

# **KL UNIVERSITY**

## **B.Com (Honours) (Accounting & Finance)**

**PROGRAM DESCRIPTION:** This program provides professional education for those wishing to become accounting and finance professionals. It has a strong emphasis on developing analytical skills and offers a solid grounding and professional competence in all aspects of accounting and finance.

### **PROGRAMME EDUCATIONAL OBJECTIVES**

- a) To provide the students with strong foundation in contemporary practices of accounting and finance.
- b) To provide the students a comprehensive understanding of their discipline and be able to provide discipline based solutions relevant to the business, professional and public policy communities that we serve.
- c) To mould the students to become creative who produce innovative solutions to problems, apply research skills to business challenges and communicate effectively and perceptively.
- d) To contribute to the overall professional development of the student with demonstrated commitment to life-long learning and make them responsible citizens who demonstrate ethical values.

### **PROGRAMME OUTCOMES:**

- a. Ability to practically apply various accounting & finance concepts.
- b. Demonstrate knowledge of contemporary practices of accounting & finance
- c. Ability to apply the specialized expertise in accounting & finance areas.
- d. Ability to communicate effectively and professionally.
- e. Ability to solve different accounting & finance related problems.
- f. Ability to apply knowledge of different laws, taxes etc..

- g. Develop professional and ethical attitude and become socially responsible citizens.
- h. Ability to conduct research studies and present report.
- i. Demonstrate the knowledge of business environment nationally and globally.
- j. Recognition of the need for and an ability to engage in life-long learning
- k. Demonstrate their role as accounting and financial experts and contribute to the society.

**MAPPING OF PROGRAMME EDUCATIONAL OBJECTIVES WITH PROGRAMME OUTCOMES**

Programme Educational Objectives	Programme Outcomes										
	a	b	c	d	e	f	g	h	i	j	k
I	×	×	×		x						x
II	×	×	×		x	x			×		x
III	x	x	x	×	×	×		x	x		
IV							x			x	x

**ENTRY REQUIREMENTS:**

Students with 10 + 2 qualification

**CAREER PROSPECTS**

After graduation there is a wide range of professional roles available, such as, Manager-Accounts & finance, business assistant, controller, financial strategic manager, etc.

# KL UNIVERSITY

## B.Com (Honours) (Accounting & Finance)

### Course Structure for Ist Sem

Year	Course Code	Name of the Course	Periods			Contact Hours	Credits
			L	T	P		
I	111	English I	2	0	2	4	3
	112	Principles of Accounting	3	0	2	5	4
	113	Indian Business Environment	3	0	0	3	3
	114	Business Mathematics	3	0	2	5	4
	115	Micro-Economics	3	0	0	3	3
	116	Introduction to Information Technology	1	0	4	5	3
	117	Contemporary India*	3	0	0	3	0
		<b>Total</b>	<b>18</b>	<b>0</b>	<b>10</b>	<b>28</b>	<b>20</b>

**K L UNIVERSITY**  
**DEPARTMENT OF COMMERCE**

ENGLISH  
SEMESTER – I

FUNCTIONAL GRAMMAR  
UNIT – 1 – THE CORE OF ENGLISH

- 1.1 Parts of speech
- 1.2 Verb Forms
- 1.3 Gerund
- 1.4 Right use of Tenses
- 1.5 Subject – Verb Agreement

UNIT – 2 USE IT RIGHT

- 2.1 Use of Active Voice and Passive Voice
- 2.2 Direct and Indirect Speech
- 2.3 Prepositions & Articles
- 2.4 Verbs with appropriate prepositions
- 2.5 Clauses & simple, complex and compound sentences
- 2.5 Correction of Sentences

UNIT – 3 - WORD POWER

- 3.1 One word substitutes
- 3.2 Idioms & Phrases
- 3.3 Day to day usages in English
- 3.4 Common Errors
- 3.5 Word Building
- 3.6 Foreign words and phrases in common use
  - ( ab initio , a priori , de facto , locus standi, etc., )

UNIT – 4 – IN THE CONTEXT

Conversation practice

- 4.1 Meeting strangers in train / airplane / bus
- 4.2 Introducing one self informally
- 4.3 Parting with friends / relatives / family
- 4.4 Introducing one's friend to strangers
- 4.5 Description of your daily activities
- 4.6 Asking for directions to the airport / railway station / hotel
- 4.7 Travel plans during vacation
- 4.8 Taking a trip by car to a new city
- 4.9 Apologizing for arriving late
- 4.10 Using time / calendar / day / seasons in your conversation
- 4.11 Living in an apartment

- 4.12 Receiving a phone call for your boss / father
- 4.13 Getting help in a super market
- 4.14 Going shopping for clothes / jewellery / crockery etc...
- 4.15 Borrowing money

