MADRAS CHRISTIAN COLLEGE
Department of Commerce
Self-financed Stream

Bachelor of Commerce
Accounting and Finance
### Department of Commerce (SFS)
**MADRAS CHRISTIAN COLLEGE (Autonomous)**
**BACHELOR OF COMMERCE (Accounting & Finance)**

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FINANCIAL ACCOUNTING – I

Semester – I
Major – I

Total hours: 75
Total Credits: 5

Objectives:
To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organizations

UNIT I

UNIT II
Single entry – Definition and salient features – Difference between single entry and double entry system – Statement of affairs – Conversion method

UNIT III

UNIT IV
Partnership Accounts – Admission – Retirement – Death of a Partner

UNIT V
Partnership Accounts – Dissolution of a partner – Insolvency of a partner (Garner vs. Murray) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

Books for Reference:
5. P. Iyengar, Advanced Accountancy, Vikas Publishing
6. Basu & Das, Practice un Accountancy, Sultan Chand
BUSINESS MANAGEMENT

Semester - I
Total hours: 75
Major – II
Total Credits: 5

Objectives:
To provide an insight into the various functions of a manager and management practices applied in organization

UNIT-I
Management-Meaning –Function-Managemental science or an Art or Profession –Management and Administration – Contributions by F.W.Taylor , Henry Fayol, Elton Mayo, Peter Drucker

UNIT II

UNIT III

UNIT IV

UNIT V

BOOKS RECOMMENDED
5. L.M. Prasad, Principles and Practice of Management, APH Publishers
BUSINESS MATHEMATICS AND STATISTICS - I

Objectives:
Impart sound knowledge on the application of mathematical techniques for business decision-making and logical reasoning

UNIT I
Algebra – Ratio- Proportion- Arithmetic Progression- Geometric Progression

UNIT II
Interest – Simple Interest- Compound Interest- Discount on bills- Annuities- Annuity certain- Annuity due- Immediate Annuity- Annuity Contingent- Perpetual Annuity- Deferred Annuity- present Value

UNIT III

UNIT IV
Calculus: Differentiation- rules- parametric- Successive differentiation- maxima and Minima- Points of Inflexion- Application of derivatives in decision- making(excluding trigonometric functions)

UNIT V
Calculus: Integration- Indefinite and Definite integration- Integration by substitution- By parts- Application of Integration in decision-making (excluding trigonometric functions)

BOOKS RECOMMENDED
3. Copper, Business Research methods, R D Irwin, 1985
5. R.F.J Dewhurst, Mathematics for Accountants and Managers, Prentice Hall
FUNDAMENTALS IN ACCOUNTING

Semester I Total hours: 60
General Course I Total Credits: 2

Objectives:
To provide basic and essential knowledge regarding Accounting

UNIT I
Introduction to Accounting – Meaning – Accounting concepts – Conventions

UNIT II

UNIT III
Ledger Posting and Preparation of Trial Balance-Meaning – Methods of preparing trial balance

UNIT IV
Preparation of Trading and Profit and Loss Account and Balance Sheet

UNIT V
Final Accounts of a Company-Preparation of company final accounts.

BOOKS RECOMMENDED

CORPORATE ACCOUNTING - I

Semester - II Total hours: 75
Major – III Total Credits: 5

Objectives:

Imparting a profound knowledge on accounting procedures and standards of Corporate Houses.

UNIT I
Issue of shares – Forfeiture and Re-issue of shares – bonus

UNIT II
Redemption of Preference shares – Underwriting of shares and debentures

UNIT III
Company final accounts

UNIT IV
Profits prior to incorporation – Valuation of Goodwill and Shares

UNIT V
Liquidation of Companies – Liquidators final statement of accounts.

BOOKS RECOMMENDED

1. R.L Gupta and Radhaswamy, Corporate Accounting- Sultan Chand &Sons- 1972
2. M.C Shukla and T.S Grewal, Corporate Accounting , Vikas Publishing House
4. Chakraborti, Corporate Accounting, Venus Pub. House
FINANCIAL ACCOUNTING II

Semester – II
Major – IV
Total hours: 75
Total Credits: 5

Objectives:
To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organizations

UNIT I

UNIT II
Hire Purchase and Installment Accounting-Default and Repossession-Hire purchase trading account- Installment Purchase (Theory only)

UNIT III
Insurance claims account – loss of property and loss of stock-average clause- Loss of profit

