

APPENDIX-G

MADURAI KAMARAJ UNIVERSITY

(University with Potential for Excellence)

B.Com. (Semester)

CHOICE BASED CREDIT SYSTEM REVISED SYLLABUS

(This will be effective from the academic year 2018-2019)

Regulation, Scheme of Examination and Syllabus

1. Introduction of the Programme:

The main object of this course is to develop basic skill in commerce and computer subjects. The core papers of this course inculcate basic accounting knowledge for maintaining proper accounts and, develop entrepreneurial skill to begin startups. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M.Com/MBA.

2. Eligibility for admission:

Candidates seeking admission, to B.Com (CA) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by-the Syndicate of Madurai Kamaraj University.

3. Objectives of the Programme:

1. To develop basic skills in the subjects of Commerce and computer subjects.
2. To expose the students to computer applications in the field of Commerce / Business.
3. To develop entrepreneurial skill.

4. Outcome of the Programme:

Upon Successful completion of this course it is expected that student will:

1. Be critical and creative scholar who
 - Produces innovative solutions to problems
 - Applies research skill to _busness challenges
2. Be responsible and effective global citizen who:

- Engages in an internationalized world
- Exhibits cross cultural competence
- Demonstrates ethical values

3. Demonstrate broad knowledge and technical skill in at least one area of commerce and be able to provide discipline based solutions relevant to the business, professional and public policy.

5,6,7 , Languages, Core Papers, Elective Papers, NME papers:

Part — I Language for I and II Semesters

Any one language – Tamil Malayalam , Hindi, Arabic or French

(or)

Alternative Subjects: gpwghlq;fs;.

I Semester - tzpf fbjj;njlHGfs;;

II Semester - fhg;gP^ Nfhl;ghLfSk; eilKiwfSk;.

Part — II **English** for I and II Semesters

Part- III

1. Managerial Economics
2. Marketing
3. Financial Accounting –I
4. Economic Development of India
5. Principles of Management
6. Financial Accounting II
7. Banking Theory Law & Practices
8. Financial Accounting — III
9. Business Statistics
10. Cost Accounting
11. Fundamentals of Company Law
12. Auditing
13. Business Mathematics
14. Management Accounting
15. Financial Accounting — IV

16. Services Marketing
17. Financial Accounting
18. Business Laws
19. Income Tax Law and Practice - I
20. Entrepreneurship Development
21. Elective - I (Any one subject from "A")
22. Industrial Relations and Labour Laws
23. Income Tax Law and Practice II
24. Elective — II(Any one subject from "B")
25. Elective III (Any one subject from -"C")

ELECTIVES

A

1. Operations Research
2. Business Environment

B

1. Financial Accounting
2. Retail Marketing

C

1. Human Resource Management.
2. Financial Markets and Services

PART- IV : NON — MAJOR ELECTIVE COURSES

26. Business Accounting
27. Advertising and Salesmanship.

SKILL BASED SUBJECTS

28. Fundamentals of computer
29. Environmental Studies
30. Goods and Service Tax
31. Export — Import Procedures and Documentation

- 32. Value Education
- 33. MS office and Tally- Theory
- 34. MS office and Tally — LAB
- 35. Commerce Practical

Part - V

- 36. Extension Activities
- NSS / NCC / Physical Education /Science Club/Science Forum / Eco Club and the Like

8 Unitization:

Each paper contains 5 units. Not only core subjects, but also all the subjects.

9. Pattern of Semester Exam:

- Internal - 25 Marks
- External -75 Marks
- Total -100 Marks

10. Scheme for Internal Assessment

- Test = 10 Marks
(There, shall be two tests of 10 Marks each) — Average 10 Marks
- Assignment = 5 Mark
- Seminar / Group Discussion = 5 Marks
- Peer-Team Teaching = 5 Marks
- Total = 25 Marks

11. External Exam

There is external examination at the end of the semester- ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. A candidate should get his name registered with M.K. University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in the prescribed form to the university along with fess Rs.300 with the specific,remarks of the principal for condonation of attendance. Those students who have attended the, classes for 58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next

examinations by paying of Rs.500 with special permission along with proper documents for sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

12. Question Paper Pattern

Time: 3 Hrs.
Marks

SECTION- A 10 x 1 = 10

- i) Choose the Correct Answer 1-5
- ii) One Question from each unit
- iii) Fill in the blanks 6 — 10
- iv) One question from each unit
- v) Each question carries 1 mark

SECTION-B 5 x 7 = 35 Marks

- i) Either (or) Type question 11 to 15
- ii) One question from each unit
- iii) Each question carries 7 Marks

SECTION-C 3 x 10 = 30 Marks

- i) Open Choice questions 16 to 20
- ii) Answer any Three questions out of Five
- iii) One question from each unit
- iv) Each question carries 10 Marks

13. Scheme for evaluation:

Theory examinations will be evaluated by the examiners appointed by Madurai Kamaraj University

14. Passing Minimum:

1. There is no passing minimum for internal examination
2. The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/ she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

15. Model Questions

Model question paper is enclosed at the end of the syllabus

16. Teaching Methodology

Each subject is taught through lecturing, assignment seminar and peer team teaching.

17. Text Books

List of text books is given below the fifth unit of syllabus of each subject.

18. Reference Books

List of reference books is given below the fifth unit of syllabus of each subject.

19. Retotalling and Revaluation provision

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date of publication of the result in the university website, through specified revaluation forms along with required fees.

20. Transitory Provision

A Transitory provision of three years has been given for the benefit of the students who cortiader the old syllabus.

21. Subjects and Paper related websites:

www.wileyindia.com

www.vijaynicole.co.in

www.nlist.inflibnet.ac.in

www.perason.co.in

www.mhhe.com/kahate/knsze.

www.vikaspublishing.com

www.khannabooks.com

www.elsevier.com

www.sanfoundary.com

www.publishersglobal.com

22. Duration :

Three Years consisting of six semesters.

23. General framework:

Medium of Instruction is English.

