

**MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI**

UG COURSES – AFFILIATED COLLEGES

B.Com. Professional Accounting

(Choice Based Credit System)

(with effect from the academic year 2016-2017 onwards)

(44th SCAA meeting held on 30.05.2016)

Sem.	Pt. I / II/ III/ IV/V	Sub. No.	Subject Status	Subject Title	Hrs. per week	Cre- dits	Marks				
							Maximum			Passing minimum	
							Int.	Ext.	Tot.	Ext.	Tot.
III	III	13	Core – 5	ADVANCED FINANCIAL ACCOUNTING - I	6	4	25	75	100	30	40
	III	14	Core - 6	BUSINESS STATISTICS	6	4	25	75	100	30	40
	III	15	Core -7	BANKING	6	4	25	75	100	30	40
	III	16	Allied -III	COMPANY LAW –I	6	5	25	75	100	30	40
	IV	17	Skill Based -I (Any One)	(A) BUSINESS COMMUNICATION	4	4	25	75	100	30	40
		(B) INTERNET MARKETING									
	IV	18	Non – Major Elective – I (Any One)	(A) INTRODUCTION TO ACCOUNTANCY	2	2	25	75	100	30	40
		(B) CONSUMER AWARENESS									
			SUBTOTAL		30	23					

Sem.	Pt. I / II/ III/ IV/V	Sub. No.	Subject Status	Subject Title	Hrs per week	Cre- dits	Marks				
							Maximum			Passing minimum	
							Int.	Ext.	Tot.	Ext.	Tot.
IV	III	19	Core - 8	ADVANCED FINANCIAL ACCOUNTING - II	6	4	25	75	100	30	40
	III	20	Core - 9	BUSINESS MATHEMATICS	6	4	25	75	100	30	40
	III	21	Major Elective-I (Any One)	(A). BUSINESS TAXATION	6	5	25	75	100	30	40
				(B). COEPORATE FINANCE							
				(C). FINANCIAL MANAGEMENT							
				(D). APPLICATIONS OF TALLY IN ACCOUNTING (Theory- 4Hrs, Practical – 2 Hrs)							
	III	22	Allied-IV	COMPANY LAW -II	6	5	25	75	100	30	40
	IV	23	Skill Based -II (Any One)	A. IMPORT & EXPORT PROCEDURES	4	4	25	75	100	30	40
				B. STOCK MARKET							
		24	Non – Major Elective –II (Any One)	(A). FINANCIAL ACCOUNTING	2	2	25	75	100	30	40
(B).HUMAN RIGHTS											
V		Extension Activity	NSS/NCC/YRC/YWF	-	1	-	-	-	-	-	
SUBTOTAL					30	25					

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-III/Ppr.no.13 /Core -5**

ADVANCED FINANCIAL ACCOUNTING - I

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading and Profit and Loss Accounts – Departmental Transfers.

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III: Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Instalment system.

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books:

1. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House , Mumbai
2. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand &Co., New Delhi
4. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
5. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

BUSINESS STATISTICS

Unit I: Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - primary and secondary data – Techniques – Census method and sampling method - Sampling design –Methods of sampling- Classification of data – Tabulation –Diagrammatic and graphic presentation of data .

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean -Harmonic Mean.

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson’s Co-efficient of Skewness – Bowley’s co-efficient of Skewness.

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson’s Co-efficient of Correlation- Rank correlation – Con-current deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – un- weighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method – Moving average method – Method of least square.

Text & Reference Books:

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
2. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
3. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
4. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-III/ Ppr.no.15/Core -7**

BANKING

Unit I: Banker and Customer : Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration – Statutory protection to the paying banker – Statutory protection to the collecting banker

Unit II: Banking System: Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking : Receiving Deposits – General Precaution – Kinds of deposits – Fixed – Current – Saving – Recurring & Others Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & bills purchase & discounted. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation.

Unit IV: Modernised Banking : Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India : Functions of Reserve Bank of India – Methods of Credit Control – RBI'S Monetary policy – Opening New Branches – New Licence in Policy.