UNIT IV
Branch Accounts – Debtors System – P&L account – Stock and Debtors System (Independent branch excluded)

UNIT V
Departmental accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

BOOKS RECOMMENDED
5. S.P Iyengar, Advanced Accountancy, Vikas Publishing
6. Basu & Das, Practice in Accountancy, Sultan Chand
BUSINESS MATHEMATICS AND STATISTICS II

Semester - II  Total hours: 90  
Allied – II (Compulsory) Total Credits: 5

Objectives:

To impart knowledge on the application of quantitative techniques in business decision making and other related fields

UNIT I
Introduction – Measures of Central Value- Mean, Median, Mode – Harmonic mean – Geometric Mean

UNIT II
Measures of dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation – Variance – Coefficient of variation – Skewness – Karl Pearson and Bowleys

UNIT III
Correlation- Karl Pearson’s coefficient of correlation – Probable error- Standard error- Rank correlation- Concurrent Deviation - Regression analysis- Simple regression equations

UNIT IV
Index Numbers- Simple aggregates- Weighted Aggregates- Test of consistency of Index Numbers- Chain Base- Base Shifting- Splicing- Deflating - Family Budget

UNIT V
Analysis of time series- Semi average method- Moving Average method - Method of least squares

Probability- Addition and Multiplication Theorems (Simple problems)

BOOKS RECOMMENDED

2. Pillai RSN & Bagavathi -Practical Statistics- S Chand & Company Ltd 2003
CAPTIAL MARKET

SEMESTER III
Major V
Total hours :75
Total credits:  5

Objectives:

To introduce the concepts of financial markets and making students aware of primary and secondary markets in India and also provide insight into the regulatory framework of stock exchange.

UNIT I
Financial Markets- Classification of Financial markets - Capital market- Importance of capital market- Classification of capital market.

UNIT II

UNIT III

UNIT IV

UNIT V
OTCEI – Features, Trading in OTCEI, listing on OTCEI
NSE- features – BSE.

BOOKS RECOMMENDED
5. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd
CORPORATE ACCOUNTING II

Semester - III  Total hours: 75
Major – VI  Total Credits: 6

Objectives:

To enable the students to understand the accounts of certain specific types of companies

UNIT I
Insurance Company Accounts – Life Insurance and General Insurance

UNIT II
Banking Company Accounts – Preparation of Profit and Loss account and Balance Sheet

UNIT III
Alteration of Share Capital – Internal Reconstruction.

UNIT IV
Amalgamation, Abortions and External Reconstruction – Purchase and Merger

UNIT V
Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet

BOOKS RECOMMENDED

3. Jain and Narang, Corporate Accounting, Kalayani publishers - 1997
5. S.N.Maheswari – Advanced Accountancy, Sultan Chand & Sons.
**MARKETING PRINCIPLES**

**Semester III**
**Major VII**

**Total Hours:** 75  
**Total Credits:** 5

**Objectives:**
To acquaint the students about the marketing framework as a way of discovering and meeting consumer needs.

**UNIT I**
Marketing – Meaning – Concepts of marketing – Importance of Marketing – Marketing mix.

**UNIT II**
Market Segmentation – Basis for segmenting – Market targeting

**UNIT III**

**UNIT IV**
Pricing – Significance of pricing – factors influencing pricing – Pricing strategies – Promotion – Types of Promotion

**UNIT V**

**BOOKS RECOMMENDED**

1. Philip Kotler, Marketing Management, Prentice Hall of India Pvt Ltd, NewDelhi, 2002  
3. Memoria CB & Joshi RI, Principles and Practice of Marketing, Kitab Mahal Distributors, New Delhi, 2003  
BUSINESS ECONOMICS AND OPERATIONS RESEARCH I

Semester - III
Allied (Optional) – II

Total hours: 90
Total Credits: 5

Objectives:

To give a comprehensive knowledge of Demand Forecasting, Factors of production, Pricing policy and Pricing methods

UNIT I
Introduction- Definition – Nature – Scope of economics- Basic assumptions of economics- Usefulness of economics- Micro and macro economics

UNIT II
Demand Analysis- Individual & market demand- utility analysis of demand
Indifference curve analysis of demand- Elasticity of demand- Demand forecasting

UNIT III
Factors of production- Land and its characteristics- Labour- Characteristics -Merits and Demerits – Capital – characteristics and formation – Law of returns – Production functions

