



**Dr.M.G.R.**  
**Educational and Research Institute**  
**(DEEMED TO BE UNIVERSITY)**  
(An ISO Certified Institution)  
**University with Graded Autonomy Status**  
Maduravoyal , Chennai - 600 095



## **B.COM (ACCOUNTING & FINANCE)**



## **B.COM (ACCOUNTING & FINANCE)**

**(DEGREE COURSE)**

**(SEMESTER SYSTEM WITH CBCS)**

**(EFFECTIVE FROM THE ACADEMIC YEAR 2017)**

**REGULATIONS AND SYLLABUS**

**DEPARTMENT OF COMMERCE**

*B.Com-(Accounting & Finance) – 2017 Regulation*



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## **B.COM (ACCOUNTING & FINANCE)** **DEPARTMENT OF COMMERCE**

### **GLIMPSE OF THE DEPARTMENT**

The department of commerce was started functioning in 2014 upgraded as a post Graduate with the introduction of M.com course. The department offers an undergraduate course in General, Accounting & finance, Corporate Secretary ship and computer application.

The curriculum of commerce education in one department is highly application oriented and hence the department follows a multidimensional pedagogy for different program such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experience teaching staff.

The faculty of the department has published large number of research papers both in national and international journals. They have also presented papers at various seminars/conferences. The department has organized a number of seminars, Events and conference.

Social outreach and public interaction Program is an integral part of the departmental activities. The department has proved its excellence with a committed staff and enthusiastic students with consistency bring Kudos to the department in the field of academic and extracurricular activities.

“Art keep us connected with the past science takes us to the future commerce takes care of our present needs.” [AAG]

**“அன்பறிவுதேற்றம்அவாவின்மைஇந்நான்கும்  
நன்குடையான்கட்டேதெளிவு.”**

A loyal love with wisdom, clearness, mind from avarice free;

Who hath these four good gifts should ever trusted be. [Thirukural – 513]



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## **B.COM (ACCOUNTING & FINANCE)**

### **VISION**

- ✓ To prepare learners for Higher Education in Commerce and Business Studies.
- ✓ To provide contextually relevant commerce Education
- ✓ To impart state of art knowledge in subject like:-
  - Marketing
  - HumanResource
  - Entrepreneurship
  - Accountingpractice
  - E-Commerce
- ✓ An Educative Community marked by excellence and integrity.

### **MISSION**

<b>M1</b>	To produce competent, discipline and quality learners through higher education in commerce. With view to train our learner so as to develop the qualities in research.
<b>M2</b>	To impart higher education through upgraded technology and learning through doing, for social transformation
<b>M3</b>	To inspire the students to become innovate leaders and to be socially responsible.
<b>M4</b>	To evaluate our performance against bench marks, to develop programme & go for global tie-ups beyond learning
<b>M5</b>	To establish in leading high quality research, initiating training and development opportunities and to be a competent entrepreneur.
<b>M6</b>	Providing for holistic and value based developments of students which ultimately enhances their employability
<b>M7</b>	Provide a nurturing and motivating environment to exploit the full potential of the students



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**B.COM (ACCOUNTING & FINANCE)**  
**PROGRAMME EDUCATIONAL OBJECTIVES**

<b>PEO 1</b>	To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners
<b>PEO 2</b>	To Motivate them to pursue Higher Education like M.Com, M.B.A,C.A
<b>PEO 3</b>	To provide sufficient knowledge and skills to learners to seek employment or for managing business organization effectively
<b>PEO 4</b>	To provide essential courses and special guidance to become a successful entrepreneur
<b>PEO 5</b>	To nurture the learners with the intellectual, personal & societal skills for an holistic education
<b>PEO 6</b>	To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and cocurricular aspects
<b>PEO 7</b>	To impart quality and need based education, to sensitize the students to their changing roles in society through awareness raising activities

**PEO with MISSION STATEMENT**

	<b>M1</b>	<b>M2</b>	<b>M3</b>	<b>M4</b>	<b>M5</b>	<b>M6</b>	<b>M7</b>
<b>PEO 1</b>	3	3	3	3	2	3	2
<b>PEO 2</b>	3	3	2	3	3	2	3
<b>PEO 3</b>	3	2	3	3	3	3	3
<b>PEO 4</b>	2	3	3	3	2	3	3
<b>PEO 5</b>	3	3	3	3	3	2	3
<b>PEO 6</b>	3	3	3	2	2	3	2
<b>PEO 7</b>	3	3	2	3	3	2	3

**1-LOW., 2-MEDIUM., 3-HIGH**



## **B.COM (ACCOUNTING & FINANCE)**

### **PROGRAMME OUTCOMES**

<b>PO 1</b>	To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework
<b>PO 2</b>	Having basic knowledge of important business laws, financial, costing, management accounting and basic principles of economics
<b>PO 3</b>	Capability of the learners to make decision at personal & professional level will increase after completion of this course
<b>PO 4</b>	Students knowledge enrich in creation, selection and application of modern business world and capability to interface successfully
<b>PO 5</b>	The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern day challenge in commerce.
<b>PO 6</b>	Capability to explore cross curricular talent individually and as a team
<b>PO 7</b>	Behavioral awareness for legal and social readabilities in commerce domain

### **PEO-PO 1-LOW., 2-MEDIUM., 3-HIGH**

### **PEO WITH PROGRAMME OUTCOME**

	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>
<b>PEO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PEO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PEO3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>PEO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO 6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO 7</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



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## **B.COM (ACCOUNTING & FINANCE)**

### **PROGRAMME SPECIFIC OBJECTIVES**

<b>PSO 1</b>	Graduates integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
<b>PSO 2</b>	Graduates are capable of making decision at personal and professional level and also ready to take up entrepreneurship as their Venture
<b>PSO3</b>	Graduates acquire skills to work as tax consultant, audit assistant and other financial supporting services.

### **PEO with PSO**

**1-LOW., 2-MEDIUM., 3-HIGH**  
**Number Representation in Below Table**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>
<b>PEO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>PEO2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>



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### **B.COM (ACCOUNTING & FINANCE)**

<b>PEO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **COURSES OFFERED:-**

- **UG Courses Offered:- (Three Years)**
  - **B. Com (General)**
  - **B. Com (Accounting & Finance)**
  - **B. Com ( Corporate Secretaryship)**
  - **B. Com (Computer Application)**
- **PG Courses Offered:- (Two Years)**
  - **M. Com (General)**
  - **M. Com (Cost and Management Accounting)**
- **Research Programs Offered:-**
  - **M. Phil.**
  - **Ph. D.**
- **Training on Various Skill Programme:-**
  - **Soft skill**
  - **GST**
  - **Tally**
  - **Financial Literacy**





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**B.COM (ACCOUNTING & FINANCE)**  
**CURRICULUM ENRICHMENT**

<b><u>NATURE OF THE COURSE</u></b>	
Core	C
Allied	A
Elective	E (Department Offers) MG (University Offers)
Extra Credit Course	MG
Project	P
<b>LANGUAGE</b>	
Tamil	TA
Hindi	HI
French	FR
English	EN

**CORE PAPERS**

<b>S.No</b>	<b>Subject Code</b>	<b>Subject Name</b>
1	HBG21C01	Financial Accounting – I
2	HBG21C02	Principles of Management
3	HBG21C03	Financial Accounting – II
4	HBG21C04	Corporate Communication
5	HBG21C05	Corporate Accounting – I
6	HBG21C06	Banking Theory Law & Practice
7	HBG21C07	Corporate Accounting –II
8	HBG21C08	Practical Auditing
9	HBG21C09	Business Taxation
10	HBG21C10	Cost Accounting –I
11	HBG21C11	Income Tax Law and Practice –I
12	HBG21C12	Financial Management



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13	HBG21C13	Cost Accounting –II
14	HBG21C14	Management Accounting
15	HBG21C15	Income Tax Law and Practice –II

### **ALLIED PAPERS**

S.No	Subject Code	Subject Name
1	HBG21A01	Business Statistics
2	HBG21A02	Business Economics
3	HBG21A03	Marketing
4	HBG21A04	Business Law
5	HBG21A05	Business Environment
6	HBG21A06	Legal Legislation
7	HBG21A07	Human Resource Management
8	HBG21A08	Computer Application in Business (Theory)
9	HBG21A09	Entrepreneurial Development
10	HBG21A10	Financial Services

### **ELECTIVE PAPERS**

S.No	Subject Code	Subject Name
1	HBG21E01	Applying Knowledge in Real life – Forms Filling
2	HBG21E02	Extension Activities
3	HBG21E03	Computer Application in Business - Practical
4	HBMG21001	Environmental Studies
5	HBMG21L01	Soft Skill – I
6	HBMG21L02	Soft Skill – II

### **LANGUAGE PAPERS**

S.No	Subject Code	Subject Name
1	HBTA21001	Tamil –I
2	HBHI21001	Hindi –I
3	HBFR21001	French –I
4	HBEN21001	English – I



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5	HBTA21002	Tamil -II
6	HBHI21002	Hindi -II
7	HBFR21002	French -II
8	HBEN21002	English - II

### **PROJECT**

S.No	Subject Code	Subject Name
1	HBG21P01	Project & Viva Voce

### **B.Com (Accounting & Finance) (Full Time)**

**CURRICULUM AND SYLLABUS  
2017 REGULATION**

### **SEMESTER- I**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21001 HBHI21001 HBFR21001	Language	3	0	0	3
HBEN17001	English - I	3	0	0	3
HBCO17G01	Financial Accounting - I	3	1	0	4
HBCO17G02	Principles of Management	3	1	0	4
HBCO17A01	Business Economics	4	0	0	4
<b>Total Credits</b>					<b>18</b>



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**SEMESTER- II**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21002	Language II	3	0	0	3
HBHI21002					
HBFR21002					
HBEN21002	English – II	3	0	0	3
HBCO17G03	Financial Accounting – II	3	1	0	4
HBCO17G04	Corporate Communication	4	0	0	4
HBMA17A03	Business Statistics	4	0	0	4
<b>Total Credits</b>					<b>18</b>

**SEMESTER- III**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G05	Corporate Accounting I	3	1	0	4
HBCO17G06	Business Law	4	0	0	4
HBCO17GAF1	Capital Market	4	0	0	4
HBCO17G08	Banking Theory Law & Practice	4	0	0	4
HBMG17001	Environmental Studies	3	0	0	3
HBMG17L01	Soft Skill – I	2	0	0	2
<b>Total Credits</b>					<b>21</b>



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**SEMESTER- IV**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G09	Corporate Accounting II	3	1	0	4
HBCO17AF2	Corporate Finance	3	1	0	4
HBCO17AF3	E- Commerce	4	0	0	4
HBCO17G12	Practical Auditing	4	0	0	4
HBCO17G13	Business Taxation	4	0	0	4
HBMG21L02	Soft Skill -II	2	0	0	2
<b>Total Credits</b>					<b>22</b>