24. GENERAL INSTRUCTIONS

1. All the question papers must be set-in English except Tamil / Malayalam / Hindi / Arabic French and
2. Only commerce teachers should he appointed as examiners. Both for setting and valuation. for all the Commerce Subjects

3. Only commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for commerce related computer subjects
4. External examiners will evaluate all papers including on the job training and project reports
5. Kindly go through the syllabus,-question paper blue print, model question paper pattern carefully
6. The syllabus and question paper blue prints are to be strictly adhered to
7. Kindly make the question specific, precise and without ambiguity
8. The university must send a copy of the syllabus _of the respective subject and the following instructions while appointing tie examiners for setting question papers.
 - i) The question set by them strictly conform to the syllabus, to the question paper pattern and to the instruction sent
 - ii) Questions should be fairly distributed over the whole syllabus
 - iii) The scheme of valuation and the key to the problems should be sent along with the question paper

COURSE STRUCTURE AND SCHEME OF EXAMINATION -SEMESTER WISE

1 SEMESTER

S.No	Part	Title Of the Paper	Hours /Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or tzpf fbjj;njhlHGfs;;	6	3	25	75	100
2	II	English -I	6	3	25	75	100
3	III	Managerial Economics	6	5	25	75	100
4	III	Marketing	5	4	25	75	100
5	III	Financial Accounting-I	5	4	25	75	100
6	IV	Non-Major Elective – Business Accounting	2	2	25	75	100
			30	21			

II SEMESTER

S.No	Part	Title Of the Paper	Hours /Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or fhg;gP^ Nfhl;ghLfSk; eilKiwfSk;.	6	3	25	75	100
2	II	English -I	6	3	25	75	100
3	III	Economics Development of india	6	5	25	75	100
4	III	Principles of Managements	5	4	25	75	100
5	III	Financial Accounting-II	5	4	25	75	100
6	IV	Non-Major Elective – Advertising and Salesmanship	2	2	25	75	100
			30	21			

III SEMESTER

S.No	Part	Title Of the Paper	Hours /Week	Credit	Internal	External	Maximum Marks
1	III	Banking Theory Law & Practice	5	4	25	75	100
2	III	Fundamentals of Company Law	5	4	25	75	100
3	III	Financial Accounting III	6	4	25	75	100
4	III	Business statistics	6	5	25	75	100
5	III	Cost Accounting	6	4	25	75	100
6	IV	Fundamentals of Computer(SkillBased)	2	2	25	75	100
			30	23			

IV SEMESTER

S.No	Part	Title Of the Paper	Hours /Week	Credit	Internal	External	Maximum Marks
1	III	Auditing	5	4	25	75	100
2	III	Business Mathematics	6	5	25	75	100
3	III	Mangement Accounting	6	4	25	75	100
4	III	Financial Accounting IV	6	4	25	75	100
5	III	Service Marketing	5	4	25	75	100
6	IV	Goods and Services Tax	2	2	25	75	100
			30	23			

V SEMESTER

S.No	Part	Title Of the Paper	Hours /Week	Credit	Internal	External	Maximum Marks
1	III	Financial Accounting- V	5	4	25	75	100
2	III	Business Laws	5	4	25	75	100
3	III	Income Tax Law and Practice-I	5	4	25	75	100
4	III	Entrepreneurship Development	5	4	25	75	100
5	III	Elective: 1 (Any one subject from A)	6	5	25	75	100
6	IV	Environmental Studies	2	2	25	75	100
7	IV	Export – Import Procedures and Documentation	2	2	25	75	100
			30	25			

VI SEMESTER

S.No	Part	Title Of the Paper	Hours /Week	Credit	Internal	External	Maximum Marks
1	II	Industrial relations and Labour Laws	5	4	25	75	100
2	III	Income Tax Law and Practice-II	5	4	25	75	100
3	III	Elective: II (Any one subject from B)	6	5	25	75	100

Mother Theresa Arts and Science College
Bodi-Chinnamanur Main Road, T.Sindalaicherry, Theni District - 625530

4	III	Elective: III (Any one subject from C)	6	5	25	75	100
5	III	Value Education	2	2	25	75	100
6	IV	Ms office and Tally -Theory	2	2	25	75	100
7	IV	Ms office and Tally -Lab	2	2	25	75	100
8	IV	Commerce Practical	2	2	25	75	100
			30	26			

Extension Activities-I Credit

Kjyhkhz;L

gFjp-I

tzpff;fbjj;njhlHGfs;

Nehf;fk; :

tzpfj;jpw;F Njitahd fbj njhlHGfis vOJtJ ifahStJ Fwpj;J mbg;gil Ghpjiy Nkk;gLj;Jjy;.

myF m:

tzpfj;njhlHG-nghUs;-;yf;fzk;-Kf;fpaj;Jtk;- mbg;gilf;\$Wfs;- gzpfs;- tzpfj;njhlHG topKiw-Clfq;fs;-Neub kw;Wk; kiwKf tzpfj;njhlHG-jilfs;- tzpfj;njhlHGpw;fhd kpd;dZ mikg;G kw;Wk; rhjdq;fs;.

myF M:

tzpf fbjg;Nghf;Ftuj;J-Nfhl;ghLfs;-tbtikg;G-fl;likg;G-jpl;lklLjy;-jahH nra;jy;-kpd; mQ;ry; tiffs;-gad;ghLfs;- kpd; mQ;ry; cUthf;fk;- ghJfhg;G.

myF ,:

tzpf tprhuizf; fbjq;fs;-MizAWf; fbjq;fs-tpw;gidf; fbjq;fs;-gpd;gw;Wf; fbjq;fs;-GfhH kw;Wk; rhpfl;ly; fbjq;fs;-#y; fbjq;fs;- tq;fp fbjq;fs; -tiffs;- Kfikf;fbjq;fs;-tiffs;- Kfikf;F tpz;zg;gpj;jy;- KftH epakd fbjk;-fhg;gPl;L fbj tiffs;.

myF <:

gzp njhlHGhd fbjg; Nghf;Ftuj;J-gzp Ntz;b tpz;zg;gf;fbjk; vOJjy;-mjd; fl;likg;G-Ra mwpKfg;gbtk;-gzp epakd fbjk;.

myF c:

mwpf;if-nghUs;;-Kf;fpaj;Jtk;-mbg;gilf;\$Wfs;- tiffs;-nghUslf;fk;-rl;IGh;t mwpf;if-Mz;lwpf;if-jzpf;if mwpf;if -re;ij mwpf;if-nghUs; gzpfs; gz;Gfs;-fl;likg;G.

ghpe;Jiuf;fg;gLk; Gj;jfq;fs;:

