

TAMILNADU COUNCIL FOR OPEN & DISTANCE LEARNING



INTEGRATED B. Com B.Ed.

SYLLABUS





TAMILNADU COUNCIL FOR OPEN AND DISTANCE LEARNING

Accredited by International Council for Open & Distance Education (ICDE), Oslo, Norway

Internationally Accredited Institution Registered under Tamilnadu Govt Act

INTEGRATED B. Com B.Ed. SYLLABUS

FIRST YEAR

S.No	Subject Code	Subject	Max.Marks
01	IBED-COM1	Accountancy-I	100
02	IBED-COM2	Basics of Information Technology	100
03	IBED-COM3	Business Environment	100
04	IBED-COM4	Business Organization	100
05	IBED-COM5	Management Theory	100
06	IBED-COM6	Teacher in Emerging Indian Society	100

1. ACCOUNTANCY-I

UNIT-I:

Introduction - Meaning of accounting - objectives- advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal - Ledger- Trial Balance - Rectification of Errors with and without suspense a/c.

UNIT - II:

Final accounts- Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

UNIT-III:

Depreciation - Meaning of depreciation - causes- need- Methods of calculating depreciation: straight line method and written down value method -change in method of depreciation is excluded) - Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

UNIT-IV:

Single entry system - Meaning of single entry system - features and limitations of single entry system - Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method - Distinction between statement of affairs and balance sheet.

UNIT -V

Introduction to Tally - Accounts Basics - Accounts Basics - Understanding the Components of Computer, Classifications of Software - Challenges associated with accounting on computers and solutions there on - Software training to enhance employability - Growth of Tally

2. BASICS OF INFORMATION TECHNOLOGY

UNIT I

Introduction to computers: Basic components and functioning of the computers – Evolution of computers – Characteristics and uses of computers – Types of computers –

Hardware - Storage device of Media - software evolution - concepts - files and directories.

UNIT II

Computer and communication: Types – needs – communication Media – Network topologies– protocols – LAN – interconnecting network – TCP/IP.

UNIT III

Operating system – function of operating system – classification of operating system – Introduction to MS–DOS – DOS commands

UNIT IV

Overview of UNIX operating system – UNIX file system – working with files, file permissions, file security and directories

UNIT V

Introduction to windows – windows GUI – Multitasking format of window – Icons selecting, moving and sizing – windows menu – help menu – windows explorer – salient features of window 95, 98, NT and XP

3. BUSINESS ENVIRONMENT

UNIT - I

BUSINESS ENVIRONMENT Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21st century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis

UNIT - II

ECONOMIC ENVIRONMENT Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

UNIT - III

POLITICAL ENVIRONMENT Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

UNIT - IV

SOCIAL ENVIRONMENT Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

UNIT-V

GLOBAL ENVIRONMENT Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India.

4. BUSINESS ORGANISATION

UNIT -I

Fundamental Concepts:

Concepts of business, trade, industry and commerce- Business – features of business, Trade – Classification- Aids to Trade – Industry- Classification – Commerce-Relationship between trade, industry and commerce- Business Organization-Concept- – Functions of Business.

Entrepreneur – Meaning-Characteristics of Entrepreneurs – Types of Entrepreneurs – Functions of an entrepreneur - Steps to start Enterprise – Sources of finance –Long Term-Short Term

UNIT-II

Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:

Business Organization – Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization. Sole Proprietorship - Meaning – Characteristics – Advantages and disadvantages – suitability. Partnership – Meaning – Characteristics – Kinds of partners- Registration of partnership – Partnership deed – Rights and obligations of partners - Joint Hindu Family Business – Characteristics – Advantages and limitations.

UNIT -III

Joint Stock Company:

Joint Stock Company - Meaning - Characteristics -Advantages - Kinds of Companies - Difference between private and public companies - Promotion of A

Company: Promotion -Stages-Promoters -Characteristics -Registration -Capital subscription - Commencement of Business - Preparation of Important documents - Memorandum of Association - Significance - Clauses - - Articles of Association - Contents - Prospectus - Contents - Statement in lieu of Prospectus.

UNIT-IV

Management, Planning and Decision Making

Management- Meaning - Significance- Management Vs Administration - Functions of management - Levels of Management - Skills of management - Leadership-Leader Vs Manager-Traits of successful Leaders- Scientific Management - features- Fayol's Principles of Management. Planning - Meaning - Significance - Types of Plans - Decision making - Steps in Process Decision making process

UNIT-V

Organizing

Organizing – meaning - Organization – Features – the process of organization – principles of organization- Elements of organizations –organization chart- Delegation of authority – meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective - Centralization – Decentralization – Meaning – Differences between delegating and decentralization

EDUCATION FOR ALL

5. Management Theory

UNIT - I

Management: Definitions, scope and importance; managerial roles, skills, qualities and functions – Levels of Management; - Science or Art? - Administration vs. Management – Evolution of Management – Managing people and organizations in the context of New Era - The styles of management – Japanese, American, European and Asian - The Challenges of Management - Corporate Social responsibility.