**SEMESTER- V**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G14	Cost Accounting I	3	1	0	4
HBCO17AF4	Basics Of Investment Management	3	1	0	4
HBCO17G16	Income Tax Law and Practice-I	3	1	0	4
HBCO17G17	Financial Management	4	0	0	4
HBCO17G18	Computer Application in Business Theory	4	0	0	4
HBCO17L01	Computer Application in Business Practical	2	0	0	2
<b>Total Credits</b>					<b>22</b>



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### **SEMESTER- VI**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBC017G19	Cost Accounting II	3	1	0	4
HBC017G20	Management Accounting	4	0	0	4
HBC017G21	Financial Services	3	1	0	4
HBC017G22	Income Tax Law & Practice II	4	0	0	4
HBC017G23	Entrepreneurial Development	3	0	0	3
HBC017P01	Project And Viva Voce	10			10
<b>Total Credits</b>					<b>29</b>



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## **B.COM (ACCOUNTING & FINANCE)**

<b>CREDIT SUMMARY</b>	
I SEMESTER	18
II SEMESTER	18
III SEMESTER	21
IV SEMESTER	22
V SEMESTER	22
VI SEMESTER	29
<b>Total Credits</b>	<b>130</b>



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## B.COM (ACCOUNTING & FINANCE)

HBTA 17001

TAMIL

3 0 0 3

### தோக்கம்

- வாய்மொழி இலக்கியத்தையும் செய்யுள் இலக்கியத்தையும் அறிந்துகொள்ளல்.
- சிறுகதை மரபினைப் புரிந்துகொள்ளல்.
- பிழையின்றித் தமிழ் எழுதுவதற்கு அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்.
- கவிதை மரபினையும் சிறுகதை மரபினையும் வரலாற்று நிலையிலிருந்து விளக்குதல்.

### முதல் பருவம்- தமிழ்த்தாள் 1

#### அலகு-1

செய்யுள் திரட்டு வாய்மொழி இலக்கியம் **நாட்டுப்புறப்பாடல்கள்**

1. தாலாட்டு
2. காதல்
3. ஒப்பாரி
4. காணிநிலம் வேண்டும் - பாரதியார்
5. நல்லதோர் வீணை - பாரதியார்
6. தமிழ்க்காதல் - பாரதிதாசன்
7. தமிழ் வளர்ச்சி - பாரதிதாசன்
8. எந்நாளோ? - பாரதிதாசன்
9. ஆறுதன் வரலாறு கூறுதல் - கவிமணி தேசிக விநாயகம்பிள்ளை

#### அலகு-2

1. வழித்துணை - ந. பிச்சமூர்த்தி
2. குருடர்களின் யானை - அப்துல் ரகுமான்
3. முள் முள் முள் - சிற்பி

#### அலகு-3 (புதுமைப்பித்தன் கதைகள்)

1. கடவுளும் கந்தசாமிப்பிள்ளையும்
2. செல்லம்மாள்
3. துன்பக்கேணி
4. ஆற்றங்கரைப் பிள்ளையார்
5. ஒருநாள் கழிந்தது

#### அலகு-4

1. பெயர், வினை, இடை, உரிச்சொற்களின் பொது இலக்கணம், வலிமிகும் இடங்கள், வலிமிகா இடங்கள்

#### அலகு-5

1. தமிழ்க்கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபுக்கவிதை, புதுக்கவிதை)
2. தமிழ்ச்சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. மரபுத்தொடர்கள், பொருந்திய சொல் தருதல், கலைச்சொற்கள், நேர்காணல்

#### மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs : 45

B.Com (Accounting & Finance) (Full-time) - 2017 Regulation





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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBHI21001</b>	<b>HINDI-I</b>	<b>3 0 0 3</b>
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### **हिन्दी विभागहिन्दी सेमिस्टरI** **पद्य, प्रशासनिक हिन्दी और व्याकरण**

#### **इकाई I**

1. सभ्यता का रहस्य –पाठ और टिप्पणी, प्रश्न और उत्तर
2. प्रशासनिक शब्दावली (प्रयोजन मूलक हिन्दी)

#### **इकाई II**

1. मित्रता का रहस्य– पाठ और टिप्पणी प्रश्न और उत्तर
2. पत्र लेखन, परिभाषाएँ, हिन्दी में पत्राचार

#### **इकाई III**

1. परमाणु ऊर्जा एवं कथ्या संकर्षण (पाठ) टिप्पणी और उत्तर
2. तकनीकी शब्दावली, पत्र लेखन

#### **इकाई IV**

1. युवाओं से (पाठ) टिप्पणी, निबंध, एवं प्रश्न और उत्तर
2. कार्यालयीन पत्राचार के प्रकार, तकनीकी शब्दावली
3. व्याकरण (वाच्य परिवर्तन वाक्यों को सही करना)

#### **इकाई V**

1. योग्यता और व्यवसाय का चुनाव (पाठ) निबंध, प्रश्न और उत्तर
2. पत्र लेखन
3. व्याकरण व तकनीकी शब्दावली

#### **संदर्भ**

1. डॉ. सैयद रहमतुल्ला व पूर्णिमा प्रकाशन, हिन्दी गद्य माला
2. डॉ. सैयद रहमतुल्ला व पूर्णिमा प्रकाशन, प्रयोजनमूलक हिन्दी
3. दक्षिण भारत हिन्दी प्रचार सभा, टी. नगर, सरल हिन्दी व्याकरण - 2.

**45 Periods**

<b>HBFR21001</b>	<b>FRENCH-I</b>	<b>3 0 0 3</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **Unit 1**

**9 Periods**

#### **Decouvrir la langue francaise**

- Se présenter, dire si on comprend, présenter une personne, nommer les choses, savoir vivre, comprendre la grammaire

### **Unit 2**

**9 Periods**

#### **Faire connaissance**

- Donner des informations sur une personne, demander, exprimer ses préférences, parler de son travail, parler de ses activités, parler de son pays, de sa ville

### **Unit 3**

**9 Periods**

#### **Organiser son temps**

- Dire la date, dire l'heure, donner des informations sur un emploi du temps, proposer, accepter-refuser, interroger-répondre, faire un programme d'activités.

### **Unit 4**

**9 Periods**

#### **Decouvrir son environnement**

- S'orienter, Situer, Se longer, Exprimer la possession, Connaître les rythmes de vie, Fixer des règles.

### **Unit 5**

**9 Periods**

#### **S'informer**

- Dire ce qu'on fait, S'informer sur un emploi du temps passé, Expliquer, Exprimer la doute ou la certitude, Découvrir les relations entre les mots, Savoir s'informer

**45 periods**

#### **Recommended Book :**

**Campus 1 – method de francaise by Jacky Girardet, Jacques Pecheur.**

**HBEN21001**

**ENGLISH-I**

**3 0 0 3**



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## **B.COM (ACCOUNTING & FINANCE)**

### **UNIT I**

**9 Periods**

Prose: Literary Melodies (Orient Black Swan)

### **UNIT II**

**9 Periods**

Poetry: Literary Melodies (Orient Black Swan)

### **UNIT III**

**9 Periods**

Short Stories: Literary Melodies (Orient Black Swan)

### **UNIT IV**

**9 Periods**

One Act Plays: Literary Melodies (Orient Black Swan)

### **UNIT V**

**9 Periods**

Functional English

**Total: 45 Periods**



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBCO17G01</b>	<b>FINANCIAL ACCOUNTING - I</b>	<b>3 1 0 4</b>
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### **OBJECTIVES:**

- To help the students get sound understanding on basic accounting concepts and principles of the accounting process.
- To familiarize the students with the method of preparing Final Accounts by considering the necessary adjustments.
- To inculcate the students to rectify the errors arising at different, stages of the Accounting process, prepare depreciation accounting using various methods and prepare single entry book system.

### **UNIT I INTRODUCTION TO ACCOUNTING CONCEPTS**

**12 Periods**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

### **UNIT II PREPARATION OF FINAL ACCOUNTS**

**12 Periods**

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings (Simple Problems)

### **UNIT III RECTIFICATION OF ERRORS**

**12 Periods**

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Average Due Date

### **UNIT IV DEPRECIATION**

**12 Periods**

Depreciation – Meaning, Causes, Types – Straight Line Methods, Written Down Value Method. (Change in Method Excluded). Bank Reconciliation Statement (Simple Problems)

### **UNIT V SINGLE ENTRY SYSTEM**

**12 Periods**

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Methods- Conversion Methods (Only Simple Problems)

### **TEXT BOOKS**

1. R.L. Gupta & V.K. Gupta –Advanced Accounting – Sultan Chand – New Delhi
2. T.S. Reddy & a. Murthy –Financial Accounting – Margham Publications – Chennai
3. Shukla & Grewal – Advanced Accounting – S. Chand – New Delhi
4. Jain & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting

### **COURSE OUTCOME:**

*B.Com (Accounting & Finance) (Full-time) – 2017 Regulation*



### B.COM (ACCOUNTING & FINANCE)

- C01 Understand key accounting concepts and conventions, prepare journals, ledger and trial balance in accordance with the standards.
- C02 Preparing final accounts in accordance with appropriate standards.
- C03 Prepare accounts using single entry bookkeeping
- C04 Interpreting the business implications of financial statement information and Preparation of rectification of errors.
- C05 Calculate depreciation using various methods, computation of the single entry accounting system

#### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

#### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 questions (Theory )	Unit I
	1 questions (Theory)	Unit II
	2 questions (1Theory & 1 Problem)	Unit III
	1 question (Problem)	Unit IV
	1 question (Theory )	Unit V
<b>PART B</b>	2 questions(1Theory 1 Problem)	Unit I
	1 question (Problem)	Unit II
	2 question (1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	1 question (problems)	Unit II
	1 question (problems)	Unit III
	2 questions (1problems and 1 Theory)	Unit IV
	2 questions (1problems and 1 Theory)	Unit V

<b>Sem</b>	<b>Course code: HBC017G01</b>	<b>FINANCIAL ACCOUNTING - I</b>
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### **B.COM (ACCOUNTING & FINANCE)**

I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos	
	Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2		PSO3
C01	3	3	2	3	2	3	3	3	3	2	2.70	
C02	3	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>	

**Result:** The Score For This Course Is 2.78 ( High)

<b>HBCO17G02</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>3 1 0 4</b>
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*B.Com (Accounting & Finance) (Full-time) – 2017 Regulation*



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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To enable to students appreciate the contribution made by management thinkers towards the basic principles and function of management.
- To provide opportunities to apply the general function of management in day today managerial practice.

