

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with "A" Grade by NAAC (3rd Cycle)
74th Rank in India Ranking 2020 (NIRF) by MHRD
Maryland, Madurai- 625 018, Tamil Nadu, India**

NAME OF THE DEPARTMENT : COMMERCE

NAME OF THE PROGRAMME : B.Com

PROGRAMME CODE : UACO

ACADEMIC YEAR : 2020-21

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai – 625 018

RESEARCH CENTRE OF COMMERCE

B.Com CURRICULUM for 2020-21

SEMESTER - I							
Part	Subject Code	Title of the paper	Credit	Hours	Int	Ext	Total
I	19TLC1/ 19DLC1/ 19RLC1	Tamil Language Modern Literature / Hindi/French	3	5	40	60	100
II	19ELCI	Basic Communicative English/Intermediate Communicative English/ Advanced Communicative English	3	5	40	60	100
III	19A1CC1	Major Subject: Principles of Accounting	4	6	40	60	100
	19A1CC2	Business Communication	4	6	40	60	100
	19A1AC1	Allied Subject : Statistical Methods	5	5	40	60	100
IV	19A1NME	Non-major Elective: Fundamentals of Financial Accounting	2	2	40	60	50
		Value Education	1	1	50		50
		TOTAL	22	30			600

SEMESTER - II

Part	Subject Code	Title of the paper	Credit	Hours	Int	Ext	Total
I	19TLC2/ 19DLC2/ 19RLC2	Language Ancient and Medieval Literature/ Hindi/French	3	5	40	60	100
II	19ELC2	English for Effective Communication English for Empowerment English for Creative Writing	3	5	40	60	100
III	19A2CC3	Major Subject: Financial Accounting	4	6	40	60	100
	19 A2CC4	Modern Marketing	4	6	40	60	100
	19 A2AC2	Allied Subject: Business Mathematics	5	5	40	60	100
IV	19A2NME	Non-major Elective: Fundamentals of Financial Accounting	2	2	40	60	50
		Value Education	1	1	50		50
		TOTAL	22	30			600

SEMESTER III

Part	Subject Code	Title of the paper	Credit	Hours	Int	Ext	Total
II	19ELC3	English for Digital Era	3	5	40	60	100
III	19 A3CC5	MajorSubjects : Advanced Accounting	4	6	40	60	100
	19A3CC6	Cost Accounting concepts	4	6	40	60	100
	19A3CC7	Practical Banking	3	5	40	60	100
	19 E3ACA3	Allied Subject: Principlesof financial accounting and Accounting Package	5	5	40	60	100
	19 A3ACE3	Global Business Management (offered by Economics Department)					
IV	19A3SB1	Self management skills	2	2	40	60	100
		Environmental Awareness	1	1	50		50
		TOTAL	22	30			650

SEMESTER IV

Part	Subject Code	Title of the paper	Credit	Hours	Int	Ext	Total
II	19ELC4	English for Integrated Development	3	5	40	60	100
III	19 A4CC8	Major Subjects : Partnership Accounting	4	6	40	60	100
	19 A4CC9	Cost Accounting Methods	4	6	40	60	100
	19 A4CC10	Principles and Practice of Management	3	5	40	60	100
	19 E4ACA4	Allied Subject: Accounting for Decision Making	5	5	40	60	100
	19 A4ACE4	Entrepreneurship Development (offered by Economics Department)					
IV	19 A4SB2	Interpersonal skills	2	2	40	60	100
		Environmental Awareness	1	1			50
		Value Education					
		TOTAL	22	30			650

SEMESTER V			
Part	Title of the paper	Credit	Hours
III	Major Subjects : A5CC11 Corporate Accounting	5	7
	A5CC12 Company Law	5	6
	A5CC13 Income Tax law & Practice	5	7
	Major Elective: A5ME 1 Financial Accounting Software Package or A5ME 2 Research methodology	5	6
IV	Skill based: A5SB3 Leadership Skills	2	2
	A5SB4: Soft Skills	2	2
	TOTAL	24	30
SEMESTER VI			
Part	Title of the paper	Credit	Hours
III	Major Subjects : A6CC14 Advanced Corporate Accounting	5	7
	A6CC15 Goods and Services Tax and Customs Act	5	7
	A6ME 3 Management Accounting or A6ME 4 Human Resource Management	5	6
	Major Elective: A6ME 5 Auditing or A6ME 6 Commercial Law	5	6
IV	Skill based: A6SB5: Stress And Time Management	2	2
	A6SB6 : Career Management	2	2
	TOTAL	24	30

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai – 625 018

**B.Com.,
Semester – I**

Course Code	19A1CC1
Course Title	Principles of Accounting

Hours per Week: 6

Credits : 4

Course Description

The course defines the concept of accounting, its principles and conventions, prepare final accounts, Bank Reconciliation Statements, Rectify errors and elaborately define consignment and joint venture and prepare accounts for short periods of trade.

Course Objective

The course is designed to

1. Have a thorough insight into the fundamentals of financial accounting.
2. Provide framework for rectification of errors, prepare ideally Bank Reconciliation Statement and financial accounts of sole traders
3. Extensively apply knowledge in preparing records of accounting for short term agreements of trade.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Explain the meaning of accounting and its terminologies, differentiate concepts and conventions, and cut clearly across, framework of concepts
CO2	Prepare journal, ledger, trial balance and final accounts of sole trading concerns.
CO3	Reconcile between bank pass book and cash book balances, rectify errors in journals and ledger balances before and after the preparation of final accounts
CO4	Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade
CO5	Account for recording transactions involving sale with accountability and control

UNIT I **[20 HRS]**

Financial Accounting – Meaning – Objective – **Basic Accounting, Principles, Concepts & Conventions** – Journal – Ledger – Trial balance.

UNIT II **[20 HRS]**

Trading Account, Profit and Loss Account– Balance Sheet of Trading concerns adjustments.

UNIT III **[20 HRS]**

Preparation of Bank Reconciliation Statement – favorable and unfavorable balances – cash book and pass book-Rectification of Errors-suspense account-profit and loss adjustment account.

UNIT IV **[15 HRS]**

Consignment Accounts – Main Features – Accounting treatment for consignment transactions in consignor and consignee’s books – Delcredere commission – consignment stock – stock reserve

UNIT V **[15 HRS]**

Joint Venture Accounts – Journal entries – own books – separate set of books-memorandum joint venture account.

Text book

Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, II revised edition,2018 (reprint)

Books for Reference

1. Advanced Accounting vol1/2, S.N.Maheswari, Vikas publications pvt ltd, 2015
2. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2015
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2015
4. Advanced Accounting, Dr.Arulanandham & Raman, Himalaya Publishing House Pvt ltd, 2015
5. Advanced Accounting vol-1, S.P.Iyengar, Sultan chand & sons, 2013

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**B.Com.
Semester – I**

Course Code	19A1CC2
Course Title	Business Communication

Hours per Week: 6

Credits: 4

Course Description

This course outlines the concept of communication in business, process involved in communication, modes of communication, technology enabled communication, preparation of business letters, drafting resume and covering letter and enquiries about candidates appointment.

Course Objective

The course is designed to

1. Bring out effectiveness of communicating in business world.
2. Provide foundation and means of writing business letters.
3. Provide lay out towards preparing minutes, agenda and ways and means of writing reports
4. Design resume for jobs and **inculcate** skills for handling job applications at the place of work.

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome
CO1	Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating
CO2	Gain theoretical framework in writing business letters
CO3	Draft business, trade and circular letters comprehensively
CO4	Perform the secretarial practice of preparation of notice and minutes for meeting
CO5	Design job applications and handle job applications at workplace

UNIT I **[20 HRS]**

Role of communication in business -Characteristics of communication- Definition-Process –Verbal Communication-Oral & Written - Media and Modes of communication- Barriers of communication - Modern Communication Technology.

UNIT II **[20 HRS]**

Layout of business letter-Essentials of a good business letter- Language of business writing.

UNIT III **[20 HRS]**

Trade letters-Enquiries-Offers and Quotations-Orders-Replies to orders-Refusal and cancellation of orders-Complaints.

UNIT IV **[20 HRS]**

Sales letters & circulars - Notice of meeting –Reports writing - Banking Correspondence

UNIT V **[15 HRS]**

Job application-Preparing Curriculum – vitae and Resume - Covering letter-Conventional application letter-letter to applicants- Recommendations & Testimonials- enquiries about candidates Appointments.

