



# **KONGU ARTS AND SCIENCE COLLEGE**

**(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)**

**ERODE – 638 107**

**PROGRAM NAME**  
**B.Com. (CA)**



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**2018-2019**



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# **SYLLABUS**

Sem.	Course Code	CORE PAPER VII: COST ACCOUNTING	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAECT303				5	4

**Objective:** To enable the students to understand the principles and the procedure of cost accounting.

**Course Outcome (CO):** On successful completion of the course, the students will

- CO1: Remember the basics of cost accounting.
- CO2: Understand the techniques of inventory control.
- CO3: Apply the various methods in calculation of labour cost.
- CO4: Analyze the various distribution of overheads.
- CO5: Evaluate the principles used in process, contract and operating costing.

#### Unit I

Cost Accounting – Definition – Meaning & Scope – Relationship of Cost Accounting with Financial Accounting and Management Accounting - Role of Cost Accountant in Decision Making - Limitations of Cost Accounting - Introduction to Cost Accounting Standards (CASs) - Methods of costing – Cost analysis – Concepts and classifications – Activity based costing - Elements of cost - Preparation of Cost sheet and Tender.

#### Unit II

Material Control: Meaning - Objectives. Purchase control: Purchasing of materials, procedure and documentation involved in purchasing – Centralized vs. Decentralized purchasing - Advantages and Disadvantages. Inventory Control - Techniques - Computation of stock levels and EOQ - ABC analysis. Methods of valuing material issues: Cost Price Methods - First in First Out Method (FIFO) - Last in First Out method (LIFO) - Average Price Methods: Simple average - Weighted average method.

#### Unit III

Labour – Systems of wage payment and Incentives – Halsey, Rowan, Taylor's Differential piece wage. Idle time – Types - Control over idle time - Labour Turnover - Meaning - Causes - Reduction of Labour Turnover - Methods of measurement of Labour Turnover..



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**Unit IV**

Overheads – Classification of overheads – Allocation of overheads – Primary Distribution of Overheads – Secondary Distribution of overheads - Absorption of overheads - Different methods of absorption – Under absorption – Over absorption - Machine Hour Rate method.

**Unit V**

Process Costing – Features – Preparation of Process Account – Treatment of process Losses (Excluding Inter-Process profit and equivalent production method) – Contract Costing – Operating Costing (Transport only).

**NOTE: Distribution of marks: Theory 20% and Problems 80%.**

**Text Book:**


- S.P. Jain & K.L. Narang, Cost Accounting, Kalyani Publishers, Delhi.

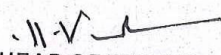
**Books for Reference:**

1. R.S.N. Pillai & Bagavathy, Cost Accounting, S.Chand Publishing, New Delhi.
2. S.N. Maheshwari, Cost Accounting, Vikas Publishing, New Delhi.
3. Jawahar Lal, Cost Accounting, Tata Mc Graw Hill Publications, New Delhi.
4. M.N.Arora, Cost Accounting, Vikas Publishing, New Delhi..

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



  
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Sem.	Course Code	SKILL BASED SUBJECT I: BUSINESS LAW	Total Marks: 75		Hours Per Week	Credits
			CIA: 20	ESE: 55		
III	17UAEST306				3	3

**Objective:** To impart basic knowledge of the important business laws.

**Course Outcome (CO):** On successful completion of the course, the students will

- CO1: Remember the fundamentals of Contract Act.
- CO2: Understand the performance of contract.
- CO3: Apply the various provisions of sale of goods act.
- CO4: Analyze the rules relating to carriage of goods.
- CO5: Evaluate the nature of LLP.

#### Unit I

Indian Contract Act: Contract – Definition – Elements of Valid Contract - Types of Contracts - Offer – Types – Acceptance - Essentials of valid Acceptance - Revocation of Offer and Acceptance. Consideration: Essentials of Valid Consideration - Capacity to Contract.

#### Unit II

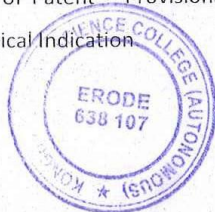
Performance of Contract: Modes of Performance - Quasi Contract - Kinds of Quasi Contract - Discharge of Contract - Modes of Discharge - Remedies for Breach of Contract - E-Contracts.

#### Unit III

Sale of goods Act - Essential of a contract of Sale of Goods - Sale and Agreement to Sell - Conditions and Warranties - Caveat Emptor - Rights of unpaid seller - Law of Carriage of Goods - Difference between Bill of Lading and Charter Party.

#### Unit IV

Intellectual Property Rights (IPR) – Introduction – Types of IPR. Concept of Trademark – Registration of Trademark – Concept of Patent – Patentable – Non-patentable – Procedure for grant of Patent – Provisional and Complete Specification – Infringement of Patents – Geographical Indication



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## Unit V

The Limited Liability Partnership Act: Salient Features of LLP - Difference between LLP and Partnership, LLP and Company - LLP Agreement - Nature of LLP - Partners and Designated Partners.