UNIT - II

Planning: Nature and principles of planning - Process of planning - types of plans - Levels of planning - Planning Premises- MBO. Decision making-role-significance - decision making process - Decision tree analysis.

UNIT - III

Organizing: Nature of organizing-principles – organization levels and span of management – VA Graicunas Theory - Organizational design and structure – Departmentation – Delegation and Decentralization of Authority - Line and staff – Committees. Staffing – Nature – staffing process – skills and personal characteristics by managers – factors influencing the selection of upper, middle, lower-level managers – PETER's Principle.

UNIT - IV

Directing: Nature – Assumptions of Human Behaviour – Theory X and Theory Y - Dimensions of Leadership – Leading Vs Managing – approaches to Leadership – Leadership behaviour and styles – Likert's four systems of management, Managerial Grid - Transactional Vs Transformational Leader - Leadership skills – Leadership in cross-cultural environment – Motivation theories – Maslow, Herzberg, Alderfer, Vroom, Porter and Lawler, McClelland.

UNIT - V

Communication and Controlling: – Communication – Nature - Process – Barriers - Feedback – Feed forward. Controlling - Nature and importance – process –Requirement for effective control – Features of good control system - control techniques - Modern techniques of control.

6. TEACHER IN EMERGING INDIAN SOCIETY

UNIT -I

Education: nature and meaning-its objectives in relation to the time and place. Education in the western context: with specific reference to Rousseau. Pestalozi, Dewey, Russell, their impact on educational thought and class room practices, in term of progress trends in education. Indian thought and its contribution to educational practices.

UNIT -II

Philosophy and education: significance of studying philosophy in understanding educational practices and problem. Major philosophical systems-their salient features and their impact on education.

- Realism with reference to Aristotle and Jainism.
- Naturalism with reference to the views of Rousseau and Rabindranath Tagore.
- ➤ Idealism with reference to Plato, Socrates and Advaita Philosophy.
- Pragmatism with reference to Dewey "Instrumentalism and Experimentalism.
- > Humanism-Historical & Scientific and Buddhists.

UNIT -III

- Educational thinkers and their contribution in developing principles education.
- M.K. Gandhi: Basic tenets of Basic education.
- Swami Vivekananda: Man making education.
- > Sri Aurobindo: Integral education, its basic premises; stages of development.
- Froebel: The play way method.
- Montessori: The didactic apparatus.

UNIT -IV

Knowledge about the directive principles in Indian Constitution; various articles mentioned in the constitution that are related to education; meaning of secularism, social goals; democracy and socialistic pattern of society; meaning of term "National integration and Emotional integration", factors contributing for achieve them.

UNIT -V

Sociological basis of education, education as an agent of social change, education as a means of National welfare through the immediate welfare of the society, education and human resource development.

EDUCATION FOR ALL

UNIT -VI

Meaning of National integration and its need, role of teacher and educational institution in achieving National Integration through democratic interaction, explanation of cultural heritage, contributions of different religions -Hinduism, Buddhism, Sikhism, Islam, Christianity and Jainism) for the same cause and human upliftment, equal communication, philosophy of celebration of Indian festivals.



TAMILNADU COUNCIL FOR OPEN AND DISTANCE LEARNING

Accredited by International Council for Open & Distance Education (ICDE), Oslo, Norway

Internationally Accredited Institution Registered under Tamilnadu Govt Act

INTEGRATED B.COM B.ED SYLLABUS SECOND YEAR

S.No	Subject Code	Subject	Max.Marks
01	IBED-COM7	Accountancy-II	100
02	IBED-COM8	Company Law	100
03	IBED-COM9	Elements of Costing	100
04	IBED-COM10	Elements of Statistics	100
05	IBED-COM11	Mercantile Law	100
06	IBED-COM12	Development of Learner and Teaching – Learning Process	100

1.ACCOUNTANCY-II

UNIT - I

Partnership Accounts - I

- Introduction Partnership Deed Provisions of Partnership Act relating to accounts.
- Final Accounts of Partnership Firms Preparation of Profit & Loss Appropriation Account.
- Treatment of interest on capital, interest on drawings, salary, commission.
- Past adjustments and guarantee of profits.

UNIT - II

Partnership Accounts - II

- Admission of a Partner Treatment of goodwill, revaluation of assets and liabilities, adjustment of capital.
- Retirement of a Partner Settlement of accounts, adjustment of goodwill, revaluation of assets and liabilities.
- Death of a Partner Treatment of goodwill, settlement of claims, Joint Life Policy.