Text & Reference Books:

1. K.C.Sherlekar - Banking theory law and practice.
2. S.N.Lal - Banking theory law and practice.
3. M.C.Tannen - Banking theory law and practice.
4. E.Gordon and K.Natarajan - Banking theory law and practice.
5. S.S.Gulshan and Gulshan K.Kapoor - Banking theory law and practice.
6. S. Guruswamy – Banking Theory Law & Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-III/ Ppr.no.16/Allied - III**

COMPANY LAW – I

Unit I: Meaning and definition of a company, Characteristics – company distinguished from partnership – kinds of companies – Private Company Vs Public Company - conversion

Unit II: Formation of a company – Promotion, incorporation – Commencement of Business – Promoters – legal status of a promoter – functions of promoter – preliminary contract

Unit III: Memorandum of Association – contents – alteration – articles of association – contents – Doctrine of indoor management – Doctrine constructive notice

Unit IV: Prospectus – Definition – Contents – Liability – misstatement in prospectus – Remedies for misstatement – Statement in lieu of prospectus – listing of securities – underwriting of shares.

Unit V: Membership in a company – difference between member and shareholder – who can become a member – liability of members – Rights of members – Duties of members – Register and index of members.

(As per the Companies Act 2013)

Text & Reference books:

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.
3. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
4. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.
5. Prof. Balachandran – Company Law, Alagappa University.

BUSINESS COMMUNICATION

Unit I : Introduction - Importance - definition - process of communication - functions - media for communication - communication network - verbal Vs non - verbal communication - barriers to communication - various electronic communication systems.

Unit II: Business correspondence - principles of letter writing - structure and layout - planning and preparation.

Unit III: Quotations - orders - tenders - sales letters - claim and adjustment letters - credit and collection letters.

Unit IV: Job related communication - letter of application - drafting the application - elements of structure of application - Resume preparation.

Unit V: Employment interview - Types of interviews - preparation for the candidates to attend the interview - before the interview - during the interview - interview process – do's and don't and tips for the successful interview.

Text & Reference Books:

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective business communication, Prentice Hall.
3. R.C. Sharma & Krishnamohan, Business correspondence and report writing - third edition, Tata McGraw Hill.
4. Penrosemesberry, Advanced business communication, Myers Thomson South Western.
5. Marry Ellan, Guffey ,Thomson, Business communication, South Western.
6. P.N. Ghose Rajendra Paul, J.S.Korlahalli, Business correspondence and office management, Sultan Chand and Sons.
7. R.S.N. Pillai, Bagavathi, Office management, S. Chand & Co.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com Professional Accounting)
Semester-III/ Ppr.no.17 (B)/Skilled Based - I (B)**

INTERNET MARKETING

Unit I: Internet: Concept & evaluation, features of Internet: email, WWW, FTP, TELNET, Newsgroup & Video Conferencing; Intranet & Extranet, ISDN, TCP/IP, Advantages and Limitations of Internet.

Unit II: Internet Marketing: Introduction, Meaning and Concept; Needs and Advantages of E-Commerce; Internet Marketing Vs Traditional Marketing; Challenges of Internet Marketing. Scope and definition of Internet marketing/ e-commerce web business models. Specific Characteristics – Components of Marketing Mix under Internet environment.

Unit III: Legal Aspects of Internet marketing, Security issues of internet marketing: Firewall, E – locking, Encryption; Cyber laws – aims and salient provisions; cyber laws in India and their limitations.

Unit IV: Internet Marketing Models: B2C – Focus & Scope – Individual buyer behaviour – decision process – factors influencing process – customer relationship management. B2B Marketing – focus, scope – organizational buyer behaviour – different forms of B2B – organizational buying decision process – marketing mix relevant to B2B – Business Models in Emerging internet marketing Areas: Consumer – to – Consumer (C2C) marketing models, Peer – to – Peer (P2P) Business Models.