Text Books

Modern Commercial Correspondence – R.S.N.Pillai Bagavathi, S Chand & Company Ltd., 2018 (reprint).

Reference Books

1. Speaking and Writing for Effective Business Communication- Rev.Francis Soundararaj, MacMillan Publishing India limited 2017.
2. Essentials of Business Communication, Rajendra Pal & J.S. Korlahalli, Sultan Chand &sons, 13th revised and enlarged edition, 2016.
3. Business Communication, Dr.Urmila Rai, & SM Rai, Himalaya Publishing House,10th edition, 2017.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**B.Com.
Semester – I**

Course Code	19A1AC1
Course Title	Statistical Methods

Hours per Week: 5

Credits: 5

Course Description

This course describes the fundamentals of statistics, methodology involved in collecting data, computation of measures of central tendency, dispersion, analysis of relationship between variables using correlation, regression and time series.

Course Objective

The course is designed to

1. Understand 'statistic' and 'statistics', as a science of business application.
2. Be Familiar in the measures of Central Tendency and Dispersion.
3. Acquire expertise on relationship between variables.
4. Make analysis of time and prepare Trends.

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome
CO1	Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling
CO2	Critique on measures of central tendency and dispersion
CO3	Analyze causal relationship between variables
CO4	Formulate Regression Equations and estimate variables
CO5	Prepare present trends, and make analysis of series of time

UNIT I

[15 HRS]

Introduction - Meaning - collection of data - primary data and secondary data presentation- sampling - classification and tabulation

– diagrammatic representation – graphical representation. Measures of Central Tendency – Types of averages – arithmetic mean – Median - Mode – geometric mean – harmonic mean – relationship among the averages.

UNIT II **[15 HRS]**

Measures of Dispersion – absolute and relative measures – range – quartile deviation – mean deviation- standard deviation – variance.

UNIT III **[15 HRS]**

Correlation Analysis – co-efficient of correlation and causation – types of correlation – Karl Pearson’s co-efficient of correlation – rank correlation co-efficient- concurrent deviation method.

UNIT IV **[15 HRS]**

Regression Analysis -differences between correlation and regression - regression equations – Methods of regression analysis.

UNIT V **[15 HRS]**

Time series analysis – Introduction - Measurement of trend – Free hand or Graphic method –Merits and Limitations – Methods of semi averages- merits and limitations – Methods of moving averages

Text Book:

R.S.N Pillai & Bagavathi, Statistics Theory and Practice,. (2018 reprint), S.Chand, Company Ltd, 7th revised edition.

Books for Reference:

1. Statistics, Narayanan.E.Nadar, 2018:Prentice Hall of India,
2. S.P, Gupta, Statistical Methods,(2017) Sultan Chand & Sons, New Delhi: 48th Edition.
3. Business Statistics, S.C.Gupta & Indra Gupta,(2017) Himalaya Publishing House, 5th edition.
4. B.M. Aggarwal, Fundamentals of Statistics, D.N. Elhance, Veena Elhance, (2016) : Kitab Mahal Publication.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**B.Com.
Semester – I**

Course Code	19A1NME/19A2NME
Course Title	Fundamentals of Financial Accounting

Hours per Week: 2

Credits: 2

Course Description

The course spells out the basics of accounting, preparation of journal, ledger, trial balance, recording of entries in subsidiary books and preparation of final accounts with simple adjustments.

Course Objective

The course is designed to

1. Be introduced to the nature and concept of Financial Accounting
2. Gain thorough Knowledge in preparing journal, ledger, Trial Balance and subsidiary books.
3. Prepare final accounts, using simple adjustments.

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome
CO1	Prepare journal, ledger and trial balance based on principles of accounting
CO2	Record transactions in subsidiary books
CO3	Arrive at profit and identify the position of the company using final accounts

UNIT I**[8 HRS]**

Principles of Accounting – Meaning of Accounting – Golden Rules of Accounting – Accounting Concepts - **Single Entry Vs Double Entry**

UNIT II**[5 HRS]**

Journal – Ledgers- Trial Balance

UNIT III**[5 HRS]**

Day Books –Purchase- Purchase Returns book – Sales and Sales Returns Book

UNIT IV**[4 HRS]**

Cash Book- Single column – Double column –Triple column - Petty cash book

UNIT V**[8 HRS]**

Final Accounts of sole Trading Concern – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments: closing stock.

Text Book :

Advanced Accountancy, T.S.Reddy& A.Murthy, Margham Publications, I edition,2018

Reference Books

1. Jain, S.P.Jain & K.L.Narang.-.Advanced Accountancy-“Kalyani Publishers” New Delhi- 110 002-2nd edition-2017
2. Advanced Accounting vol1/2, S.N.Maheswari, Vikas Publications Pvt Ltd,2018
3. Advanced Accounting: Financial Accounting, Ashok Schgal & Deepak Sehgal, Taxmann,6th edition,2018

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**B.Com.
Semester – II**

Course Code	19A2CC3
Course Title	Financial Accounting

Hours per Week: 6

Credits: 4

Course Description

This course focuses on accounting for bills of exchange, average due date, depreciation, insolvency of individuals and hire purchase and installment systems.

Course Objectives:

The course is designed to

1. Help students to draw entries for various transactions involved in Bills of Exchange
2. Compute average due date.
3. Be familiar in the various methods of calculating depreciation.
4. Prepare Accounts of insolvency of an individual and account for hire purchase transactions.

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome
CO1	Record transactions relating to Bill of Exchange
CO2	Help organization to arrive at common date for collection of interest
CO3	calculate depreciation on different methods
CO4	Prepare insolvency accounts of an individual
CO5	Facilitate organizations engaged in hire purchase business to record accounting details

UNIT I **[15 HRS]**

Bills of Exchange including accommodation bills.

UNIT II **[15 HRS]**

Average due date & account current.

UNIT III **[10 HRS]**

Meaning of Depreciation – methods – straight line method – Written down value method – annuity method – depreciation fund method.

UNIT IV **[25 HRS]**

Insolvency Accounts – Meaning of ‘Insolvent’ – Relevant Acts – Insolvency Accounts of an individual

UNIT V **[25 HRS]**

Hire purchase and instalment – accounting treatment in the books of hire purchaser and hire vendor - default and repossession – hire purchase trading account [Excluding stock and debtors system]- Instalment purchase system – accounting treatment in the books of buyer and seller.

Text Book

Advanced Accountancy, T.S.Reddy & A.Murthy, Margham publications, II edition, 2018(reprint).

Book for Reference

1. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2017
2. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2017
3. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt ltd, 2018
4. Advanced Accounting vol-1, S.P.Iyengar, Sultan Chand & sons, 2015

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

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B.Com.
Semester – II

Course Code	19A2CC4
Course Title	Modern Marketing

Hours per Week: 6

Credits: 4

Course Description

This course provides knowledge on marketing concepts, elements and functions of marketing, emerging trends in marketing, product decisions, pricing, place and promotional decisions as elements of marketing mix.

Course Objectives

The Course is designed to

1. Grasp the basics of Marketing and its importance as a subject of study in commerce.
2. Sketch the major P's of Marketing of goods and their primitive role in Consumer oriented society and business to consumer communications.
3. Familiarize on the recent trends in marketing.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Spell out the cognitives of marketing and marketing mix, and its recent Dynamics
CO2	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in business / industry
CO3	Identify and apply different methods of pricing, in different types of businesses
CO4	Explain the kinds of channel members, and the influencers in forming
CO5	Communicate the potent on promotional tools, and their adaptation

UNIT I

[20 HRS]

Marketing - Functions - Meaning, Scope, features – importance and role

of marketing. Marketing mix – Emerging Trends in Marketing – Telemarketing – E-marketing.

UNIT II **[15 HRS]**

Product – Product policy – Elements of Product policy –Product life cycle – new product planning

UNIT III **[15 HRS]**

Pricing – definition – objectives – methods and types of Pricing

UNIT IV **[20 HRS]**

Channels of Distribution - Definition - **kinds of channel members** – functions of middlemen – **wholesalers – retailers** – factors considering in selecting channels.

