

GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS)

KUMBAKONAM – 612 001

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IV Cycle of Accreditation



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DEPARTMENT OF COMMERCE

Employability Entrepreneurship Skill development

FINANCIAL ACCOUNTING

SUB CODE-18COC101/U21COC101

UNIT-I

Preparation of Trial Balance, Trading A/C, Profit & Loss A/c, and Balance sheet of Sole Trading Concerns – Rectification of errors.

UNIT-II

Depreciation – Methods of providing depreciation – fixed instalment method – reducing balance method – annuity method – provisions and reserves. Bank Reconciliation Statement.

UNIT-III

Single Entry – Statement of affairs method - Conversion method.


UNIT-IV

Average due date - Bills of Exchange.

UNIT-V

Accounts of Non – trading concerns: Receipts and Payments and Income & Expenditure A/C - Balance Sheet




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BUSINESS ACCOUNTING

SUB CODE-18COC304/U21COC203

UNIT-I

Branch – meaning – types - goods invoiced at cost, invoice price, stock & debtors system Departmental accounts – meaning – need – advantages - departmental trading and P&L account.

UNIT-II

Hire purchase – definition – features - calculation of interest - default & repossession.-Instalment System.

UNIT-III

Consignment and Joint Venture accounting.

UNIT-IV

Royalty accounts – meaning – accounting treatment – sub lease.

UNIT-V

Insurance claims for loss of stock only - insolvency of individuals - statements of affairs deficiency account.

BUSINESS COMMUNICATION

SUB CODE-18COC305/U21COC102

UNIT-I

Communication – Introduction – Objectives – Characteristics – Need – Barriers - Importance of commercial correspondence - Functions of commercial correspondence – Appearance of Business Letter- Qualities of a Good Business letter-Format of Business Letter.


UNIT-II

Trade enquiry - Replies, offers and quotations – Status Enquiries.Orders – Execution - Cancellation.

UNIT-III

Complaints and their Adjustments - Circular letters - Collection letters




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UNIT-IV

Application for Situation - Banking correspondence- Export and Import Trade correspondence. **UNIT-V**

Electronic communication: Internet – World Wide Web - E mail – Voice Mail – SMS –Whatsapp - Video Conferencing – Interactive Voice response system

ACCOUNTING PRACTICES SUB CODE-18CO3NMEC1/U21CO3NMEC1:1

UNIT-I

Definition of Accounting - objectives – advantages – Types of accounts

UNIT-II

Double Entry system - Rules - Advantages and disadvantages - Journal.

UNIT-III

Subsidiary Books - Purchase Book – Purchase returns Book - sales Book - Sales returns Book.

UNIT-IV

Ledger- meaning - Balancing of accounts - Trial Balance – Objectives – Limitations -Preparation of Trial balance.

UNIT-V

Final Accounts of Sole Trader (with adjustments of closing stock, depreciation, outstanding and accrued items).

COST ACCOUNTING SUB CODE-18COC406/U21COC406

UNIT-I

Definition, scope and nature of cost accounting - cost concept - classification - objectives and advantages - financial accounting vs. cost accounting - cost sheets (excluding tenders and quotations).

UNIT-II

Materials control – Meaning – objectives - levels of stock, perpetual inventory, ABC Analysis, EOQ - stores



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ledger- Pricing of material issues, FIFO, LIFO, simple average and weighted average.

UNIT-III

Labour cost - methods of remuneration and incentive schemes- Taylor's, Merrick's Halsey and Rowan plan - Labour turnover - types, causes, remedies.

UNIT-IV

Overheads - classification, allocation, apportionment - primary and secondary distribution -repeated distribution method - simultaneous equation method - Machine hour rate - cost reconciliation statement.

UNIT-V

Job Costing - Contract costing (simple problems) - Process costing (Normal loss, Abnormal loss and gains).