Unit V: Electronic Payment Systems: E-Cash, E-Cheque, Credit Cards, Debit Cards, Smart Cards, E- Banking, Manufacturing Information systems; Financial information systems; Human resource information system. Online marketing – Online retail – Online Sales promotion – Internet advertisements – Internet Marketing research.

Text & Reference Books:

1. David W Cravens & Nigel Piercy - Strategic Marketing
2. G Hooley, Nigel Piercy, B Nicoulund- Marketing Strategy & Competitive Positioning
3. Raj Kamal, Internet & web technologies –Tata Mc Graw Hill
4. Warren J Keegan, Global Marketing Management
5. A Ranchhod & Calin Gurau, Marketing Strategy
6. L Spiller & M Baier, Contemporary Direct & Interactive Marketing
7. Gary L Lilien, Arvind Rangaswamy & Arnaud De Bruyn, Marketing Engineering
8. Steve Minett, B2B Marketing

**MSU/2016-17/UG-Colleges/Part-IV (B.Com Professional Accounting)
Semester-III/ Ppr.no.18 (A) /Non Major Elective – 1(A)**

INTRODUCTION TO ACCOUNTANCY

Unit I: Accounting – Definition – Functions – Advantages – Limitations – Book – Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation

Unit II: Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book

Unit III: Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts

Unit IV: Trial Balance – Features – Objectives - Preparation of Trial Balance

Unit V: Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only.

Text & Reference Books:

- 1) T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai –17
- 2) M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
- 3) Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
- 4) S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
- 5) P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com Professional Accounting)
Semester-III/ Ppr.no.18 (B) /Non Major Elective – I (B)**

CONSUMER AWARENESS

Unit I: Meaning of consumer-Consumerism-Types of consumers (age, sex, behaviour , place of residence, income)-Objectives-Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu.

Unit II: Exploitation of consumer-Pricing, adulteration, information and labelling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions for sale and services , financial frauds , credit card frauds and product risks.

Unit III: Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility.

Unit IV: Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986-Objectives-Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003.

Unit V: Model form of complaints with reference to goods and services-Consumer related cases.

Text & Reference Books:

1. M.J.Antony , Consumer Rights Clarion book.
2. Shri Ram Khanna , Saivta Hanunspal Sheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press .
3. R.S.N.Pillai and Bhagavathi, Modern Marketing Principles and practices, S.Chand and company.
4. S.A.Sherlekar, Marketing Management, Himalaya Publication House.
5. Mohine Setr and P.Seetharaman, Consumerism A Growing Concept, Phoenix Publishers, New Delhi.
6. Gulshan & Reddy, Consumer Protection.

ADVANCED FINANCIAL ACCOUNTING - II

Unit I: Partnership Accounts – Past adjustments and guarantee

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule.

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution.

Text & Reference Books:

1. S.P.Jain & K.L.Narang, Advanced Accountancy volume I, Kalyani Publishers, New Delhi
2. R.L. Gupta and M. Radhaswamy, Advanced Accountancy volume I, Sultan Chand & Sons, New Delhi
3. M. Shukla and T.S. Grewal, Advanced Accountancy volume I, Sultan Chand &Co., New Delhi
4. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy volume I, Himalaya Publishing House , Mumbai
5. S. P. Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-IV/ Ppr.no.20/Core -9**

BUSINESS MATHEMATICS

Unit I: Number systems and equations: counting techniques- Binominal expansion numbers-natural-whole – rational – real – algebraic expression – factorization-equations – linear quadratic – solutions-simultaneous linear equations with two or three unknowns – solutions of quadratic equations - Nature of the roots – forming quadratic equation.

Unit II: Indices – definition – Positive indices – Laws of indices – Negative index – zero and unity index – Fractional index - Logarithms – Definition – Common logarithms – Theorems of logarithms – Application of common logarithm.

Unit III: Analytical geometry: Distance between two points in a plane slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis.

