – Importance, limitations, misuse of statistics – statistical methods – formation of frequency distribution.

**Unit II Measures of Central Tendency**

Introduction, Types of Averages- Arithmetic mean median, mode, Geometric mean and Harmonic mean.

**Unit III Measures of Dispersion**

Introduction, Importance of dispersion- methods of measuring dispersion - Range, Quartile deviation, mean deviation, standard deviation, combined standard deviation - co-efficient of variation.

**Unit IV Measures of Skewness**

Introduction, definition – measures of skewness - absolute skewness and relative measures– Karl pearson's co-efficient of skewness – Bowley's measure of skewness - Kelley's co-efficient of skewness.

**UNIT V Time series**

Introduction – Components of Time series – Secular trend – Seasonal variation – Cyclical variation – Irregular variation – Measurement of Trend – semi-average method – moving average method – method of least squares.

**Question Paper Pattern: 70% Problem, 30% Theory**

**Book for Study:**

1. Statistical Methods – Theory and Practice – Dr.M.Manoharan, Palani paramount publications.

**Books for Reference:**

1. Statistical Methods – S.P.Gupta, Sultan chand & sons
2. Statistics – R.S.N. Pillai & Bagavathi.

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<b>PART - IV</b>	<b>Title : BANKING PRATICAL -</b>	<b>Subject Code : 17 UCE SP1</b>
<b>SKILL BASED</b>	<b>LAB</b>	
<b>Semester : III</b>	<b>HOURS : 3 hours / Week</b>	<b>CREDITS : 3</b>

**Objectives:**

- To know and use the forms available in the banks.
  - To know about the Practical Banking.
1. Chart of Organisation structure of R.B.I and a Modern Bank.
  2. Procedure for opening of an bank account – Documents required
  3. Filling up of common account opening form
  4. List out the special types of customers.
  5. List of Nationalised Banks
  6. Filling up of pay in slip for cash deposit/cheque deposit and loan remittances.
  7. Filling up of online transaction application form.
  8. Filling up of Nomination form.
  9. Filling up of KYC form.
  10. Filling up of ATM card Requisition form.
  11. Specimen of Fixed Deposit Receipt
  12. Specimen of safe custody deposit receipt
  13. Specimen of Demand Draft and Bankers Cheque
  14. Specimen of Return memo
  15. Specimen of a cheque – Reasons for dishonoring a cheque – Report for reason for dishonoring  
Format – Fund Transfer - Types – NEFT – RTGS
  16. Specimen of loan application form for Housing, Vehicle and Education.
  17. Drawing up of promissory note
  18. Model of Bill of Exchange
  19. Model of Letter of Credit
  20. Forms of Letter of Credit
  21. List of Bank charges
  22. List of ATM charges
  23. Specimen of debit card and credit card
  24. Model Pass book
  25. Model of Statement of Account given to customers.
  26. Format of Guarantee
  27. Format of Railway Receipt and Lorry Receipt
  28. Format and specimen of Bank Balance sheet
  29. Currencies of different countries
  30. Exchange value of foreign currencies.

**Note: Students have to submit a practical note book / file consisting of the specimen / format of all the above documents. (Internal – 40 External – 60 marks)**

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<b>PART - IV</b> <b>NME</b>	<b>Title : SALESMANSHIP</b>	<b>Subject Code : 17 UCE N31/</b> <b>17 UCC N31</b>
<b>Semester : III</b>	<b>HOURS : 2 hours / Week</b>	<b>CREDITS : 2</b>

**Objectives:**

- To understand the Components of Personal Selling.
- To enrich the knowledge of Salesmanship.

**Unit I**

Personal selling-definition- objectives of personal selling- components of personal selling- salesmanship- definition- features-objectives- Is salesmanship an art or science?- Is salesmanship productive? – selling methods (tender, selling through discussion, door to door selling and Over the Counter Selling (OTCS)).

**Unit II**

Benefits of salesmanship- advantages of salesmanship to –producers, distributors, consumers, community and salesman-duties of salesman- characteristics of a successful salesman- criticism against salesmanship.

**Unit III**

Qualities of a good salesman-physical, mental, social, character or moral.

**Unit IV**

Types of salesmanship and salesmen-order taking salesmanship- creative salesmen ship – competitive salesmanship- classification of salesmen:- manufacturers salesman, wholesaler (merchant) salesmen, retailers (consumers) salesmen, specialty salesmen, service salesmen, functions, duties and responsibilities of a salesmen.

**Unit V**

Remuneration to salesmen- good remuneration plan- objectives- essentials – methods.

**Book for Study:**

1. Advertising and salesmanship – P.Saravanel, S.Sumathi , Margam Publication, Chennai – 17.

**Book for Reference:**

2. Modern Marketing, Principles and practices – R.S.N.Pillai, Bagavathy, Sulthan Chand & sons, New Delhi -110055.

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**Title of Paper** : **BUSINESS ORGANISATION – I (NME)**  
**Semester** : **III**  
**Subject Code** : **17UCEN32**  
**Credits** : **2** **Duration : 2hrs / week**

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**UNIT :1**

Business-Introduction-Meaning-Characteristics of Business-Objectives of Business- Economic and Social. Meaning of profession and Employment. Distinction between Business and Profession.