UNIT IV
Cost and production analysis- Cost concepts and classification- Cost output relationships

UNIT V
Pricing decisions- Pricing under perfect competition- Pricing under imperfect competition- Pricing under Perfect competition, Monopoly, Monopolistic competition, Oligopoly, Duopoly- Kinked Demand Curve, Pricing decisions

BOOKS RECOMMENDED

3. Chopra O. D. -Managerial Economics, Tata Macgraw Hill publishing Co. 2004
LEGAL ASPECTS OF BUSINESS - I

Semester - III  Total hours: 90
Allied (Optional) – II  Total Credits: 5

Objectives:
To provide an understanding of legal environment in which business is conducted

UNIT – I

UNIT – II

UNIT – III
Special contracts – Contract of Bailment – Duties and Rights of Bailor and Bailee - Pledge

UNIT – IV
Contract of Agency- Types, Creation, duties, rights of Principal and Agent – Termination of Agency.

UNIT – V

Books for Reference:

1. N.D. Kapoor, Mercantile Law, Sultan Chand & Sons
2. M C Kuchal, Business Law, Sultan Chand Publishers
3. M V Dhandapani, Business Law, Sultan Chand Publishers
INTERNATIONAL ECONOMICS AND BUSINESS I

Semester III

Allied (Optional) II

Total hours : 90
Total credits : 5

Objectives:

To give a comprehensive idea of mechanism of international trade and its varied aspects.

Unit I
International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Habeberler’s Hechsher-ohlin.

Unit II

Unit III

Unit IV
International Economic Organizations and its Functions
IMF, IDA, IFA, ADB, UNCTAD, UNIDO.

Unit V
WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

Recommended Books

HUMAN RESOURCE MANAGEMENT

Semester - III                      Total hours: 60
Inter Disciplinary                 Total Credits: 2

Elective Paper – Interdisciplinary

Objective:
To examine the current state of the HR practice.

UNIT I

UNIT II

UNIT III
Job Satisfaction & Motivation – Performance appraisal system.

UNIT IV

UNIT V

Recommended Books
1. P.C.Tripathi, Personnel Management and Industrial Relations, Sultan Chand 2004
4. L M Prasad, Human Resource Management, Sultan Chand
5. C B Gupta, Human Resource Management, Sultan Chand
COST ACCOUNTING

Semester IV
Major VIII
Total Hours: 90
Total Credits: 6

Objectives:
To explain elements of cost, preparation of cost sheet and techniques of costing.

UNIT I

UNIT II

UNIT III

Unit IV
Unit costing – Operating costing – Job costing – Batch costing – Contract costing

UNIT V

Books recommended:
2. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2000
3. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2000
5. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2000
ACCOUNTING PACKAGE-TALLY

Semester IV
Major IX
Total hours :75
Total credits: 5

Objective:
To enable the students to understand the mechanized accounting structure.

UNIT I
Creation of Company, Computerized recording of journal entry – cash and bank transactions

UNIT II
Computerized recording of purchase and sale invoice, debit/credit notes delivery note, purchase order, sale order etc

UNIT III
Computerized practice to prepare final accounts – trading and profit & loss account, balance sheet with minor adjustments

UNIT IV
Computerized maintenance of stock records – Creation of Stock group – Stock category – Stock Item and Preparation of Stock register

UNIT V
Computerized assistance to prepare bank reconciliation statement etc.,

Books for reference:
2. Nellai Kanan.c , Tally
3. Namara Agrawal, Financial Accounting on Computers using Tally
4. R.L. Gupta & Radhaswamy, Financial Accounting, Sultan Chand
BANKING AND FINANCIAL SERVICES

Semester IV                        Total hours :75
Major X                           Total credits: 5

Objectives
To introduce the students to banking operations and other financial services

UNIT I
Origin of banks-classification-definition-types of banking system- banking structure-RBI-Commercial Banks-Co-operative banks- RRB

UNIT II
Private sector banks and foreign banks-role-services-credit cards-debit card-ATM-Electronic mail accounting-
Tele transfer-E-Banking

UNIT III
Financial services- Meaning- Importance- Merchant Banking- Services of Merchant Banks-Qualities required for
Merchant Bankers-Progress of Merchant Banking in India

UNIT IV
Hire purchase-Features-Leasing-Features-Types of lease accounts-Factoring-Functions of factor-types of
factoring-Forfaiting

UNIT V
Mutual Fund-Concept and origin of mutual fund-Growth of mutual fund in India-Overview of Venture capital
financing.