HUMAN RESOURCE MANAGEMENT

SUB CODE-18CO4A6/U21CO6MBE3:2

UNIT-I

Introduction to human resource management - concept – features – functions and objectives –evolution of HRM – HRM in practice – qualities and role of HR manager.

UNIT-II

Human resource planning- nature - importance- factors affecting human resource planning requisites for successful HRP – Barriers - Job analysis, job description, job specification, job evaluation.

UNIT-III

Recruitment – meaning – definition – internal and external source of recruitment – factors determining recruitment. Selection – definition – steps involved in selection of candidates – tests – interviews.

UNIT-IV

Training and development – concept – nature of training – training process – training methods –impediment of effective training - career development – management development.

UNIT-V

Performance appraisal - meaning – definition – characteristics – objectives – benefits – methods - Industrial disputes - causes of industrial disputes – settlement of industrial disputes.

MARKETING PRACTICES

SUB CODE-18CO4NMEC2/U21CO4NME2:2

UNIT-I

Meaning and definition of marketing- classification of market- functions of marketing- market segmentation.



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UNIT-II

Product mix - product planning and development - product differentiation - product life cycle.

UNIT-III

Pricing – objectives - types of prices - Factors affecting prices.

UNIT-IV

Channels of distribution – Types - Factors determining selections of a channel.

UNIT-V

Promotion - forms – advertising - merits and demerits.

CORPORATE ACCOUNTING

SUB CODE-18COC507/U21COC508

UNIT-I

Company accounts - Provisions regarding issues of shares - at par, at premium and at discount -Applications, allotment, calls, forfeiture, re-issue.

UNIT-II

Issue and redemption of debentures - Various kinds of debentures - at par, at discount, at premium - redemption through sinking fund only - redemption of preference shares.

UNIT-III

Final accounts of companies - Managerial remuneration - Holding companies accounts -Consolidation of balance sheet (excluding chain holding)

UNIT-IV

Amalgamation, absorption and reconstruction, internal reconstruction (excluding inter companyholdings)
Purchase consideration - Nature of Purchase, Nature of Merger.

UNIT-V

Final accounts of banking companies (new format) - Insurance companies (New Format) -liquidation of companies - statement of affairs - liquidator's final statement.

FINANCIAL MANAGEMENT

SUB CODE-18COC508/U21COC507/ P18COC104/P21COC101

UNIT-I

Financial management- Meaning- Object- Scope- functions of finance manager - financial planning- meaning



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and scope – Time value of Money, Present value of Money – Annuity. Cost of capital- meaning- components- cost of debt- cost of preference shares- cost of equity- cost of retained earnings- weighted average cost of capital.

UNIT-II

Capital structure- meaning- features- factors determining capital structure- EPS - EBIT relationship- indifference point of EBIT- Theories of capital structure- Net income approach -Net operating income approach - MM approach - Traditional approach.

UNIT-III

Leverage - Meaning, significance and types - Operating leverage, financial leverage combined leverage - dividend policy – Theories - Relationship with value of firms - Stock dividend - Stable dividend.

UNIT-IV

Working capital management - Meaning – Concept of Working Capital – Significance –Determination of Working Capital Requirements – Forecasting of Working Capital – Cash Management – Objectives – Cash Management planning aspect – Cash Budget – Cash Management Models – William Baumol's EOQ Model – Cash Turnover.

UNIT-V

Receivables management – Aspects – Credit policy - Control of Receivables – Inventory Management – Objectives – Techniques of Inventory Management – Economic Ordering Quality – Determination of stock levels – Inventory Turnover Ratio.

AUDITING

SUB CODE-18COC509/U21COC509

UNIT-I

Auditing – definition – objects – functions - classification of audit - Audit programme - Audit note – Procedure of audit – difference between auditing and investigation.

UNIT-II

Internal control - Internal check regarding wages, sales, purchase, cash receipts, cash payments -Internal Audit.

UNIT-III

Vouching of trading transactions - Cash transactions - Valuation and verification of assets and liabilities - Difference between valuation and verification.