### **UNIT – I Evolution of Management**

**12 Periods**

Management : Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

### **UNIT – II Planning & Decision Making**

**12 Periods**

Planning: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making- Process of Decision-Making – Types.

### **UNIT – III Organizing**

**12 Periods**

Organizing : Types of Organizations – Organization Structure – Span of Control- Departmentalization – Informal Organization.

### **UNIT – IV Staffing & Directing**

**12 Periods**

Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility –Direction – Nature and Purpose.-- Leader ship and Kinds Motivation Kinds Of Motivation

### **UNIT – V Coordinating and Control**

**12 Periods**

Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process.

**60 Periods**

### **REFERENCE BOOKS:**

- |                              |                          |
|------------------------------|--------------------------|
| 1. P.C. Tripathi& P.N. Reddy | Principles of Management |
| 2. L.M. Prasad               | Principles of Management |
| 3. DinkarPagare              | Principles of Management |
| 4. Dr. C.B. Gupta            | Business Management      |
| 5. N. Premavathy             | Business Management      |
| 6. J. Jayasankar             | Principles of Management |

### **COURSE OUTCOME**

- CO 1 – Understand the importance of management in Organisation  
CO 2 – Apply the comprehensive role of planning in Organisation



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## B.COM (ACCOUNTING & FINANCE)

CO 3 – Enhance the knowledge of organizing and authority in business enterprises

CO 4 – Understand the required skills for staffing and directing functions

CO 5 – Apprehend the knowledge of coordination in control process

### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem I</b>	<b>Course code: HBC017G02</b>	<b>PRINCIPLES OF MANAGEMENT</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific</b>	<b>Mean</b>





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### **B.COM (ACCOUNTING & FINANCE)**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 ( High)

<b>HBCO17A01</b>	<b>BUSINESS ECONOMICS</b>	<b>4 0 0 4</b>
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*B.Com (Accounting & Finance) (Full-time) – 2017 Regulation*



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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To understand basic economics and apply the practical economics in life.

### **UNIT:I INTRODUCTION TO ECONOMICS**

**12 Periods**

Introduction to Economics – Wealth, Welfare and Scarcity – Views in Economics – Positives and Normative Economics – Definition – Scope and Importance of Business Economics. Concept – Production Possibility Frontiers – Opportunity Cost – Accounting Profit And Economics – Profit Incremental and Marginal Concepts, Time & Discounting Principle – concept of Efficiency.

### **UNIT:II DEMAND AND SUPPLY FUNCTIONS**

**12 Periods**

Demand and supply Functions – Meaning Of Demand – Determinants and Distinctions of Demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply Concept and Equilibrium.

### **UNIT:III COST AND PROFIT THEORY**

**12 Periods**

Consumer Behaviors Theory – Marshallion and Hicksion Interpretation.

### **UNIT:IV PRODUCTION THEORY**

**12 Periods**

Theory of Production – Law of Variable Proportion – Law of Returns to Scale.

### **UNIT:V MARKET STRUCTURE**

**12 Periods**

Market Structure – Role of Time Elements in Price Theory – Competition and Price – Determination.

**60 periods**

### **RECOMMENDED BOOKS:**

1. Stonier & Hague : Text books of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S.Sankaran : Economics analysis
4. HS Agarwall : Micro economics
5. M.L Seeth : Principles of Economics
6. Watson D.S : Price Theory and its uses

### **Course Outcome:**

C01 Understand the elements of business economics.



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### **B.COM (ACCOUNTING & FINANCE)**

C02	Apprehend the law of demand , supply forecasting
C03	Enable the students understand the cost and profit theories
C04	Understand the production theory and its application
C05	To enhance the knowledge in various market structure

#### **QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem II</b>	<b>Course code HBC017A01</b>	<b>BUSINESS ECONOMICS</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific</b>	<b>Mean</b>



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### **B.COM (ACCOUNTING & FINANCE)**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (High)



HBTA 17002

**TAMIL**

3003

**நோக்கம்**

- தமிழ் இலக்கிய வரலாற்றில் சிற்றிலக்கியங்கள் பெறும் இடத்தைப்பற்றி எடுத்துரைத்தல்
- சைவ, வைணவ சமயங்களோடு தமிழ் இலக்கிய மரபு கொண்டுள்ள உறவினைப்போல பிற சமயங்களான கிறித்தவ, இஸ்லாம் சமயங்களோடும் தமிழ் இலக்கியம் உறவுகொண்டு விளங்குவதனை எடுத்துரைத்தல்
- காப்பிய மரபினை எடுத்துரைத்து ஒருசில காப்பியங்களைப் பயிற்றுவித்தல்
- அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்

**இரண்டாம் பருவம்- தமிழ்த்தாள் 2**

**அலகு-1**

1. சிற்றிலக்கிய வரலாறு
2. கிறித்துவ இலக்கிய வரலாறு
3. இஸ்லாமிய இலக்கிய வரலாறு

**அலகு-2**

1. நந்திக்கலம்பகம்
2. முத்தொள்ளாயிரம்
3. தமிழ்விடு தூது (36 கண்ணிகள்)

**அலகு-3**

1. திருக்குற்றாலக்குறவஞ்சி (குறத்தி மலைவளம் கூறுதல்)
2. முக்கூடற்பள்ளு (நாட்டுவளம்)
3. இயேசுபிரான் பிள்ளைத்தமிழ் (செங்கீரைப்பருவம் முதல் 5 செய்யுட்கள்)

**அலகு-4**

1. நளவெண்பா (கலிநீங்கு காண்டம்)
2. சீறாப்புராணம் (மாணுக்குப் பிணை நின்ற படலம்)

**அலகு-5**

1. **இலக்கணக்குறிப்பு:** உவமைத்தொகை, பண்புத்தொகை, உம்மைத்தொகை, வேற்றுமைத் தொகை, வினைத்தொகை இருபெயரொட்டுப் பண்புத்தொகை, அன்மொழித்தொகை
2. ஒருபொருள் குறித்த பலசொல், பலபொருள் குறித்த ஒருசொல்
3. ஒருமை, பன்மை - மயக்கம், பிறமொழிச்சொற்களை நீக்குதல், அகரவரிசைப்படுத்துதல்

**மேற்பார்வை நூல்கள்**

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs: 45



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBHI21002</b>	<b>HINDI-II</b>	<b>3 0 0 3</b>
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नया पाठ्यक्रम

हिन्दी – सेमिस्टर II – पेपर- II (पद्य, हिन्दी कम्प्यूटिंग, अलंकार)

**इकाई – I**

1. पद्य – वीर पूजा, कैदी और कोकिला – कवि परिचय, टिप्पणी, सारांशमाखनलाल चतुर्वेदी
2. पद्य – कबीरदास – सखी – कण्ठस्थ 01 – 10 (दोहा)
3. अलंकार – केवल अनुप्रास और उपमा.

**इकाई – II**

1. पद्य – आँसू, श्रद्धा का सौंदर्य टिप्पणी, कवि परिचय, सारांश
2. पद्य – सूरदास – दो पद्य

**इकाई – III**

1. पद्य – सुब्रह्मण्य भारती – नाचेंगे – हम, टिप्पणी, कवि परिचय, सारांश
2. काम काजी हिन्दी – राजभाषा की अवधारणा और हिन्दी कम्प्यूटिंग सिद्धांत.

**इकाई – IV**

1. पद्य – गालिब – चुनिंदा शेर – टिप्पणी, सारांश, कवि परिचय
2. कम्प्यूटर, हिन्दी में इंटरनेट, नवीनतम उपकरण और पैकेज

**इकाई – V**

1. कवि परिचय, जयशंकर प्रसाद, सुब्रह्मण्य भारती और मीरजा गालिब, माखनलाल चतुर्वेदी
2. श्लेष अलंकार

**संदर्भ पुस्तकें:**

1. नवीन पद्य चयनिका, -2, आधुनिक काव्य खण्ड, दक्षिण भारत हिन्दी प्रचार सभा.
2. रस, छंद, अलंकार – मुरली मनोहरन, संस्पिता दिग्दर्शन, विदया निलया, पेरम्बूर-चेन्नई



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### **B.COM (ACCOUNTING & FINANCE)**

3. हिन्दी कम्प्यूटिंग, और इंटरनेट उपकरण द्वारा डा एन. सम्राज, वरिष्ठ राजभाषा अधिकारी, दक्षिण रेलवे
4. प्रयोजन मूलक हिन्दी, डा. सैयद रहमतुल्लाह, विभागाध्यक्ष, मद्रास विश्वविद्यालय, पूर्णिमा प्रकाशन,चेन्नई.

**45 Periods**

<b>HBFR21002</b>	<b>FRENCH-II</b>	<b>3 0 0 3</b>
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**Unit I**  
**Cultiverses Relations**

**9 Periods**



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## **B.COM (ACCOUNTING & FINANCE)**

- Recevoir, Communiquer, Parler des personnes, Donner des informations, écrire, être à l'aise avec les autres.

### **Unit II**

**9 Periods**

#### **Decouvrir le passé**

- Parler du passé, raconter les moments d'une vie, parler de la famille, préciser le moment de la durée, parler des habitudes et des changements, connaître quelques repères de l'histoire

### **Unit III**

**9 Periods**

#### **ENTREPRENDRE**

- Parler d'une entreprise, Exprimer un besoin, Parler du futur, présenter les étapes d'une réalisation, Rapporter des paroles, Faire un projet de réalisation

### **Unit IV**

**9 Periods**

#### **Prendre des décisions**

- Comparer des qualités, Comparer des quantités et des actions, Exprimer la ressemblance ou la différence, faire des suppositions, comparer des lieux, parler de la télévision

### **Unit V**

**9 Periods**

#### **Faire face aux problèmes**

- Poser un problème, caractériser une action, parler de la société, interdire - autoriser, connaître la vie politique

**45 periods**

#### **Recommended book :**

**Campus 1 - method de française by Jacky Girardet, Jacques Pecheur**

<b>HBEN21002</b>	<b>ENGLISH-II</b>	<b>3 0 0 3</b>
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### **UNIT I**

**9 Periods**





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## **B.COM (ACCOUNTING & FINANCE)**

Prose: Literary Melodies (Orient Black Swan)

### **UNIT II**

**9 Periods**

Poetry: Literary Melodies (Orient Black Swan)

### **UNIT III**

**9 Periods**

Short Stories: Literary Melodies (Orient Black Swan)

### **UNIT IV**

**9 Periods**

One Act Plays: Literary Melodies (Orient Black Swan)

### **UNIT V**

**9 Periods**

Functional English

**Total: 45 Periods**

<b>HBCO17G03</b>	<b>FINANCIAL ACCOUNTING - II</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**



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## **B.COM (ACCOUNTING & FINANCE)**

- To understand the accounting procedure for different kinds of business like – branch, Hire purchase, Installment, Department Accounts.
- To understand the Accounting Procedure for dissolution of partnership under different methods.