1. tifj;njlHG - jpU. fjpNurd; kw;Wk; KidtH. uhjh
2. thzpg jfty; njlHG - KidtH.tp.vk;.nry;tuh[;
3. tzpff; fbjj;njlHG - jpU.v];.Kj;ijah
4. tzpff; fbjq;fs; - KidtH. e.KUNfrd; kw;Wk; jpU.kNdhfH

gFjp-I

Altenative Subject(gpw ghlk;)

Kjyhkhz;L

,uhz;lhk; gUtk;

fhg;gP^ Nfhl;ghLfSk; eilKiwfSk;

Nehf;fk; :

,e;jpahtpy; fhg;gP^ njhlq;fg;gl;ljd; gpd;dzp kw;Wk; gy;tiff;fhg;gPLfs; jw;Nghija rl;lq;fs; Fwpj;J khztHfs. mwpe;J nfhs;Sjy;.

myF m:

fhg;gP^~ nghUs;- ,yf;fzk;- njhlf;fg;gpd;dzp-ehl;Llikahf;fk;-Nfhl;ghLfs;-Kf;fpa top \$Wfs;- gzpfs;-fhg;gPl;bd; Kf;fpaj;JtKk; gq;fspg;Gk; - fhg;gPl;bd; tiffs;- ,ul;ilf;fhg;gPL- kWfhg;gPL-,e;jpa MAs; fhg;gPl;Lf;fofk; njhlf;fk;-Nehf;fq;fs;.

myF M:

MAs; fhg;gPL-nghUs;-Nfhl;ghLfs;-MAs; fhg;gPl;L gj;jpu tiffs;-MAs; fhg;gPL nra;tjw;fhd topKiwfs;- Kidkk; nrYj;Jjy;-rYif ehl;fs;.

gpupj epakdk;-xg;gilg;G-jtwpa gj;jpuk;- ,og;G fhg;gPl;Lj;njhif toq;Fjy;-Kfth; mwpf;if-gj;jpuk; chpik ,og;G- gj;jpuk; chpik kPl;G-ruz; kjpg;G- fhg;gPl;Lg; gj;jpuj;jpd; %yk; fld; ngWjy;.

myF ,:

fly; fhg;gPL-nghUs;-gpupTfs;- fly;rh; fhg;gPI;bd; gj;jpu tiffs;- fly;rh; el;l;j;pd; gj;jpu tiffs;- ;-,og;;gPI;Lj;njhif toq;Fjy;;.

myF <:

jP fhg;gPL-nghUs;- gy tifahd fhg;gPI;bd; gj;jpuq;fs; -Xg;ge;j;j;pd; epge;jidfs;- ,og;;gPI;Lj;njhif toq;Fjy;;.

myF c :

fhg;gPI;L Kiwg;gLj;Jjy; kw;Wk; tsh;r;rpf;fhd mjpgfhu rl;lk; 1999 mwpKfk;-Nehf;fq;fs;-IRDA rl;l;j;pd; ruj;Jf;fs; mjpgfhuq;fs; kw;Wk; gzpfs;.

fhg;gPL jdpahH kakhf;Fjy;-MjuTk; vjpHg;Gk;- jdpahH kakhf;Fjypd; jw;Nghija epiy.

ghpe;Jiuf;fg;gLk; Gj;jfq;fs;:

1.fhg;gPL

- KidtH.S.gPHKfkJ

KidtH. S.A.N.]h[Pyp ,g;uhfpk;

2.fhg;gP^ nfhs;iffSk; eilKiwfSk; - jpU. nrh. nrh.kPdhl;rpRe;juk;

KidtH. K.Kj;Jg;ghz;b

3.fhg;gP^ Nfhl;ghLfSk; eilKiwfSk; - KidtH.L.P.,uhkypq;fk;

Nguhrphpau; T.S.n[af;Fkhh;

KidtH. M.nry;tf;FkhH.

4.fhg;gP^ Nfhl;ghLfSk; eilKiwfSk; - KidtH.L.nuq;fuh[d;

PART III

I SEMESTER

I YEAR

1. Managerial Economics

PART III

I SEMESTER

I YEAR

2. MARKETING

Objectives: To provide basic knowledge of concepts, principles, tools and techniques of marketing

UNIT I

Marketing — Definition — Nature Scope -- Functions — Importance — Role of Marketing — Approaches to the Study of Marketing — Marketing concept — Recent innovations in Modern Marketing.

UNIT II

Product Meaning .., Classification -planning,— Modification — Diversification — Elimination —.New product Development.

UNIT III

Pricing -Meaning objectives Factors influencing price determination — Methods of price determination Cost oriented pricing — Demand oriented pricing Competitive pricing -- New product pricing — Product line pricing — Geographical pricing — Psychological pricing - Price discounts.

UNIT IV

Channels of distribution Channel functions Factors to be considered in channel selection — retailing, wholesaling, direct marketing and on-line marketing.

UNIT V

Advertising — Objectives s Benefits — Criticism against advertising — Media selection.

BOOKS FOR STUDY

1. Marketing Management - V.S.Ramasamy&S.Namakumari
2. Marketing Management - C.P.Gupta and N.Rajan Nair

- 3. Marketing - J.Jayasankar
- 4. Fundamentals of Marketing - Stanton
- 5. Marketing - R.S.N. Pillai and Bagavathi
- 6. Essential of marketing - K.Sundar

BOOKS FOR REFERENCE

- 1. Marketing Management - S.A Sherleker
- 2. Marketing Management - G.P.Mamoria and Sathish Mamoria
- 3. Marketing Management - Philip Kotler
- 4. Marketing Management - M.M.Varma
- 5. Marketing Management - P.K.Agarwal

PART III

I SEMESTER

I YEAR

Objectives: To help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

UNIT I

Accounting Principles — Concepts Conventions Rules of Double Entry System — Transactions - Journals — Ledgers Subsidiary Books Trial Balance.

UNIT II

Errors — Types Errors disclosed and not disclosed by trial balance Suspense
Account Rectification of errors-Bank Reconciliation Statement.

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange Trade and Accommodation -Renewals -Dishonour due to
Insolvency — Retiring the bill.

UNIT V

Single entry or Accounts from incomplete records — Methods of ascertainment of profit : Net worth method Conversion method.