Unit IV: Matrix – meaning – Types – operations on matrices – scalar multiplication – addition and subtraction – Product of two matrices -Determinants – minors and co-factors – Product of two Determinants – Adjoint – inverse of matrix – solving Simultaneous Linear Equations using matrix inversion.

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation – Annuities – Discount – true discount – Discounting a Bill of exchange – face value of bills - Banker's discount – Banker's Gain.

Text & Reference Books:

1. D.S. Sancheti & V.K. Kapoor, Business mathematics Sulthan Chand and sons New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
3. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
4. D.C. Sanchetti & B.M. Agarwal, Business Mathematics.

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-IV/ Ppr.no.21 (A) Major Elective -I (A)**

BUSINESS TAXATION

Unit I: Indirect taxes – meaning – special features – merits and demerits – difference between direct and indirect taxes – major reforms in indirect taxes in India.

Unit II : Central Excise Duty - Types of Excise duty - Valuation of goods - Clearance of goods - exemptions from excise duty - procedure for assessment and payment of Excise duty.

Unit III: Customs Act - Objectives - Levy and Collections - Types of Customs Duty - Procedure for Assessment and payment of Customs Duty - Clearance of goods - Warehousing provisions - Duty drawback provisions.

Unit IV: Service Tax- Meaning- Persons liable to pay service tax- Elements of service tax- Taxable services- Value of taxable service- Different services on which tax is payable- Service tax procedures.

Unit V: Value Added Tax (VAT) - Meaning-Objectives- Merits- Demerits- Types- VAT Rates- Dealers liable to pay VAT - Tamil Nadu VAT.
Simple problems only.

Text & Reference Books:

1. V.Balachandran, Indirect taxation.
2. T.S. Reddy and Y. Hari Prasad Reddy, Business Taxation.
3. V.S. Datey, Central Excise, Taxman Publishers.
4. R.K.Jain, Customs law manual.
5. Sanjeev Aggarwal, A Handbook of Service Tax.

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-IV/ Ppr.no.21 (B)/ Major Elective -I (B)**

CORPORATE FINANCE

Unit – I: Corporate Finance – Definition – Scope and Importance – Finance function – classification and description of finance function.

Unit – II: Capital Structure – Financial and Operating leverage – Long term and Short term Capital.

Unit – III: Capitalisation – Over capitalisation – Under Capitalisation – Capital gearing – lease financing – types, importance and limitations.

Unit – IV: Working capital Management – Determinants of working capital – importance – financing of working capital management – receivable – inventories and cash management.

Unit – V: Financial markets – Money market – capital market – recent trends in capital market – mutual funds – factoring – forfeiting – depositories.

Text & Reference Books:

- 1) Kulkarni – Corporate finance
- 2) Vasant Deshi – Indian financial system
- 3) I.M. Pandey – Financial Management
- 4) S. N. Maheswari – Corporate finance.

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-IV/ Ppr.no.21 (C) / Major Elective -I (C)**

FINANCIAL MANAGEMENT

Unit – I: Financial Management – Meaning – Nature – Scope – Objectives – Finance Functions – Profit Maximization Vs Wealth Maximization – Role and Responsibilities of a Finance Manager

Unit – II: Financing Decisions – Capital Structure – Determinants of Capital Structure – Theories of capital structure - Optimum Capital Structure – Leverages – Types – Financial Leverage – Operating Leverage – Combined Leverage – calculation.

Unit – III: Investments decisions – Planning and Control of Capital Expenditure – Capital Budgeting – Appraisal – Methods – Traditional – Payback Period – Average Rate of Return – Discounted Methods – Net Present Value - Internal Rate of Return – Profitability Index.

Unit – IV: Working Capital – Meaning – Types – Concept – Need and Influencing Factors – Estimation of working capital requirements.

Unit – V: Dividend Policy – Dividend Policy Decisions – Dividend Theories – Modigliani and Miller’s approach – Walter’s Approach – Determinants of Dividend Policy – Stability of Dividend – Forms of Dividend.

