

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**  
**COIMBATORE - 641 028.**  
**B.COM (PROFESSIONAL ACCOUNTING)**  
**SCHEME OF EXAMINATIONS - CBCS PATTERN**

*(For the Students admitted from the Academic year 2016-2017 and onwards)*

CODE NO.	SUBJECT	LECTURE HOURS/ WEEK	EXAM DURATION HOURS	MAXIMUM MARKS			CREDIT POINTS
				IE	EE	TOTAL	
<b>First Semester</b>							
<b>Part – I</b>							
16LAT01/ 16LAH01/ 16LAM01/ 16LAF01	Tamil-I/ Hindi-I/ Malayalam – I / French-I	6	3	25	75	100	3
<b>Part – II</b>							
16ENG01	English-I	6	3	25	75	100	3
<b>Part – III</b>							
16PAU01	Financial Accounting- I	6	3	25	75	100	5
16PAU02	Principles of Marketing	6	3	25	75	100	5
16PAU03	<b>Allied:</b> Business Economics (Com)	6	3	25	75	100	4
<b>Second Semester</b>							
<b>Part – I</b>							
16LAT02/ 16LAH02/ 16LAM02/ 16LAF02	Tamil-II/ Hindi-II/ Malayalam – II/ French-II	6	3	25	75	100	3
<b>Part – II</b>							
16ENG02	English-II	6	3	25	75	100	3
<b>Part – III</b>							
16PAU04	Financial Accounting-II	6	3	25	75	100	5
16PAU05	Business Law	5	3	25	75	100	4
16PAU06	Business Communication	5	3	25	75	100	3
<b>Part – IV</b>							
16GSU01	Value Education-Human Rights	2	-	100	-	100	2
<b>Third Semester</b>							
<b>Part –III</b>							
16PAU07	Higher Financial Accounting	6	3	25	75	100	5
16PAU08	Business Finance	6	3	25	75	100	5
16PAU09	Principles of Auditing	6	3	25	75	100	5
16PAU10	Practical I Computer Application – MS Office	5	3	40	60	100	4
16PAU11	<b>Allied-</b> Mathematics(Mat)	5	3	25	75	100	4
<b>Part –IV</b>							
16GSU02	Environmental Studies	2	-	100	-	100	2

<b>Fourth Semester</b>							
	<b>Part- III</b>						
16PAU12	Corporate Accounting- I	6	3	25	75	100	5
16PAU13	Company Law	6	3	25	75	100	4
16PAU14	Practical II Computer Application - MS Access, Tally (ERP 9) & Internet	5	3	40	60	100	4
16PAU15	Banking Theory Law & Practice	6	3	25	75	100	4
16PAU16	<b>Allied</b> – Statistics (Mat)	5	3	25	75	100	4
	<b>Part- IV</b>						
16GSU03	Skill Based – Internet Security	2	-	100	-	100	2
	<b>Part- V</b>						
16GSU04	Extension Activity	-	-	100	-	100	2
<b>Fifth Semester</b>							
	<b>Part- III</b>						
16PAU17	Cost Accounting	6	3	25	75	100	5
16PAU18	Corporate Accounting -II	6	3	25	75	100	5
16PAU19	Income Tax Law and Practice	6	3	25	75	100	5
16PAU20	Computer Application Practical III Visual Basic	6	3	40	60	100	3
16PAU21	<b>Elective - I</b> (a) Auditing and Assurance <b>(OR)</b> (b) Entrepreneurial Development	6	3	25	75	100	3
	<b>Part- IV</b>						
16GSU05	Non Major Elective – General Awareness	-	-	100	-	100	2
	<b>Part- V</b>						
16GSU06	Law of Ethics	-	-	100	-	100	2
<b>Sixth Semester</b>							
	<b>Part- III</b>						
16PAU22	Management Accounting	6	3	25	75	100	5
16PAU23	Indirect Taxation	6	3	25	75	100	5
16PAU24	Industrial Law	6	3	25	75	100	4
16PAU25	Strategic Management	6	3	25	75	100	4
16PAU26	<b>Elective - II</b> (a) Financial Markets <b>(OR)</b> (b) Human Resource Development	5	3	25	75	100	3
16PAU27	Project Work	1	-	40	60	100	4



## REGULATIONS

### Components for Evaluation:

#### 1. Internal Examination Marks (For Part III theory papers)

Components	Marks
Test –I & II (Best of Two)	10
Model Exam	10
Assignment	5
<b>Total</b>	----- <b>25</b> =====

### QUESTION PAPER PATTERN FOR I.E TEST I and II

(2 HOURS TEST)

**MAXIMUM: 50 Marks**

#### SECTION - A (20 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(10 x 2 = 20 marks)

Short answers 10

#### SECTION - B (10 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(2 x 5 = 10 marks)

Either or Type

#### SECTION - C (20 Marks)

Answer any **TWO** Questions out of **THREE** questions

ALL Questions Carry EQUAL Marks

(2 x 10 = 20 marks)

**QUESTION PAPER PATTERN FOR IE Model Examination**

**(3 HOURS TEST)**

**MAXIMUM: 75 Marks**

**SECTION - A (20 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(10 x 2 = 20 marks)

TWO questions from each unit

**SECTION - B (25 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 5 = 25 marks)

Either or Type.

ONE question from each unit with internal choice

**SECTION - C (30 Marks)**

Answer any THREE Questions out of FIVE questions

ALL Questions Carry EQUAL Marks

(3 x 10 = 30 marks)

ONE question from each unit

**2 a) Components for Practical I.E.**

Components	Marks
Test –I	20
Test - II	20

<b>Total</b>	----- <b>40</b> =====
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**2 b) Components for Practical E.E.**

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
<b>Total</b>	----- <b>60</b> =====

**3. Institutional/ Industrial Training, Mini Project and Major Project Work**

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>Major Project Work</u>	
Components	Marks	Marks	Components	Marks
<b>I.E</b>			<b>I. E</b>	
Work Diary	25	-	a) Attendance 10 Marks	
Report	50	50	b) Review /	40
Viva –voce	25	50	Work Diary* <sup>1</sup> 30 Marks	
Examination				
<b>Total</b>	----- <b>100</b> =====	----- <b>100</b> =====	<b>E.E*<sup>2</sup></b>	
			a) Final Report 40 Marks	
			b) Viva-voce 20 Marks	60

			<b>Total</b>	<u>100</u> =====
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\*<sup>1</sup> Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

\*<sup>2</sup>Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

#### 4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	<b>Total</b>	<b>100 marks</b>

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary

70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

### 5. Guidelines for Environmental Studies (Part IV)

- The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.
- The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.
- Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
<b>Total</b>	----- <b>100</b> =====