BOOKS FOR STUDY:

1. Advanced Accountancy - R. L.Gupta and Radhaswamy
2. Advanced accounting - S.P.Jain and K.L. Narang
3. Advanced Accountancy - M.A. Arulanandam and K.S. Raman
4. Advanced Accountancy - S.N.Maheswari and S.K. Maheshwari
5. Advanced Accountancy - T.S.Reddy and A.Murthy
6. Principles of Accountancy - Dalston.L.Cecil and JenitraL.Merwin

BOOKS FOR REFERENCE

1. Advanced Accounts - M.C.Shukla and T.S,Grewal
2. Advanced Accountancy - P.C.Tulsim
3. Introduction to accountancy - T.S.Grewal

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III

II SEMESTER

1 YEAR

4.ECONOMIC DEVELOPMENT OF INDIA

PART III

II SEMESTER

1 YEAR

5.PRINCIPLES OF MANAGEMENT

Objectives: To expose of the students to basic concepts of management.

UNIT I.

Management : Meaning, Nature, Levels of Management- Functions- Administration Vs Management
– School of Managements thought – FW Taylor, Henry Fayol

UNIT —II

Planning : Meaning – importance-Process of Planning- Types of plans- Forecasting-Techniques of forecasting - Decision making — Importance and Process.

UNIT- III

Organisation : Meaning -- Importance — Principles of organization — Types of organisation — Centralisation and decentralization of authority — Merits and Demerits Delegation — Bathers to delegation span of control Committee Merits and drawbacks.

UNIT IV

Staffing and Direction: Rectuitment meaning, Sources, Selection: Meaning - Procedure — Training: Meaning, methods. Direction, Leadership Importance - Qualities of a good leaders— Communication: Importance -- Qualities of a good leader — Communication : Importance - Types — Barriers to Communication Motivation : Importance.

UNIT V

Co-ordination controlling: Need for Co-ordination- Nature and process of control.

Reference books

1. L.M.Prasad **Principles and Practice of Management** Sultanchand & Sons Ltd.2001.
2. Stephen P.Robbins **Organisation Behaviour** prentice Hall of India Pvt Ltd., New Delhi, 2002.
3. Dinakar Pagare, **Business Management**, Sultan Chand & Sons 2001
4. Triathi & CN Reddy, **Principles of Management** Tata McGraw-Hill publishing Co. Ltd New Delhi 2003. 5. J.Jeyasankar: **Principles of Management** , Margham Publication, Chennai -17
6. **Principles of Management** — K.N. Natarajan K.P. Ganesan- Himalayas Printing House

PART III SEMESTER

II

I YEAR

6.FINANCIAL ACCOUNTING-II

Objectives: To help the students to acquire the knowledge and impart the skills about different kinds of Financial Accounting Methods.

UNIT I Consignment Accounts- Invoicing goods at cost price- Proforma invoice price-Valuation of unsold stock- Loss of Stock-Accounting treatment of — Normal Loss and Abnormal Loss.

UNIT II

Joint Venture Accounts –Recording in individuals books –Recording in Separate set of books.

UNIT III

Account Current — Methods of calculation of interest- Forward method - Red ink Interest —Epoque method — Periodic Method

Average due date — Calculation Of due date based on holidays intervention- Interest Calculation.

UNIT IV

Depreciation accounting – Depreciation-Concept -Causes -Need - Basic factors —Methods: Straight line –Written down value - Annuity — Depreciation fund.

UNIT V

Accounts of Non - Trading Concerns- Accounting treatment relating to -Receipts and Payments Account is given income and Expenditure Account is given and Receipt and Income- and- Expeilditure Account is given and Receipt and Payments Account is required.

BOOKS FOR STUDY:

1. Advanced accountancy - - R. L.Gupta and Radhaswamy
2. Advanced accounting – S.P. Jain and K.L. Narang
3. Advanced accountancy – M.A. Arulanandam and K.S.Raman
4. Advanced accountancy – S.N. Maheshwari
5. Advanced accountancy – T.S.Reddy and A.Murthy
6. Principles of Accountin – Dalston L. Cecil and Jenitra L.Merwin

BOOKS FOR REFERENCE:

1. Advanced Accounts – M.C .Shukla and T.S. Grewal
2. Advanced accountancy – P.C Tulsian
3. Introduction to accountancy – T.S . Grewall

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III SEMESTER

III

II YEAR

7.BANKING THEORY LAW AND PRACTICE

Objectives: To impart knowledge about the basic principles of Banking.

UNIT I

Introduction- Origin of banking — definition Banker and customer relationship — General and special -- Types of deposits- Origin and growth of Commercial Banks in India — Reserve Bank of India and its functions — Ratios — CRR — SLR- Repo rate- Reverse repo rate.

UNIT II

Cheque -Crossing — Endorsement — Meaning — Definition — Types -Rules.

UNIT III

Paying Banker — Duties -- Statutory protection- Payment —in- due- Course.

Collecting banker - Duties — Statutory protection —holder-in-due — Course —

Concept of negligence.

UNIT IV

Bank lending -Principles Of sound lending — Secured Vs Unsecured advances -Types of advances. – Advance against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)

UNIT V

E-Banking —Meaning- Benefits -internet Banking -Home Banking- Mobile Banking — Virtual Banking —E-Payments- ATM Card/Biometric Card, Debit/Credit/Smart card, EFT,ECS (Credit / Debit) E.money- Electronic purse, Digital Cash.

BOOKS FOR STUDY

1. Banking theory, Law and Practice- Sundaram & Varshney
2. Banking theory, Law and Practice –Gordon and Natarajan
3. Banking theory, Law and Practice –P.N.Varshney
4. Banking theory, Law and Practice-Dr.S.Gurusamy
5. Banking theory, Law and Practice- A.V. Renganadhachary & D.S.Rao
6. Banking theory and Practice - P.K.Srivastava

BOOKS FOR REFERENCE:

1. A Textbook of Banking –M.Radhasway
2. Banking in India – Vasant Desai

PART III
SEMESTER

III

SECOND YEAR

8.FINANCIAL ACCOUNTING III

Objectives: To help the students to acquire the knowledge and impart skills about different kinds of Financial Accounting Methods.

UNIT I

Fire Insurance Claims — Loss of stock policy- Loss of profit policy — Application of average clause.

UNIT II

Royalty Accounts — accounting treatment in the books of lessor and lessee-Sublease.