**UNIT-II**

Forms of Business organization-Characteristics of an ideal form of organization-factors for selection of a suitable form of organization-Qualities of a good businessman.

**UNIT-III**

Sole Proprietorship - Introduction - features – suitability - advantages and disadvantages.

**UNIT - IV**

Partnership organization - Introduction - Definition - features - Requisites of an ideal partnership - merits and demerits.

**UNIT –V**

Cooperative organization - Introduction - Characteristics - Benefits and Demerits. Distinction between cooperative with sole trader and partnership firm.

**Books for study :**

1. Business Organization by S.M. SUNDARAM
2. Business Organization by S.S.M. SUNDARAM & M. MUTHUPANDI



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**IV SEMESTER**

Sl. No	Sub Code	Nature	Subject Title	Hrs / Week	Duration of Exam Hrs	CA	SE	Tot	Crd
1	17UCEC41/ 17UCC C41	Part-III Core	Special Accounts	5	3	25	75	100	5
2	17UCEC42/ 17UCC C42	Part-III Core	Entrepreneurship	6	3	25	75	100	4
3	17UCEC43	Part-III Core	Auditing*	4	3	25	75	100	4
4	17UCEC44	Part-III Core	Industrial Organization*	4	3	25	75	100	4
5	17UCEA41/ 17UCCA41	Part-III Allied	Statistical Methods II	6	3	25	75	100	5
6	17UCESP2/ 17UCCSP4	Part-IV Skilled	Commerce Practical Lab	3	3	40	60	100	3
7	17UCEN41/ 17UCCN41	Part-IV NME	Advertising	2	3	25	75	100	2
	17UCEN42/ 17UCCN42		Business Organisation – II						
8		Part-V	Extension Activities					100	1
			<b>Total</b>	<b>30</b>					<b>28</b>

\* Denotes alternative paper for Computer papers in B.Com course.



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<b>PART - III CORE</b>	<b>Title : SPECIAL ACCOUNTS</b>	<b>Subject Code : 17 UCE C41/ 17 UCC C41</b>
<b>Semester : IV</b>	<b>HOURS : 5 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To enrich the knowledge of accounting on special concerns.
- To understand the accounting problems of Branch, Hire Practical and Royalties.
- To know how to make fir claims.

**Unit I**

Fire insurance claims – need – types of fire insurance policies – loss of stock claim – loss of profits claim - computation of claims – Average clause.

**Unit II**

Hire purchase accounting – features – accounting treatment – calculation of interest – cash price – default and repossession – Hire purchase trading accounts – debtors method only – Instalment purchase system – Hire purchase Vs Instalment system – Accounting treatment in the books of Buyers and Vendors.

**Unit III**

Branch accounting – objects – types of branches – accounting treatment in respect of dependent branches – Debtors' system – Goods invoiced at cost – Goods invoiced at selling price – Stock and Debtors system – (Excluding Wholesale branch, Independent and Foreign branches) – Departmental accounting – need – advantages – distinction between departments and branches – methods of departmental accounting – apportionment of expenses – Interdepartmental transfers – at cost price – at selling price – stock reserve.

**Unit IV**

Royalty accounts – meaning of terms Minimum rent, Short working and recoupment of short working – Accounting treatment in the books of lessor and lessee(Excluding sublease).

**Unit V**

Insolvency accounts – Individual and firms – Distinction between balance sheet and statement of affairs – preparation of statement of affairs and deficiency accounts.

**Note: Question Paper Pattern: 70% Problems, 30% Theory**

**Book for study:**

Advanced Accountancy – T.S.Reddy & A.Murthy, Margham Publications.

**Books for Reference:**

1. Advanced Accountancy - R.L.Gupta & Rahaswamy
2. Advanced Accountancy – M.A.Arulanandam and K.S.Raman
3. Advanced Accountancy – Jain & Narang.

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<b>PART - III CORE</b>	<b>Title : ENTREPRENEURSHIP</b>	<b>Subject Code : 17 UCE C42/ 17 UCC C42</b>
<b>Semester : IV</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To understand the importance of entrepreneurship.
- To know the functions and role of women in entrepreneurship.
- To enrich the knowledge on project formulation.

**Unit I**

Entrepreneurship – meaning – definition – importance- entrepreneur – meaning – definition – function- qualities – types – distinction between an entrepreneur and manager – entrepreneur competencies – role for entrepreneurs in economic development.

**Unit II**

Women entrepreneurs – concept – functions and role of women entrepreneurs – qualities – reasons for starting an enterprise – problems of women entrepreneurs – factors affecting entrepreneurial growth – economic and non-economic factors – personality, psychological, sociological factors.

**Unit III**

Institutional finance to entrepreneurs – State financial corporations – State industrial development corporations – Tamilnadu Industrial Investment Corporation Limited – Commercial Banks – institutions assisting entrepreneur – District Industries Centre – Organizational set up – functions – industrial estates – meaning – types.