### **UNIT - I Branch Accounts**

**12 periods**

Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit

### **UNIT - II Departmental Accounts**

**12 periods**

Departmental Accounts – Basis for allocation of expense – Inter departmental - Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated.

### **UNIT - III Hire Purchase & Installment Purchase System**

**12 periods**

Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.

### **UNIT - IV Partnership Accounts**

**12 periods**

Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement – Simple Problems only.

### **UNIT - V Accounting standards for financial Reporting**

**12 periods**

Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

**60 Periods**

### **REFERENCE BOOKS:**

1. R.L. Gupta & V.K. Gupta \_ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Grawwill New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

### **Course Outcome:**

*B.Com (Accounting & Finance) (Full-time) – 2017 Regulation*



## **B.COM (ACCOUNTING & FINANCE)**

- C01 Understand key concepts of Branch accounts  
C02 Understand the need and essentials of Departmental accounts.  
C03 Preparing accounts based on Hire Purchase and Installment system.  
C04 Prepare accounts using admission, death and retirement of partners  
C05 Understand the importance of financial standards and regulatory reporting

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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## B.COM (ACCOUNTING & FINANCE)

Sem II	Course code: HBCO17G03							FINANCIAL ACCOUNTING - II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score For This Course is 2.78 (Very High)

<b>HBCO17G04</b>	<b>CORPORATE COMMUNICATION</b>	<b>4 0 0 4</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **Objectives:**

- To facilitate the students to understand the concept of Communication.
- To know the Basic Techniques of the Modern forms of Communication.

### **UNIT I ESSENTIALS OF COMMUNICATION**

**12 Periods**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

### **UNIT II WRITTEN COMMUNICATION - I**

**12 Periods**

Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

### **UNIT III WRITTEN COMMUNICATION - II**

**12 Periods**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

### **UNIT IV REPORT WRITING**

**12 Periods**

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

### **UNIT V OTHER FORMS OF COMMUNICATION**

**12 Periods**

Modern Forms of Communication - Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.

**60 periods**

### **REFERENCE BOOK:**

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers

### **Course Outcome:**

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## **B.COM (ACCOUNTING & FINANCE)**

- C01** To Understand skill set required to be able to communicate within an organization
- C02** Gain basic knowledge of Business letters
- C03** Familiarise with Bank Correspondence & Insurance Correspondence
- C04** To develop knowledge on report writing
- C05** To Understand reason trends in Communication

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem</b>	<b>Course code: HBC017G04</b>	<b>CORPORATE COMMUNICATION</b>
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II	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
	Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	3	2	2	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score For This Course Is 2.72 (High)

**HBMA17A03**

**BUSINESS STATISTICS**

**4 0 0 4**

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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To understand and apply statistical tools for the business.
- To know the uses of diagrammatic representation and its application for the business.
- To understand and apply the different correlation analysis

### **UNIT I Introduction**

**12 Periods**

Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.

### **UNIT II - Measures of Central Tendency**

**12 Periods**

Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

### **UNIT III - Measures of Dispersion**

**12 Periods**

Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.

### **UNIT IV - Correlation Analysis**

**12 Periods**

Correlation Analysis – Types of Correlation – Karl Pearson's coefficient of correlation – Rank Correlation.

### **UNIT V - Probability**

**12 Periods**

Probability-Conditional probability-Total probability-Baye's theorem- Random variables-probability mass function-probability density function (pdf)- properties (Simple problems)

**60 Periods**

### **RECOMMENDED BOOKS:**

1. Statistical Methods – S.P. GUPTA
2. Business Mathematics – V. SUNDARESAN
3. Business Statistics – P.R. VITAL
4. Basic Statistics – B.AGARWAL
5. Business Statistics- J.K. SHARMA.

### **COURSE OUTCOME**





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## **B.COM (ACCOUNTING & FINANCE)**

- CO 1 – Get highly familiarized with the concepts of statistics
- CO 2 – Application of measures of average, median and mode
- CO 3 – Knowledge of Range and standard deviation
- CO 4 – Enable in practical application of correlation and regression
- CO 5 – Introduce to the students the key concept of probability and its application

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	2 questions (1 Theory and 1 Problem)	Unit I
	2 questions (1 Theory and 1 Problem)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Problem)	Unit I
	1 question (Problem)	Unit II
	2 questions (1 theory and 1 Problem)	Unit III
	1 question (Problem)	Unit IV
	2 questions (1 theory and 1 Problem)	Unit V
<b>PART C</b>	1 question (Problem)	Unit I
	1 question (Problem)	Unit II
	1 question (Problem)	Unit III
	2 questions (1 theory and 1 Problem)	Unit IV
	2 questions (1 theory and 1 Problem)	Unit V



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## B.COM (ACCOUNTING & FINANCE)

Sem	Course code: HBMA17A03							BUSINESS STATISTICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.76</b>

**Result:** The Score For This Course Is 2.76 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBCO17G05</b>	<b>CORPORATE ACCOUNTING - I</b>	<b>3 1 0 4</b>
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### **OBJECTIVES:**

- To understand the company Accounts and enable students to appreciate the Provisions of the companies act1956.
- To provide the students needed to calculate the value of Goodwill and shares.

### **Unit : I ISSUE OF SHARES AND DEBENTURES**

**12 Periods**

Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.

### **Unit – II REDEMPTION OF PREFERENCE SHARES**

**12 Periods**

Redemption of Preference shares – purchase of business – Profit prior to incorporation.

### **Unit – III COMPANY FINAL ACCOUNTS**

**12 Periods**

Preparation of Company's final accounts – Company Balance sheet preparation – computation of Managerial Remuneration.

### **Unit : IV VALUATION OF GOODWILL AND SHARES**

**12 Periods**

Valuation of goodwill and shares.

### **Unit :V INTERNAL RECONSTRUCTION**

**12 Periods**

Internal Reconstruction – Alteration of share capital and Reduction of capital.

**60 periods**

### **Reference Books :**

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Jain and Narrang - Company Accounts, Kalyani.
4. R.L.Gupta – Corporate Accounting, Sultan chand.
5. Chakraborti- Advanced Accountancy.



## **B.COM (ACCOUNTING & FINANCE)**

### **Course Outcome:**

- C01 Enabling the students to understand the features of Shares and Debentures
- C02 Develop an understanding about redemption of Shares and Debenture and its types
- C03 To give an exposure to the company final accounts
- C04 To provide knowledge on valuation of Goodwill
- C05 To provide the students get an idea about internal reconstruction

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
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	1 question(Problem)	Unit IV
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<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory&1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 Theory and 1 Problem)	Unit II
	1 question (Problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem III	Course code: HBC017G05							CORPORATE ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score For This Course Is 2.78 (High)

<b>HBC017AF1</b>	<b>CAPITAL MARKETS</b>	<b>4 0 0 4</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To enable the students to understand the elements of the complex world of marketing.
- To make him to appreciate the need for marketing science in the modern business world.

### **Unit I. Capital Markets in India**

**12 Periods**

Meaning, Functions, Intermediaries, Role of Primary Market and Secondary market – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – Book-building mechanism – On-line IPOs, Secondary Market – Organisation and Regulatory framework for stock exchanges in India – Overview of major stock exchanges in India – Internet Trading. Listing of Securities: Meaning – Merits and Demerits.

### **Unit II. Trading and Settlement System in Stock Exchanges**

**12 Periods**

Indian Stock Exchanges: **BSE/NSE** – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements – Pay-in and Pay-out Order types and Books – De-mat settlement – Physical settlement . **OTCEI Meaning, functions**– Structure – Advantages, Need – Features – Participants – Listing procedure – Trading and Settlement – Market making – Factors inhibiting growth of OTCEI. Foreign Stock Exchanges

### **Unit III Stock Market Indices and Risk Management and Surveillance System in Stock Exchanges**

**12 Periods**

Meaning, Purpose, and Consideration in developing index – Methods – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).

### **Unit IV New Instruments / Participants in Indian Stock Markets & Emerging Challenges**

**12 Periods**

Instruments / Participants: ADR's - GDR's - Euro Issues – IDRs – FIIs – Meaning – Factors affecting FII investments – Growth of FII investment – SEBI guidelines for FII – FII limit, FDI – Meaning – Trends in FDI and FII investments in India

### **Unit V Securities & Exchange Board of India (SEBI)**

**12 Periods**

Introduction – Constitution – Organisation – Objectives – Powers & Functions – Disclosure & Investor Protection, SEBI (Stock Brokers & Sub Brokers) Regulations 1992 – SEBI (FII) Regulations – SEBI (Insider Trading) Regulations – Steps taken by SEBI in capital market.

**60 Periods**

### **Reference Books:**

1. Shanmugham R Financial Services
2. Financial Services Gordan and Natarajan
3. Khan MY Financial Services



### B.COM (ACCOUNTING & FINANCE)

4. Bhole LM and JitendranMahakud Financial institutions and Markets:Structure Growth and Innovations
5. Muhdhan - Production and Operations Management

**Course Outcome:**

- CO1            Creating awareness about SEBI and its functions
- CO2            Role of primary markets and practical aspects
- CO3            To know about the Functions of new issue market
- CO4            Familiarize the students with stock exchange and workings
- CO5            State the role of depositories and other intermediaries in the stock exchange.

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
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	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem III</b>	<b>Course Code: HBCO17AF1</b>	<b>CAPITAL MARKET</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific Outcomes(PSOs)</b>	<b>Mean</b>



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### **B.COM (ACCOUNTING & FINANCE)**

Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	PS04	PS05	PS06	PS07	Score of Cos
C01	2	3	2	3	3	3	3	3	3	2	2	3	3	3	2.71
C02	3	3	3	3	3	3	3	2	2	3	3	3	3	2	2.79
C03	3	2	3	3	2	3	3	3	3	2	3	2	3	2	2.64
C04	2	3	2	3	3	3	3	3	3	2	3	3	2	2	2.64
C05	3	3	3	3	2	3	2	3	2	3	3	3	3	3	2.79
<b>Mean Overall Score</b>															<b>2.71</b>

**Result:** The Score for this course is 2.71 (High)

<b>HBCO17G06</b>	<b>BUSINESS LAW</b>	<b>4 0 0 4</b>
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*B.Com (Accounting & Finance) (Full-time) - 2017 Regulation*





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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To help the students to understand the basic laws related with business and corporate.

### **Unit:I Nature of Contract**

**12 Periods**

The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation.

Consideration – Capacity to contract – Free consent - Legality of object –void agreement.