UNIT - III

Partnership Accounts - III

- Dissolution of Partnership Firms Modes of dissolution.
- Accounting treatment on dissolution Realisation account, settlement of liabilities and capital accounts.
- Insolvency of partners Garner vs. Murray rule.
- Sale of a partnership firm to a company.

UNIT - IV

Accounts of Special Transactions

- Consignment Accounts Meaning, features, accounting treatment in the books of consignor and consignee -including abnormal loss).
- Joint Venture Accounts Meaning, methods of recording joint venture transactions.
- Hire Purchase and Instalment System Meaning, distinction, accounting treatment in the books of purchaser and vendor (excluding repossession).

UNIT - V

Company Accounts - Introduction

- Introduction to Company Accounts.
- Issue of Shares Meaning, types, accounting treatment of issue at par, premium, and discount; forfeiture and reissue of shares.
- Issue of Debentures Meaning, accounting treatment of issue and redemption of debentures (excluding sinking fund).
- Final Accounts of Companies Preparation of balance sheet and statement of profit
 & loss as per Companies Act provisions (basic problems only).

2. COMPANY LAW

UNIT - I

Introduction to Company Law

- Meaning and Definition of a Company Characteristics Kinds of Companies.
- Corporate Personality Advantages and Limitations.
- Incorporation of a Company Stages, Procedure, Documents, and Certificate of Incorporation.
- Commencement of Business Memorandum of Association and Articles of Association their contents, alteration, and distinction.

UNIT - II

Prospectus and Share Capital

- Prospectus Meaning, contents, types, and legal consequences of misstatements.
- Share Capital Meaning and kinds of share capital.
- Issue of Shares at par, premium, and discount.
- Rights Issue, Bonus Shares, and Sweat Equity Shares.
- Buy-back of Shares Provisions of the Companies Act.

UNIT - III

Members and Meetings of Company

- Members of a Company Mode of acquiring membership, rights, and liabilities.
- Registers of Members.
- Company Meetings Types of meetings: Statutory, Annual General Meeting (AGM),
 Extra-ordinary General Meeting (EGM).
- Resolutions Ordinary and Special Resolutions.
- Quorum, Agenda, and Minutes of Meetings.

UNIT - IV

Management of Companies

- Directors Qualification, Appointment, Powers, Duties, and Liabilities.
- Board of Directors Composition, functions, meetings.
- Key Managerial Personnel (KMP) Managing Director, Whole-time Director, Company Secretary.
- Corporate Governance Basic Principles and relevance in India.

UNIT - V

Accounts, Audit, and Winding Up

- Accounts and Audit Statutory Books and Registers Preparation and Presentation of Company Final Accounts.
- Auditor Appointment, rights, duties, and liabilities.
- Winding up of Companies Modes: Compulsory, Voluntary, and under the supervision of the Tribunal.
- Liquidator Powers and duties.

3.ELEMENTS OF COSTING

UNIT - I

Introduction to Cost Accounting

- Meaning, Definition, Nature, and Scope of Cost Accounting.
- Objectives, Importance, and Advantages of Cost Accounting.
- Limitations of Cost Accounting Distinction between Financial Accounting and Cost Accounting.
- Cost Concepts Cost, Costing, Cost Control, and Cost Reduction.
- Classification of Costs Fixed, Variable, Semi-variable; Direct and Indirect Costs;
 Product and Period Costs.

UNIT - II

Material Cost Control

- Meaning and Importance of Material Control.
- Techniques of Material Control ABC Analysis, VED Analysis, EOQ, Just-in-Time
 (JIT).
- Purchase Procedure Centralised vs. Decentralised Purchasing.
- Stores Control Bin Card, Stores Ledger, Perpetual Inventory System.
- Pricing of Material Issues FIFO, LIFO, Simple Average, Weighted Average (problems to be included).

UNIT - III

Labour Cost Control

- Meaning and Importance of Labour Cost.
- Systems of Wage Payment Time Wage System, Piece Wage System, Incentive Plans (Taylor, Halsey, Rowan Plans).
- Overtime, Idle Time, and Labour Turnover Causes, Measurement, and Treatment in Cost Accounts.
- Preparation of Payroll and Wage Analysis.

UNIT - IV

Overheads

- Meaning and Classification of Overheads Factory, Administration, Selling and Distribution.
- Allocation, Apportionment, and Absorption of Overheads.
- Basis of Apportionment of Overheads.
- Machine Hour Rate, Labour Hour Rate, and other methods.
- Treatment of Over-absorption and Under-absorption of Overheads.

UNIT - V

Cost Books and Reconciliation

- Preparation of Cost Sheet Meaning, Components, and Formats (problems to be included).
- Preparation of Tenders and Quotations.
- Methods of Costing Job Costing, Contract Costing, Batch Costing (basic introduction).
- Reconciliation of Cost and Financial Accounts Need and Procedure.