TEXT BOOKS:

- 1. Technical Communication -- Meenakshi Raman, Sangeeta Sharma
- 2. High school Grammar -- Wren & Martin

REFERENCE BOOKS

- 1. Students companion -- Wilfred Best
- 2. English vocabulary in use -- Michael Mc Carthy
- 3. English conversation practice -- Grant Taylor
- 4. American Accent Training -- Barron's (for Listening)
- 5. English for the Teacher -- Mary Spraft (for Listening )
- 6. Basic Vocabulary -- Edgar Thorpe
- 7. English pronunciation-- Daniel Jones

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## DEPARTMENT OF COMMERCE

SEMESTER - I

### PRINCIPLES OF ACCOUNTING

#### **Unit I: Meaning and Scope of Accounting:**

Need, development and definition – Book keeping and Accounting - Branches of Accounting – objectives of Accounting – Accounting Concepts – Standards – Policies - Double entry system – Accounting Equation – uses of Accounting Equation – classification of accounts - Rules of debit and Credit – Journal – Ledger – Preparation of Trial Balance.

#### **Unit II: Subsidiary Books:**

Preparation of Subsidiary Books - Sales Journal – Sales Returns Journal – Purchases Journal – Purchase Returns Journal – Journal Proper - cashbook- simple cashbook – Double Column Cash Book – Triple Column Cash Book – Petty Cash Book - Preparation of Bank Reconciliation Statement.

#### **Unit III: Bills of Exchange:**

Features of Bills of Exchange – Accounting entries for Trade Bills – Bills Retained with the Drawer – Bills Discounting in the Bank - Bills Sent for Collection – Endorsement of Bills – Accommodation Bills – Accounting Entries for Accommodation Bills

#### **UNIT IV: Depreciation, Provisions and Reserves:**

Meaning of Depreciation – Causes – Features - objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment- Methods of providing depreciation – Fixed Installment Method - Diminishing Balance Method – Annuity Method – Depreciation Fund Method – Accounting treatment of Sale of Asset. - Change in depreciation methods - Provisions and Reserves – Provision for Depreciation.

#### **Unit V: Final Accounts:**

Preparation of Final Accounts of a Sole Trader - Preparation of Manufacturing Account - Trading Account - Profit & Loss Account - Balance Sheet.

**Text Book:**

1. Fundamentals of Accounting - *S.N.Maheshwari* *Vikas Publishing co.*
2. Financial Accounting – I S.P.Jain and K.L.Narang *Kalyani Publishers*

**Reference Books:**

1. Financial Accounting - *Weygandt* *Kieso and Kimmel*
2. Elements of Accounts - *T.S.Grewal* *S.Chand and Co*
3. Business Accounting- *Frank Woods Pitman Publication*
4. Advanced Accountancy - *R.L. Gupta &M.Radha Swami* *S.Chand and CO*
5. Financial Accounting - *Warren* *Thomson Learning Publications*
6. Financial Accounting - *J.R Monga & Girish Ahuja* *Mayur Paperbacks*
7. Practice in Accountancy - *Basu & Das* *Rabindra Library, Kolkata*
8. Accounting Theory - an Introduction - *L.S.S Porwal* *Tata Mcgraw Hill co*
9. An Introduction to Financial Accounting - *Andrew Thomas* *Tata Mcgraw Hill co*

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**K L UNIVERSITY**  
**Department of Commerce**  
**SEMESTER – I**  
**INDIAN BUSINESS ENVIRONMENT**

**UNIT-I:**

**Business environment-** Over view – Concept, Significance and Nature of Business environment;  
Elements of environment: Internal and External - Kinds of environment —Influence on Business.

**UNIT-II:**

**Economic and financial environment of business:** Significance and elements of economic environment;  
Economic systems and business environment; Economic planning in India; Government policies:  
Industrial policy, Fiscal policy –Foreign Trade Policy; Economic reforms, Liberalization.

**Unit – III:**

**Political, Legal and Regulatory environment of business:** Critical elements of political environment;  
Government and business; Changing dimensions of legal environment in India; MRTP & FEMA and  
licensing policy; Consumer Protection Act

**Unit – IV**

**Socio – Cultural environment:** Critical elements of socio – cultural environment; Consumerism in India;  
Social Audit.

**Unit - V**

**Technological environment:** Technological environment in India; Policy on research and development;  
Patent laws; Technology transfer.