### **Unit: II PERFORMANCE OF CONTRACT**

**12 Periods**

Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

### **Unit: III BREACH OF CONTRACT**

**12 Periods**

Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.

### **Unit: IV SPECIAL CONTRACTS:**

**12Periods**

Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

### **Unit: V SALE OF GOODS ACT:**

**12Periods**

Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

**60 periods**

### **Books Recommended**

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

### **Course Outcome**

- |     |                                                              |
|-----|--------------------------------------------------------------|
| CO1 | Make the students understand about business law.             |
| CO2 | Develop knowledge on contract and various types of contracts |



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- C03 Understand the way for Breach of contract  
 C04 Make the students understand about special contracts  
 C05 Help the students to understand the concept of sale of goods

#### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

#### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem</b>	<b>Course Code: HBC017G06</b>	<b>BUSINESS LAW</b>	
<b>III</b>	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific</b>	<b>Mean</b>



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### **B.COM (ACCOUNTING & FINANCE)**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (High)

<b>HBCO17G08</b>	<b>BANKING THEORY LAW AND PRACTICE</b>	<b>4 0 0 4</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To facilitate the understanding of the origin and the growth of the Indian Banking System.
- To understand the Modern day Developments in Indian Banking Sector

### **UNIT I - INTRODUCTION TO BANKING AND FINANCIAL SYSTEM 12Periods**

Definition of banking-Classification of banks-Role of banks in economic development - Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital I &II – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.

### **UNIT II – BANKING SYSTEM IN INDIA 12Periods**

Characteristics of a Central Bank - Administration and management of Reserve Bank - Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control.

### **UNIT III – PRINCIPLES OF LENDING AND INVESTMENT 12Periods**

Commercial Banks, Various functions -Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking.

### **UNIT IV - NEGOTIABLE INSTRUMENTS 12Periods**

Opening of an account, Types of deposit account - Types of customers, Relationship between banker and a customer - Importance of customer relations, Customer grievances and redressal, role of banking ombudsman.

### **UNIT V - INNOVATIVE BANKING 12Periods**

Negotiable Instruments-Meaning and Characteristics - Promissory notes, bills of exchange - Cheques including E-cheques, Feature, Material alteration, Crossing-Meaning, Kinds, Endorsement-Meaning and Types, Payment and Collection of Cheques, Rights, Duties, Statutory protection to the paying banker and collecting banker

**60 periods**

### **REFERENCE BOOKS**

1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4<sup>th</sup>Ed., Margham Publications, Chennai.
2. Dr.KNirmala Prasad & J Chandradass, 2005, *Banking theory Law & Practice*, 1st Ed., Himalaya Publishing House, Mumbai.
3. M.L.Tannan, 2005, *Banking Law & Practice*, 21<sup>st</sup> Ed., Wadheva Publishers, Mumbai.
4. [www.banking\\_guide.org.uk](http://www.banking_guide.org.uk)
5. [www.economywatch.com/banking](http://www.economywatch.com/banking)

### **Course Outcome:**



## **B.COM (ACCOUNTING & FINANCE)**

- C01 Demonstrate the role of banks in economic development and outline the functions of RBI.
- C02 Discuss about the various banking system in India
- C03 Understand the Lending and Investment Policies of Commercial Banks
- C04 Utilize the various kinds of negotiable instruments
- C05 To understand the E Banking concepts and its application

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem	Course Code: HBCO17G08							BANKING THEORY LAW AND PRACTICE			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBMG17001</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>3 0 0 3</b>
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### **Objectives:**

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.
- To Participate in improvement and protection of environment.

### **UNIT-I: ENVIRONMENTAL AND ECO SYSTEMS**

**9 Periods**

Definition, scope and importance of environment- need for public awareness-concept, structure and function of an ecosystem-producers, consumers and decomposers-energy flow in the ecosystem. Bio diversity at National and local levels

### **UNIT II ENVIRONMENTAL POLLUTION**

**9 Periods**

Definition-causes, effects and control measures of(a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Nuclear hazards (g) E-Wastes and causes, effects and control measures.

### **UNIT III NATURAL RESOURCES**

**9 Periods**

Forest resources: Use and Over-exploitation, deforestation. Water resources: Use and over-utilization of surface and ground Water, Floods, drought, and conflicts over Water, dams-benefits and problems. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer -pesticide problems.

### **UNIT IV SOCIAL ISSUES AND THE ENVIRONMENT**

**9 Periods**

From unsustainable to sustainable development-urban problems related to energy-water conservation. Rain water harvesting, watershed management-resettlement and rehabilitation of people; its problems and concerns climate change, global warming, acid rain, ozone layer depletion, nuclear and state pollution control boards-Public awareness.

### **UNIT-V HUMAN POPULATION AND THE ENVIRONMENT**

**9 Periods**

Population growth, variation among nation -population explosion, environment and human health-human rights-value education-HIV/AIDS -women and child welfare -role of information technology in environment and human health.

**45 periods**

### **TEXT BOOKS**

1. Gilbert M.Masters , "Introduction to Environmental Engineering and Science", 2<sup>nd</sup> Edition, Pearson Education (2004)
2. Benny Joseph , "Environmental Science and Engineering", Tata McGraw Hill, New Delhi, (2006)

### **Course Outcome:**



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### **B.COM (ACCOUNTING & FINANCE)**

- C01 Discuss the basic role of environmental and eco systems.  
C02 State the nature of environmental pollution  
C03 Understand the existing natural Resources  
C04 Understand the social issues related to environment  
C05 Apprehend the role of human population and environment

#### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V





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### **B.COM (ACCOUNTING & FINANCE)**

Sem III	Course Code: HBMG17001							ENVIRONMENTAL STUDIES			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (Very High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBMG17L01</b>	<b>SOFT SKILL-I</b>	<b>2 0 0 2</b>
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### **OBJECTIVES:**

- To diagnose the strength and weakness of the student in Functional English.
- To develop the functional grammar.
- To prepare them to use Functional English through LSRW.
- To make them learn through practice and activity.,
- To use English Language as a life skill.

### **Prelude**

Diagnostic Test- Articles, Forms of 'be'verbs, Tense, Preposition, Gerund& Infinitives, Reported Speech, Active &Passive Voice, Letter Writing

### **UNIT-I**

**6 hours**

Job and Career-three types-Govt.,pvt and public sector-Bank, govt.offices, navy, defense, govt. institutions-IT and, BPO and corporate-semi govt like ISRO etc- requirements-advt-skills needed(download the details). Delivery Audio and Video cassettes

### **UNIT-II**

**6 hours**

Technical skill-Communication skill especially in English-strengthening communicative English-Listening, Reading, Speaking and Writing-Listening-sounds of vowels and consonants and writing them-functional English-difference between functional and theoretical English

### **UNIT-III**

**6 hours**

#### **Listening and Writing**

Activity based exercise on articles, modals, preposition and infinitives.  
The above topics are chosen as we don't find equivalents' in L1

### **UNIT-IV**

**6 hours**

#### **Reading and Writing**

Vocabulary-synonyms, antonyms, collocations, confused words, homonym, odd man out , words with correct spelling, avoid redundancy-Inferential comprehension (based on BEC and Blog on Soft Skills BY me)

### **UNIT-V**

**6 hours**

#### **Speaking**

Introducing yourself (giving questions)-collecting information in pairs and presenting it for 2 minute-story telling through picture- interpretation of psychometric pictures through question and answer- PPT preparation and presentation- developing the story in pairs as game

**Total: 30 Periods**

### **Text Book and Reference Books:**

1. Soft Skill for Everyone-Jeff Butterfield,Part-1; Unit-D&E
2. EFA (English For All)- Dr. PadmasanniKannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar,RajulBhargava
4. Soft Skill Blog
5. Jobsearch.about.com
6. [www.exsearch.in/interview.html](http://www.exsearch.in/interview.html)

### **COURSE LEARNING OUTCOME:**



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## **B.COM (ACCOUNTING & FINANCE)**

Students completing the course Soft Skill-I will be able to

1. know their weakness in the use of English Language.
2. understand the functionality of the language in simple context.
3. improve the communication skill through LSRW.
4. improve the functional grammar through practice and activity.
5. understand the necessity of English Language.



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBC017G09</b>	<b>CORPORATE ACCOUNTING - II</b>	<b>3 1 0 4</b>
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### **OBJECTIVE:**

- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

### **UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 12**

Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price 1 level changes.

### **UNIT II ACCOUNTS OF BANKING COMPANIES 12**

Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

### **UNIT III ACCOUNTS OF INSURANCE COMPANIES 12**

Preparation of profit and loss account and balance sheet of banking companies and insurance companies

### **UNIT IV LIQUIDATION OF COMPANIES 12**

Liquidation – meaning – order of payment liquidator’s remuneration – Liquidator’s final statement of accounts.

### **UNIT V HOLDING COMPANY ACCOUNTS 12**

Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)

**60 Periods**

### **Reference Books :**

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. JainandNarang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand



## B.COM (ACCOUNTING & FINANCE)

### Course Outcome:

- C01 Enable the students to understand about amalgamation, absorption and external reconstruction
- C02 Develop an understanding about accounts of banking companies
- C03 To give an exposure to accounts of insurance companies
- C04 To provide knowledge on liquidation of companies
- C05 To provide the students knowledge of holding companies accounts

### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem IV	Course Code: HBC017G09							CORPORATE ACCOUNTING II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score for this course is 2.78 (Very High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBCO17AF2</b>	<b>CORPORATE FINANCE</b>	<b>4 0 0 4</b>
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### **OBJECTIVE:**

- To learn the concept of Business Finance.
- To understand the Application of Finance to Business.
- To maximize value of the firm and increase shareholder value.

### **UNIT I INTRODUCTION**

**12 Periods**

Introduction to Corporate Finance –Concepts and overview: Concept of Capital structure and methods of arriving at optimum capital structure. Working Capital Management.

### **UNIT II INVESTMENT DECISION**

**12 Periods**

Sources of Long Term finance and Short term Finance. Modes of arranging finance ,Role of Financial Manger in arranging funds.

### **UNIT III CAPITAL MARKET**

**12 Periods**

Capital Budgeting: Methods with discounting factor, Valuation of Bonds, Shares.

### **UNIT IV LEASE FINANCING, VENTURE CAPITAL AND MUTUAL FUNDS**

**12 Periods**

Mergers and Acquisition – Forms, Defensive Tactics, Valuation of Firm Models Liquidation and Reorganization.

### **UNIT V MULTI NATIONAL CORPORATION**

**12 Periods**

Project formulation and management: project planning, feasibility study and evaluation.