UNIT V **[20 HRS]**

Promotion – Advertisement – objectives – benefits – advertisement copy - selection of media – kinds of media –Digital Advertising - Sales Promotion – Various Sales Promotion Methods

Text Book:

Marketing, Dr. Rajan Nair & Sanjith. R. Nair, Sultan Chand & sons, 7th edition, 2018 (reprint)

Books for Reference:

1. Marketing, R.S.N.Pillai, Chand & company ltd, 2018
2. Principles and practice of Marketing, Dr.C.B.Memoria & Joshi, Galgotia publications, 2015

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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B.Com.
Semester – II

Course Code	19A2AC2
Course Title	Business Mathematics

Hours per Week: 5

Credits: 5

Course Description

This course exposes the students to various mathematical computations used by businesses involving annuities and interest, differential calculus, probability, arithmetic and geometric progression, permutations, combinations and ratio and proportions.

Course Objective

1. Apply mathematics in common business practices
2. Use calculus in computing differences.
3. Know how to compute probability for mutually exclusive and not mutually exclusive events
4. Use Arithmetic Progression, Geometric Progression, Permutations and Combinations in mathematically induced decisions of businesses

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome
CO1	Aid financial interest calculations in business transactions
CO2	Compute small / micro differences using differential calculus
CO3	Calculate probability for simple scientific / business events
CO4	Explore mathematical magic in series of numbers, in additive and multiplicative series
CO5	Apply mathematics in variety or number of ways of arrangements of events

UNIT I Mathematics in Business Practices

(15 HRS)

Simple Interest – Compound Interest – Profit and loss determination

UNIT II Differential Calculus (15 HRS)

Differential co-efficient standard forms – the techniques of differentiation
– rules of differentiation (excluding problems involving trigonometry)

UNIT III Probability (15 HRS)

Addition theorem - multiplication theorem

UNIT IV (15 HRS)

Arithmetic and Geometric Progression

UNIT V (15 HRS)

Permutations, Combinations – Ratios and Proportion

Text Book:

Business Mathematics, P. R Vittal, Margham Publications, 2018 (reprint).

Books for Reference

1. Business Mathematics, D.C. Sanchetti and V.K. Kapoor, Palghat Bharati Sahitya Mandir, first edition, 2017
2. Business Mathematics, Sunderesan and Jeyaseelan, S.Chand and Company Ltd, first edition, 2016.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – III**

Course Code	19A3CC5
Course Title	Advanced Accounting

Hours Per Week: 6

Credit: 4

Course Description

The course provides deep insight on accounting for non-trading concerns, single entry system of book keeping branch accounting claims for loss of profit / loss of stock, and departments.

Course Objective

The course is designed to

1. Prepare account for non- trading concerns.
2. Ascertain profit and the state of affairs in case of adoption of Entry system
3. Prepare final accounts and compute profits for department and branches of Business enterprises
4. Compute claims in case of loss of stock and loss of profit

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns
CO2	Derive profit and state of affairs, for businesses having incomplete records
CO3	Maintain accounting records for branches
CO4	Compute insurance claims for loss of profit and stock
CO5	Find out the results of department store operations

UNIT I Accounting for Non – Trading Concern [15 HRS]

Accounting for non - trading concerns – Receipt and payments A/C – income and expenditure A/C – Balance sheet – **items peculiar to non trading concern**

UNIT II Single Entry [20 HRS]

Single entry and preparation of accounts from incomplete records – Conversion method

UNIT III Branch Accounting [20 HRS]

Branch Accounting – Dependent branch - debtors system – final account system- stock and debtors system – wholesale branch system.

UNIT IV Insurance Claims [20 HRS]

Accounting for insurance claims – loss of stock method and loss of profit method. (Simple problems in loss of profit)

UNIT V Departmental Accounts [15 HRS]

Departmental Accounts – **Need for Departmental Accounting – Advantages** – Inter-departmental transfers – Inter-departmental transfer at cost price and at selling price- stock reserve

Text Book:

Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, Revised Edition 2018 (reprinted)

Books for Reference:

1. Advanced Accountancy R.L. Gupta & Radhaswamy., Sulthan Chand & Sons , New Delhi , 13th Revised edition,2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas Publications Pvt Ltd,2018
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018
4. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultan Chand & Sons, 2015

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – III**

Course Code	19A3CC6
Course Title	Cost Accounting Concepts

Hours Per Week: 6

Credit: 4

Course Description

This course gives a broader framework, for cost accounting concepts and techniques, preparation of cost sheet, material costs, labour cost and overhead expenses.

Course Objective

The course is designed to

1. Provide inputs on the fundamentals of costs, cost accounting; its methods and techniques.
2. Classify costs and prepare cost sheet and tenders.
3. Help provide ways and means of material, labour and overheads costs control, and reduction using costing principles.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting
CO2	Classify costs, and prepare cost sheet, tenders & quotations
CO3	Choose between, different methods of pricing issues in stores ledger account, based on the business environmental factors, and compute optimum ordering quantity and levels of inventory
CO4	Compute labour cost and turnover, idle time over time and deduce incentives under different schemes
CO5	Differentiate between allocation and absorption of overheads and prepare relevant statements

UNIT I Cost Accounting [15 HRS]

Cost Accounting – Definition- Principles of cost accounting –Relationship of cost accounting with financial accounting and Management Accounting - Essentials of good cost accounting system–Classification Cost –Methods of costing –Techniques of costing.

UNIT II Cost Sheet [15 HRS]

Cost Sheet - Elements of Cost - Statement of cost and profit – Tenders and quotations .

UNIT III Materials [20 HRS]

Materials – Meaning of material control –Objectives –Advantages – Purchase of material –Determination of material levels - Issue of Raw material –Pricing of materials issued

UNIT IV Labour [20 HRS]

Labour – Types of labour cost –**Direct and indirect labour –Time keeping –Time booking** –Idle time –Over time –Labour turnover – Methods of remuneration-Incentive Schemes.

UNIT V Overheads [15 HRS]

Overheads –Definition –Classification of overheads – Allocation of overheads – Apportionment of overheads –Primary and Secondary distribution of overheads- absorption of overheads –Methods of absorption.

Text book:

Cost accounting – A.Murthy and S.Gurusamy, Vijay Nicole imprints Private limited, Edition 2018.

Books for Reference

1. Cost Accounting : Theory& practice, Bhabatosh, Banerjee, Prentice Hall of India, 12th edition, 2016
2. Practical costing – B.S. Khanna, I.M. Pandey, G.K. Ahuja & M.N. Arora, S Chand & company Ltd, 2018
3. Advanced Cost accounting: Cost Management, S.P.Jain, K.L.Narang & Simmi Agarwal, Kalyani publishers, 11th edition, 2017.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – III**

Course Code	19A3CC7
Course Title	Practical Banking

Hours Per Week: 5

Credit: 3

Course Description

This course enable the students to know about the banking law, the practice of banking law in transactions engaged with the banker, and the latest trends in banking.

Course Objective

The course is designed to

1. Define Banking operations and the relationship between banker and customer by Banking Regulation Act,1949.
2. Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting Banker.
3. Solicit on principles of lending and modes of securing advances
4. Expose to the innovations in banking products and services.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts
CO2	Explain the niti gritties of the provisions of Negotiable Instruments, Act 1881.
CO3	Enumerate the provisions for paying and collecting banker
CO4	Explain credit creation and ways of providing advances, and the principles behind sound lending
CO5	Outline the technological applications in banking businesses, connecting customers

UNIT I Banker and Customer [15 HRS]

Banker and Customer – Definition - Relationship – Special features – Opening and closing of accounts – different types of accounts -- Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book – Special types of customers.

UNIT II Negotiable Instrument [20 HRS]

Negotiable Instrument – Definition –Features - Cheque – Features – Material alteration – Holder and Holder in due course – payment in due course – Crossing – types – Endorsements – kinds.

UNIT III Paying Banker [20 HRS]

Paying banker – Statutory protection – Refusal of payment by banks – Collecting banker - Statutory protection to the Collecting banker.