The question paper pattern is as follows:

**Test I** – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

**Test II** – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

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**Total 60 Marks**  
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- The passing minimum for this paper is 40%



- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

**6. Guidelines for Skill based subject - Internet Security (Part IV)**

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
<b>Total</b>	----- <b>100</b> =====

The question paper pattern is as follows:

- |  |                   |
|--|-------------------|
| a) Test I – 2 hours [4 out of 7 essay type questions]  | 4 x 10 = 40Marks  |
| b) Test II – 2 hours [4 out of 7 essay type questions] | 4 x 10 = 40 Marks |
|  | -----             |
| <b>Total</b>   | <b>80 Marks</b>   |
|  | -----             |

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**7. Guidelines for General Awareness (Part IV)**

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

- |  |                   |
|--|-------------------|
| Test I – 2 hours [50 multiple choice questions]  | 50 x 1 = 50Marks  |
| Test II – 2 hours [50 multiple choice questions] | 50 x 1 = 50 Marks |
|  | -----             |
| <b>Total</b>                                     | <b>100 Marks</b>  |
|  | -----             |

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**8. Guidelines for Law of Ethics (Part V)**

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

- |  |                   |
|--|-------------------|
| c) Test I – 2 hours [5 out of 8 essay type questions]  | 5 x 10 = 50Marks  |
| d) Test II – 2 hours [5 out of 8 essay type questions] | 5 x 10 = 50 Marks |

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**Total 100 Marks**

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- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**9. Guidelines for Extension Activity (Part V)**

- Atleast two activities should be conducted within this semester (IV) consisting of two days each.
- The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50  ( Each Activity for two days)	100

**10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)**

**(3 HOURS TEST)**

**MAXIMUM: 75 Marks**

**SECTION - A (20 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(10 x 2 = 20 marks)

**TWO** questions from each unit

**SECTION - B (25 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(5 x 5 = 25 marks)

Either or Type.

ONE question from each unit with internal choice

**SECTION - C (30 Marks)**

Answer any **THREE** Questions out of **FIVE** questions

**ALL** Questions Carry **EQUAL** Marks

(3 x 10 = 30 marks)

ONE question from each unit

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Code No.	Subject	Semester No.
16PAU01	FINANCIAL ACCOUNTING - I	I
<b>Objective:</b> To make the students practically knowledgeable regarding book keeping and basic accounting.		
Unit No.	Topics	Hours
I	<b>Introduction to Accounting</b> Accounting – Origin - Definition – Accounting Standards – Types of Accounts - Accounting Rules - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger.	15
II	<b>Final Accounts</b> Subsidiary books - Trial balance - Final accounts of a sole trader with simple adjustments.	14
III	<b>Depreciation</b> Depreciation - Straight line method - Written down value method - Sinking fund and Insurance policy method - Reserves and provisions - Rectification of errors.	15
IV	<b>Average Due Date and Bill of Exchange</b> Average due date - Account current- Bill of exchange - Accommodation bills.	14
V	<b>Accounting of Non Trading Concern</b> Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

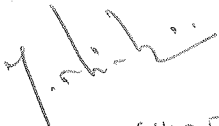
**Note:** Distribution of marks: 80% problems and 20% Theory

**Text Book :**

Reddy.T.S. & A. Murthy *Financial Accounting*, Margham Publications, Chennai.

**Reference Books:**

1. Vinayakam.N., P.L.Mani, K.L.Nagarajan, "Principles of Accountancy" S.Chand & Company Ltd., New Delhi.
2. Grewal T.S., "Introduction to Accountancy" S.Chand & Company Ltd., New Delhi.
3. Gupta. R.L., V.K.Gupta, M.C.Shukla "Financial Accounting" Sultanchand & sons, New Delhi.
4. Grewal T.S., S.C.Gupta, S.P.Jain "Advanced Accountancy" Sultanchand & sons, New Delhi.
5. Narang.K.L., S.N.Maheswari "Advanced Accountancy" Kalyani publishers. New Delhi.

  
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Code No.	Subject	Semester No.
16PAU02	PRINCIPLES OF MARKETING	I
<b>Objective:</b> To make the students understands about the Modern Marketing and other marketing concepts.		
Unit No.	Topics	Hours
I	<b>Introduction about Marketing</b> Meaning – Definition - Importance of Marketing - Modern Marketing Concepts - Marketing functions - Buying – Selling – Transportation – Storage – Financing –Risk Bearing –Standardisation – Market Information.	14
II	<b>Consumer Behaviour</b> Meaning – Need for studying Consumer Behaviour - Factors influencing consumer behaviour - Market Segmentation – Customer Relations Marketing.	14
III	<b>Product Mix and Price Mix</b> Marketing Mix – Product – Features - Types of Products – New Product Development - Product mix – Product life-cycle - Price Mix - Objectives – Importance - Kinds of pricing - Pricing strategies - Factors affecting Pricing Decision.	15
IV	<b>Promotion and Physical Distribution</b> Promotion mix- Advertising - Sales promotion- Personal selling - Place mix - channels of distribution – Functions of middlemen – Importance of retailing.	15
V	<b>Recent trends in Marketing</b> Consumer Protection Act 1986: Features - Rights – Exploitation of consumer - Service Marketing – Features and Importance - Green Marketing - Global marketing - e- marketing –Telemarketing - Marketing ethics - Social Responsibilities of marketer.	14

**Text Book:**

Pillai & Bhagvathi R.S.N., "Modern Marketing", S.Chand & Sons, New Delhi.

**Reference Books:**

1. Rajan Nair, "Principles of Marketing" Sultan Chand & Sons, New Delhi.
2. Philip Kotler, "Principles of Marketing", Sultan Chand & Sons, New Delhi.
3. Momoria & Joshi. C.B "Principles and Practice of Marketing", Allahabad.
4. Rajan Saxena, "Marketing Management", Tata Mc Graw Hill, New Delhi.
5. Mahajan & Anupama Mahajan. J.P, "Principles of Marketing", Vikas Publishing House, New Delhi.