BOOKS RECOMMENDED
1. Sundaram, Varshney, Banking and Financial System, Sultan Chand & Sons, NewDelhi, 2004
2. S.N.Maheshwari, Theory and Practice of Banking, Kalyani Publishers, 2005
5. Hooman Estelami, Marketing Financial services, Dog ear Publishing
9. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd
BUSINESS ECONOMICS AND OPERATIONS RESEARCH II

Semester - IV

Total hours: 90

Allied Paper (Optional) – II

Total Credits: 5

Objectives

To impart knowledge on the application of Operations Research Techniques in business decision making and other related fields

UNIT I


UNIT II

Linear Programming- Introduction – LPP – Graphical – Simplex Method (Simple Problems only)

UNIT III

Game Theory: Decision Making- Conditions of certainty- Uncertainty- Two persons zero sum game with saddle point- Matrix reductions by dominance- Two Person zero sum game without saddle point- Mixed strategies- Graphical method

UNIT IV

Transportation- Introduction – Basic feasible solution- North West Corner Rule- Least Cost Method- VAM- Optimality Test – MODI Method

UNIT V

Assignment Problems

BOOKS RECOMMENDED

5. Hira and Gupta, -Operation Research, S. Chand and Co.2002
LEGAL ASPECTS OF BUSINESS - II

Semester - IV  Total hours: 90
Allied (Optional) – II  Total Credits: 5

Objectives :
To enable students to understand the legal environment of the corporate world.

UNIT I
Introduction- Nature of Company- Company Law- its History and Administration- Kinds of Companies

UNIT II
Incorporation of Company- Memorandum of Association- Articles of Association.

UNIT III
Prospectus- Membership in a Company- Company Management

UNIT IV
Meetings and Proceedings- General Meeting- Statutory Meeting- Quorum- Minutes- proxies- Voting & Poll-
Ordinary Resolution- Special Resolution- Resolutions requiring special notice.

UNIT V
Winding up- Meaning- Modes- Consequences of winding up- Liquidator- Duties- Power and Liabilities

Books for Reference:

4. Bare Act, “Companies Act 1956”
INTERNATIONAL ECONOMICS AND BUSINESS II

Semester - IV Total hours: 90
Allied Paper (Optional) – II Total Credits: 5

Objectives
To give a comprehensive idea of mechanism of international trade and its varied aspects

Unit I

Unit II

Unit III

Unit IV

Unit V
Theories of International investments – Foreign Investments – Types – Factors affecting international Investment – Foreign Direct Investment – India’s Position.

BOOKS RECOMMENDED:

MANAGEMENT ACCOUNTING

Semester - V          Total hours: 90
Major – XI           Total Credits: 5

Objectives:
To emphasize how management accounting is an essential tool of management in planning, controlling and decision making.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

BOOKS RECOMMENDED:
1. S.N. Maheswari, Management Accounting, Sultan Chand and Sons
2. Khan & Jain, Management Accounting, Tata Mc Graw Hill
3. N.P. Sreenivasan, , Management Accounting, Stosius Inc/Advent Books Division, 1986
4. Man Mohan & S N Goyal, ,Principles of Management Accounting, Wheeler Publisher
5. Saxena & Vashist, , Advanced Cost and Management Accounting, Sultan Chand & Sons, 2000
RESEARCH METHODOLOGY

Semester V
Major XII
Total Hours: 90
Total Credits: 5

UNIT I
Research: Meaning and purpose – essentials of scientific method – limitations in social and behavioural research – types of research: explanatory, pure, applied, analytical, descriptive, historical, experimental, survey, case study

UNIT II
Business research design: steps in business research – selection and formulation of a research problem – review of previous research – scope of the study – setting up of objectives – definition of concepts – formulation of hypothesis and research questions – preparation of research design

UNIT III

UNIT IV

UNIT V
Processing and analysis of data: tabulation- data processing through computers – report writing – types of reports – contents of a report – steps in drafting a report.

BOOKS RECOMMENDED:
1. William C Emory, Business Research Methods, R D Irwin Inc
5. Anderson J Berry H D & Poole M, Thesis and Assignment Writing, Wiley Eastern Limited
INCOME TAX

Semester V  Total Hours: 90
Major XIII  Total Credits:5

Objectives:
To make the students familiar with the basic concepts of IT and enable them to learn computation of income

Unit I
Introduction to tax – basic concepts – residential status of individuals – agricultural income.