UNIT IV Loans and Advances [20 HRS]

Loans and advances Principles of good lending – Credit worthiness of borrowers –Modes of securing advances – Lien- Pledge - Mortgage and hypothecation-Non Performing Assets (NPA)

UNIT V Recent Trends in Banking [15 HRS]

Recent trends in Banking – NEFT – RTGS –ECS - *E-banking - mobile banking – Plastic money – E-Payment*

Text Book

Banking Theory Law and Practice, E. Gordon & K. Natarajan, Himalaya Publishing House, 22nd edition, 2018

Books for Reference

1. Banking Theory and Practice, K.C.Shekhar & Lekshmy shekhar, Vikas publishing house Pvt Ltd, 2017
2. Banking Law and Practice -P.N. Varshney, Sultan Chand & Sons, 2018.
3. Banking Theory Law and Practice, R.Rajesh & Sivagnanasithi, Tata Mcgraw, Hill publishing company ltd, 2018.
4. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill Publishing Company Ltd, 2nd edition, 2018.
5. Banking Law and Practice, K.P.Kandasami, S.Natarajan & R.Parameswaran, S Chand & Company Ltd, 4th edition, 2009.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – III**

Course Code	19E3ACA3
Course Title	Principles of financial accounting and Accounting Package

Hours Per Week: 5

Credit: 5

Course Description

This course enables the students to learn the basic accounting principles of Financial Accounting.

Course Objectives

The course is designed to

1. Expose the Accounting Fundamentals
2. Pass journals, prepare ledgers, Trial Balance and Final Accounts.
3. Introduce Tally ERP as an accounting software package, in creation of records of small trader.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking
CO2	Formulate journal, ledger, trial balance and maintain sub books for end concerns
CO3	Prepare final accounts of sole trading concerns
CO4	Use Tally ERP, in creation of company groups & ledgers, stock units
CO5	Create accounting voucher in Tally ERP, and be able to display final

UNIT I Principles of Accounting [15 HRS]

**Principles of Accounting –Accounting Concepts & Conventions-
Double entry system of book- keeping**

UNIT II Journal and Ledger [15 HRS]

Journal – Ledger-Subsidiary books - Trial balance

UNIT III Accounting for Sole Trading Concern [15 HRS]

Final Accounts of Sole Trading Concern – Adjustments in the preparation of Final Accounts.

UNIT IV Practical [15 HRS]

Meaning – Creation of a company –creating groups and ledger- display of Trial Balance, Profit and loss and Balance sheet. Create stock – unit - Goodown.

UNIT V Accounting Voucher (Practical) [15 HRS]

Creating accounting voucher for purchase, sales, debit note, credit note, payment and receipt voucher.

Text Book:

Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, 1st edition,2007

Reference Books:

1. R.L. Gupta and Radhaswamy – Advanced Accountancy – Sulthan Chand and sons – New Delhi – 110002.
2. Jain, S.P.Jain and K.L. Narang – Advanced Accountancy – Kalyani publishers – New Delhi - 110002.
3. Arulanandam and Raman – Advanced Accountancy – “Himalaya Publishing house” – Mumbai - 400004.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – III**

Course Code	19A3SB1
Course Title	Self Management Skills

Hours Per Week: 2

Credit: 2

Course Description

This course helps the students to contribute to a better work environment and enables them to have self-confidence, patience and emotional intelligence.

Course Objective

The course is designed to

1. Become aware of self, and to make self-analysis.
2. Instill auto motivation and motivate others.
3. Help in framing goals, measure Emotional Intelligence and develop Emotional Intelligence for self growth.

CO	Course Outcome
CO1	Identify individuals psychological needs, stages contextually
CO2	Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self
CO3	Critique internal and external motivators, and communicate to others
CO4	Set goals through procedural framework
CO5	Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.

UNIT I Self Awareness [15 HRS]

Self awareness – Maslow’s theory of Hierarchy – psychological need – safety needs – needs of love, affection and belongingness – esteem needs

UNIT II Self analysis [20 HRS]

Self analysis through SWOC – how to do SWOC analysis - The Johari window

UNIT III Motivation [20 HRS]

Motivation – internal motivation – external motivation – motivating yourself – motivating others

UNIT IV Goal setting [20 HRS]

Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting

UNIT V Emotional intelligence [15 HRS]

Introduction – process of emotion – what is emotional intelligence – **How to Measure emotional intelligence – ways to develop Emotional Intelligence-** Meaning of Intelligent quotient and Emotional Quotient

Text book:

Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers, 2017

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2017
2. Personality Development and Soft Skills ,Barun K .Mitra, 2017,Oxford University press.
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai – 625 018

**II B.Com
Semester – IV**

Course Code	19A4CC8
Course Title	Partnership Accounting

Hours Per Week: 6

Credit: 4

Course Description

This course enables the students to gain knowledge and skills in the procedure relating to partnership Accounting and other specified areas of financial accounting and to have a focus on accounting for all types of transactions that are unique to a partnership

Course Objectives

The course is designed to

1. Grasp the fundamentals of partnership accounting.
2. Account for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.
4. Apply procedures in case of amalgamation of firms or sale of a firm to a company.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments
CO2	Record accounting transactions during admission, retirement, death of partner
CO3	Account for dissolution of partnership firm
CO4	Record for amalgamation of firms and sale of a firm to a company
CO5	Substantiate and account for Joint Life Policy under categorical treatment

UNIT I Partnership [20 HRS]

Introduction- meaning – definition - Partnership deed – Rules – Fixed Capital and fluctuating capital - Past Adjustments and Guarantee

UNIT II Admission of Partner [15 HRS]

Admission of a partner-treatment – Revaluation – Adjustment of goodwill Capital account

UNIT III Retirement & Death of Partner [20 HRS]

Retirement of partner - Death of partner – Executors account Joint life policy

UNIT IV Dissolution of Partnership Firm [20 HRS]

Dissolution of Partnership firm –Insolvency of firms –Application of Garner vs. Murray-All partner’s insolvent-Piecemeal distribution of cash.

UNIT V Amalgamation & Sale to a Company [15 HRS]

Amalgamation of firms – sale to a company.

Text Book :

Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, revised edition 2018

Book for Reference

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications Pvt ltd, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2ndedition, 2015.
4. Advanced Accounting, Dr. Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand & sons, 2015.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – IV**

Course Code	19A4CC9
Course Title	Cost Accounting Methods

Hours Per Week: 6

Credit: 4

Course Description

This course helps the students to understand costing concept and the application of the methods and techniques of cost accounting and helps to equip the students with skills and knowledge to identify and calculate different types of cost.

Course Objective

The course is designed to

1. Acquire knowledge and apply the same in case of preparation of costing records, for Intermittent and continuous production.
2. Enable in computation of costs for operating costing
3. Reconcile between cost and financial records
4. Know the recent trends in costing and its application in businesses.
- 5.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Help organisations in preparing contract accounts and accounts for intermittent production
CO2	Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits
CO3	Calculate costs for operations like transport, powerhouse, cinema house
CO4	Reconcile between cost and financial records
CO5	Explain the vibrant trends in cost accounting

UNIT I Job, Batch and Contract Costing [20 HRS]

Job Costing-Special Features - Limitations - Procedure-Work-in-progress-Batch Costing-Elements of Cost Relating to Batch Costing.- Features-Contract Costing and Job Costing Differences - Procedure of Contract Costing -Escalation Clause- Cost-Plus-Contracts.

UNIT II Process Costing [20 HRS]

Introduction- Features- Distinction between Process Costing and Job Costing- Costing Procedure under Process Costing - Special Points in Process Costing- Process Loss-Normal Loss- Abnormal Loss - Abnormal gain - Preparation of Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain-Inter Process profits – Accounting Method- - Equivalent Production- FIFO - Evaluation for Equivalent Production

UNIT III Operating Costing [15 HRS]

Introduction - Cost unit in operating Costing – Procedure of Operating Costing-Transport Costing-(Collection of Cost - Classification of Cost - Selection of Appropriate Cost Unit - preparation of Operating Cost Sheet)- Cinema House Operating Costing-Power House or Boiler House Operating Costing.

UNIT IV Reconciliation of Cost Account and Financial Accounts (10 HRS)

Meaning – objectives –reasons for difference in profits – preparation of reconciliation statement

UNIT V Recent Trends in Costing [15 HRS]

Target costing - Activity based costing, - **Back flush costing- Life cycle costing** (Only theory)

Text Book:

Cost Accounting -A.Murthy,S.Gurusamy , Second imprints Private Limited, 2018 Edition., Vijay Nicole Publisher

Reference Books:

1. Cost Accounting – P.T.Pattanshettyand D.R.Palekar , R.Chand and Company, Second Edition,2017.
2. Cost Accounting - S.P.Jain, K.L.Narang , Kalyani Publishers ,Eighth Edition, 2017.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – IV**

Course Code	19A4CC10
Course Title	Principles and Practice of Management

Hours Per Week: 5

Credit: 3

Course Description

This course enables the students to familiarize themselves with the knowledge, roles, responsibilities, skills and functions of management.