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Code No.	Subject	Semester No.
16PAU03	BUSINESS ECONOMICS	I
<b>Objective:</b> To acquire basic knowledge and to understand the tools and techniques of economics concept.		
Unit No.	Topics	Hours
I	<b>Business Economics</b> Meaning and Definition - Nature and Scope of Business Economics - Role and Responsibility of Business Economist - Basic Concept of Business Economics - Objectives of the Business Firms.	14
II	<b>Demand Analysis</b> Meaning - Law of Demand – Determinants of Demand – Changes in Demand - Elasticity of Demand - Types of Elasticity of Demand - Demand Forecasting – Objectives – Methods of Demand Forecasting.	14
III	<b>Production and Cost Analysis</b> Production Function - Meaning and Definition – Factors of Production – Law of Variable Proportion - Returns to Scale. Cost Analysis - Cost Meaning – Cost Concepts – Short Run and Long Run Cost Curves – Economies and Diseconomies of Scale.	15
IV	<b>Pricing Policies and Procedures</b> Markets – Classification of Markets – Pricing Policies – Objectives of Pricing Policies – Methods of Pricing Policies – Government Intervention in Market.	14
V	<b>Price Theory and Market Structure</b> Price Theory – Perfect Competition – Features – Pricing Under Perfect Competition – Monopolistic Competition - Features – Pricing Under Monopolistic Competition – Monopoly - Features – Pricing Under Monopoly – Oligopoly - Features – Pricing Under Oligopoly – Duopoly.	15

**Text Book:**

Aryamala.T., "Business Economics" Vijay Nicole Imprints Private Limited, Chennai

**Reference Books:**

- 1.Shankaran.S., "Business Economics," Margham Publications, Chennai.
- 2.Sundaram.K.P.M., & E.N Sundaram, "Business Economics", Sultan Chand & Sons, New Delhi.
- 3.Ahuja.H.L., "Business Economics" Sultan Chand & Sons, New Delhi.
- 4.Cauvery.R, U.K.Sudhanayak, M.Girija, R.Meenakshi, "Managerial Economics, S.Chand, New Delhi.
- 5.LekhiR.K., "Managerial Economics", Kalyani Publishers, New Delhi.

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Code No.	Subject	Semester No.
16PAU04	FINANCIAL ACCOUNTING -II	II
<b>Objective:</b> To enable the students to have a thorough knowledge in accounting procedures.		
Unit No.	Topics	Hours
I	<b>Consignment and Joint Venture</b> Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	<b>Branch and Departmental Account</b> Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	<b>Single Entry System</b> Meaning and Features - Statement of Affairs Method and Conversion Method – Insolvency of Individuals.	14
IV	<b>Hire Purchase and Installment System</b> Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and Partial repossession.	14
V	<b>Royalty Accounts</b> Royalty – Minimum rent – Short working – Recoupment of short working – Sub-lease.	14


**Note:** Distribution of marks: 80% problems and 20% Theory

**Text Book:**

Reddy.T.S. & A. Murthy, "Financial Accounting", Margham Publications, Chennai.

**Reference Books:**

1. Maheshwari.S.N., S.K. Maheshwari, "Advanced Accounting", Vikas Publishing House Pvt Ltd. Chennai.
2. Shukla.M.C. & T.S. Grewal, "Advanced Accounting", S. Chand & Company Ltd. New Delhi.
3. Jain.S.P. & K.L. Narang, "Advanced Accounting", Kalyani publishers, New Delhi.
4. Gupta .R.L. & Radhasamy, "Advanced Accounting", M. Sulthan Chand & Sons. New Delhi
5. Vinayakam.N., & B. Charumathi, "Financial Accounting", S.Chand & Company Ltd., New Delhi.

  
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<b>Code No.</b>	<b>Subject</b>	<b>Semester No.</b>
<b>16PAU05</b>	<b>BUSINESS LAW</b>	<b>II</b>
<b>Objective:</b> To enable the students to learn the foundations of IPA act, Sale of goods act & Commercial Law		

<b>Unit No.</b>	<b>Topics</b>	<b>Hours</b>
<b>I</b>	<b>Indian Contract Act</b> Indian Contract Act 1872-Contract – Meaning and Definition – Essential Elements of Valid Contract- Classifications – Forms of contract – Offer and Acceptance - Considerations.	<b>12</b>
<b>II</b>	<b>Agreements</b> Capacity to Party – Free consent - Legality of object - Void agreements – Illegal agreements.	<b>12</b>
<b>III</b>	<b>Contract</b> Performance of contract – Discharge – Remedies for breach of contract - Contingent contract – Quasi Contract.	<b>12</b>
<b>IV</b>	<b>Agency Contract</b> Contract of Agency – Types – Creation – Duties and Rights of Principal and Agent – Termination of agency.	<b>12</b>
<b>V</b>	<b>Sale of Goods Act</b> Sale of Goods Act 1930 – Sale and agreement to sell – Formation – Caveat Emptor – Implied Conditions and warranty – Rights of unpaid seller.	<b>12</b>

**Text Book:**

Kapoor .N.D, "Business Law" Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Sreenivasan M.R. , "Business Laws", Margam Publications, Chennai.
2. Dhandapani M.V., "Business Laws", Sultan Chand and Sons, New Delhi.
3. Badre Alam .S, and Saravanel P. , "Mercantile Law", Macmillan Publishers,
4. Pillai R.S.N., "Business Law", S.Chand and Sons, New Delhi.
5. Gogna S. Chand, "Mercantile Law" S.Chand and Sons, New Delhi.

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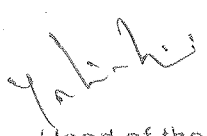
Code No.	Subject	Semester No.
16PAU06	BUSINESS COMMUNICATION	II
<b>Objective:</b> To develop the written and oral Business Communication Skills.		
Unit No.	Topics	Hours
I	<b>Business Communication</b> Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.	12
II	<b>Letter Correspondences</b> Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters	12
III	<b>Banking and Insurance correspondence</b> Banking Correspondence - Insurance Correspondence - Agency Correspondence – Correspondence of company secretary including Minutes & Agenda .	12
IV	<b>Communication through reports</b> Essentials – Importance – Contents - Reports by individuals – Committees – Annual report – Application for appointment – Reference and appointment orders.	12
V	<b>Internal communication</b> Short speeches – Memo – Circulars – Notices – Explanations to superiors – Precise writing – Communication media –Merits of various devices – Intercom, Telex and Telephone – Fax – Internet	12

**Text Books:**

Rajendra Pal & J.S. Koralahalli,, "Essentials of Business Communication", Sultan Chand, New Delhi

**Reference Books:**

1. Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi
2. Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
3. Varinder Kumar , " Business Communication", Kalyani Publishers, New Delhi
4. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, NewDelhi.
5. Jain .V.K., & Omprakash Biyani, "Business Communication", S.Chand & Company, NewDelhi.