**Text Books:**

1. Francis Cherunilam, Business Environment, Himalaya Publications, New Delhi, 11<sup>th</sup> Edition

2. G.S. Gupta, Macro Economics, Theory and Application- Tata Mc Graw-Hill Publishing, New Delhi, 2007.

### **Reference Books**

1. Misra & Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2006
2. Ruddardatt & KPM.Sundaram, "Indian Economy" S. Chand & Co. Ltd. New Delhi, 2008.
3. Shaikh Saleem, Business Environment, Pearson Education, New Delhi-2006.
4. Paul, Justin, Business Environment (Text and Cases), Tata McGraw-Hill, 2006.
5. Economic Survey ( latest), Govt. of India, Ministry of Finance, New Delhi
6. K.V.Sivaiah & V.B.M.Das, Indian Industrial Economy, S.Chand & Company, New Delhi.
7. Suresh Bedi, Business Environment, Excel Books, New Delhi.

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**DEPARTMENT OF COMMERCE**

SEMESTER - I

**BUSINESS MATHEMATICS**

**Unit I: Fundamentals of Functions:**

Introduction – Basic Concepts – Functions or Mappings - Types of Functions – Linear Function – Constant Function – Quadratic Functions – Exponential Functions – Homogeneous Functions – Business and Economic Functions such as Demand, Supply, Total, Revenue, Average Revenue, Total Cost, Average Cost and Profit Functions.

**Unit II: Graphical Representation of Functions and Limits:**

Meaning of the Graph of a Function – Meaning of the equation of a curve – Straight Line – Slope of line passing through two given points – Intercept form of a straight line – Graphs of different types of functions - Concept of Limit – Theorems of Limits (Without Proofs) – continuity of a function

**Unit III: Derivatives and their Applications:**

Concept of Differentiation – Some important theorems (Without Proofs) - Derivatives of Functions – Rules of Derivatives – Second order Derivatives – Application of Derivatives – Marginal Cost – Marginal Revenue – Elasticity of Demand – Maxima and Minima for functions in Economics and Business – Integration of simple Functions – Present value and future value of continuously compounded Annuity.

**Unit IV: Elements of Matrix Algebra:**

Introduction – Types of Matrices – Scalar Multiplication of a Matrix – Equality of Matrices – Matrix operations – Transpose of a Matrix – Determinants of a Square Matrix – Inverse of a Matrix – Solutions of Simultaneous equations with the inverse of a Matrix – Rank of a Matrix.

**Unit V: Introduction to Financial Mathematics:**

Progressions – Arithmetic Progressions – Geometric Progressions and sums of their first n terms – Problems with Business applications - Simple Interest – Compound Interest – interest compounded

more than once a year nominal, effective and continuous rates of interest – Immediate (ordinary) annuity, its present value and future value - Equated Monthly Installments (EMI) using reducing interest system amortization of loans – Sinking fund – Depreciation of Assets.

**Text Book:**

1. Business Mathematics - *D.C.Snacheti & V.K.Kapoor* Sultan Chand & Sons Public

**Reference Books:**

1. Mathematics for Economists - *Alpha Chiang*

*Tata Mc.Graw-Hill*

2. Mathematics for Economists - *Taro Yamane*

*Prentice Hall Of India Pvt Ltd*

3. Mathematics for Business and Economics

- *J.D.Gupta, P.K.Gupta & Man Mohan Tata McGraw Hills*

4. Mathematics for Economics and Finance - *Martin Anthony & Norman Biggs, Cambridge low price edition*

5. Mathematics and Statistics for Management  
*Publication*

- *K.B.Akhilesh & S.Subrahmanyam, Vikas*

**K L UNIVERSITY**

**Department of Commerce**

**SEMESTER – I**

**MICRO ECONOMICS**

**Unit – I Introduction to Economics:**

Meaning, Definition and Scope of economics – Methodology in economics - Micro and Macro – static and Dynamic – Normative and Positive - Inductive and Deductive analysis - partial and general equilibrium.

**Unit – II Consumer Behaviour:**

Concept of Utility – Cardinal utility – Ordinal utility - Demand function – Law of Demand - Law of Diminishing marginal utility – Law of equi marginal utility – Elasticity of demand – Price, Income and Cross elasticity - Concept of Price Elasticity of demand – Measuring Price Elasticity – Different Methods

Indifference Curves - Properties of indifference curve – Price(Budget) Line - Indifference curve schedule and indifference curve – Indifference Map – consumer Equilibrium with the help of indifference curve –

**Unit III Theory of Production and Costs:**

Production Function – Law of variable proportions – Law of returns to scale - Internal and External Economics - Determinants of supply – Supply functions – Law of supply - Elasticity of supply and its measurements – Cost curves – Fixed and variable costs, Money costs and Real costs – Total, Average and Marginal costs – Opportunity costs - Revenue – Total, Average and Marginal Revenue

**Unit – IV Market Structures:**

Market structures – Perfect competition- imperfect markets – Price determination under Perfect competition. – Monopoly Price determination under monopoly – Price discrimination – Monopolistic competition - oligopoly - duopoly

## **Unit - V Factor Pricing**

Marginal productivity theory of distribution - Rent –Differential Rent – quasi Rent – Scarcity Rent – Theories of wage determination – Minimum wage – Interest classical and neo classical and Keynesian theories – profit dynamics

### **Text Book:**

1. Principles of Economics

Paul Samuelson

### **Reference Books:**

1. Modern Economic Theory

K.K.Dewett

S.Chand

3. Modern Micro Economics

A.Koutsoyiannias

Mcmillan

4. Micro Economics

Pindyck R.S & D.L Rubin Feld

PHI.