UNIT III

Insolvency Accounts—Individual only : Statement of affairs - Deficiency account

(List H)

Self balancing system: Self balancing ledger-transfer from one ledger to another ledger.

UNIT IV

Branch accounts — Types of Branches - branch not keeping full system of accounting — Branch keeping full system of accounting (Excluding foreign branches)- Simple problems only- Departmental accounts Allocation of expenses- Inter -Departmental transfers.

UNIT V

Hire purchase accounting - Calculation of interest - Cash price - Accounting treatment in the books of Hire purchaser and Hire vendor - Default and Instalment purchase system : Theory only.

BOOKS FOR STUDY

1. Advanced accountancy- R.L-Cupta and Radhaswamy
2. Advanced accounting - S.PJain and K.L.Narang
3. Advanced accountancy- M.A.Arulanandam and K.S.Raman
4. Advanced accountancy - S.N.Maheshwari and S.K,Maheshwari
5. Advanced accountancy – T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE

1. Advanced Accounts –M.C.Shukla and T.S. Grewal
2. Advanced Accountancy – P.C.Tulsian

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III

III SEMESTER

II YEAR.

Objectives: To familiarize the students with the application of statistics in business

Decision making

UNIT-I

Statistics -Meaning -Function -Importance - Limitation - Data collection - Sources Primary - Secondary - Tools of Data collection - Interview Schedule - Questionnaire - Census Sampling Classification- Presentation - Tabulation - Diagrammatic - Graphic.

UNIT II

Arithmetic mean - Combined mean, Median - Mode - Geometric mean Harmonic mean. Range - Quartile deviation - mean deviation -Standard deviation - Combined standard deviation - Co-efficient of variation.

UNIT - III

Skewness - Methods of studying skewness- Karl Pearson's Co-efficient of skewness - Bowley's co-efficient of skewness,

Correlation - Methods of studying correlation - Scatter diagram Graphic method - Karl Pearson's Co-efficient of correlation. Rank correlation, Concurrent deviation method.

UNIT IV

Regression analysis — Regression line- Regression equations — Least square method Deviations taken from actual mean and assumed mean method.

UNIT — V

Analysis of time series — components methods of determining trend — Graphic -Semi -average — Moving average -Least square — Seasonal Variations- Method of simple average only.

Book for study

1. Statistical Methods- M.Manoharan
2. Business Statistics-P.R.Vital
3. Statistics-R.S.N.Pillai & V.Bagavathi
4. Statistical Methods –C.B.Gupta
5. Business Statistics –J.K.Sharma
6. Business Statistics – S.P.Rajagopalam & R.Sattanathan

Book for Reference

1. Statistical-Methods S.P.Gupta
2. Statistical Methods – Vijay Gupta
3. Fundamental of Statistics – D.N.Elhance

4. Business Statistics -Levine

Note: The questions should be asked In The ratio of 60% for Problems and 40% theory.

**PART III
SEMESTER**

III

II YEAR.

10.COST ACCOUNTING

Objective:

To acquaint the students with basic concepts used in the cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

UNIT I

Introduction: Definition of Cost- Costing, Cost of Accounting and Cost Accountancy — Scope and Objectives — Advantage and Limitations- Cost Accounting VS Financial Accounting and Accounting and Cost Accounting Vs Management Accounting -Classification of Cost-Elements of Cost – Preparation of Cost sheet.

UNIT II

Material : Material Control –purchase Procedure — Different Levels of Stock of Materials — EOQ — Perpetual inventory System — ABC Analysis — Inventory Turnover Ratio - Bin Card— Stores Ledger.,— Pricing of Material Issues (FIFO, LIFO and Average Methods)

Labour: Labour Turnover Methods of Remunerating Labour — Incentive Schemes.

UNIT — III

Overheads : Meaning — Classification -Primary and Secondary Distribution of Overheads — Absorption of Overheads (Simple Problem)

UNIT — IV

Methods of Costing: Operating costing Process Costing — Normal Loss, Abnormal Loss and Abnormal effectives — Process Accounts (Excluding inter — Process Profit and Equivalent production)- simple Problems, Joint product, and by Product (Theory only).

UNIT — V

Cost Center : Definition- Classification

Profit Center : Meaning — Purpose Profit centre Vs Cost Centre

Cost Unit: Meaning — Examples

Cost Control: Meaning -- Elements — Cost control Techniques.

Cost Reduction: Meaning — Features — Fields covered — Merits Tools & Techniques — Cost control Vs Cost Reduction.

Cost Audit : Definition — Objectives' -- Advantages Cost Audit Vs. Financial Audit.

BOOK FOR STUDY

1. Cost Accounting- R.S.N.Pillai and Bhagavathi
2. Cost Accounting –T.S.Reddy and Y.Hair Prasad Reddy
3. Advanced Cost Accounting – S.P.Jain & K.L. Narang
4. Cost Accounting - S.P. Iyengar

Book for Reference

1. Cost Accounting-S.N.Maheswari
2. Cost Accounting-Das Gupta
3. Cost Accounting –Nigam,Naranja & Seghal
4. Cost Accounting – B.K. Ghosh

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III

III SEMESTER

II YEAR

11.FUNDAMENTALS OF COMPANY LAW

Objectives: To impart basic knowledge of the provisions of companies Act 2013.

UNIT I

Definition of a company — Characteristics 'of company — Company distinguished from partnership — Kinds of companies Administration of Company Law including National Company= Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).

UNIT II

Formation of company-Incorporation – Documents to be filled with register- Online filling of documents- promoters-Their legal positions – pre incorporation contracts – On line registration of company- Certificate of incorporation- certificate of commencement of business.

UNIT III

Memorandum of Association: Contents- Alteration of Memorandum-Articles of Association-Contents – Alteration of Articles –Articles and Memorandum distinction.

UNIT IV

Prospectus –Content-Statement in lieu of Prospectus-Shareholder-How to become a member – Rights and liabilities of members-Register and Index of members.

UNIT V

Meetings of company –Types of meeting –Notice-Quorum-Minutes-Proxies-Agenda-Chairman of the meeting-Resolution-Types of resolution.