**Unit IV**

Incentives and subsidies – need for incentives – advantages and problems – schemes of incentives in operation – incentives to small scale industries – state incentives – central incentives – taxation benefits to SSI.

**Unit V**

Project formulation – significance – stages of project formulation – project report – meaning – need- preparation of project report – contents of a good project report.

**Book for Study:**

Entrepreneurial Development – Dr.L. Rengarajan

**Books for Reference:**

Entrepreneurial Development – C.P. Gupta & N.P. Srinivasan

Entrepreneurial Development - Gordon & Natarajan

Entrepreneurial Development – Jayashree suresh.

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<b>PART - III CORE</b>	<b>Title : AUDITING</b>	<b>Subject Code : 17 UCE C43</b>
<b>Semester : IV</b>	<b>HOURS : 4 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the fundamentals of auditing.
- To enrich the knowledge about audit and auditor.

**Unit I**

Audit – Basic Principles – Definition – Objects – differences between auditing and investigation – advantages of audit – qualities of an auditor – detection of errors and frauds – various types of audit – preparation before audit – audit programme – audit notebook – working papers – procedure for audit.

**Unit II**

Internal control – meaning and definition – internal check – test check – Objects of internal check – auditors' duty as regards internal check as to purchases, sales, wages and cash receipts and cash payments.

**Unit III**

Vouching – meaning – definition – importance – duties of an auditor – vouching of cash transactions – vouching of trading transactions – vouching of impersonal ledger.

**Unit IV**

Verification and valuation of assets – general principles – fixed assets – wasting assets – investments – inventories – freehold and leasehold properties – loans – bills receivable – sundry debtors – plant and machinery – patents – verification and valuation of liabilities – duties of an auditor.

**Unit V**

Audit report – Liabilities of auditor – liabilities for negligence – liabilities for misfeasance – civil, criminal liability – liability to third party – legal position.

**Books for Study:**

1. Auditing – Principles and Practices – Jagedish Prakash
2. Principles and Practice of Auditing – Dinkar pagare

**Books for Reference:**

1. Practical Auditing – B.N. Tandon
2. Principles and Practices of Auditing – R.G.Saxena
3. Auditing – Rup Ram Gupta

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<b>PART - III CORE</b>	<b>Title : INDUSTRIAL ORGANIZATION</b>	<b>Subject Code : 17 UCE C44</b>
<b>Semester : IV</b>	<b>HOURS : 4 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To understand the Features of modern industry.
- To enrich the knowledge of different concepts of Industry.

**Unit I**

Evolution of modern industry –Handicraft production – Factory system – Industrial system preceding and present methods – Industrial Revolution – features –effects.

**Unit II**

Establishing a new undertaking – promotion – meaning and important steps in promotion. Plant location – steps in the selection of the plant site – present trends in plant location – meaning, importance and principles of layout, procedure – Design of industrial buildings – Size of business units – Factors that affect size – Optimum size – Factors affecting the optimum size.

**Unit III**

Industrial combinations – type of combinations – conditions that led to combinations – Reasons for the slow growth of combinations – Control of combination with specific reference to the Monopolistic and Restrictive Trade Practices Act.

**Unit IV**

Principles of Organization – Basic principles of organization - Organization Charts - Systems of organization – Line or Military organization – Functional organization – Line and staff Organisation – Advantages and Disadvantages of various systems – Delegation and decentralization.

**Unit V**

Organization of Finance – over capitalization and under capitalization – Meaning, cause and effects of over capitalization and under capitalization – Remedies – capital Gearing – Sources of long, medium and short term Finance.

**Text Book**

1. Industrial Organization and Management- Sherlekar, S.A Etc, Himalaya Publishing House, 1973

**Reference Books**

1. Industrial Organization and Management- Y.K.Bhushan, and P.Unnikrishnan
2. Industrial Organization and Management-Sherlekar, S.A.Himalaya Publishing House, 1981



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<b>PART - III ALLIED</b>	<b>Title : STATISTICAL METHODS-II</b>	<b>Subject Code : 17 UCE A41/ 17 UCC A41</b>
<b>Semester : IV</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To have a study on correlation and Regression analysis.
- To understand the concepts of Associations Staff Attributes and Index Numbers.
- To know the teatimes of Vital statistics.

**UNIT I Correlation Analysis**

Meaning, definition, types of correlation - Positive and negative, Simple and Total, Partial and multiple, linear and non-linear. Methods of studying correlation - Scatter diagram, Karl pearson, rank correlation and concurrent deviation method.

**UNIT II Regression Analysis**

Introduction, Meaning, Correlation Vs regression, regression line, Regression equation - Least square method - Deviations taken from arithmetic means of x and y - Deviations taken from assumed mean.

**UNIT III Association of Attributes**

Introduction, Types of Association - Positive Association, Negative Association, Independent Association. Methods of studying Association - Frequency method, Proportion Method, Yule's Co-efficient of Association.