Course Objectives

The course is designed to

1. Acquaint with general management and its theories
2. Understand planning and its function abilities
3. Apply organization in framing structure in business
4. Synthesise on staffing policies of organisations
5. Understand steps involved in controlling and principles of directing

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Rationalize concepts of general management and theories of general management
CO2	Provide a bird's eye view on the meaning, importance and enumerate the planning process
CO3	Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals
CO4	Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises
CO5	Explain the techniques behind direction and control and summaries steps involved in control

UNIT I Nature of Management [15 HRS]

Meaning and definition of Management – Features or Characteristics of Management– Importance of Management – Management an Art or Science – Functional Management by Henry Fayol - Scientific Management by F.W. Taylor—Management by Objectives by Peter F.Drucker – Management of Workers by Elton Mayo

UNIT II Planning [10 HRS]

Meaning – Definition – Characteristics – **Objectives – Importance – Advantages – Steps in Planning process** – Methods of planning – Limitations and Obstacles.

UNIT III Organization [20 HRS]

Meaning –Definition – Functions – Principles – Importance – Formal and Informal Organization – Delegation of authority – Principles of Delegation – Departmentation – Basis of Departmentation – Types of Organization – Line Organization – Functional Organization – Line and Staff Organization – Committee Organization – Matrix Organization – Organization charts and manuals – advantages and disadvantages.

UNIT IV Staffing [15 HRS]

Functions – Recruitment – Sources of recruitment – Selection – Stages of selection procedure –Promotion – Performance appraisal – Training & Development – Types of training.

UNIT V Directing and Controlling [15 HRS]

Directing – meaning & Definition – Principles – Techniques – Importance – Controlling –Definition of controlling – Steps in Control process – Techniques of control – advantages and limitations.

Text Book

Principles of Management, T. Ramasamy, Himalaya Publishing House, 2018

Reference Book

1. Management Theory and Practice- Koontz and O’ Donnell, Tata Hill Publications, 2018

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – IV**

Course Code	19E4ACA4
Course Title	Accounting for decision making

Hours Per Week: 5

Credit: 5

Course Description

This course enables the students of Economics major to understand the various aspects of Accounting for decision making and the primary intention is to impart knowledge to make future decision.

Course Objective

This course enables the students to:

1. Know the basics of cost costing as a discipline of accounting
2. Prepare cost sheet
3. Control material costs through understanding techniques of material control and price issue of materials
4. Understand marginal cost accounting terminologies and apply the same, in computational simple problems.
5. Prepare simple and common budgets, for businesses

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	Recall the basics of cost and management accounting and shall be able to appraise the intricate differences between the two branches of accounting
CO2	Construct cost sheet, after categorizing costs and derive profit or loss on product costing
CO3	Recognize the need for material control and choose among the different methods of material cost control and that of stores ledger accounts given the typicality of circumstance
CO4	Construct and illustrate Break Even Analysis and arrive at significance use
CO5	of tools of marginal costing

UNIT I Cost Accounting [10 HRS]

Cost Accounting – Definition- Principles of cost accounting –Relationship of cost accounting with financial accounting and Management Accounting - **Classification Cost – Methods of costing.**

UNIT II Cost Sheet [20 HRS]

Cost Sheet - Elements of Cost - Statement of cost and profit.

UNIT III Materials [15 HRS]

Materials- Meaning of Material Control- Objectives – Advantages- Issue of Materials- Methods of Pricing-FIFO-LIFO.

UNIT IV Marginal Costing [15 HRS]

Marginal costing-Meaning-Contribution-Breakeven point-P/V Ratio (Simple Problems).

UNIT V Budgetary Control [15 HRS]

Budgetary control- Meaning and need for budget- Cash budget-Sales budget-Flexible budget (only simple problems)

Text Book :

1. Cost Accounting – T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications, 2017 (reprint)
2. Management Accounting – Dr.A.Ramachandran & Dr.Srinivasan, 2016

Reference Book :

1. Cost and management accounting-S.P.Jain &K.L.Narang, Kalyani Publications, 2017
2. Management Accounting, B.S. Raman, United Publishers, 2016.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – IV**

Course Code	19A4SB2
Course Title	Interpersonal skills

Hours Per Week: 2

Credit: 2

Course Description

This course helps to build effective and polished interpersonal skills and to develop relationship among students and to train them to be socially responsible citizen.

Course Objective

The course is designed to

1. Identify individual positive and negative attitude and know the power of positive thinking.
2. Enhance interpersonal relational skills
3. Develop social skills
4. Negotiate and improve in negotiations.
5. Sharpen decision making skills

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome
CO1	H cone her positive attitude and discern her negativity
CO2	Sharpen and enhance interpersonal relational skills
CO3	Be assertive in communicating in social relationships
CO4	Negotiate in dealings with one another
CO5	Contribute to decision making in groups and engage in decision making process

UNIT I Attitude**[6 HRS]**

Types of Attitude – positive attitude - power of positive attitude – develop your positive attitudes - negative attitude

UNIT II Interpersonal Skill**[6 HRS]**

Interpersonal skill – effective inter personal skill – Reasons for poor Inter personal skills

UNIT III Social Skills**[6 HRS]**

Social skills – assertive skills – Enhancement of interpersonal skills

UNIT IV Negotiation**[5 HRS]**

Negotiation skill – why negotiation – Types of negotiation – The process of negotiation – improving negotiation skill

UNIT V Decision Making Skills**[5 HRS]**

Meaning of decision making – decision making process – Decision making in groups – Brain storming

Text book:

Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers,2018

Reference books :

1. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2018
2. Personality Development and Soft Skills ,Barun K .Mitra, 2012,Oxword University press, 2018.
3. Soft Skills, K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, Madurai – 625 018
III B.Com- Semester -V
Corporate Accounting
A5CC11

Hours per week: 7

Credit: 5

Objective:

This paper enables the students to know about the principles involved in the maintenance of company accounts in accordance with the principles of company law.

Unit 1

(25hours)

Company Accounts – share capital – issue of shares for cash – – issue of shares other than cash -Application – Allotment Calls – Calls in Advance – calls in arrear –Issue of shares at par, at premium - Issue of shares at discount-Forfeiture of shares - Reissue of forfeited shares – Forfeiture of shares when there is an over subscription and pro- rata allotment – Rights issues.

Redeemable preference shares – Issue and Redemption.

Unit 2

(20hours)

Debentures – Issue of debentures – debenture discount and its treatment- Interest on debentures – provision for Redemption of debentures – Sinking fund method – Non-cumulative sinking fund – Insurance policy method – own debentures - Interest on own debentures – Ex-Interest and Cum-Interest .

Unit 3

(15 hours)

Profits prior to incorporation —Time ratio & Sales ratio -- Underwriting – liability of underwriter – total and partial underwriting – Firm underwriting. - underwriting commission.

Unit 4

(20 hours)

Final Accounts of companies – contents of Final statements – Vertical form of balance sheet(new format) – divisible profits and dividends – Transfer of profits to reserve –computation of maximum amount of dividend payable – guidelines for issue of bonus shares.

Unit 5

(10 hours)

Valuation of goodwill – Methods of valuing Goodwill (average profit method, super profit method, capitalization method) - Valuation of equity and preference shares(net assets method, yield value, fair value method).

Text Book:

Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 2017.

Book for reference

1. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, 2017
2. Corporate Accounting, B.S.Raman, United Publishers, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2017
4. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt ltd, 2017

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, Madurai – 625 018

III B.Com. Semester – V

Company law

A5CC12

Hours Per Week: 6

Credit:5

Objective:

A comprehensive study of the provisions of Companies Act 2013 with the necessary amendments will help the students to get an overall view of the provisions of company law.