4. ELEMENTS OF STATISTICS

UNIT - I

Introduction to Statistics

- Meaning, Definition, Nature and Scope of Statistics.
- Importance and Limitations of Statistics.
- Functions and Uses of Statistics in Business and Economics.
- Collection of Data Primary and Secondary Data Sources, Merits and Demerits.
- Census and Sampling Methods of Sampling (Random and Non-Random).

UNIT - II

Classification and Presentation of Data

• Classification of Data - Frequency Distribution.

- Tabulation of Data Parts of a Table, Rules for Tabulation.
- Diagrammatic Presentation Bar Diagrams, Pie Diagrams, Histograms.
- Graphical Presentation Frequency Polygon, Ogive, Line Graphs.

UNIT - III

Measures of Central Tendency

- Meaning, Uses, and Importance of Averages.
- Types of Averages Arithmetic Mean, Median, Mode, Geometric Mean, Harmonic Mean.
- Merits and Demerits of Each Measure.
- Practical Problems on Mean, Median, Mode.

UNIT - IV

Measures of Dispersion and Skewness

- Meaning and Significance of Dispersion.
- Absolute and Relative Measures of Dispersion Range, Quartile Deviation, Mean Deviation, Standard Deviation.
- Coefficient of Variation.
- Skewness Meaning, Types, Measures of Skewness (Karl Pearson's and Bowley's).

UNIT - V

Correlation and Index Numbers

- Correlation Meaning, Types, and Methods of Measuring Correlation: Karl Pearson's Coefficient, Spearman's Rank Correlation.
- Regression Meaning, Importance, and Regression Lines (basic problems).
- Index Numbers Meaning, Uses, Problems in Construction of Index Numbers.
- Methods of Constructing Index Numbers Simple and Weighted Index Numbers,
 Price Index Numbers, Consumer Price Index.

5.MERCANTILE LAW

UNIT - I

Law of Contract - I (General Principles)

- Definition and Essentials of a Valid Contract.
- Offer and Acceptance Legal Rules relating to Offer and Acceptance.
- Consideration Definition, Essentials, Exceptions to the rule "No Consideration, No Contract".
- Capacity to Contract Minor, Persons of Unsound Mind, Disqualified Persons.
- Free Consent Coercion, Undue Influence, Misrepresentation, Fraud, Mistake.
- Legality of Object and Consideration.

UNIT - II

Law of Contract - II (Special Contracts)

- Contracts relating to Quasi Contracts.
- Contract of Indemnity and Guarantee Meaning, Rights, and Liabilities of Parties.
- Contract of Bailment and Pledge Duties and Rights of Bailor, Bailee, Pawnor, and Pawnee.
- Contract of Agency Creation, Types of Agents, Authority of Agents, Rights and Duties, Termination of Agency.

UNIT - III

Law relating to Contract of Sale of Goods

- Definition and Essentials of a Contract of Sale.
- Sale and Agreement to Sell Distinction.
- Conditions and Warranties.
- Transfer of Ownership and Delivery of Goods.
- Rights of an Unpaid Seller Against the Goods and Against the Buyer Personally.

UNIT - IV

Law relating to Partnership

- Definition, Nature, and Essentials of Partnership.
- Partnership Deed Contents.
- Rights, Duties, and Liabilities of Partners.
- Types of Partners.
- Dissolution of Partnership and Partnership Firm Modes of Dissolution.

UNIT - V

Law relating to Negotiable Instruments

- Meaning and Characteristics of Negotiable Instruments.
- Types Promissory Note, Bill of Exchange, Cheque (including Crossing).
- Parties to Negotiable Instruments Holder and Holder in Due Course.
- Dishonour of Negotiable Instruments Noting and Protesting.
- Discharge from Liability Modes.

6. DEVELOPMENT OF LEARNER AND TEACHING - LEARNING PROCESS

UNIT -I

Nature of psychology and learners - Psychology: Its meaning, nature, methods and scope, functions of educational psychology. - Stages of human development; stage specific characteristics and development tasks. - Adolescence in Indian context-

characteristics and problems of adolescents; their needs and aspirations. - Guiding and counselling adolescents.

UNIT -II

Learning and motivation - Nature of Learning; learning theories-Behaviourists - Skinner's), Pavlov's Classical conditioning, Thorndike's connectionism and Kohler's insight learning theory. - Factors influencing learning and teaching process; learner related; teacher related; process related and content related. - Motivation-nature, types; techniques of enhancing learner's motivation.

UNIT -III

Intelligence Nature and characteristics of intelligence and its development. - Theories of intelligence, two factor theory-Multifactor Theory -PMA) and SI Model. - Measuring intelligence-Verbal, non-verbal and Performance test -one representative of group test and individual test of each).

UNIT-IV

Exceptional Children - Concept of exceptional children types, and characteristics of each type including children with learning disabilities. - Individual differences-nature; accommodating individual differences in classroom. - Learner centred techniques for teaching exceptional children.