**UNIT IV Index Numbers**

Introduction, Types of Index numbers - Price Index, Quantity Index, Value index - Problems in the construction of index numbers - Methods of Constructing Index numbers - Quantity or volume index numbers, value index numbers. Laspeyre, Paasche, Bowley, Fisher Ideal and Kelly's methods.

**UNIT V Vital Statistics**

Introduction, Methods of obtaining vital statistics – Census method, Registration method, Analytical method, Measurement of fertility – Crude birth rate, General fertility rate, specific fertility rate, Total fertility rate - Reproduction rates – Gross Reproduction Rate, Net Reproduction Rate – Measurement of mortality – Crude death rate and specific death rate.

**Note: Question Paper Pattern : 70% Problems , 30% Theory.**

**Books for Study:**

Statistical Methods-Theory and Practice – Dr.M.Manoharan, Paramount publications, Palani, Tamilnadu.

**Books for Reference:**

1. Statistical Methods – S.P.Gupta, Sultan Chand & Sons, New Delhi.
2. Statistics – R.S.N.Pillai & Bagavathi, S.Chand & Company Pvt Ltd, New Delhi.





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<b>PART - IV</b>	<b>Title : COMMERCE</b>	<b>Subject Code : 17 UCE SP2</b>
<b>SKILL BASED</b>	<b>PRACTICAL - LAB</b>	
<b>Semester : IV</b>	<b>HOURS : 3 hours / Week</b>	<b>CREDITS : 3</b>

**Objectives:**

- To enrich the knowledge on commercial practices.
- To Provide Practical experience in filling up of commercial forms.
- To know the real meaning of Advertisement.

**Unit I**

Layout of a business Letter – Designing of forms for office purpose – Preparation of Vouchers, Invoice, Cash receipts, Debit Note, Credit Note, Promissory Note.

**Unit II**

Format of Joint Stock Company Balance Sheet – model of Partnership Deed - statement of affairs of an insolvent – Specimen of Cost Sheet – Payroll and Wage sheet – Form of Bin card – Filling of material order form – material requisition form.

**Unit III**

Filling up Equity share Application form – mutual fund form – specimen of share certificate, Mutual fund certificate, Bond certificate – Filling up of Share Transfer Deed for name transfer and proxy form.

**Unit IV**

Collection of different types of advertisements – Preparation of an advertisement copy – analyzing brand names – Introduction of a product in the market – Currencies of different countries – Preparation of advertising media – Qualities of Good Advertisement Copy display with example.

**Unit V**

Filling up of Insurance Policy Proposals, Nomination form, Assignment form, medical form – format of premium receipt – Filling up of Income Tax returns – PAN card application – Applying for Income Tax Refund – Specimen of Passport form – Filling up of Know Your Customer form.

**Note:** Students have to submit a Practical Note Book/File consisting of the specimen format of all the above documents mentioned in the syllabus. (Internal 40marks, External 60 marks)

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<b>PART - IV</b> <b>NME</b>	<b>Title : ADVERTISING</b>	<b>Subject Code : 17 UCE N41/</b> <b>17 UCC N41</b>
<b>Semester : IV</b>	<b>HOURS : 2 hours / Week</b>	<b>CREDITS : 2</b>

**Objectives:**

- To enrich the knowledge of advertising.
- To study the different as reports of advertising.

**Unit I**

Introduction-Evolution-Definition-Basic features- meaning of advertising- objectives of advertising- advertising and advertisement-advertising and publicity-advertising and salesmanship-advertising and promotion.

**Unit II**

Functions of advertising- commercial functions- economic functions-psychological functions-social functions- primary and secondary functions of advertising-specific reasons for advertising.

**Unit III**

Benefits of advertising-advantages –to manufacturers-to wholesalers-to retailers-to salesmen-to consumers and to the community.

**Unit IV**

Criticism of advertising-Is advertising an economic waste?-kinds of advertising-product, institutional, commercial, Non-commercial, relational and emotional, National and local advertising; Advertisement copy-qualities of a good advertisement copy.

**Unit V**

Advertising Media- Indoor-Outdoor advertising- Merits and demerits.

**Books for Study:**

Advertising and salesmanship – P.Saravanel,S.Sumathi , Margam Publication, Chennai – 17.

**Books for Reference:**

Modern Marketing, Principles and practices – R.S.N.Pillai, Bagavathy, Sulthan Chand & sons, New Delhi -110055.

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190

**Title of Paper** : **BUSINESS ORGANISATION – II (NME)**  
**Semester** : **IV**  
**Subject Code** : **17UCEN42**  
**Credits** : **2** **Duration : 2hrs / week**

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**UNIT :1**

Joint stock company - introduction - definition - features - advantages and disadvantages - types of Companies - Chartered , Statutory, Government, Private and Public Companies - distinction between Private and Public Company.

**UNIT-II**

Banking business - Origin of banking - Banker - Deposits – Meaning of Fixed, Current, Recurring and Savings. Meaning of the terms - Promissory Note, Bill of Exchange, Cheque, Crossing and Endorsement.