  
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Code No.	Subject	Semester No.
16PAU07	HIGHER FINANCIAL ACCOUNTING	III
<b>Objective:</b> To refresh the fundamentals of application of Financial Accounting and to learn the accounting practice of partnership firm.		
Unit No.	Topics	Hours
I	<b>Introduction to Partnership</b> Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement - Rights of a partner - Duties of a partner - Profit & Loss Appropriation Account - Fixed Capital Method and Fluctuating capital method - Adjustments of profit & Loss gearing Ratio.	15
II	<b>Admission of Partners</b> Definition — Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital.	15
III	<b>Retirement and Death of Partners</b> Retirement – Gaining ratio – Admission cum Retirement - Death of partners – Adjustments on retirement and Death – Executor’s Account - Joint life policy.	14
IV	<b>Dissolution of Partnership</b> Meaning – settlement of accounts – Firms debt and personal debt – Dissolution account – Realization account – Capital account and Bank account.	14
V	<b>Insolvency of Partners</b> Meaning – Insolvency of single partner and all Partners – Piece-meal Distribution – Proportionate Capital Method - Maximum Loss Method.	14


**Note:** Distribution of marks: 80% problems, 20% Theory.

**Text Book:**

Reddy .T.S. & A. Murthy, "Financial Accounting", Margham Publications, Chennai.

**Reference Books:**

1. Jain .S.P., & Narang K.L. "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. Gupta .R.L., & M. Radhaswamy. "Advanced Accountancy", Sultan Chand & Sons Publishers, New Delhi
3. Vinayakam .N.B., Charumathi, "Financial Accounting", S.Chand & Company Ltd., New Delhi.
4. Narang .K.L., & S.N. Maheswari "Advanced Accountancy" Kalyani publishers, New Delhi.
5. Maheswari .S.K., & T.S. Reddy, "Advanced Accountancy" Vikas Publications, New Delhi.

  
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Code No.	Subject	Semester No.
16PAU08	BUSINESS FINANCE	III
<b>Objective:</b> To enable the students with the concepts of Business Finance and the Application of Funds in Business.		
Unit No.	Topics	Hours
I	<b>Introduction</b> Business Finance - Introduction - Meaning - Concept - Scope – Functions of Finance - Traditional and Modern Concepts and its contents.	14
II	<b>Financial Planning</b> Financial Planning - Meaning - Objectives – Characteristics – Need – Steps in Financial Planning – Estimation of Financial Requirements.	14
III	<b>Sources of Finance</b> Sources of Finance - Equity shares, Preference shares, Bonds, Debentures and Fixed Deposits - Features – Advantages and Disadvantages.	15
IV	<b>Capitalization</b> Bases of Capitalization - Theories of Capitalization – Cost Theory - Earning Theory - Over Capitalization – Under-Capitalization: Symptoms -Causes- Remedies – Watered Capital – Difference between Over Stock and Watered Capital.	15
V	<b>Capital Structure</b> Capital Structure - Meaning - Internal and External Factors of Capital Structure - Types of Capital - Trading on Equity - Capital structure Theories.	14

**Text Book:**

Sri Vatsava.R.M, "Essentials of Business Finance", Sultan Chand & Sons, NewDelhi.

**Reference Books:**

1. Saravanavel, "Financial Management", Kalyani Publishers, New Delhi.
2. Pandey.L., "Finacial Management", Tata Mcgraw Hill, New Delhi.
3. Khan and Jain M.Y., "Financial Management", Sultan Chand and Co., New Delhi.
4. Sinha N.K., "Money Banking Finance", BSc Publishing Co., Ltd, New Delhi.
5. Prasanna Chandra, "Corporate Finance", Tata McGraw Hill, New Delhi.

  
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Code No.	Subject	Semester No.
16PAU09	PRINCIPLES OF AUDITING	III
<b>Objective:</b> To Equip the student with the fundamental concepts of Auditing.		
Unit No.	Topics	Hours
I	<b>Auditing</b> Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor - Qualifications of an Auditor - Errors and Frauds	14
II	<b>Internal control and Vouching</b> Internal control - Internal check-audit note book - Working Papers - Position of External auditor as to Internal Auditor - Vouching - Vouching of cash book - Trading transactions - Impersonal ledger.	15
III	<b>Verification and Valuation of Assets and Liabilities</b> Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.	15
IV	<b>Company Auditor</b> Company Auditor - Appointment and Removal - Rights and Duties of Company Auditor – Liabilities - Audit of share capital and Audit of share Transfer - Audit report - Contents and Types.	14
V	<b>Investigation of Auditing</b> Investigation – Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of companies Act 2013.	14

**Text Book:**

Tandon B.N, “Practical Auditing” S. Chand Company Limited, New Delhi.

**Reference Books:**

1. Dinkar Pagare, “Principles of Auditing”, Sultan Chand & Sons, New Delhi.
2. Jain & Narang “Principles of Auditing”, Kalyani Publishers, Chennai.
3. Venkatamani .S “Practical Auditing”, Margham Publication, Chennai.
4. Dr.Radha “Practical auditing”, Prasanna Publishers, New Delhi.
5. Dr.Premavathy. N, “Practical Auditing”, J.M. Press, Chennai.

  
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Code No.	Subject	Semester No
16PAU10	COMPUTER APPLICATION PRACTICAL I –MS Word, MS Excel & MS Power point	III
<b>Objective:</b> To make the students practically work with MS Office		
Unit No.	List of Programs	
MS WORD	<ol style="list-style-type: none"> <li>1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background colour, Text colour, Line spacing, Spell Check, Alignment, Header &amp; Footer, Inserting pages and page numbers, Find and Replace.</li> <li>2. Design an invitation for the college function , invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.</li> <li>3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.</li> <li>4. Prepare a Shareholders meeting letter for 10 members using mail merge operation.</li> <li>5. Prepare Bio-Data by using Wizard/ Templates.</li> <li>6. Short cut keys in MS Word for various operations</li> </ol>	
MS EXCEL	<ol style="list-style-type: none"> <li>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</li> <li>2. Prepare Final Accounts (Trading, Profit &amp; Loss Account and Business Sheet) by using formula.</li> <li>3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</li> <li>4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</li> <li>5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.</li> <li>6. Short cut keys in MS Excel for various operations</li> </ol>	
MS POWERPOINT	<ol style="list-style-type: none"> <li>1. Design presentation slides in manual mode for a product of your choice with product name, brand name, type of product, characteristics, special features, price, special offer etc.</li> <li>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</li> <li>3. Design slides with custom mode for the headlines News of a popular TV Channel with the transactions - Top down, Bottom up, Zoom in and Zoom out.</li> <li>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</li> <li>5. Design presentation slides with animation effects for the Seminar/Lecture Presentation and perform - Creation of different slides, changing background colour, font colour using word art.</li> </ol>	



Head of the Department,  
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Code No.	Subject	Semester No.
16PAU12	CORPORATE ACCOUNTING - I	IV
<p><b>Objective:</b> To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.</p>		
Unit No.	Topics	Hours
I	<p><b>Shares</b>            Definition – Issue of Shares - Legal provisions regarding issues of shares – Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Under writing of Shares – Rights issue and Bonus shares - Redemption of Preference Shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption.</p>	15
II	<p><b>Debentures</b>            Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.</p>	15
III	<p><b>Final accounts of Company</b>            Profit prior to Incorporation – Final accounts of Company.</p>	14
IV	<p><b>Valuation of Goodwill and Shares</b>            Need – Methods of valuation of Goodwill and Shares - Acquisition of Business.</p>	14
V	<p><b>Liquidation of Company</b>            Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.</p>	14

*Note : Distribution of Marks : Problems - 80% , Theory - 20% .*

**Text Book:**

Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.