UNIT-V

Personality-Definition, meaning-nature; development of personality; type & theories of personality.

EDUCATION FOR ALL

UNIT -VI

Educational Statistics - Data, Frequency distribution and tabulations. - Calculation and uses-Central tendencies -Mean and mode) and variability with special reference to standard deviation. - Correlation -Rank difference; meaning uses and calculation).



TAMILNADU COUNCIL FOR OPEN AND DISTANCE LEARNING

Accredited by International Council for Open & Distance Education (ICDE), Oslo, Norway

Internationally Accredited Institution Registered under Tamilnadu Govt Act

INTEGRATED B. Com B.Ed. SYLLABUS THIRD YEAR

S.No	Subject Code	Subject	Max.Marks
01	IBED-COM13	Business Statistics	100
02	IBED-COM14	Cost Accounting	100
03	IBED-COM15	Elements of Auditing	100
04	IBED-COM16	Modern Banking Theory and Law Practice	100
05	IBED-COM17	Money, Banking and Financial Institutions	100
06	IBED-COM18	Development of Educational System in India	100

1.BUSINESS STATISTICS

UNIT I - Introduction to Statistics

Meaning, definition, scope and limitations of statistics – Importance of statistics in business and management – Collection of data: primary and secondary sources – Classification and tabulation of data – Frequency distribution, diagrams and graphs.

UNIT II – Measures of Central Tendency and Dispersion

Arithmetic mean, median, mode, geometric mean, harmonic mean – Properties, merits and demerits of measures – Range, quartile deviation, mean deviation, standard deviation – Coefficient of variation and its applications.

UNIT III - Correlation and Regression

Correlation: meaning and types – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Regression analysis: concept, regression lines, regression equations – Relationship between correlation and regression.

UNIT IV - Time Series and Index Numbers

Time series: components, importance and applications – Methods of measuring trend: moving average, least squares – Seasonal variations and methods of measurement – Index numbers: meaning, types, problems in construction – Methods of constructing index numbers: price index, quantity index, value index – Consumer price index and wholesale price index.

UNIT V - Probability and Sampling

Probability: basic concepts, addition and multiplication theorems – Conditional probability and Bayes' theorem (simple problems) – Random variables and probability distributions: binomial, Poisson and normal distributions (simple applications) – Sampling: census vs. sample survey, probability and non-probability sampling methods – Hypothesis testing: concept (introduction only).

2.COST ACCOUNTING

UNIT I - Introduction to Cost Accounting

Meaning and definition of cost, costing, cost accounting and cost control – Objectives, advantages and limitations of cost accounting – Differences between financial accounting and cost accounting – Elements of cost – Cost classification – Preparation of cost sheet.

UNIT II – Materials Control

Meaning and objectives of materials control – Purchase procedure – Storekeeping and stock records – Inventory control: EOQ, minimum, maximum and reorder levels – Bin card and stores ledger – Methods of pricing material issues: FIFO, LIFO, Simple Average, Weighted Average – Treatment of material losses (wastage, scrap, spoilage, defectives).

UNIT III – Labour Cost Control

Meaning and importance of labour cost – Time-keeping and time-booking – Idle time, overtime and labour turnover – Methods of wage payment: time rate, piece rate, differential piece rate – Incentive schemes: Halsey, Rowan, Taylor's differential piece rate system.

UNIT IV - Overheads

Meaning and classification of overheads – Allocation, apportionment and absorption of overheads – Primary and secondary distribution of overheads – Absorption methods: machine hour rate, labour hour rate, unit of output – Treatment of under and over absorption of overheads.

UNIT V - Methods of Costing

Job costing – Contract costing – Process costing (normal loss, abnormal loss, abnormal gain, joint and by-products) – Operating costing (transport, hospital, hotel undertakings) – Reconciliation of cost and financial accounts.

3.ELEMENTS OF AUDITING

UNIT I – Introduction to Auditing

Meaning and definition of auditing – Objectives, advantages and limitations of auditing – Difference between accountancy and auditing – Types of audits: statutory audit, internal audit, cost audit, management audit – Qualities of an auditor – Ethical principles and auditor's independence.

UNIT II - Audit Planning and Control

Audit planning: meaning, importance and stages – Audit programme: features, objectives, advantages and disadvantages – Audit working papers: importance, contents and preservation – Internal check and internal control: meaning, objectives and distinction – Auditor's role in evaluating internal control.

UNIT III - Vouching and Verification

Vouching: meaning, objectives and importance – Vouching of cash transactions, trading transactions, credit sales and purchases – Verification and valuation of assets: fixed assets, investments, inventories, cash, bills receivable – Verification of liabilities: creditors, bills payable, loans, contingent liabilities.

UNIT IV - Company Audit

Qualification, appointment, rights, duties and liabilities of company auditor – Statutory report and statutory meeting – Audit of share capital and share transfer – Audit of reserves and surplus, dividends and debentures – Audit report: contents and types – Auditor's certificate.