**60 Periods**

### **REFERENCE BOOKS**

1. Stephen A Ross, Randolph W Westerfield and Jeffrey Corporate Finance.
2. AswathaDarmodran Corporate Finance



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## **B.COM (ACCOUNTING & FINANCE)**

### **Course Outcome:**

- C01 Enable the students to get the Know-how of corporate finance in its wide aspects.
- C02 To create an interest in investment habit keeping its wide scope
- C03 To introduce the concept of Capital Market
- C04 To familiarize the concept of lease financing venture Capital and Mutual Fund
- C05 To gain knowledge on MNCs

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V





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## B.COM (ACCOUNTING & FINANCE)

Sem IV	Course Code: HBC017AF2							CORPORATE FINANCE							Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes(PSOs)							
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	PS04	PS05	PS06	PS07	
C01	2	3	2	3	3	3	3	3	3	2	2	3	3	3	2.71
C02	3	3	3	3	3	3	3	2	2	3	3	3	3	2	2.79
C03	3	2	3	3	3	3	3	3	3	2	3	2	3	2	2.71
C04	2	3	3	3	3	3	3	2	3	2	3	3	3	2	2.71
C05	3	3	3	3	3	2	2	3	3	2	3	3	2	3	2.71
<b>Mean Overall Score</b>															<b>2.70</b>

**Result:** The Score for this course is 2.70 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBCO17AF3</b>	<b>E-COMMERCE</b>	<b>4 0 0 4</b>
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### **Objectives:**

- To know the e-commerce framework.
- To understand the Electronic Commerce and World Wide Web and its functionalities.
- To know the Applications of EDI.
- To acquire knowledge about online Marketing.

### **UNIT I TELECOMMUNICATION NETWORKS**

**12 Periods**

E-Commerce – Introduction, Advantages and Disadvantages of E-Commerce, Role of E-Commerce, Basis of IT and Business.

### **UNIT-II THE INTERNET AND THE WORLD WIDE WEB**

**12 Periods**

Internet and Networking Concept – Definitions, www, network concept, types of networks (LAN, MAN, WAN), Internet Protocol, TCP/IP, IP Addressing, HTML, and HTML tags, Intranet and Extranet.

### **UNIT-III ELECTRONIC PAYMENT SYSTEMS**

**12 Periods**

Web Marketing Strategies – Introduction, Different types of Marketing strategies (product Based and Customer Based), Communicating with different Market segments, Advertising on the web.

### **UNIT-IV E SECURITY**

**12 Periods**

Electronic Data Interchange – Introduction on EDI, EDI on internet Supply Chain Management, its software, Online payment, payment cards, advantages and disadvantages of Payment cards.

### **UNIT-V WEB BASED BUSINESS**

**12 Periods**

Internet Security – Introduction, Computer Security its types , threats, Hackers, Classification of Computer security (Security, Integrity, Necessity), Security Policy and Integrated Security.

**60 Periods**

### **Text Books:**

1. Electronics Commerce by Gary P. Schnider, fourth annual edition.

### **Reference:**

1. Electronic Commerce by Marilyn Greenstein and ToddMFeinman.
2. E-commerce by Kamlesh K. Bajaj and Debjani nag.

### **Course Outcome:**

*B.Com (Accounting &Finance) (Full-time) – 2017 Regulation*



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## **B.COM (ACCOUNTING & FINANCE)**

- C01 Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce
- C02 Able to handle electronic payment technology and requirements for internet based payments
- C03 To Understand the categories of E-Commerce
- C04 To identify security issues of E-Commerce
- C05 Gain knowledge on classification of Computer Security.

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem</b>	<b>Course Code:</b>	<b>E COMMERCE</b>
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### B.COM (ACCOUNTING & FINANCE)

IV	Programme Outcomes (Pos)							Programme Specific Outcomes(PSOs)							Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PS01	PS02	PS03	PS04	PS05	PS06	PS07	
CO1	2	3	2	3	3	3	3	3	3	2	2	3	3	3	2.71
CO2	3	3	3	3	3	3	3	2	2	3	3	3	3	2	2.79
CO3	3	2	3	3	3	3	3	3	3	2	3	2	3	2	2.71
CO4	2	3	3	3	3	3	3	2	3	2	3	3	3	2	2.71
CO5	3	3	3	3	3	2	2	3	3	2	3	3	2	3	2.71
	<b>Mean Overall Score</b>														<b>2.70</b>

**Result:** The Score for this course is 2.70 (High)

HBC017G12	PRACTICAL AUDITING	4 0 0 4
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## **B.COM (ACCOUNTING & FINANCE)**

### **Objectives**

- To appreciate the role of auditing in business.
- To understand the steps involved in the internal audit of companies.
- To familiarize with provision of the companies act relating to the appointment, conduct and right, Duties and liabilities of an auditor.

### **Unit: I INTRODUCTION**

**12 Periods**

Auditing – meaning – Definition – Objectives – kinds.

### **Unit: II INTERNAL AUDITING**

**12 Periods**

Internal control – internal check – Internal audit – audit Note book – Audit working paper  
- Audit programme.

### **Unit:III VOUCHING**

**12 Periods**

Vouching – Verification & Valuation of Assets & Liabilities.

### **Unit:IV AUDITOR APPOINTMENT**

**12 Periods**

Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors.

### **Unit: V EDP IN AUDITING**

**12 Periods**

EDP in Auditing.

**60 Periods**

### **Reference Books:**

1. B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of auditing sultan chand publication – 2009 – New Delhi
3. Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi

### **Course Outcome:**



### B.COM (ACCOUNTING & FINANCE)

- C01 Understand the concepts of auditing in business.
- C02 Provide information related to internal control for the business
- C03 State details related to appointment and removal of auditors
- C04 Identify the concepts of the financial and technological environment of business.
- C05 Knowledge on preparing Audit reports.

#### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

#### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem IV	Course Code: HBC017G12	PRACTICAL AUDITING	
	Programme Outcomes (Pos)	Programme Specific	Mean



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### **B.COM (ACCOUNTING & FINANCE)**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	3	2.80
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBG21C09</b>	<b>BUSINESS TAXATION</b>	<b>4 0 0 4</b>
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### **Objectives:**

- To make a students to gain knowledge of the principles of indirect taxation.
- To highlights the students about customs duty.
- To enable the students to gain knowledge of Goods and Service Tax (GST)

### **UNIT - I INTRODUCTION**

**12 Periods**

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

### **UNIT - II CENTRAL EXCISE DUTY**

**12 Periods**

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate provisions.

### **UNIT - III OFFENCES AND PENALTY**

**12 Periods**

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

### **UNIT - IV CENTRAL SALES TAX ACT**

**12 Periods**

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

### **UNIT- V VALUE ADDED TAX**

**12 Periods**

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

**60 Periods**

### **REFERENCE BOOKS**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian.
5. Indirect Taxes - Datt
6. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy

### **Course Outcome:**

C01 State the information related to indirect taxation in business





## **B.COM (ACCOUNTING & FINANCE)**

C02	Gain in Knowledge on various tax system.
C03	Elaborate the concepts on central excise duty and customs duty
C04	provide the data related to CST and liability of taxes
C05	Inculcate the information related toVAT and service tax

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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## **B.COM (ACCOUNTING & FINANCE)**

Sem IV	Course CODE: HBC017G13							BUSINESS TAXATION			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	3	2.80
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBMG21L02</b>	<b>SOFT SKILL-II</b>	<b>2 0 0 2</b>
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### **OBJECTIVES:**

- To strengthen the students with the needed vocabulary.
- To infer information from the given passage through reasoning.
- To train them in attending Group Discussion.
- To face the Technical and HR interview of the corporate.
- To raise communication proficiency to global standards

### **UNIT-I**

**6 hours**

Preparation of resume- functional resume with objective according to different advts- how to have interview file- how to send it by email- concept of writing email- practise through BEC method (questions and answer)

### **UNIT-II**

**6 hours**

Writing secretarial letters like intra-mail and inter-mail, agenda, memo and business reports- introducing GD through video-conduct of GD on a topic and also case studies

### **UNIT-III**

**6 hours**

Body language-grooming- Interview skill- Dos and Donts- mock interview- exchange of interviewee practical session

### **UNIT-IV (Department of Mathematics)**

**6 hours**

Number system- H.C.F & L.C.M- Problems on ages – Percentage- Profit & Loss- Ratio & Proportion- Partnership.

### **UNIT-V**

**6 hours**

Time& work-Time& Distance- Clocks – Permutation & Combinations- Heights & Distance a- Odd man out and Series.

**Total: 30 Periods**

### **Text Book and Reference Books:**

1. Soft Skill for Everyone-Jeff Butterfield,Part-1; Unit-D&E
2. EFA (English For All)- Dr. PadmasanniKannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar,RajulBhargava
4. Placement Interview- S.Anandamurugan,Chapter-2&3
5. Alex K, Soft Skills; S. Chand& Company Pvt Ltd,2009
6. Rizvi Ashraf M, Effective Technical Communication; Tata McGraw-Hill; 2005
7. Thorpe, Edgar, Course in Mental Ability and Quantitative Aptitude Tata McGraw- Hill,2003
8. Agarwal, R.S, A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand& Co;2004
9. R.S.Agarwal, Quantitative Aptitude for Competitive Examinations,S. Chand& Co., (2017)
10. Jobsearch.about.com
11. www.exsearch.in/interview.html



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## **B.COM (ACCOUNTING & FINANCE)**

### **COURSE OUTCOME:**

Students completing the course Soft Skill-II will

1. be strengthened in the vocabulary
2. improve their reasoning and finding a logical sequence in the passage given
3. be prepared to face Group Discussion
4. know the nuance of the interview of the corporate
5. raise communication proficiency to global standards



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## **B.COM (ACCOUNTING & FINANCE)**

### **THIRD YEAR**

<b>HBC017G14</b>	<b>COST ACCOUNTING- I</b>	<b>3 1 0 4</b>
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#### **OBJECTIVES:**

- To enhance the basis of cost accounting through the preparation of cost sheets.
- To make the feasibility report to the management about the labour turnover and the overheads incurred by each department.

#### **UNIT – I INTRODUCTION**

**12 Periods**

Nature and scope of cost accounting - Cost analysis - Concepts and classifications – Installation of costing systems, cost centers and profit centers.

#### **UNIT – II PREPARATION OF STATEMENT OF COST SHEET**

**12 Periods**

Preparation of statement of cost sheet – Meaning – Prime cost – Works cost – Cost of Production – Cost of sales – Profit.

#### **UNIT – III MATERIAL COSTING**

**12 Periods**

Material Costing – Issue of Material – FIFO, LIFO, HIFO, STORES control – EOQ – Material purchase control – Levels, Aspects, Need and Essentials of Material control – Inventory Control - Re-order Levels – Minimum, Maximum, and Average Stock Levels.