UNIT-IV




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Audit of Limited companies - Appointment, qualities, qualification, rights, duties and liabilities of company auditors - Audit of share capital.

UNIT-V

Audit Reports - Investigations - Professional ethics – Misconduct - Auditing in an EDP environment.

MANAGEMENT ACCOUNTING

SUB CODE-18COC611/U21COC511

UNIT-I

Definition – Nature – scope – objectives – merits – limitations - Differences between management accounting & financial accounting - Financial statement analysis - Comparative statements - Common size statement - Trend percentage - Ratio analysis- Calculation of ratios -construction of balance sheet from ratios.

UNIT-II

Fund flow statement - Schedule of change in working capital - Cash flow statement **UNIT-III**

Marginal costing - CVP analysis - Break Even Analysis - Managerial applications. **UNIT-IV**

Budget and budgetary control - Sales, purchase, production, raw materials cost, Cash and flexible budgets - Standard costing - Variance analysis (material and labour variance only)

UNIT-V

Capital budgeting - Importance - Appraisal methods - Payback period - ARR method -Discounted Cash flow - Net present value - Profitability Index - Internal Rate of Return.

INCOME TAX LAW AND PRACTICE

SUB CODE- 18COC612/U21COC612/ P18COC208/P21COC205

UNIT-I

Basic concepts – Definitions - Assessment year, financial year, assessee, person, income, total income, capital and revenue - Residential status and tax incidence - incomes exempt from income tax.


UNIT-II

Computation of income under the head salaries - salary, allowance, perquisites and their valuation - Deductions from salary.

UNIT-III

Computation of income under the head income from house property - Basis of charge -Determination of Annual value - Income from let out property - self occupied property -Deduction allowed from income from house property.




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UNIT-IV

Computation of income from business or profession (excluding depreciation) -Deductions.

UNIT-V

Income from capital gains – Basis of charge - short term and long term capital gains –Computation - indexed cost of acquisition and improvement – exemptions - Income from other sources - Deductions allowed.

COST AND MANAGEMENT ACCOUNTING

SUB CODE-P18COC103/P21COC102

UNIT-I

Management Accounting – Definition – objectives – functions. Cost accounting – definition –objectives – difference between management accounting and cost accounting. Ratio analysis – Calculation of ratios and construction of balance sheet.

UNIT-II

Marginal costing - break even analysis – applications of marginal costing – key factor decision – make or buy – plant merger decision – product mix or sales mix.

UNIT-III

Budgeting and budgetary control- classification of budgets- zero base budgeting.


UNIT-IV

Process costing – meaning, advantages and disadvantages – costing procedure, important aspects of process costing – process losses, inter process profits, work-in-progress and equivalent production, joint product costing and By product costing – further processing decisions.

UNIT-V

Non Integral accounting: Reconciliation of cost and financial accounting - Reasons – Procedure for Reconciliation – Memorandum Reconciliation Account - Integral accounting – Meaning – Advantages – Features – Journals.




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ADVANCED CORPORATE ACCOUNTING

SUB CODE-P18COC312/P21COC309

UNIT-I

Accounting Standards: Introduction – Meaning of Accounting Standards – Objectives of Accounting Standards – Significance of Accounting Standards – International Accounting Standards - Accounting Standards in India – Scope and Functions of Accounting Standards board – Audited financial statements : AS 1 – Disclosure of accounting Policies : AS 2 –Valuation of Inventories : AS 3 – Cash flow Statement: AS 4 – Contingencies and Events occurring after the balance sheet date: AS 6 – Depreciation Accounting : AS 10 – Accounting for fixed Assets: AS 20 – Earning per share: AS 22 – Accounting for Taxes on Income.

UNIT-II

Bank accounts: Introduction – Legal requirements – preparation of P&L a/c, Guidelines of RBI for P&L a/c and balance sheet (New format)

UNIT-III

Insurance company accounts: Introduction – Types of insurance, Accounts of general insurance companies – preparation of general insurance final accounts, accounting principles for preparation of financial statements for general insurance business.