UNIT I. Nature of Company and Incorporation (15 hours)

Introduction to Companies Act 2013 -Definition – characteristics – lifting of corporate veil – advantages of incorporation – corporation or body corporate - Kinds of Companies – Incorporation - Documents to be filed with the Registrar- certificate of incorporation – effects of Registration

UNIT II. Public Documents (15 hours)

Memorandum of Association-Meaning – purpose – contents – Doctrine of ultravires.- Articles of Association - Meaning – Contents of articles – Forms of Articles – Tables A – alteration of articles and memorandum - Doctrine of indoor management- Prospectus-Definition – Registration - contents of prospectus – Statement in lieu of Prospectus

UNIT III. Share Capital, Shares and Dividend (15 hours)

Share certificates – Demat Certificate and Account - share warrant – Transfer of shares – transmission of shares - Dividend-Meaning – Rules regarding dividend – Interim Dividend – dividend warrant

UNIT IV, Company Management (15 hours)

Appointment of Directors – Powers, rights and duties – Statutory meeting – Annual General meeting – Extra ordinary general meeting- Agenda -Minutes

UNIT V. Winding Up: (15 hours)

Meaning- modes and consequences of winding up – Liquidator – rights, powers, duties and liabilities- Contributory – List of Contributories – Liabilities.

Text Book

Elements of Company law , N.D.Kapoor, Sultan Chand & Sons, 2017

Books for Reference

1. Company Law , Ashok Bagrial, Vikas Publications House Pvt Ltd, 2017
2. Company Law, A.K.Majumdar &G.K.Kapoor, Taxmann publications Pvt ltd, 2017
3. Company Law:Law & practice, N.K.Jain, Deep &Deep publications, 2017

**FATIMA COLLEGE (AUTONOMOUS).MARY LAND Madurai – 625
018**

**III B.Com - Semester-V
Income Tax Law and Practice
A5CC13**

Hours Per Week: 7

Credit :5

Objective:

This paper helps the students to gain knowledge of the provisions of the income tax law and their application in computation of income of individuals

Unit 1

(15hours)

Brief History of Income Tax in India – Income Tax Act 1961 with Amendments -Definitions – Previous year –Assessment year – Person – Resident – Not ordinarily Resident – Non-Resident — Income Exempted from Tax u/s 10

Unit 2

(20 hours)

Computation of Income from Salary

Unit 3

(15 hours)

Computation of Income from House Property

Unit 4

(20 hours)

Income from other sources.

Unit 5

Gross Total Income – Computation of Gross Total Income – Deductions from Gross Total Income – Deductions U/S 80C to 80 U [excluding 80I]

Return of Income – voluntary filing up return – Compulsory filing up return – Permanent Account Number [PAN]

Types of Assessment – Self Assessment – Regular Assessment – Best Judgement Assessment

Text book:

Student's guide to Income- Tax, Dr. Vinod K. Singhanian, Taxmann Publications Pvt ltd, Current Edition

Books for reference

1. Income – Tax Law and Accounts, Dr. H.C. Mehrotra, Sahitya Bhawan publications, Current Edition
2. Income tax Law & Practice, N.Hariharan, Tata mcgraw-Hill publishing Company Ltd, Current Edition Income tax law & Practice, V.P.Gaur & G.P. Narang, Kalyani Publishers, Current Edition

Fatima College (Autonomous), Madurai- 18

III B.Com - Semester VI

Financial Accounting Software Package

A5ME1

Hours per Week: 6

Credit: 5

Objective: To impart comprehensive knowledge on Tally with GST.

UNIT I

(15 Hours)

Introduction – Types of Accounting Packages -Tally Fundamentals-Key Components of Tally-Creation Of Companies – Basics Of Accounts.

UNIT II

(15 Hours)

Maintaining Company Data-Basic Company Defaults-Walk Through To Create Company – Setting Up GST at Company Level - F11 Features-F12 Features- Configurations, Groups, Multiplications – Stock Groups Multiplication, Unit of Measure, Creating Stock Items, Stock Valuation Methods.

UNIT III

(15 Hours)

GST Taxes & Invoices-- Understanding SGST, CGST & IGST -- Setting Up GST at Ledger Level - Vouchers – Default Vouchers, Creating a New Voucher Type – Various Vouchers like Receipts, Payments, Journal Etc. Inventory Details in Vouchers In Vouchers - Setting Up GST at Inventory Level – Receipt Note – Delivery Note – Rejections Etc. – Invoicing.

UNIT IV

(15 Hours)

MIS Applications-Outstanding Payable And Receivable, Profit Centers Of Company (Cost Center) Multicurrency Dealing – Interest Calculations – Basic Reconciliations – Financial Analysis – Balance Sheet, Profit & Loss A/C, Cash Flow- Fund Flow-Ratio Analysis.

UNIT V

(15 Hours)

Inventory Information – Purchase Order- Sales Order Processing, Budgets And Controls- Import And Export Of Data – Display And Reporting Of Various Reports Used In Companies – Outstanding Statements Of Godown Analysis, Stock Analysis – Pending Order Position, Pending Bill Position.

Text Book:

1. K.K.Nadhani, Accounting With Tally, Bpb Publications, 2017.

FATIMA COLLEGE (AUTONOMOUS), Madurai-625 018.

**III B.Com.- SEMESTER –V
RESEARCH METHODOLOGY**

A5ME2

Hours per week: 6

Credit : 5

OBJECTIVE: This paper creates awareness among the students about the nature and the design of research. It also aims to give an understanding about collection of data, formulation of hypothesis and preparation of research report

UNIT I: Nature of Research (20 Hours)

Meaning of Research –Objectives of Research- Significance of Research - Scientific Method – Research Process – Criteria of Good Research – Problems faced by Researchers in India.

UNIT II: Research Problem and Research Design (20 Hours)

Research problem: Identification of the problem – Formulation of the Problem – Criteria of a good Research Problem- Review of Literature – Research Gap

Research Design: Meaning- Characteristics of a good Research Design – Components of a Research Design – Types of Research Design.

UNIT III: Methods of Data Collection (20 Hours)

Types of data – Secondary and Primary Data - Secondary data: Sources of Secondary data – precautions in the use of secondary data – merits and demerits – Primary Data -Questionnaire, Schedules, Interview Method, Observation and case study- Merits and Demerits of Primary Sources - Census and Sample Survey – Sampling - Criteria of selecting a sample – Different types of sampling-

UNIT IV: Processing of Data (15 Hours)

Editing – Coding – Tabulation -Definition of hypothesis – role of hypothesis –types of hypothesis

UNIT V: Report Writing (15 Hours)

Good Practices in Report Writing - Steps in report writing – format for research report – preliminary, text, reference material – footnote, Bibliography and index

TEXT BOOK:

Research Methodology, C.R. Kothari & Gaurav Garg, New Age International Publishers, Latest Edition

BOOKS FOR REFERENCE:

1. **“Research Methods”**, Donald. H.Mc Burney,” Thomson-Wodsworth, Latest Edition
2. **Research Methodology**, Krishnaswamy. O.R & M.Ranganathan, Himalaya Publications, New Delhi, Latest Edition
3. **Fundamentals of Statistics**, Gupta. S.C, Sultan Chand & Sons, New Delhi, Latest Edition
4. **Statistical Methods**, Gupta. S.P, Sultan Chand & sons, New Delhi, Latest Edition

FATIMA COLLEGE (AUTONOMOUS) MARY LAND, Madurai -625 018.

B.Com.-Semester V

Auditing

A6ME5

Hours Per Week: 6

Credit: 3

Objective: To provide an insight into the principles, methods and techniques of auditing of different types of organizations.

Unit I

(20 hours)

Basic Principles of audit – definition – objects – difference between accountancy, auditing and investigation – advantages of auditing – qualities of an auditor – implications as regards detection of errors and frauds – auditor – appointment – qualifications – duties and liabilities – various types of audits – audits under statute – audit of accounts of sole trader, partnerships, joint- stock companies, co-operative societies and Government accounts.

Conduct of audit – audit programs – audit notes books – audit files – working papers – procedure of – audit.

Unit 2

(10 hours)

Internal control – Internal audit – Internal check – Meaning – definitions – objects – procedure of internal check- Advantages – duties of auditor in connection with internal check.

Unit 3

(15 hours)

Vouching – meaning – definition – importance – duties of an auditor – Vouching – receipts – general considerations – vouching payments – general consideration – wages. Valuation and verification of assets – general principles used – valuation and verification of liabilities. (general outline only)

Unit 4

(15 hours)

Investigation – Definition and objects – investigation on behalf of a proposed purchaser of shares – Investigation to ascertain suspected fraud – report of the Investigator.