UNIT V - Recent Trends in Auditing

Investigation: meaning, objectives and differences between auditing and investigation – Audit of non-profit organisations, educational institutions, clubs and hospitals – Government audit and Comptroller and Auditor General of India – Electronic data processing (EDP) audit and computerized environment – Current trends and challenges in auditing.

4.MODERN BANKING THEORY AND LAW PRACTICE

UNIT I - Introduction to Banking

Meaning, definition and origin of banking – Functions of banks: primary, secondary and agency functions – Role of banks in economic development – Types of banks: commercial banks, central bank, development banks, cooperative banks – Recent developments in Indian banking.

UNIT II - Banking System and Structure

Structure of Indian banking system – Public sector banks, private sector banks, foreign banks, regional rural banks – Co-operative banks and non-banking financial institutions – Functions of Reserve Bank of India (RBI) – Monetary policy and credit control measures of RBI – Role of NABARD and SIDBI.

UNIT III - Banker and Customer Relationship

Definition of banker and customer – General and special relationship between banker and customer – Rights of a banker: general lien, right of set-off, appropriation of payments – Obligations of a banker: secrecy of customer's account, honouring of cheques – Types of accounts: savings, current, fixed deposit, recurring deposit – Know Your Customer (KYC) norms and Anti-Money Laundering (AML) guidelines.

UNIT IV – Negotiable Instruments and Payment Systems

Definition, features and types of negotiable instruments – Cheques: crossing, endorsement and dishonour of cheques – Bills of exchange, promissory notes and hundis – Electronic payment systems: debit cards, credit cards, NEFT, RTGS, IMPS, UPI – Role of payment gateways and digital wallets – Legal provisions under the Negotiable Instruments Act, 1881.

UNIT V - Banking Law and Recent Developments

Overview of important banking laws: Banking Regulation Act, 1949 – Reserve Bank of India Act, 1934 – Negotiable Instruments Act, 1881 – Prevention of Money Laundering Act, 2002 – Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002 – Role of Debt Recovery Tribunals (DRTs) and National Company Law Tribunal (NCLT) – Recent trends in banking: E-banking, mobile banking, core banking solutions, fintech innovations and cyber security.

5.MONEY, BANKING AND FINANCIAL INSTITUTIONS

UNIT I - Nature and Functions of Money

Meaning, definition and evolution of money – Functions of money: primary, secondary and contingent – Types of money: metallic, paper, credit and near money – Role of money in a modern economy – Value of money and index numbers – Monetary standards: metallic standard, gold standard and paper currency standard.

UNIT II - Money Market and Capital Market

Meaning, features and importance of money market – Structure and instruments of the Indian money market: treasury bills, commercial paper, call money, certificates of deposit – Capital market: meaning, functions and structure – Primary and secondary markets – Stock exchanges in India and SEBI regulations – Distinction between money market and capital market.

UNIT III - Banking System and Credit Creation

Commercial banks: functions and importance – Credit creation by commercial banks and its limitations – Central banking: functions of the Reserve Bank of India – Monetary policy: objectives and instruments – Quantitative and qualitative credit control measures – Role of NABARD and development banks in India.

UNIT IV – Financial Institutions and Intermediaries

Meaning and role of financial institutions – Structure of Indian financial system – Development financial institutions: IFCI, ICICI, IDBI, SIDBI – Cooperative banks and regional rural banks – Non-banking financial companies (NBFCs) – Mutual funds, insurance companies and pension funds – Role of financial intermediaries in mobilizing savings and investments.

UNIT V - International Financial Institutions and Recent Developments

International Monetary Fund (IMF) – World Bank (IBRD) – International Finance Corporation (IFC) – Asian Development Bank (ADB) – BRICS Bank (NDB) – Balance of payments: meaning, structure and disequilibrium – Globalization of financial markets – Recent developments in Indian financial sector: digital banking, fintech, payment banks, small finance banks and financial inclusion.

6.DEVELOPMENT OF EDUCATIONAL SYSTEM IN INDIA

UNIT-I Education in India during (a) Vedic, (b) Buddhist and (c) Medieval periods.

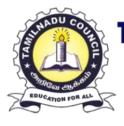
UNIT-II - Macaulay's minutes and Bentinck's resolution of 1835, Adam's report and its recommendations. - Wood's Dispatch -1854. - Lord Curzon's educational policy, Growth of national consciousness, National education movement.

UNIT-III - Recommendations of Indian Education Commission-1882 its influence on the subsequent - development of education. - Essential features of Sadler Commission Report- 1917. - Wardha scheme of education- 1937.

UNIT-IV - University Education Commission (1948-49). - Secondary Education Commission (1952-53). - Indian Education Commission (1964-66). - National Policy of Education (1986). - Revised National Policy 1986 with modification made 1992.