UNIT-IV

Social responsibilities accounting and Reporting – Approaches and Methods – Preparation of Social Income Statements and social Balance sheets. Human resource accounting – meaning –Valuation of human resources; cost based methods of human resource valuation; value based

method human resource valuation; Recording and presenting in financial statements.

UNIT-V

Accounting for Price level changes – Introduction – limitation of Historical Accounting -Inflation

Accounting: Different methods of Inflation accounting: Current purchase power method, computation of gain or loss on monetary items; current cost accounting method

COMPUTER APPLICATION IN BUSINESS

SUB CODE -P18CO3EC3T&P/P21COC310P

UNIT-I

Ms-Excel: Introduction- Menus, Commands, Toolbars and their Icons- functions.

UNIT-II


MS Access: Introduction, Parts of an access Window, Creating a Database, Relationships, Creating table through Design, View, Relationship, Query, Form, Reports.

UNIT-III

Ms Power Point- Introduction- Menus, Toolbars- Functions.

UNIT-IV




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Fundamentals of Computerized Accounting- Computerized Accounting Vs Manual Accounting –creation of a New Company- Creation of groups- ledger- voucher entry.

UNIT-V

Reports- Features- Day books- Balance Sheet- Profit & Loss a/c- Trial Balance- Ratio Analysis Cash flow- Fund flow statements- Ratio analysis.

ENTREPRENEURIAL DEVELOPMENT

SUB CODE :18COC613/U21COC613

UNIT-I

Entrepreneur-meaning – Definition – characteristics – functions - Role of entrepreneurs in the economic development - classification of entrepreneurs - factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurs – concept – functions – problems - steps taken by Government - Rural entrepreneurship – need – problems - developing rural entrepreneurship - Women self-help groups.

UNIT-III

Business idea generation - Project identification and selection - project formulation - project appraisal - sources of finance.


UNIT-IV

Small enterprises - definition, characteristics - Relationship between small scale industry and large scale industry – problems - benefits of SSI.

UNIT-V

EDP - need for EDP – objectives - courses and curriculum - phases - Institutional finance to entrepreneurs – IDBI, IFCI - institutional support to entrepreneurs - role of DIC, NSIC, TCOs.




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ENTREPRENEURIAL DEVELOPMENT

SUB CODE -P18COC413/P21COC414

OBJECTIVE:

The students develop and can systematically apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

UNIT-I

Entrepreneur- Definitions, Characteristics, Functions & types, Entrepreneurship- definition, meaning- Role of Entrepreneurship in economic development- factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship- Rural Entrepreneur- meaning, need, problems of rural Entrepreneurship.

UNIT-III

Project Identification & Selection- Project formulation – project appraisal- Project report

UNIT-IV

Sources of finance - Institutional finance to Entrepreneurs- Institutional support to Entrepreneurs- Entrepreneurial development programs.

UNIT-V

Small Entrepreneurs- definition & Characteristics- Taxation – benefits to small- scale industries, Incentives and subsidies of Govt. to small scale industries.

WOMEN ENTREPRENEURIAL DEVELOPMENT

SUB CODE-P21CO2ED

UNIT-I

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship – Qualities for success.

UNIT-II

Entrepreneurship Development Programmes –Meaning-ObjectivesPhases of EDP – Problems. **UNIT-III**

Significance of writing the business project- proposal - contents of business project- Designing



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businessprocess - location – layout – Project report – preparation of project report.

UNIT-IV

Mobilizing resources for start-up - accommodation and utility and preliminary contract with the vendors, suppliers, bankers, and principal customers – basic start-up problems.

UNIT-V

Small Entrepreneurs- definition & Characteristics– benefits to small scale industries, Incentives and subsidies of Govt. to small scale industries. UNIT-VI - (Not for examinations, only for reference)

BUSINESS STATISTICS

SUB CODE -18COC203/U21CO2A2

UNIT -I

Statistics: Introduction – measures of Central Tendency –Arithmetic mean, Median, Mode, Geometric mean and Harmonic mean.