Unit II
Salary income: Definition – characteristics of salary – computation of salary income u/s17(1) – annual accretion – allowance- perquisites- profits in lieu of salary – deductions u/s 16

Income from house property: meaning – annual value – deduction from annual value.

Unit III

Unit IV
Capital gains: Definition of capital assets – long term and short term – transfers – cost of acquisition – cost of improvement – exempted capital gains

Unit V
Income from other sources – computation – grossing up – deductions and other relevant provisions. Deductions – u/s 80. 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA(theory only)

BOOKS RECOMMENDED:
INSURANCE

Semester V
Major XIV
Total Hours: 90
Total Credits: 5

Objectives:
To know the working of insurance and the role it plays in the Indian economy and explain the prospects of insurance as a career

UNIT I
Introduction – Historical background – Basic concepts and terminology – Types of insurance – Functions and scope of the various types of insurance – Major principles of insurance.

UNIT II
Insurance Market structures – Types of insurance companies – Proprietary and mutual companies – Friendly societies – Lloyd’s – Composite companies – Specialists companies the GIC and LIC in India.

UNIT III
Role of the IRDA – Tax benefits pertaining to Insurance

UNIT IV

UNIT V

BOOKS RECOMMENDED
1. Julia Hoyoakel & Bill Weiper, Insurance, All India Publishers and distributors, 2002
4. ICFAI Publications, Insurance Law and Regulation
5. ICFAI Publications, Group and Health Insurance
6. ICFAI Publications, Insurance Industry Emerging
Objective:
Basic Microsoft office is covered with an emphasis on computer user skills with in windows environment in detail. Students will learn how to create web pages.

UNIT I
MS – WORD – Getting started with MS Word, Text Manipulations and formatting – Font, Style, size, color, bullet formatting, numbering styles, creation and usage of header and footer, method to insert graphic, working with document templates, mail merge, and mapping MS word with MS excel.

UNIT II
MS excel- getting started with ms excel, cell editing- copy Vs Cut and paste, using Excel Formulae and functions, file manipulations, worksheet and workbook, creation of excel graphs, excel formatting- fonts alignment, colors numbers and exploring MS Excel.

UNIT III
MS power point- power point task pane, toolbars and managing slides, frame movement, formatting and editing slides, insert organization chart, presentation – auto content wizard, design templates slide show.

UNIT IV
MS-OFFICE – Advance Concepts – Organizing Content – Sort Content in lists and tables – Perform Calculation in Tables – Modify table Formats – Managing and Delivering Presentation – Organize a presentation – Set up slide shows for delivery – Deliver Presentation

UNIT V

BOOKS RECOMMENDED
1. Microsoft Office 2003, SAMS Teach Yourself by Greg Perry Pearson Education
2. Microsoft Office 2003, Jennifer Ackerman Kettlel, Guy Hart-Davis, Curt Simmons, Jennifer Kettell
3. HTML Black Book, Steven Holzner
BUSINESS COMMUNICATION

Semester - V  
Skill Based General Elective – I  
Total hours: 60  
Total Credits: 3

Objectives
To develop the skills of a student in all dimension of communication

UNIT I
Basic communication model- Process of communication- Levels of communication
Types of communication: Personal- Interpersonal- Intrapersonal

UNIT II
Public Speaking – Presentation

UNIT III
Business Letters- Recent trends in communication

UNIT IV
Interview- Group Discussion

UNIT V

BOOKS RECOMMENDED:

ENTREPRENURESHIP AND SMALL SCALE BUSINESS

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives:
An insight into the nature and scope of entrepreneurship and to examine the process of setting up a small scale industry

UNIT I
The entrepreneur – definition – characteristics of successful entrepreneur – classification of entrepreneur – entrepreneurial scene in India – case histories of successful entrepreneur

UNIT II
Entrepreneurial growth – role played by government and non government agencies – ESP’s, TIIC, SIDBI, PIPDIC, IDBI, IFCI, etc – problems and prospects of women entrepreneurs – rural entrepreneurs – small scale and export entrepreneurs

UNIT III

UNIT IV
Small scale industries – meaning – classification of small scale industries – significance in Indian economy – problems and possibilities of ancillary industries – sickness in small scale industries – causes and remedies.