UNIT-V Development of teacher education in India - Objectives. - Problems of teacher education in India. - Role and functions of N.C.T.E.

UNIT-VI - Primary education and its major problems (Universalization wastage and stagnation). - Secondary education and its major problems (Expansion and vocationalization). - Higher education and its major problems (Autonomy and privatization).



TAMILNADU COUNCIL FOR OPEN AND DISTANCE LEARNING

Accredited by International Council for Open & Distance Education (ICDE), Oslo, Norway

Internationally Accredited Institution Registered under Tamilnadu Govt Act

INTEGRATED B. Com B.Ed. SYLLABUS FOURTH YEAR

S.No	Subject Code	Subject	Max.Marks
01	IBED-COM19	Guidance and Counselling	100
02	IBED-COM20	Educational Psychology	100
03	IBED-COM21	Assessment of Learning	100
04	IBED-COM22	Essentials of Educational Technology and Management	100
05	IBED-COM23	Teaching Commerce	100
06	IBED-COM24	Micro Teaching	100

1. GUIDANCE AND COUNSELLING

UNIT -I Understanding Guidance and counselling

Guidance: Concept, aims, objectives, functions and principles. ¬ Role of guidance in growing up. ¬ Difference between guidance and counselling ¬ Ethical consideration while imparting these programs ¬ Technique and procedures of counselling ¬ Need & Procedure for (Educational, Psychological and Social) guidance ¬ Group Guidance: Concept, Need, Significance and Principles, Organization of Guidance programs in schools. Major issues.

UNIT -II Approaches of Counselling

Counselling: Meaning, Principles and approaches of counselling, Individual and Group Counselling. - Process of counselling (Initial disclosure, In-depth Exploration & Commitment to Action) identification of problems. - Qualities -including Skills for Listening, Questioning, Responding, Communicating) & Qualifications of a good / effective Counsellor - Role of teacher as a Counsellor, Professional Ethics and Code of Conduct - Different approaches to counselling - Special counselling population, challenges of multicultural counselling.

UNIT -III Techniques and Procedures of Guidance

Need and procedure of guidance in educational, psychological and social difficulties; - Assessment in guidance: Standardized (viz. Aptitude, attitude, interest, achievement, personality) and non-standardized tests (viz. questionnaire, observation, scale, anecdotal record, case study, interviews) technique.

UNIT -IV Occupational Information and Guiding Students with Special Needs

Meaning, collection, types, classification & dissemination of occupational information, Career development: Teacher's role in career planning. Vocational training and placement opportunities for CWSN. - Behaviour problems of students with special needs, viz. socioemotional problems of children with disabilities and deprived groups such as SC, ST and girls, provision of facilities at governmental and non-governmental level and their utilization. Behaviour modification techniques - Ethical and legal guidelines - Dealing with depression and academic stress (with regard to their identification and intervention)

2. EDUCATIONAL PSYCHOLOGY

UNIT -I Psychology of teaching: meaning, scope, Indian & Western concept and its relevance from the point of view of teachers, Stages in teaching: Pre active, Interactive & Post active, Levels in teaching: memory level, understanding level and reflective level. Psychology of development: meaning of development, difference between development & growth, characteristics related to cognitive, social and emotional development during childhood & adolescence and their educational implications.

UNIT -II - Psychology of learning: meaning, factors affecting learning, transfer of learning: meaning, types and its educational implications, Motivation: meaning, various techniques for motivating the students. - Theories of learning: Classical, Operant, Gestalt and Cognitive theory of Piaget and Bruner, Main features and their educational implications.

UNIT -III - Psychology of intelligence: meaning, concept, theories of intelligence: cognitive, associative and punitive. IQ, EQ and SQ: their implications for organizing teaching learning processes. Use of intelligence tests and its limitations. Indian concept of intelligence. - Psychology of Adjustment: meaning, process of adjustment, characteristics of a well-adjusted person. Stress: concept, coping mechanism and its educational implications for teacher & learner. Ensuring wellness life style: determinants of wellness and scales to measure wellness life style.

UNIT -IV - Psychology of personality: meaning, its Indian and Western conceptualizations: development of personality, measurement of personality. - Psychology of exceptional children: creative, gifted, slow learner and mentally retarded children their characteristics and implications for providing education.