Text & Reference Books:

1. R. M. Srivastava, Financial Management
2. Shasti K. Gupta & R. K. Sharma, Financial Management ,Kaiyani Publishers.
3. Shavan, Financial Management

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-IV/ Ppr.no.21 (D) / Major Elective - I (D)**

APPLICATION OF TALLY IN ACCOUNTING

Unit I: Fundamentals Of Tally.ERP 9 - Introduction - Salient Features of Tally.ERP 9, Getting functional with Tally ERP 9, Start up, Quitting Tally .ERP 9 - Create a Company, Select a Company, Alter a Company, Shut a Company - Company Features -Configurations

Unit II: Create Accounting Masters in Tally.ERP 9 - Groups - Pre-defined Groups of Accounts, Creating Single Group, Creating Multiple Groups, Displaying Group, Altering Group. Ledgers -Creating Single Ledger, Creating Multiple Ledgers, Displaying Ledger, Altering Ledger.

Unit III: Creating Inventory Masters in Tally.ERP - Stock Groups - Creating Single, Multiple Stock Group, Displaying and Altering Stock Groups. Stock Categories - Creating Single, Multiple Stock Categories, Displaying and Altering Stock Category - Units of Measure , Godowns - Creating Single Multiple Godowns, Displaying and Altering Godowns - Stock Items - Creating Single, Multiple Stock Item Stock Items, Displaying and Altering Stock items

Unit IV : Voucher Entry In Tally.ERP 9 - Voucher Types - Predefined Vouchers in Tally.ERP 9, Creating Voucher Type, Displaying Voucher Type, Altering Voucher Types - Financial Statements - Balance sheet, Profit &Loss A/c, Trial Balance - Accounting Books & Reports - Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics

Unit V: VAT – Value Added Tax and TDS- Introduction to VAT -VAT Classification – Creating Tax Ledger Input VAT @ 12.5 % - Creating Tax Ledger Output VAT @ 4%, Cost Centers, Cost Categories, Tax Collected at Source (TCS) TDS (Tax Deducted at Source), Payroll, Attendance Creation, Salary Detail Creation

Text & Reference Books:

1. Using Tally ERP 9, Ramesh.Bangia, Khanna Book Publishing Ltd.2010
2. Mastering Tally ERP 9, Asok K. Nadhani, BPB Publication.
3. Tally ERP 9 Training Guide, Kitabmahal.

Tally Practical

1. Preparation of Trial balance
2. Balance sheet
3. Subsidiary Books
4. Petty cash book
5. Inventory Info
6. Pay Roll Module
7. TDS and TCS Calculations
8. VAT Calculations

**MSU/2016-17/UG-Colleges/Part-III (B.Com Professional Accounting)
Semester-IV/ Ppr.no.22/Allied - IV**

COMPANY LAW – II

Unit I: Share capital – Types of share capital – Stock and Shares – Types of Shares – Application – Allotment – Calls on Shares – Share Certificate – Transfer of shares – Forfeiture of Shares – issue of bonus shares.

Unit II: Borrowing powers – ultra vires borrowing – methods of borrowing debentures – kinds – creation of charges – fixed and floating charges – registration of charges.

Unit III: Directors – appointment – position – qualification, disqualification – removal – duties of directors – powers – liability of directors – managerial remuneration – board meetings – managing directors – rights and duties.

Unit IV: Dividend – Rules regarding dividend – penalty for default – payment of interest out of capital – Appointment of Auditors – Removal – Remuneration – Rights, powers and duties of auditors.

Unit V: Winding up – Modes of winding up – official liquidator – Duties and powers of Liquidators.

(As per the Companies Act 2013)

Text & Reference Books:

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.
3. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand & Sons, New Delhi.
4. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.
5. Prof. Balachandran – Company Law, Alagappa University.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com Professional Accounting)
Semester-IV/ Ppr.no.23 (A) /Skilled Based – II (A)**

IMPORT AND EXPORT PROCEDURES

Unit I: Internal and International trade, Difference between Internal and International Trade-Features of International Trade-Advantages and disadvantages of giving protection.