UNIT V
Setting up a small scale industry – location of an enterprise – steps for starting a small industry – selection of types of organizations – incentives and subsidies – exploring export possibilities

BOOKS RECOMENDED:
1. Vasant Desai – dynamics of entrepreneurial development and management
2. Khan – management of small scale industries
3. Hisrich peters – Entrepreneurship
4. Vasant Desai – Management of small scale industries
5. David H.Holt – Entrepreneurship new venture creation
WEB DESIGNING

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

UNIT I
Introduction to the internet: networking, internet, E-Mail, resource sharing, gopher, WWW, Usenet, telnet, BBS. Internet technologies: modem, internet addressing, physical connection, telephone lines.

UNIT II
Internet browsers: internet explorer, Netscape navigator.
Introduction to HTML: history to HTML, HTML generations, HTML documents, anchor tag, hyperlinks.

UNIT III
Head and body section: header section line, title, links, colorful web pages, comment lines.
Designing the body section: heading printing, aligning the heading, horizontal rule, paragraph, tab settings, images and pictures

UNIT IV
Order and unordered list: lists, unordered lists, heading in a list, ordered lists, nested lists.
Table handling: tables, table creation, table creation in HTML, width of the tables & cells. Cell spanning multiple rows/columns, coloring cells, column specification.

UNIT V:
Frames: Frameset definition, frame definition, nested framesets, a web page design project.
Forms: Action attribute, method attribute, enctype attribute, drop down list, sample forms

REFERENCE BOOKS:
2. Musciano, chuck and bill Kennedy, HTML the definitive guide, Third edition, o’reily, Shroff publications and distributors private Ltd.
AUDITING

Semester - VI Total hours: 90
Major – XV Total Credits: 5

Objectives:

Enlighten the students on the various aspects of audit of business accounts.

Unit I
Introduction – Objects of audit – Types of audit – internal control – internal check

Unit II
Vouching of cash transaction, trading transactions and impersonal ledger

Unit III
Verification and valuation of assets and liabilities, Depreciation.

Unit IV
• **Internal audit**: Concept of internal audit – Statues on the role of internal audit – Companies Audit (Report) Rules, Internal audit and audit committees
• **Tools and techniques of audit**: Statistical sampling – pattern investigation- verification- physical count – flow charting – questionnaire – survey.
• **Execution of audit**: Selection of personnel – training- routine checks- preliminary survey – testing of samples – flow charting and learning about system audited – ensuring audit trail
• **Documentation**: Data evidencing- audit enquires – eliciting replies – discussions- empathy – finalising audit points – discussion of reports.
• **Reporting**: Mode of reporting – level of reporting – communication and follow up
• **Inter personal relations** in audit

Unit V
Auditing in depth
• Management audit
• Operational audit
• Efficiency cum performance audit
• Value for money audit
• System based audit

BOOKS RECOMMENDED:
B.N. Tandon, Practical Audting, S>Chand Company Ltd., New Delhi. 2004
1. Dinkar Parare, Auditing, Perason Education India, New Delhi, 2005
3. T R Sharma, Auditing, Sahitya Bhawan Publications, New Delhi, 2004
PORTFOLIO MANAGEMENT

Semester - VI
Major – XVI
Total hours: 90
Total Credits: 5

Objectives:

To introduce the concepts of service marketing, explain how service features result in certain unique problems in marketing and provide an insight into the marketing strategies.

UNIT I
Matrix approach in investment decisions

UNIT II
Assumptions of Technical Analysis Economic and Industry Analysis

UNIT III
Modern Portfolio Theory -Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing
Model – Security Market line – Beta factor – Alpha and Beta Coefficient – Arbitrage Pricing Model

UNIT IV

UNIT V

BOOKS RECOMMENDED:
3. Investment Analysis and Portfolio Management, Chandra P 2008
FINANCIAL MANAGEMENT

Semester - VI  
Major – XVII  
Total hours: 90  
Total Credits: 5

Objectives:
To explain how finance constitutes the core of any company and emphasize on management of funds such as raising funds, allocating them and the risk involved it.