BOOKS FOR SYUDY:

- 1.Elements of Company Laws - N.D.Kappr(Latest Edition)
- 2.Company Law - Kathiresan & Radha.V
3. Company Law -Avtar Singh
4. Company Law -Dr.M.R.Sreenivasan
5. Company Law as per Companies Act 2013- PMS Abdul Gaffor& S.Thothadri

BOOKS FOR REFERENCE:

1. Company Law - Bagrial (Ashok.K)
- 2.A Student hand book on company law and Practice- Dr.V.Balachandran &
Dr.M.Govindarajan.

PART III

IV SEMESTER

II YEAR

12. AUDITING

OBJECTIVES: To impart the Knowledge of auditing principles and procedures.

UNIT-1

Introduction: Definition and objectives of Auditing, Classification of audit, preparation before the commencement of new audit, Audit Note Book and Audit Working Papers, basic principles governing an audit.

UNIT II

Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Case Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book and Sales Return Book.

UNIT-III

Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of fixed Assets, current Assets and Investments.

UNIT - IV

Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities ' of an Auditor-Legal Provisions under the Companies Act and under the Decisions of Legal Cases.

UNIT - V

Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Report, Specimen of Audit Report.

BOOK FOR STUDY

1. Auditing Principle and Practice -Ravinder Kumar and Virender Sharma
2. Auditing Theory & Practice - A.K.Singh and Gupta Lovleen
3. Auditing -ArunaJha

PART III

IV SEMESTER

II YEAR

Objectives: To familiarize Students With the application of mathematics in business decision making.

UNIT -1

Number systems and equations - Counting techniques - Binomial expansion - Numbers - Natural - Whole - Rational - Irrational - Real - Algebraic expressions - factorization - Equations - Linear quadratic - Simultaneous linear equations with two or three Unknowns - Nature of roots. forming quadratic equation - Permutations - Combinations.

UNIT-II

Elements of Set theory - Definition- Symbols - Roster method and Rule method - Types of sets - Union & Intersection - Sub sets - Complements - Difference of two sets Family of sets - Venn diagram - De Morgan's law.

UNIT -III

Indices Positive — Fractional- Operation with power function - Logarithms - Definition — Exponential forms- Laws of logarithms- Change of base - Formula - Common logarithms and natural logarithms - Characteristics and mantissa - Rules to write - Practical Problems.

UNIT — IV

Commercial Arithmetic — Interest - Simple — Compound — Normal rate — Effective rate — Depreciation — Present value - Discounting of bills — Face value of bills- Banker's discount — Banker's gain - Normal due date — Legal due date - Calculation of period for banker's discount and true discount.

UNIT — V

Determinants — Properties-Product — Matrices — Types -Addition — Multiplication -Matrix Inversion — Solving a system of Linear equation using matrix inversion — Rank of matrix — Testing consistency of equations.

BOOK FOR STUDY

1. Business Mathematics - D.C. Sancheti & V.K. Kapoor
2. Business Mathematics - M. Manoharan & C. Elango
3. Business Mathematics - P.R. Vittal
4. Business Mathematics - B.M. Aggarwal
5. Business Mathematics - M. Wilson

Book for Reference

1. Business Mathematics - V.K. Kapoor
2. Business Mathematics - Jeyaseelan and Sundresan
3. Business Mathematics - G.K. Ranganath

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III

IV SEMESTER

II YEAR.

14.MANAGEMENT ACCOUNTING

Objectives: To impart knowledge of profit planning, decision making and give information about budgeting.

UNIT -I

Management Accounting: Meaning -Definition -Characteristics -Scope — Objectives and Functions — Advantages — Limitations -Management Accounting Vs Financial Accounting - Management Accounting Vs. Cost Accounting — Tools and Techniques of Management Accounting.

UNIT- II

Financial Statement Analysis: Meaning — Importance and Limitations of Financial Statements — Techniques of Financial Statement Analysis — Comparative Statements — Common size statement --- Trend Analysis (Theory Only)

Ratio Analysis : Meaning — Advantages — Limitations — Classifications and Computation of Ratios (Simple Problems)

UNIT — III

Cash Flow Statement —Meaning - Importance -Advantages — Limitations Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems Preparation of Cash Budget Cash Flow Statement Vs. Cash Budget.

UNIT — IV

Marginal Costing: Meaning -Definition- Advantages — Limitations — Computation of Profit Volume Ratio, Break Even Point and Margin of Safety — Managerial Uses of Marginal Costing (Make or Buy, Key- factor, Selection of Best Sales mix and Accepting foreign Offer), Simple Problems.

UNIT — V

Budgeting and Budgetary Control -Meaning — Objectives -Advantages -Limitations — Classification of Budgets -Preparation of Sales, Production, Material, Flexible and Master Budget — Zero Base Budgeting. Capital Budgeting — Meaning Advantages — Methods (Theory only)

BOOK FOR STUDY

1.Management Accounting & Financial Control: S.N. Maheshwari

2. Management Accounting: T.S.Reddy and Y.Hari Prasad Reddy
3. Management Accounting: Manmohan & Goyal
4. Management Accounting: M.Y.Khan & P.K.Jain
5. Management Accounting: Gorden P.Jeyaram, N.Sundaram,R.Jeyachandran

BOOK FOR REFERENCE:

1. Management Accounting-C.Horngren
2. Management Accounting-R.N.Antony
3. Management Accounting-Hingorani&A.R.Ramanathan
4. Principles&Practice of Management Account-R.K.Gupta

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III

IV SEMESTER

II YEAR.

15.FINANCIAL ACCOUNTING— IV

Objectives: To enable students to gain expert knowledge on 'Partnership Accounts.

UNIT — 1

Partnership accounts: Partnership — Definition -- Provisions relating to Partnership Accounting — Capital and Current Accounts of partners — Fixed and Fluctuating -Appropriation of profits- Past adjustments and guarantee.

UNIT -II

Admission of partner — calculation f new profit sharing ratio -Adjustment of undistributed profits, losses and reserves –Revaluations of Assets and Liabilities-Treatment of Good will — Adjustment of capitals of partners after admission of a partner.

UNIT — III

Retirement of partner- Transfer of balance due to retired partner -Death of a partner — Treatment of joint life policy- Settlement of amount due to legal representative of deceased partner.

UNIT — IV

Amalgamation of firms-Sales to a company

UNIT — V

Dissolution of partnership: Accounting Treatment- Insolvency of partner-Decision in Garner Vs Murray case —insolvency of all partners — Piecemeal distribution - Proportionate capital method -- Maximum loss method.