Unit II : Balance of Trade – Meaning - Balance of Trade Vs Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control.

Unit III: Export procedure – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment.

Unit IV: Import procedure – Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone.

Unit V: Export promotion – objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India's export sector.

Text & Reference Books:

1. Francis cherunilam, International Trade and Export management,Himalaya Publishing house, New Delhi.
2. D.K. Jhurara, Export Management , Galgotia Publishing Company ,New Delhi.

STOCK MARKET

Unit I: Introduction to Financial Market: Capital Market and Money market – function of financial markets – product dealt in capital markets – importance features of equity shares, mutual fund and derivative products. Product dealt in money market important features of bonds, debentures, commercial paper, treasury bills – important.

Unit II: Market Participants and Regulatory frame work registered intermediaries: brokers, sub – brokers portfolio managers, bankers to issue, merchant bankers, registrars, underwriters, portfolio managers, credit rating agencies – services rendered by the intermediaries – FIIs and DIIs – ADRs and GDRs.

Unit III: Primary and Secondary market – its role and functions – principal steps involved in floating a public issue – pricing of issues fixed pricing method and book building method – mediums of secondary market brief description of national stock exchange and Bombay stock exchange and over the counter exchange of India – listing of securities in stock exchanges – listing requirements – benefits of listing delisting of securities.

Unit IV: Screen – based system and stock market index: Understanding Index numbers methodology for index construction – understanding S&PCN X NIFTY and SENSEX – Concept of Risk and return of Stock – systematic and Non-systematic risk – diversification of Risk through portfolio of stock.

Unit V: Depositories: Dematerialization of Securities – benefits of Dematerializing – Depositories – need for establishment of depositories – role played by depositories – depository participants – opening account –with depositories- objectives of depository Act 1996.

Text & Reference Books:

1. Bhole, L.M. Financial Institutions and markets (3rd Ed) Tata MG Graw Hill publishing Company.
2. National stock Exchange of India, Mumbai. Website: www.nseindia.com

**MSU/2016-17/UG-Colleges/Part-IV (B.Com Professional Accounting)
Semester-IV/ Ppr.no.24 (A) Non Major Elective -II (A)**

FINANCIAL ACCOUNTING

Unit I: Average Due Date

Unit II: Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement

Unit III: Self balancing Ledger – Sectional balancing system

Unit IV: Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V: Rectification of Errors (Simple problems only).

Text & Reference Books:

1. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai-17.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. S.P.Jain & K.L.Narang, Advanced Accountancy – Kalyani Publishers, New Delhi.
5. P.C.Tulsian, Accountancy –Tata McGraw – Hill edition.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com Professional Accounting)
Semester-IV/ Ppr.no.24 (B) / Non Major Elective -II (B)**

HUMAN RIGHTS

Unit I: Meaning - Definition of Human Rights - Characteristics of human rights - kinds of Human Rights - Civil and political – social, economic and cultural rights

Unit II: Violation of human rights - Patterns of violations and abuses - Action against violation of human rights as per Indian law

Unit III: Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981

Unit IV: Bonded labour - Concepts and definitions - Constitutional and legal provisions - Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission

Unit V: Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions

Text & Reference Books:

1. Paras Diwan, Peerushi Dewan , Human Rights and Law.
2. Dr. Giriraj Shah, IPS & K.N. Gupta, IPS, Human Rights.
3. Jagannath Mohany , Teaching of Human Rights.
4. C. Nirmala Devi, Human Rights
5. Praveen Vadkar, Concepts, Theories and Practice of Human Rights, Neha Publishers
6. Baradat Sergio and Swaranjali Ghosh, Teaching of Human Rights, Dominant Publishers and Distributors, New Delhi, 2009.
7. Roy.A.N. Human Rights Tasks, Duties and Functions: Aavishakar Publications and Distributors, Jaipur.
8. Asish Kumar Das and Prasant Kumar Mohanty, Human Rights in India: Sarup and sons, New Delhi, 2000