5. A Course in Micro Economic Theory

David M. Kreps

PHI

6. Principles of Economics

Robert H Frank and Ben Bernanke

Tata McGraw Hills

7. Macro Economics

Dornbush & Fischer

Tata

8. Indian Economy

Dutt & Sundaram

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**Department of Commerce**  
**SEMESTER – I**  
**Introduction to Information Technology**

**Unit I:** Introduction to Computers- Types of Input and Output devices- Computer Hardware and Software, Objective and Scope of Computer Applications; Introduction to DOS; Introduction to windows - creating, saving, deleting, renaming a file in windows platform

**Unit II :** MS-Word - Introduction to Word Processing: Identifying the components of document window, Standard & Formatting Toolbars, Create, Open, Save documents ,Editing Text in Documents; Viewing & Formatting Documents.

**UNIT III:** MS-Power Point - Creating & opening presentations, slide layout, animation schemes to slides; MS-Excel – worksheets, Cell Referencing, Functions & Formulas, Chart.

**UNIT IV:** MS-Access - Creating & Managing Databases: Create tables, Managing Data in Access: Forms - Creating Forms, Data entry on Form; Working with reports; MS-Projects

**Unit V:** Networking - Fundamentals and applications of Networking, Concept of Internet; Application of Internet; E-Commerce.

**Text Book:**

1. Fundamentals of computers - V.Rajaraman-TMH Publication

**Reference Books:**

1. Information Technology for Management, Ramesh Behl-Tata McGrawHill Education Pvt ltd.
2. Dhiraj Sharma, Foundations of I.T., Excel Books, New Delhi, 2008.
3. Computers Today, S.K.Basandra, Galgotia Books, 2006.
4. An Introduction to Computers, Peter Norton,T ata McGraw Hill, 2005.
5. Gordon, Davis ,Management Information System, Tata Mc Graw Hill, New Delhi, 2007.

6. Henry C. Lucas, Information Technology for Management, Tata McGraw Hill Edition, 2008.
7. Laudon & Laudon , Management Information Systems, Tata Mc-Graw Hill, New Delhi.
8. Leon and Leon, Introduction to Computers with MS Office-2000, Tata McGraw Hill Publishing Company, New Delhi, 2007

K L UNIVERSITY

DEPARTMENT OF COMMERCE

## **FOUNDATION COURSE**

**Semester - I**

### **CONTEMPORARY INDIA : ECONOMY AND SOCIETY**

#### UNIT– I

Basic feature of Indian Economy-Trends in National Income – Agriculture - Importance- Problems- Remedial Measures; Industry: Large Scale – Small Scale; Problems - and remedial measures; A brief Review of the Industrial Policies in India. Role of Public Sector in the Context of Globalization, Growing importance of Service Sector.

#### UNIT – II

Population, poverty, unemployment and Income Inequalities – Causes and consequences – Remedies – Inflation causes and Remedies, Economic Reforms and their impact on Indian Economy – Indian Tax structure.

#### UNIT – III

Indian National movement various stages – Its legacy. Integration of Native states and Formation of modern India.

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#### UNIT – IV

Salient features of Indian Social system, Social groups: Primary and Secondary, Association – Institution. Status and Role – Norms, Values and customs. Concept of Socialization – Agencies of Socialization:

#### UNIT – V

Gender Issues: Domestic violence, Women Empowerment Entrepreneurship Programmes: a brief mention of Different on going Welfare Schemes of the central and State Government for Women, Children aged and Youth. Child Labour: causes – prevention

**Text Books:**

1. Indian Economy – Rudia Dutt and Sundaram KPM
2. Indian Social System – Ram ahuja

**RECOMMENDED REFERENCE BOOKS**

1. Indian Economy – Mishra and Puri
2. India Since 1526 – V.D.Mahajan
3. Indian History and Culture – Volume II (1526-1965) – Dr. BSL: Hanumantharao and K.Basaveswara Rao
4. Indian Society – RN Sarma
5. Social Movements in India – M.S. A.Rao
6. Introductory Sociology – S Sen Gupta
7. Empowering The Indian Women – Prameela Kapur
8. Social Background of Indian Nationalism – A.R.Desai