Unit I
Nature and scope – profit maximisation vs. Wealth maximization – importance of financial management – Time value of money (Theory only)

Unit II

Unit III
Cost of capital – concept – importance- classification - determination of cost of capital (Problems)

Unit IV
Working capital management – meaning- factors- types- sources of working capital – management of cash, inventories, accounts receivables, accounts payable (Problems)

Unit V
Capital budgeting – importance – capital budgeting methods (Problems)

BOOKS RECOMMENDED:

Problems 70%, Theory 30%.
PROJECT WORK

 Semester - VI  
 Total hours: 90  
 Major – XVIII  
 Total Credits: 5

A Student should select a topic for the project work in the fifth semester itself and submit report at the end of the sixth semester. Viva Voce would be conducted for the project work. The guide and the external examiner shall evaluate the project report and conduct the Viva. The project work shall be related to Commerce.

Assessment:

- The project report will be assessed for 80 marks.
- There will be external Viva Voce for 20 marks.
- The total marks for the project will be 100 and the credit awarded will be 5.

INTERNSHIP

 Semester : VI  
 Duration : 1Month  
 Major : XIX
Objectives:

To enable the student to apply the skills they have learnt theoretically in the major papers.

To provide vocational guidance to select the job situation from among the alternatives that would maximize his/her potentialities to the fullest and allow the student to function effectively and satisfactorily.

Methodology:

Internship is an integral part of the graduate programme. It consists of practicing skills under the guidance of professional in selected fields. Such training provides and opportunity for the learner to apply theory into practice and gain first hand experience. Therefore field practicum in semester VI is compulsory and a student should have 100 percent attendance. Each student should submit a field work report at the end of every week to the concerned staff and appraisal by the supervisor is expected to be handed over to the staff on completion of the programme.

Assessment:

- There will be external viva voce before the commencement of the semester examination and the assessment will be for 100 marks. Report carries 75 and viva 25.

The Internship will be evaluated under the following criteria:

1) Practical Knowledge
2) Skills
3) Attitude
4) Methods Practiced
5) Programmes Implemented

- The total marks for the training programme will be 100 and the credit allotted will be 5.
LIST OF GENERAL ELECTIVES

1. Business Communication
2. Entrepreneurial Development and Small Scale Industries
3. Web Applications
4. Human Resource Development
BUSINESS COMMUNICATION

Semester - V                                  Total hours: 60
Skill Based General Elective – I              Total Credits: 3

Objectives

To develop the skills of a student in all dimension of communication

UNIT I
Basic communication model- Process of communication- Levels of communication
Types of communication: Personal- Interpersonal- Intrapersonal

UNIT II
Public Speaking – Presentation

UNIT III
Business Letters- Recent trends in communication

UNIT IV
Interview- Group Discussion

UNIT V

BOOKS RECOMMENDED:

ENTREPRENURESHIP AND SMALL SCALE BUSINESS

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives:
An insight into the nature and scope of entrepreneurship and to examine the process of setting up a small scale industry

UNIT I
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Entrepreneurial growth – role played by government and non government agencies – ESP’s, TIIC, SIDBI, PIPDIC, IDBI, IFCI, etc – problems and prospects of women entrepreneurs – rural entrepreneurs – small scale and export entrepreneurs

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BOOKS RECOMENDED:
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7. Khan – management of small scale industries
8. Hisrich peters – Entrepreneurship
9. Vasant Desai – Management of small scale industries
10. David H.Holt – Entrepreneurship new venture creation
WEB DESIGNING

Semester - V  Total hours: 60
Skill Based General Elective – I  Total Credits: 3

UNIT I
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REFERENCE BOOKS:
2. Musciano, chuck and bill Kennedy, HTML the definitive guide, Third edition, o’reily, Shroff publications and distributors private Ltd.
HUMAN RESOURCE DEVELOPMENT

Semester - V  Total hours: 60
Skill Based General Elective – I  Total Credits: 3

Objectives:
- To orient the students to the field of HRD
- To help the students identify the various resources in human beings
- To help the students design HRD programmes

UNIT I
HRD – Concept, features, significance, scope, objectives and need for HRD

UNIT II
HRD framework, techniques of HRD, functions of HRD Manager

UNIT III
Basic understanding of HRM, Training and Development, Trainer, Mentor, Facilitator and Resource Developer

UNIT IV
The making of HRD Facilitator – identifying, developing, mobilizing and managing human resources, values, interests, skills, emotions and feelings, experience and body system.

UNIT V:
Designing HRD programme for leadership, communication, self discovery, team work, personal and organizational effectiveness.

REFERENCE BOOKS:
3. Vanita, Effective Communication in Human Resource Development