**Books for Reference:**

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co., New Delhi.
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy," , Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi & S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.

  
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Code No.	Subject	Semester No.
16PAU13	COMPANY LAW	IV
<b>Objective:</b> To make the student to have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.		
Unit No.	Topics	Hours
I	<b>Introduction about Company</b> Company – Company Act 2013 - Definition and features - Distinction between company and partnership firm - Kinds of companies – One man company - Difference between Private and Public company - Incorporation of a company - Procedure - Documents to be filed - Memorandum of Association - Doctrine of ultra-vires.	14
II	<b>Articles of Association</b> Articles of Association - Doctrine of indoor management - Alteration of Articles – Prospectus – Contents – Misstatement – Directors - Qualifications and Disqualifications of directors - Appointment of Directors - Removal of Directors - Directors Remuneration - Powers, Duties and Liabilities.	14
III	<b>Company Secretary</b> Company Secretary - Types - Positions – Qualities – Qualifications - Appointments and Dismissals – Powers – Rights – Duties - Liabilities of Company Secretary as a Statutory Officer – Co-Ordinator - Administrative Officer - Duties of a Company Secretary – Drafting of Correspondence relating to the meetings – Notices – Agenda – Chairman’s speech – Writing of Minutes.	15
IV	<b>Company Meetings</b> Kinds of Company Meeting – Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extra-ordinary General Meeting – Voting Rights and Proxy.	14
V	<b>Winding up</b> Transfer of Shares – Transmission of Shares - Winding up – Meaning - Modes of Winding up – Compulsory Winding up by the Court – Voluntary Winding up – Types of Voluntary Winding up – Member’s voluntary Winding up.	15

**Text book:**

Kapoor N.D., “Company Law and Secretarial Practice” ,Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. S.Badi Alam and Saravanel, “Company Law”,Himalaya Publications,Chennai.
2. Tandon B.N., “Secretarial Practice” S.Chand & Company, New Delhi.
3. Sherlekar S.A., “Secretarial practice” J K Mittal Kitab Mahal, Allahabad.
4. Kathiresan, Radha, “Company Law & Secretarial Practice”, Prasanna Publishers,Chennai
5. Dr. Bansal C.L., “Business and Corporate Laws”, JBA Publishers, New Delhi.

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Code No.	Subject	Semester No.
16PAU14	COMPUTER APPLICATION PRACTICAL II – MS ACCESS, TALLY (ERP 9) & INTERNET	IV
<b>Objective:</b> To impart Access, Tally and Internet practically among the learners.		
Unit No.	List of Programs	
MS ACCESS	<ol style="list-style-type: none"> <li>1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</li> <li>2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</li> <li>3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</li> <li>4. Create forms for the simple table ASSETS.</li> <li>5. Create report for the PRODUCT database.</li> </ol>	
TALLY AND INTERNET	<ol style="list-style-type: none"> <li>1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.</li> <li>2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).</li> <li>3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method</li> <li>4. Create an e-mail id and check the mail inbox.</li> <li>5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com</li> <li>6. Visit your University and college websites and collect the relevant data.</li> </ol>	

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Code No.	Subject	Semester No.
16PAU15	BANKING THEORY LAW & PRACTICE	IV
<b>Objective:</b> To enlighten the students' knowledge on Banking Regulation Acts.		

Unit No.	Topics	Hours
I	<b>Banker and Customer</b> Introduction-Origin of Banking-Definition – Banker and Customer Relationship – General relationship –Special relationship –Special types of customers - Types of deposits and their legal aspects.	12
II	<b>Cheques</b> Cheques - Definition of a cheque – Requisites of a cheque – Drawing of a cheque - Types of cheque – Alteration – Marking – Crossing – Different forms of crossing and their significance.	15
III	<b>Paying and collecting Bankers</b> Paying Banker – Duties - Statutory Protection - Payment in due course - Collecting Banker – Duties - Statutory Protection - Concept of negligence.	15
IV	<b>Negotiable Instruments &amp; Endorsement</b> Negotiable Instruments – Definition – Features - Types of negotiable Instruments - Promissory notes - Bill of Exchange - Endorsement – Meaning - Definition – Types and Rules.	15
V	<b>Recent trends in Banking</b> Internet Banking - Phone Banking - Mobile banking - Automated Teller Machines – Debit cards - Credit cards – e-banking	15

**Text Book :**

Gardon . E and Natarajan. N, "Banking Theory, Law & Practice" ,Himalaya Publications, Chennai.

**Reference Books**

- 1.Guruswamy.S, "Banking Theory, Law & Practice", McGraw Hill Publication, New Delhi.
- 2.Sundaram and Varshney, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
3. Varshney. P.N, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
- 4.Rajesh. R, Sivagnanasithi. T, "Banking Theory, Law & Practice" ,McGraw Hill Companies, New Delhi.
5. Sundaram. S.M, "Banking Theory, Law & Practice" ,Sri Meenaksi Publications, Karaikudi.

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Code No.	Subject	Semester No.
16PAU17	COST ACCOUNTING	V
<p><b>Objective:</b> To facilitate the understanding of basic concepts and methods of Cost Accounting and to extend skill relating to problem solving and critical revelation in decision making in firms.</p>		
Unit No.	Topics	Hours
I	<p><b>Introduction to Cost Accounting</b>            Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting – Installation of Costing System - Classification - Types and Methods of Cost – Elements of Cost- Preparation of Cost Sheet with simple adjustments - Reconciliation of Cost and Financial accounts.</p>	15
II	<p><b>Material Cost and Control</b>            Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory.            Purchase and Stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.</p>	14
III	<p><b>Labour Cost and Control</b>            Meaning – Computation of Labour Cost and Control over Labour cost - Time keeping - Methods of Wage Payment – Time rate and piece rate System - Payroll Preparation - Idle time and Over time – Incentives and Remuneration - Labour Turnover – Over Heads - Classification of overheads – Allocation and Absorption of Overheads – Machine Hour Rate.</p>	15
IV	<p><b>Methods of Costing</b>            Job Costing - Batch Costing - Contract Costing.</p>	14
V	<p><b>Operating costing and Process costing</b>            Operating Costing – Passenger Transport – Costing for Lodging houses – Process costing – Features of Process Costing – Process Losses, Wastage, Scrap, Normal Process Loss – Abnormal Loss, Abnormal Gain. (Excluding inter-process profit and equivalent production).</p>	14

*Note: Distribution of marks: Problem 80% and Theory 20%*

**Text Book:**

Pillai R.S.N., & V. Bagavathi, "Cost Accounting", S. Chand and Company Ltd., New Delhi.