#### **UNIT – IV LABOUR COST**

**12 Periods**

Computation and Treatment – Methods of wage payment – Time rate and Piece rate system(Taylor’s, Merrick’s, Gantts task) – Labour turnover.

#### **UNIT – V OVERHEADS**

**12 Periods**

Overheads- Classifications – Apportionment and Allocation – Accounting and control of Overheads – Manufacturing, Administration, Selling and Distribution – Primary and Secondary – Direct, Repeated Distribution Method, Step Ladder Method.

**60 Periods**

#### **REFERENCE BOOKS:**

1. Jain S.P And Narang K.L – Cost Accounting – Kalyani Publishers
2. Reddy And Murthy – Cost Accounting – Margham Publications
3. S.N. Maheswari – Cost Accounting – Sultan Chand & Sons



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## **B.COM (ACCOUNTING & FINANCE)**

### **COURSE OUTCOME:**

- C01 Enable the students to understand critical concepts related to cost sheet  
C02 Provide the students necessary knowledge to compute inventory control and stocks using different methods  
C03 To give an exposure on computation of wage rates  
C04 To provide critical understanding on time rate and piece rate systems  
C05 To offer the students necessary knowledge on over heads and related allocations

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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## **B.COM (ACCOUNTING & FINANCE)**

Sem V	Course CODE: HBC017G14							COST ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score for this course is 2.78 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBCO17AF4</b>	<b>BASICS OF INVESTMENT MANAGEMENT</b>	<b>3 1 0 4</b>
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### **OBJECTIVES**

- To provide an overview of institutional details linked to financial markets and the trading process
- To provide insight into the use of finance theory in investment management
- To provide a guide to the measurement and analysis of risk of financial investments

### **UNIT I INTRODUCTION**

**12 Period**

Nature and scope of Investment Management – Organisation and Structure of Securities Market in India-Principles of Investment

### **UNIT II INVESTMENT IN SHARES AND DEBENTURES**

**12 Periods**

Security Analysis – Valuation of Grading- Evaluation Models Fundamentals Analysis, Technical Analysis and Random Analysis- Risk and Return Analysis.

### **UNIT III RISK & RETURNS**

**12 Periods**

Valuation – Valuation methods for equity and preference.

### **UNIT IV SECURITIES ANALYSIS**

**12 Periods**

Portfolio Management-Portfolio risk and returns – portfolio construction methods

### **UNIT V MARKET THEORY**

**12 Periods**

Portfolio construction –Eligible assets- estimation of risk of return for Asser Classes- Determining the optimum mix.

**60 Periods**

### **REFERENCE BOOKS:**

1. Dr.RadhaParameswaran and Dr.Nedunchezian – Investment Management
2. Punithavathyandian - Security Analysis and Portfolio Management
3. Adwani - Security Analysis and Portfolio Management





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## **B.COM (ACCOUNTING & FINANCE)**

### **Course Outcome**

C01	Provide an idea about investments and its various alternatives
C02	Enable the students to understand Shares and Debentures
C03	Create an awareness regarding investment Risk and return
C04	Create knowledge on security analysis
C05	provide knowledge about portfolio investment

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
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	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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## B.COM (ACCOUNTING & FINANCE)

Sem V	Course Code:							BASICS OF INVESTMENT MANAGEMENT							Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes(PSOs)							
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	PS04	PS05	PS06	PS07	
C01	3	3	2	3	2	3	3	3	3	2	2	3	3	3	2.71
C02	3	3	3	2	3	3	3	2	2	3	3	3	3	2	2.71
C03	2	2	3	3	3	3	2	3	3	3	2	3	2	2	2.57
C04	2	3	3	3	3	3	2	3	3	2	3	3	2	2	2.64
C05	3	3	3	3	3	2	2	3	3	3	3	3	3	3	2.86
<b>Mean Overall Score</b>															<b>2.70</b>

**Result:** The Score for this course is 2.70 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBC017G16</b>	<b>INCOME TAX LAW &amp; PRACTICE - I</b>	<b>3 1 0 4</b>
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### **OBJECTIVES:**

- To introduce students to the basic concepts in Income-Tax.
- To help them to apply the provisions and complete incomes under various heads.

### **UNIT-I INTRODUCTION TO INCOME TAX**

**12 Periods**

Income Tax Act 1961-Basic Concepts-Capital Revenue-Residential Status-Incidence of Tax-Exempted Income.

### **UNIT-II INCOME FROM SALARY**

**12 Periods**

Income from salary-Different form of salary and allowance-Perquisites-Problems in computation of salary income.

### **UNIT-III INCOME FROM HOUSE PROPERTY**

**12 Periods**

Income from house property-Annual value-Standard Deduction-Unrealized rent-Problems in computation of house property income.

### **UNIT-IV INCOME FROM BUSINESS OR PROFESSION**

**12 Periods**

Income from Business or Profession –Deduction, Allowable –Expressly disallowed expenses-Computation- Problems in computation of business or professional income.

### **UNIT-V ASSESSMENT OF INDIVIDUALS**

**12 Periods**

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C – Computation of Tax) - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

**60 Periods**

### **Reference Books :**

1. Income Tax Law & Accounts – H.C.M.ehrotrA
2. Income Tax Law & Practice – Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & Accounts – Vinod Singhanian
5. Income Tax Law & Practice – Gaur and Narang



## B.COM (ACCOUNTING & FINANCE)

### Course Outcome:

- C01 Introduce the concepts related to income tax
- C02 Understand the different forms of incomes for individuals
- C03 Create an idea about income which are generated from house property
- C04 Make the students aware of assessment made for individuals
- C05 Empowers the Practical exposure on income tax provisions.

### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem V	Course CODE: HBC017G16							INCOME TAX LAW & PRACTICE - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.76</b>

**Result:** The Score for this course is 2.76 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBC017G17</b>	<b>FINANCIAL MANAGEMENT</b>	<b>4 0 0 4</b>
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### **Objectives:**

- To impart the basics of Financial Management for the benefit of students.
- To enable the m understand the concepts of the Investment, Financing and Working Capital.

**Theory : 60**  
**Problems :40**

### **UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT**

**12 Periods**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

### **UNIT II CAPITAL STRUCTURE**

**12 Periods**

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

### **UNIT III COST OF CAPITAL**

**12 Periods**

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC) (Simple Problems)

### **UNIT IV DIVIDEND POLICIES**

**12 Periods**

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment – Bonus Issues – Rights Share

### **UNIT V WORKING CAPITAL**

**12 Periods**

Working capital – components of working capital – types - working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements. (Simple Problems)

**60 Periods**

### **REFERENCE BOOKS :**

1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari
4. Financial Management – Y. Khan and Jain

### **Course Outcome:**

C01 State the key concepts related to financial management



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### **B.COM (ACCOUNTING & FINANCE)**

C02	Outline the Overall functions of financial management in Business
C02	Understand the critical concepts related to capital structure
C03	Provide information related to cost of capital and dividend policies
C04	Make the students understand the concept of working capital.

#### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	2 questions (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (problems)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem V	COURSE CODE: HBC017G17							FINANCIAL MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.76</b>

**Result:** The Score for this course is 2.76 (Very High)





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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBC017G18</b>	<b>COMPUTER APPLICATION IN BUSINESS (THEORY)</b>	<b>4 0 0 4</b>
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### **Objectives:**

- To acquire Knowledge of computer basics and OS
- To acquire Knowledge about Ms-office including Ms-Word, Ms-Power Point, Ms-Excel, Ms-Access
- To Acquire basic knowledge about DBMS and Problem Solving.

### **UNIT I**

**12 Periods**

Basic Computing Concepts: Introduction to Computers, Applications of Computer in Business, Basic computer Architecture: Systems Concept, CPU, Memory & storage Devices, Input & Output Technologies; Software: Types of Software with examples, Operating System: Functions, Types and classification

### **UNIT II**

**12 Periods**

Problem Solving, steps of problem solving, tools and techniques of problem solving, Data Processing and management – Basic of data processing : data and information, data processing activities, representation of data in computer memory(binary , octal and Hexadecimal system) ASCII and EBCDIC.

### **UNIT III MS-OFFICE**

**12 Periods**

**Word Processing** : Word Basics, Creating a new document, Page-Setup, Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, auto correct and auto format.

### **UNIT IV**

**12 Periods**

**Excel** : Spreadsheets and their uses in business, Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques, using function protection, goal seeks scenarios, pivot table and chart.

### **UNIT V**

**12Periods**

**PowerPoint** : Creating and inserting a new slide, creating a title slide , applying a design template , creating a hierarchy, slide sorter view, printing the slides.

**Access** : Creating tables, Querying, Forms, Reports.

**60 Periods**

### **Reference Books**

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield , Ms-Office, Tech Publication
3. V Rajaraman, Introduction to Information Technology,PHI ,2004
4. June Jamarich Parsons, Computer Concepts, Thomson Learning
5. Leon & Leon Introduction to computers, vikas publishing house

### **Course Out comes**



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## **B.COM (ACCOUNTING & FINANCE)**

- C01 Gain Knowledge on basic computing Concepts.
- C02 Familiarize with basic data processing
- C03 Enable students to understand basic of Ms.Word
- C04 Outlines students the knowledge of Ms. Excel
- C05 Gains knowledge on Ms.Power Point for effective presentation .

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem V	COURSE CODE: HBC017G18							COMPUTER APPLICATION IN BUSINESS (THEORY)			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score for this course is 2.72 (High)

<b>HBC017L01</b>	<b>COMPUTER APPLICATION IN BUSINESS (LAB)</b>	<b>2 0 0 2</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To acquire Practical Knowledge about Ms-office including Ms-Word, Ms-Power point, Ms-Excel, Ms-Access
- To acquire Knowledge about Tally and Software Package.

### **UNIT I**

**6 hours**

**Word Processing** : Word Basics, Creating a new document, Page-Setup, Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, auto correct and auto format.

### **UNIT II**

**6hour**

**Excel** : Spreadsheets and their uses in business, Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques, using function protection, goal seeks scenarios, pivot table and chart.

### **UNIT III**

**6 hours**

**PowerPoint** : Creating and inserting a new slide, creating a title slide , applying a design template , creating a hierarchy, slide sorter view, printing the slides.

### **UNIT IV**

**6 hours**

**Access** : Creating tables, Querying, Forms, Reports. Basic of Internet.

### **UNIT V**

**6 hours**

**Tally** : Accounting Package (Contemporary Version) :-Journal Entry, Ledger posting, Preparation of Trial Balance, Preparation of Balance Sheet & Profit & Loss Accounts..