Unit 5:

(15 hours)

Company Audit - Auditors-Appointment-Removal-Remuneration - position- Rights and powers of auditor-Auditor's report-Duties-and liabilities

Text books

A Handbook of Practical Auditing, B.N. Tandon, S.Sudharsanam &S. Sundharabahu, S. Chand & Company Ltd, 2017.

Books for Reference

1. Basics of Auditing, Dinkar Pagare, Sultan chand & sons, 2017
2. Auditing: Principles & Practice, Ravinder Kumar & Virender Sharma, Prentice hall of India, 2017

FATIMA COLLEGE (AUTONOMOUS), MADURAI – 18.
III B.COM - SEMESTER V
LEADERSHIP SKILLS - A5SB3

Hours: 2 per week

Credit: 2

Objective: To make the students to become an effective leader

Unit I- Introduction to leadership

Concept of Leadership- styles of leadership- factors affecting leadership style- characteristics of a good leader

Unit II –Team building

Concept of team- Skills needed for teamwork – Role of a Team Leader - high performance team building-

Unit III – Team Dynamics

Concept and relevance- Aspects of team dynamics- developing trust and influence- making decisions- fostering creativity at work place.

Unit IV- Conflict management

Concept of conflict management – conflict management styles-- skills required for conflict resolution- tips to resolve conflict.

Unit V- Case studies

Case studies on significant leaders

Reference Books

1. Personality Development and Soft Skills ,Barun K .Mitra, 2012,Oxword University press.
2. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2013.
3. Soft Skills of Personality Development – C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan

FATIMA COLLEGE (AUTONOMOUS), MADURAI – 18.
III B.COM - SEMESTER V
SOFT SKILLS
A5SB4

Hours: 2 per week

Credit: 2

Objective: To make the students competent by introducing Presentation skills, Interviewing skills, Group discussion, Aptitude test

Unit I - Communication skills

Concept and importance of communication- effective communication- Reading & writing skills –Resume writing - speaking skills – Body language

Unit II - Presentation skills

Introduction – concept and need- presentation types- informative presentation- conference presentation – essentials of a good presentation

Unit III- Interview

Introduction - Types of interview skills – Group interview – Panel interview – Telephone interview – Basic tips - preparing for a face to face interview

Unit IV- Group discussion

Concept – Characters tested in a G.D - Group discussion as a selection process – Types of G.D – Skills required in a GD – How to prepare for GD

Unit IV – Non-Verbal Communication

Body Language

Reference Books

1. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers
2. Personality Development and Soft Skills ,Barun K .Mitra,Oxword University Press, 2017
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2017.

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III B.Com. -Semester VI

Advanced Corporate Accounting

A6CC14

Hours per Week: 7

Credit: 5

Objective:

This paper enables the students to know about the principles involved in the maintenance of company accounts in accordance with the principles of company law and an understanding of accounts of special companies.

Unit 1

(20 Hours)

Alteration of Share Capital And Internal Reconstruction Excluding Scheme of Reconstruction – Disposal of Capital Reduction - Treatment of Arrears of Preference Dividends – Surrender of Shares.

Unit 2

(25 Hours)

External Reconstruction -Amalgamation And Absorption – Calculation of Purchase Consideration – Treatment of Liquidation Expenses – Books of Purchasing Company And Vendor Company – Amount Payable To Dissenting Shareholders – Inter Company Owings – Cancellation of Common Debts And Unrealized Profits (Excluding Inter Company Holdings)

Unit 3:

(15 Hours)

Liquidation- Statement of Affairs And Deficiency/Surplus Account – Liquidator's Final Statement of Account – Calls In Arrears And Calls In Advance – Adjusting The Rights of Contributories When The Paid Up Amount On Share Varies- B List Of Contributories

Unit 4

(20 Hours)

Holding Companies – Fundamental Principles of Consolidation – Elimination of Investment – Minority Interest- Cost of Control or Capital Reserve – Capital Profits & Revenue Profits – Elimination of Common Transactions – Treatment of Unrealized Profits – Revaluation Of Assets & Liabilities – Bonus Shares (Only Simple Problems Involving One Subsidiary).

Unit 5

(10 Hours)

Accounts of Electricity Companies – Differences between Single Account And Double Account System – Disposal of Surplus – Repairs And Renewals – Replacement of An Asset – Human Resource Accounting – Valuation of Human Resources – Cost based Methods and value based Method.

Text Book

Advanced Accountancy , R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th Revised Edition, 2017.

Book for Reference

1. Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, 2017
2. 2. Advanced Accounting Vol1/2, S.N.Maheswari, Vikas Publications Pvt Ltd, 2017
3. 3. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, 6th Edition, 2017

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18.
III B.COM. - SEMESTER VI
GOODS AND SERVICES TAX AND CUSTOMS ACT - A6CC15

Hours per week: 7

CREDITS: 5

Objective: To Acquaint the students with the knowledge of the principles of Goods and Service Tax (GST) & Customs duty.

UNIT I Canons of taxation

10 Hrs

Indirect Tax- Meaning, objectives and Characteristics – Merits and demerits of indirect taxation – Direct taxes Vs. Indirect taxes – Major defects in the earlier structure of Indirect taxes - Indirect taxes subsumed for the introduction of GST – Changes made by GST in Central Excise, Customs and Central Sales Tax Act.

UNIT II Goods and Services Tax (GST) Act, 2017

10 Hrs

Meaning and features of GST-- Taxable event in GST – Types of GST- CGST, SGST, IGST and UTGST – Benefits of GST – Persons liable to pay GST – Rates of GST – Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply – Exempted supplies – Goods exempted under GST – GST Council – its powers and functions.

UNIT III Procedures under GST Act, 2017

20 Hrs

Registrations under GST – Documents required – amendment and cancellation of Registration –Levy of GST- Tax rate structure- Payment of GST – Various types of Returns – Invoice, bill of supply and E bills – procedure for filing returns – Refund of GST.

UNIT IV Input Tax Credit (ITC) under GST Act

10 Hrs

Meaning and types of ITC – conditions and restrictions for taking input tax credit – Eligible and Ineligible credits – Credits in special circumstances – ITC when exempted as well as taxable supplies made – Input service distributor - Valuation of Taxable supply of goods / services- Offences and Penalties under GST Act.

UNIT V The Customs Act, 1962

20 Hrs

Meaning of customs duty – basic concept of customs duty – Types of customs duty – valuation for customs duty – Import and Export procedures – Baggage – Exemptions - Warehousing – Demurrage – Project Import and Re-imports – Offences and Penalties – Export Promotion Schemes – Export Oriented Units – Duty drawback – Special Economic Zones

Text Book:

Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

Reference Book:

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. Goods & Services Tax – CA. Rajat Mohan,
3. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
4. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM, Goods and Service Tax: Ghousia Khatoun, Naveen Kumar C.M, Venkatesh SN- Himalaya Publishing House.

Fatima College (Autonomous), Madurai- 18
III B.Com. -Semester VI
Management Accounting – A6ME3

Hours per Week: 6

Credits: 5

Objective:

This paper enables the students to gain knowledge on various Management Accounting tools and their applications.

Unit 1:

(15 Hours)

Management Accounting – Nature, Functions and Scope – Financial Accounting and Management Accounting –Financial Statement Analysis

Unit 2:

(15 Hours)

Fund Flow Statement – Cash Flow Statement (Simple problems only)

Unit3

(15 Hours)

Marginal Costing –Meaning –Contribution –Marginal Cost Equation – Break Even Point-Margin of Safety-Profit Volume Ratio-Applications of Marginal Costing – Limitations of Marginal Costing- Break Even Chart – Profit Volume Graph.

Unit 4:

(15 Hours)

Standard Costing –Standard Costing And Budgetary Control-Analysis Of Variances –Material Variance – Labour Variance - Over Head Variance.

Unit 5

(15 Hours)

Budgets and Budgetary Control-Objectives –Need – Preliminaries for the Adoption of a System of Budgetary Control-Organization for Budgetary Control, Sales Budget – Production Budget-Cash Budget-Fixed and Flexible Budget-Advantages and Limitations of Budgetary Control.-Zero Based Budgeting.