**Books for Reference:**

1. Jain .S.P. & K.L. Narang, "Cost Accounting", Kalyani Publishers, New Delhi.
2. Iyyengar .S.P., "Cost Accounting Principles and Practice", Sultan Chand, New Delhi.
3. Saxena .V.K. & C.D.Vashist, "Cost Accounting", Sultan Chand, New Delhi.
4. Ramachandran & Srinivasan, "cost Accountitng", Sriram Publications, Trichy.
5. Maheswari .S.N., "Principles of Cost Accounting", Sultan Chand & Sons, New Delhi.

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Code No.	Subject	Semester No.
16PAU18	CORPORATE ACCOUNTING - II	V
<b>Objective:</b> To impart knowledge related to different forms of company accounts.		
Unit No.	Topics	Hours
I	<b>Amalgamation and Reconstruction of Companies</b> Alteration of share capital – Capital reduction - Amalgamation, Absorption and Reconstruction of Companies (both Internal and External Reconstruction)	15
II	<b>Holding Company Accounts</b> Meaning – Definition of Holding company and Subsidiary company – Consolidated Financial statements (excluding inter-company holdings)	15
III	<b>Double Account System</b> Double Accounting - Accounts of Electricity companies- Treatment of Repairs and Renewals.	14
IV	<b>Bank Accounts</b> Accounts of Banking Companies – New Format	14
V	<b>Accounts of Insurance companies</b> Life Insurance – General Insurance- Under IRDA 2000- Fire Insurance claims.	14

**Note: Distribution of marks: Problems 80% and Theory 20%**

**Text books:**

Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.

**Books for references:**

- 1.Arulanandam .M.A., & K.S.Raman, "Advanced Accountancy", Himalaya Publications, New Delhi.
- 2.Gupta .R.L. & M. Radhaswamy., "Corporate Accounts Theory Method and Application", Sultan Chand and Co., New Delhi.
- 3.Shukla .M.C., T.S. Grewal & S.L.Gupta., "Advanced Accountancy", S. Chand and Co., New Delhi.
- 4.Reddy .T.S., A. Murthy, "Corporate Accounting", Margham Publications, Chennai.
- 5.Hariharan .N., "Corporate Accounting", Vijay Nicole imprints private ltd., Chennai.

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Code No.	Subject	Semester No.
16PAU19	INCOME TAX LAW AND PRACTICE	V
<b>Objective:</b> To make the students to understand the basic concepts of Income Tax Law and in-depth knowledge on the provisions of Income Tax Act.		
Unit No.	Topics	Hours
I	<b>Introduction to Income Tax</b> Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes.	15
II	<b>Income from Salary and House Property</b> Salary – Allowances – Perquisites – Profit-in-lieu of salary - Deductions under section 80C – Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	15
III	<b>Income from Business or profession</b> Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	14
IV	<b>Income from Capital Gains and Other Sources</b> Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer - Types of Capital Gains - Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
V	<b>Assessment of Individuals</b> Clubbing of income – Set off carry forward of losses - Deductions Under section 80 - Assessment of Individuals.	14


**Note:** Distribution of marks: Problems 60% and Theory 40%

**Text Book:**

Gaur .V.P., D.B. Narang, Puja Gaur & Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi.

**Reference Books:**

1. Mehrotra .H.C., "Income Tax Law and Accounts" Sahitya Bhavan Publishers, Agra.
2. Murthy .A., "Income Tax Law and Practice" Vijay Nicole Imprints, Private Ltd., Chennai.
3. Hariharan .N., "Income Tax Law and Practice", Vijay Nicole publishers., Chennai.
4. Jeevarathinam .M., C.Vijay Vishnu kumar, "Income Tax Law and Practice", Scitech publications, chennai.
5. Reddy .T.S., Y.Hariprasad Reddy, "Income Tax Law and Practice", Margham Publications, Chennai.

  
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Code No.	Subject	Semester No.
16PAU20	COMPUTER APPLICATION PRACTICAL III – VISUAL BASIC	V

**Objective:** To impart Visual Basic practically among the learners.

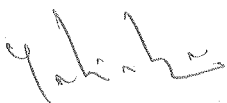
**Unit No.**

**Introduction to Visual Basic:** Integrated Development Environment (IDE) - Features – Working with form properties – Introducing form events and form methods – Declaring variables – Array – Data types.

**Selecting and using Controls:** Introducing to standard controls – command buttons – Text boxes – Labels – Option buttons – Check boxes – Frame controls – List boxes – Combo boxes – Image objects – Picture boxes – Timer – Scroll bars – File system controls (Drive, Dir list, File list Boxes) – Flex grid control – Rich Text Box – Slider control – Data Control.

#### List of Programs

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function.
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
4. Design a form to display an advertisement banner using image box control with string function.
5. Design a form to compute cost of capital using finance function in visual basic using check box.
6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
7. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box (RTF).
8. Design a form to display Product Life Cycle using slider control.
9. Design the form to display the highlights of the budget using option button and animation.
10. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
11. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
12. Design the form to display tree view and list of folders and files from a directory of an organization.



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Code No.	Elective Subject (a)	Semester No.
16PAU21	AUDITING AND ASSURANCE	V
<b>Objective:</b> To understand objective and concepts of auditing.		
Unit No.	Topics	Hours
I	<b>Auditing and Assurance Standards</b> Overview, Auditing standards – Engagement standards and Quality standards – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.	15
II	<b>Auditing Engagement</b> Auditors' engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.	15
III	<b>Audit Evidence</b> Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.	14
IV	<b>Auditing in Computerized Environment</b> Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.	14
V	<b>Audit Performance</b> Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.	14

**Text Book -**

Kishandwala V., & N. Kishandwala, "Principles & Practice of Auditing" .S.Chand & Co., Ltd., New Delhi

**Reference Books:**

1. Kumar .P., "Auditing", Kalyani Publisher, NewDelhi
2. Pagare .D., "Principles of Auditing" .S. Chand & Co., Ltd., NewDelhi.
3. Ravinder Kumar, & V.Sharma, "Practical Auditing" .Prentice Hall of India.
4. Tandon .B.N., & S. Sudharsanam, "Practical Auditing" S.Chand& Co., Ltd, New Delhi.
5. Kamal Gupta, "Contemporary Auditing", Tata MC Graw-Hill, Noida.