**UNIT-III**

Public Enterprises - Meaning - features and objectives - benefits of Public Enterprises - Case against Public Enterprises.

**UNIT - IV**

Public Utilities - Introduction - Features - Problems of Public Utilities - Methods of Administration - Ministerial Control - Municipal Control - Public Corporation Management.

**UNIT –V**

Insurance business - meaning and definition of Insurance - function of Insurance - Advantages of Insurance - Meaning of Life Insurance, Fire Insurance and Marine Insurance.

**Books for study :**

1. Banking - GORDON, NATARAJAN
2. Theory and Practice of Business Organization - S.S.M. SUNDARAM & M.MUTHUPANDI
3. INSURANCE PRINCIPLES & PRACTICE - Inderjit Singh, Rakesh Katyal & Sanjay Arora

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**V –SEMESTER**

Sl. No	Sub Code	Nature	Subject Title	Hrs / Week	Duration of Exam Hrs	C A	SE	Tot	Crd
1	17UCEC51/ 17UCC C51	Part-III Core	Corporate Accounting	6	3	25	75	100	5
2	17UCEC52/ 17UCC C52	Part-III Core	Income Tax Law and Practice I	6	3	25	75	100	4
3	17UCEC53	Part-III Core	Business Legislation I*	6	3	25	75	100	4
4	17UCCE51/ 17UCE E51	Part-III Elective	Practical Costing	6	3	25	75	100	5
5	17UCEE52	Part-III Elective	Financial Markets and Services*	6	3	25	75	100	5
6	16USS S51	Self study	Soft Skills	-	-	-	-	100	-
<b>Total</b>				<b>30</b>					<b>23</b>

\* Denotes alternative paper for Computer papers in B.Com course.

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<b>PART - III CORE</b>	<b>Title : CORPORATE ACCOUNTING</b>	<b>Subject Code : 17 UCE C51/ 17UCC C51</b>
<b>Semester : V</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To Provide knowledge of Corporate Accounting.
- To know about the accounting aspects of shares and debentures
- To do Problems on Amalgamate, Abfortion and Reconstruction.

**UNIT I**

Shares – Introduction – types of shares – accounting procedures for issue of equity and preference shares at par, at discount and at premium – calls-in-arrears – calls-in-advance - forfeiture and reissue – rights issue – bonus issue – issue of shares for consideration other than cash.

**UNIT II**

Redemption of preference shares and debentures – Introduction – accounting procedure for issue of debenture at par, at discount and at premium – redemption of debentures – methods – installment – lottery – sinking fund (simple problems only)

**UNIT III**

Profit or loss prior to incorporation – final accounts of joint stock – companies excluding managerial remuneration.

**UNIT IV**

Amalgamation , absorption and external reconstruction of joint stock companies.

**UNIT V**

Alteration of share capital and internal reconstruction – reorganization through surrender of shares.

**Note: Question Paper Pattern : 70% Problems , 30% Theory.**

**Book for study**

Advanced Accountancy – T.S. Reddy and A.Murthy

**Books for Reference:**

1. Advanced Accountancy – M.A.Arulanandam and K.S.Raman
2. Advanced Accountancy – R.L.Gupta and Radhaswamy

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<b>PART - III CORE</b>	<b>Title : INCOME TAX LAW AND PRACTICE - I</b>	<b>Subject Code : 17 UCE C52/ 17 UCC C52</b>
<b>Semester : V</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the concept of Income Tax Act
- To understand the exempted income u/s10.
- To do Problems on Computation of Taxable income.

**UNIT I**

Income Tax Act, 1961-Definition-Income-Assessment-Assessment Year-Previous Year-Person-Assessee-Resident-Resident but not ordinarily resident-Nonresident-Deemed Income-Capital receipts and Revenue Receipts-Capital expenditure and Revenue expenditure

**UNIT II**

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, charitable trust u/s 11, 12, and 13, political parties u/s 13A.

**UNIT III**

Computation of taxable income-Income from Salary-Provident fund-Allowances-Perquisites-Deduction u/s 16/-Income from House Property.

**UNIT IV**

Profits and gains from Business or Profession-Depreciation and other deductions.

**UNIT V**

Capital Gains-Exemptions STCG, LTCG-income from other sources.

**Note: Question Paper Pattern : 70% Problems, 30% Theory.**

**Book for Study:**

Income Tax Theory, Law and Practice-T.S.Reddy and Y.Hari Prasad Reddy

**Books for Reference:**

1. Student Guide to Income Tax-Vinod K.Singhania
2. Income Tax Law and Practice-Bagavathi Prasad

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194

<b>PART - III CORE</b>	<b>Title : BUSINESS LEGISLATION - I</b>	<b>Subject Code : 17 UCE C53</b>
<b>Semester : V</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To gain knowledge of Law of Contracts and Special contracts.
- To understand the legal meaning of Bailment and Agency.

**UNIT: I Law of Contract**

Objects of the law of contract, Indian Contract Act 1872, Sources of Mercantile Law- Definition of contract, essential elements of a valid contract, consensus ad- idem.