## Text Book:

- N.D.KAPOOR, "Mercantile Law", Sultan Chand & Sons, New Delhi, 12<sup>th</sup> Edition.

## Books for Reference:

1. R.S.N.Pillai & Bagavathi, "Business Law", S.Chand, New Delhi.
2. M.C.Kuchhal, "Mercantile Law", Vikas Publications, New Delhi.
3. L.C.Mittal, "Business Law", Shree Mahavir Book Depot Publishers, New Delhi.
4. Ewan MacIntyre, Business Law, Pearson Publishers, Delhi, 7th Edition.

## Websites for Reference:

1. Ministry of Corporate Affairs: [www.mca.gov.in](http://www.mca.gov.in)
2. Ministry of Law & Justice: [www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	NON-MAJOR ELECTIVE I : GENERAL COMMERCIAL KNOWLEDGE	Total Marks: 75		Hours Per Week	Credits
			CIA: -	ESE: 75		
III	17UAENT307				2	2

**Objective:** To understand the concept and commercial knowledge in this area.

**Course Outcome (CO):** On successful completion of the course, the students will

CO1: Remember the basics of commerce.

CO2: Understand the forms of organization.

CO3: Apply the concept of Joint Stock Company in forms of organization.

CO4: Analyze the functions of an office in an organization.

CO5: Evaluate the techniques of effective e-mail.

#### Unit I

Commerce, Trade, Industry - Meaning - Scope and Importance of Commerce - Economic Basis of Commerce.

#### Unit II

Forms of Business Organizations - Sole Trade - Partnership - Features - Merits and Demerits.

#### Unit III

Joint Stock Company - Features - Memorandum and Articles - Contents - Prospects and Contents - Shares and Debentures - Types - Co-operatives - Features - Types - Advantages.

#### Unit IV

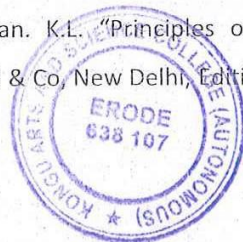
Office Organization – Meaning - Functions of Office - Office Accommodation and Environment - Office Layout - Office Manual.

#### Unit V

Handling of Mail - Filing and Indexing - Inward / Outward Mail - Filing and Indexing System - Essentials and Classification - Methods - Horizontal vs. Vertical Filing - Centralized and Decentralized – Indexing.

#### Textbook:

- Nagarajan. K.L. "Principles of Commerce and General Commercial Knowledge", S.Chand & Co, New Delhi, Edition 2012.



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**Books for Reference:**

1. Vinayagam & Radhasamy, "A text book of Commerce", S. Chand & Co, New Delhi.
2. Reddy. P.N. & Gulshan S.S, "Principles & Practice of commercial knowledge", Tata McGraw Hill, New Delhi.
3. Bahl J.C. & Dhongde. E.R, "Elements of Commerce & Business Methods", New Book & Co., Mumbai.

<b>QUESTION PAPER PATTERN</b>
<b>SECTION - A</b>
5 x 15 = 75 Marks (Either or choice)
Two questions from each unit



  
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Sem.	Course Code	NON-MAJOR ELECTIVE II :	Total Marks: 75		Hours Per Week	Credits
III	17UAENT407	CONSUMERISM	CIA: -	ESE: 75	2	2

**Objective:** To understand the concept and commercial knowledge in this area.

**Course Outcome (CO):** On successful completion of the course, the students will

CO1: Remember the concept of consumer and buying process.

CO2: Understand the techniques of consumer behaviour.

CO3: Apply the utility of consumerism and consumer redressal mechanism.

CO4: Analyze the consumer protection education and rights.

CO5: Evaluate the consumer movement in India.

#### Unit I

Consumer – Type of consumers – Buyer behavior – Determinants of Buyer behaviour – Buyer's motive – Market segmentation – Buying process.

#### Unit II

Classification of goods-Consumer decision making-Impact of sales promotion – Techniques of consumer behavior

#### Unit III

Consumerism Meaning - Nature – Definition - Utility of consumerism - Issues in Consumerism – Warranty – Consumer Redressal.

#### Unit IV

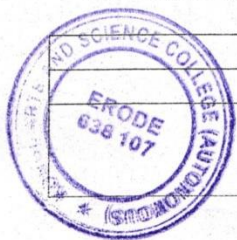
Consumer protection – Education – Rights – Consumer and Advertisement Standardization for consumer protection with special reference to Advertisement.

#### Unit V

Consumer movement in India - Recent trends – Role of government in Consumer movement – Reasons for the slow growth of Consumer movement - Suggestions for strengthening consumer movement.

#### Reference Books:

1. Niraj Kumar, Consumer Protection in India, Himalaya Publishing House, 1999.
2. Francis Cherunilam, Business and society, Himalaya Publishing House, 1996.



#### QUESTION PAPER PATTERN

#### SECTION - A

5 x 15 = 75 Marks

(Either or choice)

Two questions from each unit

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