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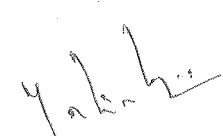
Code No.	Elective Subject (b)	Semester No.
16PAU21	ENTREPRENEURIAL DEVELOPMENT	V
<b>Objective:</b> To enable the students to develop the Entrepreneurial skills		
Unit No.	Topics	Hours
I	<b>Entrepreneurship</b> Concept of Entrepreneurship - Definition, characteristics - Entrepreneur - Definition, characteristics, types and functions - Women entrepreneurs, problems & development of women entrepreneurs - Rural entrepreneurs – EDP - Meaning, need, phases of EDP – Ministry of skill development Entrepreneurship.	15
II	<b>Project Process</b> The start-up process, Project identification – Selection of the Project – Project Formulation, Evaluation - Feasibility Analysis, Project Report.	14
III	<b>MSME and Institutional service to Entrepreneur</b> Ministry of Micro, Small & Medium Enterprises (MSME) – Role- Entrepreneurship Training Programmes - Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SIDCO – ITCOT, IIC, KVIC and commercial banks.	15
IV	<b>Institutional Finance to Entrepreneurs</b> Institutional Finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCs, SIPCOT – SIDBI - Venture Capital.	14
V	<b>Incentives and subsidies</b> Incentives and Subsidies – Subsidized services – Subsidy for market. Transport – Seed Capital Assistance - Taxation benefits to SSI role of entrepreneur in export promotion and import substitution.	14

**Text Book:**

Gupta.C.B &Srinivasan. N.P., "Entrepreneurial Development", Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Khanka. S.S "Entrepreneurial Development", S.Chand Publication, New Delhi.
2. Renu Arora & Sood S.KI. "Fundamentals of Entrepreneurship and Small Business" Kalyani Publications.
3. Saravanavel. P, "Entrepreneurial Development "Ess Pee Kay Publishing House, Chennai.
4. Poornima, Charantimath .M, "Entrepreneurship Development and Small Business Enterprises", JBA Publishers, New Delhi.
5. Anil Kumar. S, "Entrepreneurship Development", JBA Publishers, New Delhi.

  
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Code No.	Subject	Semester No.
16PAU22	MANAGEMENT ACCOUNTING	VI
<b>Objective:</b> To impart knowledge in Management Accounting and to make them know about implication of Management techniques.		
Unit No.	Topics	Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.	15
II	<b>Financial Statement analysis and Ratio analysis</b> Financial Statement analysis - Ratio analysis - Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.	15
III	<b>Fund flow and Cash flow statements</b> Fund Flow statement – Meaning – Schedule of changes in working capital - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per Accounting Standard 3.	14
IV	<b>Marginal costing and Break Even Analysis</b> Concept of Marginal Costing – Preparation of marginal costing statement – managerial applications – Break even analysis – Standard costing – variance analysis (Material and Labour only).	14
V	<b>Budgeting</b> Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB).	14

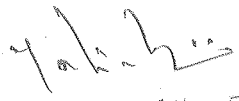
**Note: Distribution of marks: Problems 80% and Theory 20%**

**Text book:**

Ramachandran & Srinivasan, "Management Accounting", Sriram Publications, Trichy.

**Reference Books:**

1. Maheswari .S.N., "Management Accounting", Sultan Chand & Sons, New Delhi
2. Sharma & S.K.Gupta, "Management Accounting", Kalyani Publishers, New Delhi
3. Jain .S.P. & K.L.Narang, "Cost and Management Accounting", Kalyani Publishers, New Delhi
4. Bhattacharya .S.K., "Accounting and Management", Vikas Publishing House, Chennai.
5. Reddy.T.S. & Y.Hariprasad Reddy, "Management Accounting" Margam Publications, Chennai

  
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(For the Students Admitted from the Academic Year 2016 – 2017 onwards)


Code No.	Subject	Semester No.
16PAU23	INDIRECT TAXATION	VI
<b>Objective:</b> To familiarize the students with GST.		
Unit No.	Topics	Hours
I	<b>GOODS AND SERVICE TAX</b> Indirect Tax – Meaning – Historical perspective of Indirect Tax – Evolution of GST - GST - Meaning - Need - Advantages and Limitations of GST - Constitution ( 101 <sup>st</sup> Amendment) Act 2016 – One Nation One Tax – Inter – state Vs intra – State Stock transfer – CGST, SGST, UTGST and IGST – Important Definition under CGST Law. – Global background – VAT – Meaning – VAT Applicable products.	15
II	<b>REGISTRATION UNDER GST LAW</b> Person not liable for registration – Compulsory registration – Procedure for registration – Deemed registration – Casual taxable Person – Non – resident taxable person – Cancellation Vs Revocation of registration.	14
III	<b>LEVY AND COLLECTION OF TAX</b> Supply – Scope of Supply – Composition and Mixed Supply – Composition Levy – Exemption tax – Person liable to pay tax – forward charge – Reverse charge – Rate of tax – Filing of Return under composition levy. GST on Exports.	14
IV	<b>TIME AND VALUE OF SUPPLY AND INPUT TAX CREDIT</b> Time of Supply – Place of supply – Value of supply – Input tax credit – Recovery of input tax – Input tax credit in special circumstances – input tax credit respect of goods send for job works – Distribution of credit by Input Service Distributor.	15
V	<b>CUSTOMS LAW</b> Introduction – Types of Duties – basic Customs Duty – IGST – Protective Duties – Safeguard duties – Countervailing duty – anti-dumping duty Valuation of Import and Export Goods – Baggage.	14

**Text Book:**

Dr.R.Parameswaran, CA P Viswanathan "Indirect Taxes, GST nad Customs Law", Kavin Publications, Coimbatore

**Reference Books:**

1. Dr.H.C.Mehrotra, V.P.Agarwal, Goods and Services Tax, Sahitya Bhawan Publications, Agra
2. Dr. Venkatesh Shantappa Katke, Goods and Services Tax (GST) In India, Laxmi Book Publications
3. Rakesh Garg, Sandeep Garg, Handbook of GST in India: Concept and Procedures, Bloomsbury India
4. Sareen V.K., Sharma Ajay, GST (Goods & Service Tax), Kalyani Publishers, Ludhiana
5. V.S.Datey, GST Ready Reckoner, Taxmann