BOOK FOR STUDY

1. Advanced accountancy- R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L. Narang
3. Advanced accountancy – M.A. Arulanandam and K.S. Raman
4. Advanced accountancy- S.N Maheshwari and S.K. Maheshwari
5. Advanced accountancy – T.S. Reddy and A. Murthy.
6. Business Accounting - Dalston L. Cecil and Jenitra L. Merwin

BOOK FOR REFERENCE

1. Advanced accounts – M.C. Shukla T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

PART III

IV SEMESTER

II YEAR.

16. SERVICES MARKETING

Objectives: To enable students to gain expert knowledge on marketing of various services.

UNIT - I

Services Marketing - Concept - Definition - Nature and Characteristics of Services — Classification of Services - Need for Services Marketing - Role of Services Marketing - Role of Services Marketing in an Economy - Obstacles in Services Marketing - Overcoming the Obstacles.

UNIT-II

Services Marketing mix - Elements of Services Marketing mix - Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in services marketing - People, Physical evidence and process.

UNIT - III

Services Marketing for Health Services-Types of hospitals -Marketing Mix for Hospitals- Indian Health Care Industry .

UNIT - IV

Tourism Services- Users of tourism services - Marketing Mix for Tourism- Tourism Products - Techniques of sales promotion for tourism - Tour operators -Travel agent - Travel guides.

UNIT-V

Services Marketing for Professional or Consultancy Services - Market Segmentation for consultancy organizations - Marketing mix of professional services providers -Telecommunication services — Formulation of marketing mix for telecommunication services.

BOOK FOR STUDY

1. Services Marketing - Vasanti Venugopal&V.N.Raghu
2. Services Marketing - Dr. S. Shajahan
3. Services Marketing - P.N. Reddy & H.R. Appaniah
4. Services Marketing and Management -Dr.B.Balaji

BOOK FOR REFERENCE

1. Services Marketing- S.M.Jha
2. Services Marketing -S.K.Shajahan & S.C.Sahoo
3. Services Marketing – Rao

PART III

V.SEMESTER

THIRD YEAR

17.FINANCIAL, ACCOUNTING

Objectives: To familiarize the students with the principles of joint stock Company Accounts.

UNIT I

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures- Accounting Codifies, for issue of Debentures - Debentures issued as collateral security –Redemption of debentures- Methods – Instalment- Lottery- Sinking fund - Purchase of own debentures- Ex Interest and Cum- interest quotations (Purchase of own debentures as investment- cancellation of own debentures)

UNIT III

Underwriting of shares and debentures –Marked and unmarked applications - Firm underwriting-Profit and Loss prior to incorporation- Final accounts of joint Stock Company.

UNIT IV

Valuation of goodwill - methods Simple profit Super profit- Capitalization method -Valuation of shares -methods - intrinsic value — Yield value — Fair value.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock Companies.

BOOKS FOR STUDY

- 1 . Advanced accountancy- R.L. Gupta and Radhaswamy
2. Advanced accounting - S.P.Jain and K.L.Narang
3. Advanced accountancy- M.A.Arulanandam and K.S.Raman
4. Advanced accountancy — S.N.Maheshwari and S.K. Maheshwari

Note : The questions should be asked in the ratio of (60% for problems & 40% for theory).

PART III

V.SEMESTER

THIRD YEAR

18.BUSINESS LAWS

Objectives: To impart basic Knowledge of the important business legislations.

UNIT I

Contract: Meaning and Definitions of contract -Essential elements of valid contract- Valid, Void and Voidable contract, Offer - Acceptance - Communication and revocation of Offer and Acceptance.

UNIT II

Consideration-Capacity of parties –free consent-Modes of discharge of contract-Breach-Remedies for Breach.

UNIT III

Sale of Goods Act.1930: Contract of sale – Conditions & Warranties-Transfer of Property and title to goods-Right & duties of seller & buyer –Rights of unpaid seller. Contract of Indemnity & Guarantee: Features- Rights & Liabilities of Surety.

UNIT IV

Cyber law and contract –Procedures –Digital Signature –Safety mechanisms.

UNIT V

Consumer Protection Act 1986 : Definition –Objectives-Consumer production councils-consumer disputes-Redressal -Reason for slow growth of consumer movement in india –Suggestions for Strengthening.

BOOKS FOR STUDY:

- 1.Elements of Mercantile Law – N.D.Kapoor
- 2.Business Law –R.S.N.Pillai & Bagawathi
3. Mercantile Law – M.C.Kuchal
4. Business Law –M.R.Sreenivasan
5. Business Law –V.Balachandran & Thothadri

BOOKS FOR REFERENCE:

- 1.Hand book of mercantile Law – E.Venkatesan
2. Business Law –Shukla & Saxena
- 3.Mercantile Law – N.D.Kapoor
- 4.Business and Industrial Law – M.C.Kuchal
- 5.E-Commerce – Puja

Note : The Last unit syllabus will be replaced by the New consumer Act when it is Enforced.

PART III

V.SEMESTER

THIRD YEAR

19. INCOME TAX LAW AND PRACTICE-1

Objectives: To orient the learner towards entrepreneurship as a career option and creative thinking and behaviour.

UNIT I

Entrepreneur- Entrepreneurship – Meaning-importance-Qualities-functions of Entrepreneurs-Types-Role of Entrepreneurs in economic development – women Entrepreneurs-Growth – Problems.

UNIT II

Factors Affecting Entrepreneurial Growth Economic and Non- economic factors Entrepreneurship Development Programs (EDP) Meaning Objectives course contents Phases of EDPS.

UNIT III

Institutional Support to Entrepreneurs DIC -SISI - SIDCO - SIPCOT- NAYE -NIESBUS- EdII.
Institutional Finance to Entrepreneurs -IFCI -IDBI -SFC - TIIC.

UNIT IV

Project meaning - project identification steps- project formulation stages of project formulation, Project Report - contents'- preparation of project report.

UNIT V

Project appraisal stages - Economic analysis -Technical feasibility - Financial analysis- Market analysis.