**UNIT: II Classification of contract** Classification according to validity, formation, performance – Void agreement and void contract – Executed contract, Executory contract – legal rules to offer and acceptance – Cross offers – communication of offer, Acceptance and Revocation – when will an offer come to an end? Definition of consideration, Legal Rules as to consideration – A contract without consideration is void – exceptions – capacity of contract with minors – persons of unsound mind – other persons - free consent – Meaning – flow in consent – Difference between coercion And undue Influence – Misrepresentation & Fraud Contingent Contracts.

**UNIT: III Special contract** Contract of indemnity – Rights of Indemnity holder when sued. Contract of Guarantee – Distinction between Indemnity and Guarantee – Specific Guarantee – Continuing Guarantee – Kinds of Surety – Rights against creditor – Rights against principal debtors – Rights against co-sureties – Discharge by revocation, conduct of the creditors, invalidations of contract.

**UNIT: IV Bailment** Definition, classification, rights and duties of bailor and bailee. Lien, Particular lien, General lien, Distinction between Particular lien and General lien. Finder of Lost goods - Obligation of finder of goods. Termination of Bailment.

**UNIT: V Law of Agency** Definition of Agent and Principal – Rules of Agency – Who can employ an agent? Who may be an agent? Creation of agency – by- express agreement, implied Agreement, Ratification of Agency – Delegation of Authority to sub-agent, co-agent (or) Substituted agent. Differences between sub-agent and substituted agent. Relation of Principal and Agent – Duties and Rights of Agent, Duties and Rights of principal – Relation of principal with Third parties – Personal Liability of Agent - Termination of Agency – By Act of parties, By operation of Law, Irrevocable Agency.

**Books for Study**

1. Elements of Mercantile Law – N.D.Kapoor

**Book for Reference** 1. Business Law – R.S.N. Pillai & Bagawathi 2. Business Law – M.R. Sreenivasan

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<b>PART - III ELECTIVE</b>	<b>Title : PRACTICAL COSTING</b>	<b>Subject Code : 17 UCE E51/ 17 UCC E51</b>
<b>Semester : V</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- **To Provide knowledge of cost Accounting.**
- **To understand the elements of cost Accounting.**
- **To know the different methods of cost Accounting.**

**UNIT I**

Cost accounting-meaning-objectives-importance-cost accounting Vs financial accounting-classification and elements of cost, preparation of cost sheet.

**UNIT II**

Material-purchase of materials-purchases procedure-store keeping-different level of stock-methods of pricing material issues: FIFO,LIFO,Simple and Weighted average.

Labour : Methods of remunerating labour - incentives, wage plans-ascertaining labour cost-chargeable expenses-meaning and examples.

**UNIT III**

Overheads-meaning-classification-allocation-apportionment-absorption(Simple problems only)-machine hour rate.

**UNIT IV**

Methods of costing-job costing-process costing-normal and abnormal loss-joint product and by products.

**UNIT V**

Reconciliation of cost and financial accounting-reasons-procedure for reconciliation-operating costing : Hotel-Cinema-Transport.

**Note: Question Paper Pattern : 70% Problems, 30% Theory.**

**Book for Study:**

1. Cost Accounting-Reddy and Murthy, Margham Publishers, Chennai.

**Books for Reference:**

1. Cost Accounting-Ramachandran and Srinivasan.
2. Cost Accounting –Nigam, Naranga and Seghal.

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<b>PART - III ELECTIVE</b>	<b>Title : FINANCIAL MARKETS AND SERVICES</b>	<b>Subject Code : 17 UCE E52</b>
<b>Semester : V</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To Provide knowledge of financial markets.
- To understand the function of SEBI.
- To enrich the knowledge of financial services.

**Unit I**

Financial System in India-Functions of financial system-Financial concepts-Financial Assets-Financial Intermediaries-Financial markets-Classification-Organized market-Capital market-Importance- Money market- Meaning-features-Classification of money market-Difference between money market and capital market.

**Unit II**

New Issue market-Meaning-Stock exchange-Distinction and relationship between New Issue market and Stock Exchange-functions of New Issue market-Instruments of Issue-Players in the New Issue market-Recent trends-Reasons for poor Performance

**Unit III**

Securities and Exchange Board of India- Capital Issues Act-Controller of Capital Issues-Securities Contract Act-Malpractices in the Securities Market-Deficiencies-SEBI-Objectives-Functions-Powers-Organization-SEBI and the Central Government-SEBI Guidelines-Primary and secondary market-Brokers and Underwriters-Investors Protection.

**Unit IV**

Financial Services-Meaning-Scope-Features-Importance- Mutual Funds-Meaning-Fund Unit Vs Share-Origin of the fund-Types-Classification-Importance of Mutual funds-Organization of the fund-Operation-Net Asset value-Facilities available to Investors.

**Unit V**

Venture capital-Meaning-Features-Scope of Venture Capital-Importance-Origin-Initiative in India-Venture capital Guidelines-Method of Venture financing in India -Suggestions for the growth of Venture capital.