  
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Code No.	Subject	Semester No.
16PAU24	INDUSTRIAL LAW	VI
Objective: To test working knowledge of Industrial laws and their practical application in commercial situation.		
Unit No.	Topics	Hours
I	<b>The Factories Act 1948</b> Object and definitions - Provisions relating to health, safety, welfare, working hours, leave etc, of workers – Approval, licensing and registration of factories.	14
II	<b>The payment of wages Act 1936</b> Definitions – Time period and mode of payment of wages – Deductions from wages - The Minimum wages Act 1948 –Definition, procedure for fixation and revision of Minimum wages.	14
III	<b>The Employees Provident Fund Act and Miscellaneous Provisions Act</b> Definitions – Employees provident fund scheme – Employees pension scheme and fund – Employees Deposit link – Insurance scheme and fund – Administration – Employer’s contribution – inspectors – Penalties and offences. Miscellaneous – Special provisions – Maintaining of provident fund account by the employers – Transfer of accounts.	15
IV	<b>Payment of Gratuity Act</b> Definition – Payment of Gratuity – Forfeiture of gratuity – Nomination – Determination and recovery - Inspectors – Penalties and offences The Payment of Bonus Act 1965 – Computation of bonus – Bonus formula minimum and maximum Bonus - The Employees State Insurance Act – ESI Corporation powers – Contribution Benefits available to workman under ESI scheme.	15
V	<b>The Payment of Bonus Act 1965 and ESI Act</b> Computation of bonus – Bonus formula minimum and maximum Bonus - The Employees State Insurance Act – ESI Corporation powers – Contribution Benefits available to workman under ESI scheme.	14

**Text Book:**

Kapoor .N.D., “Elements of Industrial laws”, Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Bhagoliwal, “Economics of Labour and Social Welfare”, Bhavan Publications, New Delhi.
2. Subramaniam.V., “Factories Law Applicable in Tamil Nadu”, Madras Book agency, Chennai.
3. Srivastava, “Industrial Relation and labour law”, Vikas publication, New Delhi.
4. Tripathi, “Personal Management & Industrial Relation”, Sultan & Chand publication, New Delhi.
5. Sivarethina Mohan, “Industrial Relations and labour welfare”, PHI Publishers, New Delhi.

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Code No.	Subject	Semester No
16PAU25	STRATEGIC MANAGEMENT	VI
<b>Objective:</b> To develop an understanding of strategic management concepts & techniques.		
Unit No.	Topics	Hours
I	<b>Business Environment</b> General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations	15
II	<b>Strategic Analysis</b> Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis– BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.	14
III	<b>Formulation of Functional Strategy</b> Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy	14
IV	<b>Strategy Implementation and Control</b> Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioural challenges.	15
V	<b>Reaching Strategic Edge</b> Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.	14

**Text Books:**

Subbha Rao. P., "Business Policy and Strategic Management" Himalaya Publishing, New Delhi.

**Reference Books:**

1. Rao .V.S.P., & V. Harikrishna "Strategic Management Text and Cases", Excel Books, New Delhi.
2. Howard .S., Gitlow, Alan J. Oppenheim Rosa David M. Levine "Quality Management ", Tata Mc Grow Hill Publishing Co Ltd, Noida.
3. Azhar Kazmi, "Business Policy and Strategic Management", Tata Mc Grow Hill Publishing, Noida.
4. Shridara Bhatt .K., "Quality Management" Himalaya Publishing, New Delhi.
5. Santakki C.N., NeetiGupta, AnujGupta, "Strategic Management", Kalyani Publishers, New Delhi.

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Code No.	Elective Subject (a)	Semester No.
16PAU26	FINANCIAL MARKETS	VI
<b>Objective:</b> To enlighten the student about the methods of financing by the agencies and the key role played by them in Corporate Financing.		
Unit No.	Topics	Hours
I	<b>Structure of Financial Markets</b> Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets	15
II	<b>Issue Market</b> Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing	14
III	<b>Secondary Markets</b> Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange	14
IV	<b>Financial Intermediaries</b> Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies	14
V	<b>Source of Finance</b> New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India	15

**Text Book:**

*R.M. Sri Vatsava, "Essentials of Business Finance" Himalaya Publishing House, New Delhi*

**Reference Books:**

1. Santhanam B., "Financial Services" Margham Publications, Chennai
2. Gordon & Natarajan, "Financial Markets and Services" Himalaya Publishing House, New Delhi
3. Maheshwari S.N., "Principles of Financial Management" Sulthan Chand & Sons, Delhi
4. Pandey L.Y., "Financial Management" Vikas Publishing House, Chennai
5. Khan and Jain M.Y., "Financial Management" McGraw Hill Publications, Delhi

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Code No.	Elective Subject (b)	Semester No.
16PAU26	HUMAN RESOURCE DEVELOPMENT	VI
<b>Objective:</b> To enable the students to learn the principles and practice of Human Relations		
Unit No.	Topics	Hours
I	<b>Introduction</b> HRD - Meaning, scope, importance, difference between traditional personnel management and HRD. Role Analysis and HRD-Key performance areas, Critical Attributes, Role Effectiveness, Role analysis methods.	12
II	<b>Performance Appraisal</b> Performance appraisals and performance development objectives of performance appraisal - The past and the future; Basic considerations in performance appraisal; Development oriented appraisal system. Interpersonal Feedback and performance counseling.	12
III	<b>Appraisals &amp; Development</b> Potential Appraisal and Development. Career planning and Development through HRD	12
IV	<b>Training</b> Training - conceptual framework for training; learning principles; Identification of training needs; Determination of training objectives; Training programme design; Training methods and their selection criteria.	12
V	<b>Organization Effectiveness</b> Organization Effectiveness - Organization Culture, HRD climate; Organization Development - characteristics, HRD - OD interface. HRD experiences in India - Emerging trends and perspectives.	12

**Text Book :**

Bhattacharya .D.K., " Human Resource Development", Himalaya Publishing House, Delhi.

**Reference Books:**

1. Pareek Udai & T.V. Rao, "Designing and Managing Human Resource Systems", Oxford & IBH Publications, New Delhi.
2. Agrawal .S.C., "Human Resource Management", Dhanpat Rai Publishing, New Delhi.
3. Tripathi. P.C., "Human Resource Development", Sulthan Chand & Co, Delhi.
4. Biswanath Ghosh, "Human Resource Development and Management", Vikas Publications, New Delhi.
5. Silvera .D.M., " Human Resource Development the Indian Experience" New India Publications, New Delhi.



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