Text Book:

Cost & Management Accounting , S.P Jain & K.L Narang

Books for Reference:

1. Management Accounting, B.S. Raman, United Publishers, 2017.
2. Management Accounting and Financial Control, S. N. Maheswari, Sultan Chand & Sons, 2017.
3. Practical Problems in Management Accounting & Financial Management, R.K. Sharma& Shashi K. Gupta, Kalyani Publishers, 2017.

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18.
III B.COM. - SEMESTER VI
HUMAN RESOURCE MANAGEMENT
A6ME4

Hours: 6

Credits: 5

Objective: To Acquaint Students with the Basic Concepts and Principles of Human Resource Management

Unit I: INTRODUCTION AND HRP **15 Hrs**

Concept and Nature of HRM-HRM as a Profession, Importance of HRM, Functions and Scope of HRM – Human Resource Planning - Need and Importance- Process and Levels of HRP, Obstacles to HRP.

Unit II: RECRUITMENT, SELECTION AND INDUCTION **15 Hrs**

Meaning of Recruitment, Sources of Recruitment – Meaning and Process of Selection- Selection Test and Interviews. Concept of Placement- Concept and Objectives of Induction – Contents of Induction Programme- Advantages Of Formal Induction

Unit III: TRAINING **15 Hrs**

Concept, Importance and Objectives of Training-Identifying Training Needs- Designing a Training Programme, Methods of Training, Evaluating Training Effectiveness- Retraining

Unit IV: EMPLOYEE MORALE **15 Hrs**

Principles of HRD- Employee Counseling - Meaning and Importance Of Morale, Factors Influencing Morale-Impact Of Morale On Productivity – Measures For Building High Morale.

Unit V: WORKER'S PARTICIPATION IN MANAGEMENT **15 Hrs**

Concept And Objectives of Worker's Participation in Management, Importance and Forms of participation - Measures for Making Participation Successful.

Text Book Followed:

L.M.Prasad," Human Resource Management", New Delhi: Sultan Chand & Sons, 3rd edition, 2017,

Books for Reference

1. Nirmal singh, "Human Resource Management", New Delhi: Galgotia Publications Private Limited, 2017.
2. Personnel Management, Dr.C.B.Mamoria& S.V.Gankar, Himalaya Publishing house, 2017.

FATIMA COLLEGE (AUTONOMOUS) MARY LAND, Madurai -625 018.

B.Com.-Semester V

Auditing

A6ME5

Hours Per Week: 6

Credit: 5

Objective: To provide an insight into the principles, methods and techniques of auditing of different types of organizations.

Unit I

(20 hours)

Basic Principles of audit – definition – objects – difference between accountancy, auditing and investigation – advantages of auditing – qualities of an auditor – implications as regards detection of errors and frauds – auditor – appointment – qualifications – duties and liabilities – various types of audits – audits under statute – audit of accounts of sole trader, partnerships, joint- stock companies, co-operative societies and Government accounts.

Conduct of audit – audit programs – audit notes books – audit files – working papers – procedure of – audit.

Unit 2

(10 hours)

Internal control – Internal audit – Internal check – Meaning – definitions – objects – procedure of internal check- Advantages – duties of auditor in connection with internal check.

Unit 3

(15 hours)

Vouching – meaning – definition – importance – duties of an auditor – Vouching – receipts – general considerations – vouching payments – general consideration – wages. Valuation and verification of assets – general principles used – valuation and verification of liabilities. (general outline only)

Unit 4

(15 hours)

Investigation – Definition and objects – investigation on behalf of a proposed purchaser of shares – Investigation to ascertain suspected fraud – report of the Investigator.

Unit 5:

(15 hours)

Company Audit - Auditors-Appointment-Removal-Remuneration - position- Rights and powers of auditor-Auditor's report-Duties-and liabilities

Text books

A Handbook of Practical Auditing, B.N. Tandon, S.Sudharsanam &S. Sundharabahu, S. Chand & Company Ltd, 2017.

Books for Reference

1. Basics of Auditing, Dinkar Pagare, Sultan chand & sons, 2017
2. Auditing: Principles & Practice, Ravinder Kumar & Virender Sharma, Prentice hall of India, 2017

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, Madurai -18.
III B.Com.- Semester V
Commercial Law
A6ME 6

Hours Per Week: 6

Credit: 5

Objective

To ensure that the students gain knowledge of laws relating to business transaction and related matters.

Unit 1: (20 hours)

Contract Act:

Essentials of valid contract – offer- Acceptance – consideration- - capacity of parties – consent by mistake – misrepresentation – fraud – coercion- undue influence – void - illegal, unlawful and agreements opposed to public policy – contingent contracts .

UNIT II: (15 hours)

Execution of Contracts

Performance of contract – discharge of contract – breach of contracts – remedies for breach of contract – Quasi contract – Law of Indemnity and guarantee.

Unit III: (10 hours)

Bailment and Pledge (Secs 148to181)

Essentials – duties of bailor and bailee – termination of bailment – common carrier as bailee. Rights and duties of pledger and pledgee – pledge by non- owners – pledge distinguished from mortgages – lien –hypothecation and sale.

Unit IV : (15 hours)

Law of Agency (Secs 1to 61)

Contract of agency – types of agency – kinds of agents –Extent of agents authority - Delegation of authority – ratification –Termination of agency – Rights and duties of an agent - Liability of principal and agent towards third parties.

Unit V: (15 hours)

Sale of Goods Act (Secs 1to 61)

Contract of sale – conditions and warranties – transfer of property in and title of goods – rights and duties of seller and buyer – rights of an unpaid seller – stoppage in transit – suits for breach of contract.

Text Book

Mercantile Law, N.D. Kapoor, Sultan chand & Sons, 2009

Books for Reference

- 1.Economic & Labour laws, S.S.Gulshan & G.K.Kapoor, Sultan chand & sons, 4th edition, 2017
2. Business Law, B.S.Raman, United publishers, 2017
3. Mercantile Law, P.G.Tulsian, Tata Mcgraw-Hill publishing companyltd, 2017
4. Business Law, R.S.N.Pillai, S Chand & company ltd, 2017

FATIMA COLLEGE (AUTONOMOUS), MADURAI – 18.
III B.Com - SEMESTER VI
STRESS AND TIME MANAGEMENT
A6SB5

Hours: 2 per week

Credit: 2

Objective: To inculcate in the students the ways and means to cope up stress and to manage time effectively.

Unit I – Introduction of the concept

Meaning and Concepts of stress –Assessing the existence of stress - Kinds of stress – causes of stress- levels of stress

Unit II- Effects of stress

Reactions to life situations – Coping behaviour – effect of stress – case study

Unit III -Stress management

Stress management – principles - Measures of Stress - How to prevent and overcome stress – Diary management.

Unit IV- Time Management

Introduction - meaning of time management – Three secrets of time management - Techniques of Time Management – Linkage between stress and time Management

Unit V – Bottlenecks to time management

Major bottlenecks to time management – Ineffective time management – crisis management – procrastination – interruption –Lack of Prioritisation of activities - poor networking

1. Soft Skills of Personality Development, C.S.G. Krishnamacharyulu & Lalitha
Ramakrishnan, Himalaya Publishing House
2. Personality Development and Soft Skills ,Barun K .Mitra, Oxword University
Press, 2017
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2017.

FATIMA COLLEGE (AUTONOMOUS), MADURAI – 18.
III B.Com - SEMESTER VI
CAREER MANAGEMENT - A6SB6

Hours: 2 per week

Credit: 2

Objective: To enable the students to understand the concept of career and career management.

Unit I- Introduction

Introduction – Meaning of career- Importance of Career -difference between Job and Career -

Unit II – Career Planning

Introduction to Career Planning- Identifying Professional Talents – SWOT – Identifying Professional Gap – Planning for development and Improvement

Unit III- Job Search Strategies

Networking – Emerging Employment opportunity – Understanding Employment Market Trend - Developing Skills and Abilities - Test for assessing suitability of Jobs

Unit IV – Developing and enhancing Professional Resume

Letter of Application – Types of Resume – principles of Resume Writing – Testimonials – References – Unsolicited Application

Unit V- Career Management

Career Advancement – Career succession - Career Management

Text book: Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers
2. Personality Development and Soft Skills ,Barun K .Mitra, Oxword University Press, 2017
3. Soft Skills, K.Alex, S.Chanda and company Pvt ltd ,New Delhi ,2017.
4. <http://www.indiana.edu/>