**Book for Study:**

Financial Markets and Services – Dr.E.GORDON and NATARAJAN, 9<sup>th</sup> edition 2014 Himalaya Publishing House..

**Books for Reference:**

1. Financial Services – Dr.S.GURUSAMY.
2. FinancialServices-B.Santhanam-MarghamPublications.

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**VI –SEMESTER**

Sl. No	Sub Code	Nature	Subject Title	Hrs / Week	Duration of Exam Hrs	C A	SE	Tot	Crd
1	17UCEC61/ 17UCC C61	Part-III Core	Income Tax Law and Practice II	6	3	25	75	100	4
2	17UCEC62/ 17UCC C62	Part-III Core	Services Accounting	6	3	25	75	100	5
3	17UCEC63	Part-III Core	Business Legislation II*	6	3	25	75	100	4
4	17UCEC64	Part-III Core	Management of Human Resource *	6	3	25	75	100	5
5	17UCEE61/ 17UCC E61	Part-III Elective	Accounting for Managers	6	3	25	75	100	5
6	16UGKB61	Self study	General Knowledge	-	-	-	-	100	-
<b>Total</b>				<b>30</b>					<b>23</b>
<b>Total Credits : 140</b>									

\* Denotes alternative paper for Computer papers in B.Com course.

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<b>PART - III CORE</b>	<b>Title : INCOME TAX LAW AND PRACTICE - II</b>	<b>Subject Code : 17 UCE C61/ 17 UCC C61</b>
<b>Semester : VI</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To know the assessment Procedure for deferent assessee.
- To gain knowledge of filing of Returns and deductions.

**UNIT: I**

Clubbing of Income-Set-off and Carry Forward of Losses-Deductions from Gross Total Income u/s 80C, 80D; 80DD, 80E, 80G, 80GGB, 80QQB, 80U.

**UNIT: II**

Assessment of Individual and Hindu Undivided Family.

**UNIT: III**

Assessment of Partnership firm and Association of persons.

**UNIT: IV**

Return of Income-Submission of return of Income-Return of Loss-Related Return-Revised return-Procedure for assessment-Self assessment-Re-assessment-Best judgment assessment-Ex-party assessment-Rectification of mistakes-Reopening of assessment.

**UNIT: V**

Deduction and Collection of Tax at Source-Advance Payment-Tax refunds-Income under 'Net of Tax'-Consequences of failure to deduct or pay tax-Tax credit certificate-Tax clearance certificate.

**Note: Question Paper Pattern : 70% Problems, 30% Theory.**

**Book for Study:**

Income Tax Theory, Law and Practice-T.S. Reddy and Y. Hari Parsed Reddy.

**Books for Reference:**

1. Students Guide to Income Tax-Vinod K.Singhania.
2. Income Tax Law and Practice-Bhagavathi Prasad.

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<b>PART - III CORE</b>	<b>Title : SERVICES ACCOUNTING</b>	<b>Subject Code : 17 UCE C62/ 17 UCC C62</b>
<b>Semester : VI</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 4</b>

**Objectives:**

- To enrich accounting knowledge for service sector.
- To gain knowledge of accounting specifically on Insurance, voyage, educational institutions, hospitals and others.

**UNIT I:**

Accounts of Charitable trusts and libraries – Capital expenditure and Revenue expenditure – Capital receipts and Revenue receipts – Preparation of final accounts.

**UNIT II:**

Accounts of Educational Institutions - Preparation of final accounts. Accounts of Hospitals-preparation of final accounts.

**UNIT III:**

Contract Account of Builders-Important terms-Profit or Loss on incomplete Contracts and contract nearing completion-Preparation of Contract Account and Balance Sheet.

**UNIT IV:**

Voyage Accounts-Introduction - Specialised terms used in Voyage Accounts-Preparation of voyage Account-Unfinished voyage.

**UNIT V:**

Insurance company Accounts - Introduction -Preparation of final Accounts of Life Insurance companies-Revenue Account-Profit and Loss Account and Balance Sheet. Accounts of General Insurance companies-Preparation of final Accounts.

**Question Paper Pattern: 70% Problem, 30% Theory**

**Book for Study:**

1. T.S.Reddy and A.Murthy-'Advanced Accountancy'-Margham Publications

**Books for Reference:**

1. S.P. Jain and K.L.Narang-'Advanced Accountancy'-Kalyani Publications, Ludhiana.
2. R.L. Gupta and Radhasamy-'Advanced Accounting'.

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<b>PART - III CORE</b>	<b>Title : BUSINESS LEGISLATION - II</b>	<b>Subject Code : 17 UCE C63</b>
<b>Semester : VI</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To know the bank relating to sale of Goods, carriage of Goods and essential commodities.
- To understand the legal provisions relating to Arbitration and consumer protection.

**UNIT I Sale of Goods Act:** Formation of Contract of Sale-Contract of: Goods. Sale and Agreement to Sell-Sale and Hire Purchase Agreement-Sale and Bailment-Subject matter of Contract of Sale-Documents of Title to Goods-Stipulation as to Time.