**30 hours**

**TOTAL NO OF PERIODS: 30**

### **Reference Books**



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## **B.COM (ACCOUNTING & FINANCE)**

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield , Ms-Office, Tech Publication
3. V Rajaraman, Introduction to Information Technology, PHI ,2004 Delhi, 2001.
4. Luca, Information Technology for Management, Tata

<b>HBCO17G19</b>	<b>COST ACCOUNTING - II</b>	<b>3 1 0 4</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **Objectives:**

- To teach the different methods of costing i.e., techniques and process employed for the ascertainment of cost in various types of industries and manufacturing activities.

### **UNIT- I JOB COSTING**

**12 Periods**

Job Costing Features and Objectives-procedure - Merits and Limitations of Job Costing - Batch Costing and EBQ

### **UNIT-II CONTRACT COSTING**

**12 Periods**

Contract Costing Introduction and Features - Preparation of Contract Accounts - WIP Valuation - Cost Plus Contracts and Escalation Clause

### **UNIT-III UNIT COSTING**

**12 Periods**

Unit Costing Meaning and Applicability - Treatment of scrap material - Transport costing, Costing Procedure - Computation of cost unit-running Kilometers

### **UNIT-IV PROCESS COSTING**

**12 Periods**

Process costing, characteristics and types of industries using process costing - Advantages and Disadvantages of Process costing - Process losses, inter-process Profits - Joint and By-Product costing

### **UNIT-V MARGINAL COSTING**

**12 Periods**

Definition of Marginal cost and Marginal costing - Features, advantages and limitations of marginal costing - Cost-volume-profit analysis - Application of marginal costing

**60 Periods**

### **REFERENCES**

1. S.P.Iyengar, 2004, Cost Accounting, 13<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi.
2. S.P.Jain&K.L.Narang, 2002, Cost Accounting, 17<sup>th</sup> Ed., Kalyani Publishers Ludhiana.
3. M.N.Arora, 2003, Cost Accountancy, 17<sup>th</sup> Ed., Vikas Publishing House, New Delhi.
4. R.S.N.Pillai&V.Bagavathi, 2004, Cost Accounting, 7<sup>th</sup> Ed., S. Chand & Co, New Delhi.
5. T.S.Reddy&Y.Hari Prasad Reddy, 2007, Cost Accounting, 2<sup>nd</sup> Ed., Margham Publications, Chennai.
6. [www.harvardbusinessonline.hbsp](http://www.harvardbusinessonline.hbsp)

### **Course Outcome:**

- C01 State the key concepts related to job costing to the students  
C02 Understand the critical aspects of contract costing



### **B.COM (ACCOUNTING & FINANCE)**

- C03 Enable the students to compute using process costing methods related to cost of capital and dividend policies
- C04 Make the students aware of cost volume profit analysis and break even points.
- C05 Invent the Installation of costing system .

#### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	2 questions (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (problems)	Unit V



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### **B.COM (ACCOUNTING & FINANCE)**

Sem VI	COURSE CODE: HBC017G19							COST ACCOUNTING - II			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.77 (High)

<b>HBC017G20</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>4 0 0 4</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To understand and analyze financial statement to help in managerial decision making.
- To prepare statements like cash flow, funds flow, budgets etc., so as to assist the managements to take meaningful and correct decisions.

### **UNIT - I INTRODUCTION**

**12 Periods**

Management Accounting – Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.

### **UNIT - II FINANCIAL STATEMENT ANALYSIS**

**12 Periods**

Analysis and interpretation of financial statements, Methods of analysis (comparative, common size statements and trend analysis) - Ratio Analysis – Meaning, Types, Advantages and Limitations – Profitability ratios – Turnover Ratios – Financial Ratios.

### **UNIT - III FUND FLOW STATEMENT AND CASH FLOW STATEMENT**

**12 Periods**

Funds flow analysis – Meaning, Importance, Difference between funds flow and Balance Sheet – Advantages and Limitations – Cash flow statement – Meaning – Importance – Difference between funds flow analysis and cash flow analysis – Advantages and Limitations.

### **UNIT - IV BUDGETARY CONTROL**

**12 Periods**

Budgets and Budgetary Control – Meaning, objectives, merits and demerits – Types of budgets – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.

### **UNIT - V CAPITAL BUDGETING**

**12 Periods**

Capital Budgeting – Meaning & Definition - Types – Pay Back Period, NPV, ARR and IRR.

**60 Periods**

### **REFERENCES**

1. Dr.N.P.Srinivasan, 1988, *Management Accounting*, 2<sup>nd</sup> Ed., Sterling Publication, New Delhi.
2. R.K.Sharma&ShashiK.Gupta, 1999, *Management Accounting*, 2<sup>nd</sup> Ed., Kalyani Publication, Ludhiana.
3. R.S.N.Pillai&Bhagavathy, 1999, *Management Accounting*, 7<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi.
4. N.Vinayakam&I.B.Sinha, 1998, *Management Accounting*, 4<sup>th</sup> Ed., Himalaya Publications, Mumbai.
5. [www.imanet.org](http://www.imanet.org)

### **Course Outcome:**

C01            Make the students aware of introduction to management accounting

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## **B.COM (ACCOUNTING & FINANCE)**

C02	Gain knowledge on fundflow and cash flow analysis.
C03	Enable them to analyse the financial statements using ratios
C04	Understand the importance of budgetary control
C05	Apprehend the students to make decision using capital budgeting tools.

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	1 question (problems)	Unit IV
	2 questions (1 theory and 1 problem)	Unit V

<b>Sem</b>	<b>COURSE CODE: HBC017G20</b>	<b>MANAGEMENT ACCOUNTING</b>
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### **B.COM (ACCOUNTING & FINANCE)**

VI	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
	Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score for this course is 2.72 (High)



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## **B.COM (ACCOUNTING & FINANCE)**

<b>HBCO17G21</b>	<b>FINANCIAL SERVICES</b>	<b>3 1 0 4</b>
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### **Objectives**

- To highlight the meaning and significance of the financial services available in the country.
- To understand the role of financial service in the development of the capital market and the economy of the country.

### **Unit-I INTRODUCTION TO FINANCIAL SERVICES**

**12 Periods**

Meaning and importance of Financial Service – Types of Financial Services – Financial services and economic environment – players in Financial Services Sector.

### **Unit-II MERCHANT BANKING**

**12 Periods**

Merchant Banking – Functions – Issue Management – Managing of new issues – underwriting - capital market - stock exchange - Rule & SEBI.

### **Unit-III HIRE PURCHASE AND LEASE SYSTEMS**

**12 Periods**

Leasing and Hire purchase – concepts and features – Types of Lease.

### **Unit- IV FACTORING**

**12 Periods**

Factoring – Functions of factor – Consumer finance – Venture capital – Mutual funds – Credit rating.

### **Unit-V INSURANCE**

**12 Periods**

Insurance – Different Types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Insurance Act 1938)

**60 Periods**

### **Reference Books:**

1. Mahendra Raja – F.S. –Sultan chand Pub – New Delhi – 1998.



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### B.COM (ACCOUNTING & FINANCE)

2. M.Y. Khan – FS – tatamchraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasur, V.K. Boominathan, P. Manoharan, G. Gnanaraju.
4. FS. Sultan chand& sons – New Delhi – 2004.
5. ShasiK.Gupta&NishaAggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai.
6. B. Santhanam – Financial Services – Margham Publication – 2010 – Chennai.

**Course Outcome:**

- C01 Enable the students to aware of financial services
- C02 Make them aware on concepts related to merchant banking
- C03 State the importance of hire purchase and leasing systems
- C04 Gain knowledge on factoring and mutual funds.
- C05 Provide the students a critical overview of insurance business.

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

<b>Sem</b>	<b>COURSE CODE: HBCO17G21</b>	<b>FINANCIAL SERVICES</b>
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### **B.COM (ACCOUNTING & FINANCE)**

VI	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
	Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.68</b>

**Result:** The Score for this course is 2.68 (High)

<b>HBCO17G22</b>	<b>INCOME TAX LAW &amp; PRACTICE - II</b>	<b>4 0 0 4</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To make the students competent to compute the total income and tax liability of individual assesses and firms.
- To give them the necessary expertise to file return of income tax and to take up job in filing of tax

### **UNIT I INCOME FROM CAPITAL GAINS**

**12 Periods**

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains-computation of capital gains.

### **UNIT II INCOME FROM OTHER SOURCES**

**12 Periods**

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

### **UNIT III DEEMED INCOME**

**12 Periods**

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

### **UNIT-IV TAX PLANNING AND MANAGEMENT**

**12 Periods**

Assessment, Tax Planning Tax Management of individuals- Hindu undivided family firms and AOPs.

### **UNIT-V TAX DEDUCTED AT SOURCE AND OTHERS**

**12 Periods**

Income Tax Authorities-Producer for Assessment-Tax deduction at source- Tax Collected at Source

**60 Periods**

### **Reference Books :-**

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - VinodK.Singhania
5. Income Tax Law & Practice - GaurandNarang

### **Course Outcome:**

- CO1 Introduce the concepts related to income from capital gains  
CO2 Understand the various incomes generated from other sources



### **B.COM (ACCOUNTING & FINANCE)**

- C03 provide understanding on the deemed income about income which are generated from house property
- C04 Make the students aware of tax planning and management
- C05 Empowers the practical exposure on Income tax provision.

#### **QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

<b>Sem</b>	<b>COURSE CODE: HBC017G22</b>	<b>INCOME TAX LAW &amp; PRACTICE - II</b>
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### **B.COM (ACCOUNTING & FINANCE)**

VI	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
	Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	3	3	3	3	3	2	3	3	2	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)

<b>HBCO17G23</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>3 0 0 3</b>
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## **B.COM (ACCOUNTING & FINANCE)**

### **OBJECTIVES:**

- To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

### **UNIT - I - ENTREPRENEURSHIP**

**9 Periods**

Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs .

### **UNIT - II ENTREPRENEURIAL DEVELOPMENT**

**9 periods**

Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute.All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

### **UNIT - III BUSINESS IDEA GENERATION**

**9 Periods**

Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal.

### **UNIT - IV EDP**

**9 Periods**

Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation

### **UNIT- V ENTREPRENEURIAL GROWTH**

**9 Periods**

Economic development and entrepreneurial growth - Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship.

**45 Periods**

### **REFERENCE BOOKS:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

### **Course Outcome:**

CO1 Provide information related to entrepreneurship



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### **B.COM (ACCOUNTING & FINANCE)**

C02	Make students state the importance of entrepreneurial development
C03	State the importance of business idea generations
C04	Gain knowledge on various EDP organized by Government Sectors.
C05	Provide them the nature of economic development and entrepreneurial growth.

#### **QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

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	2 questions (Theory)	Unit II
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	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	<b>COURSE CODE: HBC017G23</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>
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### **B.COM (ACCOUNTING & FINANCE)**

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C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.68</b>

**Result:** The Score for this course is 2.68 (High)