UNIT -II

Measures of Dispersion – Range – Quartiles – Deciles – Percentiles – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of variation.

UNIT -III

Measurement of Skewness: Karl Pearson &Bowley's methods – correlation – Karl Pearson - Spearman's Rank correlation (simple ranks only) – co-efficient of concurrent deviation.


UNIT -IV

Regression analysis – simple regression – equations – X on Y – Y on X. Time series analysis – components – fitting a straight line by method of least square – moving average.

UNIT -V

Index numbers – weighted and unweighted – price index numbers – test in index numbers – time and factor reversal test – cost of living index number – aggregate method – family budget method.




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COMPUTER APPLICATIONS IN BUSINESS

SUB CODE -18COC510/U21COC510

UNIT-I

Meaning of computer - Characteristics of computer - Areas of application- I-P-O cycle Component of computer - Memory and control unit- Input and output devices. **UNIT-II**

Introduction to Ms-word - Starting ms-word - Creating word document - creating business letters using wizards - Editing word documents - Inserting objects - Formatting documents - Spelling and Grammar check - Word count - Thesaurus, Autocorrect - Working with tables - Saving, opening and closing documents - Mail merge.

UNIT-III

Introduction to spread sheets - spread sheet programmes and applications- Ms Excel and its features - Building worksheets - Entering data in work sheets, editing and formatting worksheets - creating and formatting different types of charts - Application of financial and statistical functions - Opening, Saving and closing work books.

UNIT-IV

Fundamentals of computerized accounting - computerized Accounting Vs. Manual Accounting - Architecture and customization of Tally - Features of Tally - Configuration of Tally - Tally Screens and menu's - Creating of company - Creating of groups - Editing and deleting groups - creation of ledgers - Editing and deleting of ledgers - Introduction to vouchers - vouchers entry - Payment voucher - Receipt voucher - Sales voucher - Purchase vouchers - Contra voucher - Journal voucher - Editing and deleting voucher.

UNIT-V

Day books- Trial balance - Profit and Loss account - Balance sheet - Ratio analysis - Cash flow statement - fund flow statement - Cost center report - Inventory report - Bank reconciliation statement.

GOODS AND SERVICES TAX (GST)

SUB CODE -P18CO2EC2/P21CO4MBE4:1


UNIT I

Indirect tax – issues – features of amendment bill 2014 – GST – features – significance – difference between present tax structure and GST – GST governance – GST council. **UNIT II**

GST network – floor rates of GST with band – GST tax rates – impact of GST on general business –systems of GST – current challenges - Differential Treatment for Alcohol, Tobacco and Petroleum Products - Financial Services - Immovable Properties - Small Scale Industries. **UNIT III**

GST at a glance - Distinction between Goods and Services Supply which is Neither Goods Nor Service and hence out of GST - Who is Liable to Pay GST - Concession to Small Taxable Persons - Concession to Small Taxable Persons - Rate of Tax Under GST - Concessional Rates for Small Dealers (Composition Scheme) - GST Input - Output Account - Profit and Loss Account.




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UNIT IV

Administration – levy, exemptions and collections from tax – scope, time and value of supply – place and supply of goods and services.

UNIT V

Input tax credit – transfer – Registration – returns – payment of tax.

SPSS Package II Practical

SUB CODE-P21CO2SE2P

List of Practicals

1. Computation of measures of central tendency – Mean /

Median.

2. Preparation of Simple and multiple correlations - Spearman's/ Pearson's – simple/multiple. 3.


Computation of Regression – Simple – Multiple.

4. Testing of significance – small – large samples – test – one – two sample. F –test – paired sample test.

5. Analysis of variance (ANOVA) – one way ANOVA – two way ANOVA.

6. Testing the data using Chi – Square test.




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