**UNIT II Carriage of Goods Act:** Classification of Carriers-Common Carrier-Private Carrier-Rights of common Carrier-Duties of Common Carrier-Private Carrier-Carriage by Rail, Responsibility of Railways as a Carrier.

**Carriage By Sea:** Contract of Freight -Charter Party-Bill of Lading-Contents of Bill of Lading-Kinds of Bill of Lading.

**Carriage By Air:** Definition-Documents of Carriage, Passenger, Ticket, Baggage Check. International Carriage by Air-Liability of Air Carrier.

**UNIT III Arbitration :**

Meaning, Arbitration, Agreement, Advantages and Disadvantages of Arbitration. Matters Which can be referred to Arbitration, Matters which cannot be referred To Arbitration-Arbitrator-Appointment, Powers and Duties-Arbitrator's Awards.

**UNIT IV Consumer Protection Act 1986 :**

Definition-Central Consumer Protection Council-State Consumer Protection Council-Consumer Disputes Redressal Agencies-Consumer Disputes Redressal Forum-Consumer Disputes Redressal Commission-The State Commission-National Consumer Dispute Redressal Commission.

**UNIT V Essential Commodities Act 1955:**

Definition-Objectives-Power to Control Production-Supply and Distribution-Penalties for violation.

**Book for Study:**

1. Business Law-M.R. Sreenivasan

**Books for Reference**

- 1 Business Law-S.S. Gulshan & G.K. Kapoor.
2. Elements of Mercantile Law-N.D. Kapoor .

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<b>PART - III CORE</b>	<b>Title : MANAGEMENT OF HUMAN RESOURCE</b>	<b>Subject Code : 17 UCE C64</b>
<b>Semester : VI</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To understand the concepts of HRM.
- To gain knowledge of performance management and compensation management.

**UNIT I**

Human Resource Management-Meaning-Nature, Definition, Scope, Functions-Environmental Influences on Human Resource Management-Importance-Differences between Human Resource Management and Personnel Management.

**UNIT II**

Human Resource Planning-Importance-Responsibility for Human Resource Planning-Human Resource Planning Process-Forecasting-Needs for Human Resource-Identification of Human Resource Gap-Techniques for forecasting Human Resource.

**UNIT III**

Job Design and Job Analysis-Meaning-Merits and Demerits of Job Analysis-Job Evaluation-Meaning and Objectives-Problems in Job Evaluation-Process and Methods of Job Evaluation-Recruitment-Concept-Purpose and Importance of Recruitment-Factors Affecting Recruitment Policy and Programmed Sources of Recruitment-Selection-Selection Process-Tests-Types - Interview-Types.

**UNIT IV**

Performance Management-Meaning, Features-Performance Appraisal-Meaning and Objectives-Strategic use of Performance Appraisal-Methods of Performance Appraisal.

**UNIT V**

Compensation management-Concept of Compensation-Objectives-Wages Structure-Minimum Wage-Living Wage-Fair Wage-Methods of Wage Payment-Incentives and Benefits-Concept of Incentives.

**Book for Study:**

1. Human Resource Management, L.M.Prasad-Sultan Chand & Sons, Educational Publishers, New Delhi,2010

**Books for Reference:**

1. Human Resource Management-C.B.Gupta.
2. Human Resource and Personnel Management-K.Aswathappa.

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<b>PART - III ELECTIVE</b>	<b>Title : ACCOUNTING FOR MANAGERS</b>	<b>Subject Code : 17 UCE E61/ 17 UCC E61</b>
<b>Semester : VI</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**Objectives:**

- To know the concepts of management accounting.
- To gain knowledge of Ratio analysis, cash and fund flow and Budgets.
- To understand marginal costing.

**UNIT I**

Management Accounting-Meaning-Definition-Characteristics-Scope-Objectives and Functions-Distinction between Financial Accounting and Management Accounting-Distinction between Management Accounting and Cost Accounting.

**UNIT II**

Ratio analysis-meaning-advantages-limitations-classification of ratios-computation of profitability ratios-turnover ratios-solvency ratios.

**UNIT III**

Funds Flow Statement-importance-limitations-Preparation of schedule of changes in working capital-calculation of funds from operations-funds flow statements(simple problem only)

Cash flow statement-meaning-importance-difference between funds flow and cash flow analysis-advantages-limitations-computation of cash from operations-cash flow statement as per AS3.(simple problems only)

**UNIT IV**

Cost-volume-profit analysis: Marginal cost and Break-Even analysis application of Marginal costing for managerial decisions)

**UNIT V**

Budgeting and Budgetary control-meaning-objectives-advantages-limitations-essentials of successful budgetary control-classification of budgets-preparation of sales budget, production budget, cash budget and flexible budget.

**Note : Question Paper Pattern : 70% problems, 30% Theory.**

**Book for study:**

1. Management Accounting-Ramachandran & Srinivasan.

**Books for reference:**

1. Management Accounting-R.N.Antony.  
Management Accounting-T.S.Reddy & Y. Hari Prasad Reddy.

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