3. ASSESSMENT OF LEARNING

UNIT -I Overview of Assessment and Evaluation - Perspective on assessment and evaluation of learning in a constructivist paradigm - Distinction between 'Assessment of Learning' and 'Assessment for Learning' - Purpose of assessment in a 'constructivist' paradigm | Engage learners' minds in order to further learning in various dimensions. | Promote development in cognitive, social and emotional aspects. - Developing distinctions between the terms | assessment, evaluation, test, examination, measurement | formative and summative evaluation | continuous and comprehensive assessment - Understanding notions of 'Subject-based Learning' in a constructivist Perspective

UNIT -II Dimensions to consider for Assessment - Dimensions and levels of learning - Retention/recall of facts and concepts; Application of specific skills - Manipulating tools and symbols; Problem-solving; applying learning to diverse situations - Meaning-making propensity; Abstraction of ideas from experiences; - Seeing links and relationships; Inference; Analysis; Reflection - Originality and initiative, Collaborative participation, Creativity, Flexibility - Contexts of assessment- Subject-related, Person-related

UNIT -III Teacher Competencies in Evolving Appropriate Assessment Tools - Visualizing appropriate assessment tools for specific contexts, Content, and student - Formulating tasks and questions that engage the learner and demonstrate the process of thinking; Scope for original responses - Evolving suitable criteria for assessment - Organizing and planning for student portfolios and developing rubrics for portfolio assessment - Using assessment feedback for furthering learning.

UNIT IV Examination System: Reforms - Place of marks, grades and qualitative descriptions - Examination for social selection and placement - Introducing flexibility in examination-taking requirements - Improving quality and range of questions in exam papers school-based credits - Examination management - Role of ICT in examination **UNIT V** Data Analysis, Feedback and Reporting - Statistical tools, Percentage, graphical representation, frequency distribution, central - tendency, variation, normal distribution, percentile rank, correlation and their interpretation - Graphical representation of results. - Feedback as an essential component of formative assessment - Use of assessment for feedback; For taking pedagogic decisions - Types of teacher feedback (written comments, oral); Peer feedback - Developing and maintaining a comprehensive learner profile - Purposes of reporting: To communicate - Progress and profile of learner - Basis for further pedagogic decisions - Reporting a consolidated learner profile.

4. ESSENTIALS OF EDUCATIONAL TECHNOLOGY AND MANAGEMENT

UNIT -I - Definition of educational technology, Distinction between hardware and software technologies. - Their role in modern educational practices. - Hardware technologies: Important accessories and their application-OHP, Still and Movie - Projectors, Audio-Video recording instruments; TV, Computers, New technologies like email; internet; etc. - Use of strategies like teleconferencing, micro teaching, programmed instruction, CAI, language laboratory.

UNIT -II - Psychological uses for use of modern technologies-Core of experience (Edger Dale), Multisensory Instruction advantages. - Developing programmed instructional material-linear, branching programmes, try-outs and validation etc.

UNIT -III Strategies of teaching-Meaning and special features with special reference to lecture, question answer, demonstration, discovery, heurism, project, assignment, tutorial group, brain storming and role playing.

UNIT IV Managing Teaching - Planning. - Organizing. - Leading. - Controlling.

UNIT V - Evaluating institutional performance-Methods used-pupil evaluation, teacher evaluation, evaluation of Institutional performance. - Methods of teacher evaluation-use of pupil rating, peer rating, supervisor rating, community ratings used for Institutional improvement. - Accountability in school education-methods used for assessing accountability. - Use of professional norm and ethics.

5.TEACHING COMMERCE

UNIT -I Nature and Scope of Commerce and Accountancy Meaning-Definition-Nature Scope of Commerce & Accountancy-need-Importance of learning Commerce and Accountancy-Commerce Education-History of Commerce Education-Introduction-meaning-relationship of commerce with other subjects-International business.

UNIT -II Aims and Objectives of Teaching Commerce and Accountancy Aims: Teaching and learning-educational goal-Aims of Teaching Commerce-Values of Commerce and Accountancy-Practical-Social-Disciplinary and Cultural-Instructional Objectives: General Instructional Objectives (G.I.O's) and behavioural or Specific Learning Outcomes (S.L.O's)-relating to Cognitive, Affective and Psychomotor domains-based on-Bloom's Taxonomy Educational Objectives.

UNIT -III Microteaching- Definition - origin, need, and procedure - Microteaching Cycle - Steps - Skills of Microteaching-Skill of Introducing - Skill of Explaining, Skill of Stimulus Variation, Skill of Probing Questioning - Skill of Reinforcement Skills of black board usage and Closure -link practice - need for link practice.

UNIT IV Planning for Teaching- Learning of Commerce and Accountancy Unit plan-Year Plan-Macro teaching-Lesson Planning-Importance of lesson plans-Difference between unit planning and lesson planning-various approaches in the preparation of daily lesson plan

Format of a typical Lesson Plan – G.I.O's & S.I.O's – Teaching aids – Motivation, Presentation, Application, Recapitulation, Evaluation and Assignment.

UNIT V Evaluation in Commerce and Accountancy Introduction-Objectives and Need of Evaluation-Characteristics of good test-Types of tests Achievement test in Commerce and Accountancy-Subjective and Objective tests - Blue Print-Preparing model question paper based on Blueprint-Item Analysis

6.MICROTEACHING