BOOKS FOR STUDY

1. Fundamentals of Entrepreneurship and Small business -RenuArora&S.K.Sood
2. Entrepreneurship Development - Jose Paul, Ajithkumar& Paul. T.Mampilly
3. Entrepreneurial Development JayshreeSuresh
4. Entrepreneurship Development —E.Gordon, K.Natarajan
5. Entrepreneurship Development — L.Rengarajan.
6. Entrepreneurship Development C.S.V. Murthy.

BOOKS FOR REFERENCE

1. Dynamic of entrepreneurial Development & Management -Vasant Desai
2. Entrepreneurship Development - P. Saravapavel

3. Entrepreneurship Development — S.S.Kanka
4. Entrepreneurship and Small Business- Suresh K.Dameja
5. Entrepreneurship Development in India — Gupta, Srinivasan
6. Entrepreneurship Development- Taneja, Gupta
7. Entrepreneurship Development- Laxmisha A.S

PART III

VI Semester

III Year

22.INDUSTRIAL RELATIONS AND LABOUR LAWS

Objectives: To impart the basic Knowledge of the important labour legislations.

UNIT I

Meaning, Natures, Objectives and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and. Effects of Poor Industrial Relation, Suggestions to improve Industrial Relation.

UNIT -II

Trade Union Theories, Need Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926. '

UNIT -III

Industrial Disputes Act, 1948 : Meaning forms Causes and Consequences of Industrial Disputes,

UNIT IV

Concepts, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing collective Bargaining, Collective Bargaining in India.

UNIT V

Salient Features of Factories Act, 1948.; Payment of Wages Act, 1936; Minimum Wages Act,1948.

BOOKS FOR STUDY

1. Elements of Mercantile Law- N.D. Kapoor.
2. Mercantile Law -M.C. Kuchal
3. Industrial Relations& Labour Legislations- Dr. M.R.Sreenivasan

BOOKS FOR REFERENCE:

1. Hand books of Mercantile law- E.Venkatesan
- 2 . Business and Industrial's Law – M.C.Kuchal
- 3.Lectures on Business & Corporate Laws –Dr.K.Kapoor

PART III
III Year

VI Semester

23.INCOME TAX LAW AND PRACTICE-II

Objectives: To acquaint students to know the latest income tax law and enable them to file income tax returns.

UNIT I

Clubbing of Income - Set - off and carry forward of losses - Deductions from gross total income.

UNIT II

Assessment of Individual and hindu undivided family.

UNIT III

Assessment of Partnership firms Association of Persons and joint stock companies.

UNIT IV

Preparation of Return of Income –filling of returns- Manually, On line filing of returns of income and TDS, Provision and Procedures of compulsory on line filing of returns for specified assesses,,

UNIT V

Deduction and Collection of tax at source - Advance payment - Tax refunds ---Consequences of failure to deduct 'or pay t Tax credit certificate - Tax clearance certificate.

BOOKS FOR STUDY:-

1. Income Tax Law and Practice – B.B.Lal
2. Income Tax Law - Bhagavathi Prasad
3. Students Guide to Income Tax – Vinod K.Singhanian

BOOKS FOR REFERENCE

1. Income Tax Law and Practice - H.C.Mehrotra
2. Law and Practice of Income Tax - Dinkarpagare
3. Income Tax Law and Practice - V.P.Gaur and D.B Narang

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

ELECTIVES

PART III

V Semester

III Year

A.1 OPERATIONS RESEARCH

Objectives: To acquaint the students with the use of quantitative model in decision making

UNIT I

Operations research-Meaning –Nature –Characteristics-Scope- Modeling- Limitations.

UNIT II

Linear Programming - Mathematical. formulation - Graphical method - Standard form only - Simplex methods (Problems involving < Constraints only and excluding degeneracy) - Optimal solutions Limitations of Linear Programming Techniques.

UNIT III

Transportation - Assignment - Unbalanced Degeneracy-Maximization of profits Transportation - Vs Assignment .

UNIT IV

Queuing theory – Meaning –Elements- Single channel model -M/MI FCFS/infinite Model only.

UNIT V

Network analysis - PERT CPM Objectives - Advantages — Limitations Similarities and Dissimilarities (Excluding crash cost method).

BOOKS FOR STUDY:-

- 1 Operations Research - V.K.Kapoor
2. Operations Research -P.R.Vittal & V.Malini
3. Operations Research – KanitSwarup, P.K.Gupta and Manmohan

4. Operations Research - P.K.Gupta and D.S .Hira
5. Operations Research - Natarajan

BOOKS FOR REFERENCE:-

1. Operations. Research- H.M.Wanger
2. Operations Research –J.K.Sharma
3. Operations Research –S.D.Sharma
4. Quantitative Techniques –K.VenkaraRao
5. Quantitative Techniques –C.R.Kothari
6. Operations Research-H.A.Taha

Note:- The questions should be asked in ratio of 80% of problems and 20% for theory

PART IV

ELECTIVES-A2

III Year

A.2 BUSINESS ENVIROMENT

Objectives: To provide the knowledge about different kinds environment which affect business.

UNIT I

Introduction: concept,Components and Significance of Business Enviroment. Economic Systems. A brief profile of Indian Financial System.

UNIT II

Economic Environment. Components of Economic Environment. Planning Machinery in India. Regional Imbalance Privatization, Devaluation. Trade Agreements- Bilateral and Multilateral Agreement.

UNIT III

Industrial Environment: Role of Government in Business-Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector. in India, Pattern of Industrial Development in India.

UNIT IV

Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis industrial Development. Social Responsibility of Business.

UNIT V

International Environment: Concert and Rationale of Globalization of Indian Business, Foreign Capital Investment, Choice and Transfer of Technology and Problems of Debt Servicing in India. Important Provisions of FEMA, Multinationals and Indian Business, International Economic Institution WTO, UNCTAD, MOUs.

BOOKS FOR STUDY:-

1. Business Environment -Dr..V.Aalagappan&Dr.K.Chidambaram
2. Business Environment - Francis' Cherunilam
3. Essential of Business Environment -K.Aswathappa
4. Business and Society - Lokanathan&LaksmiRatan
5. Economic Environment of Business - - M.A.Dikay

PART III

ELECTIVE -B 1

THIRD YEAR

VI SEMESTER

B.1. FINANCIAL ACCOUNTING-VI

Objectives: To enable the students to understand the detailed concepts of Corporate accounting methods of differently types of companies.

UNIT I

Accounts of Holding Companies: Definition -Holding Companies Subsidiary company - Calculation of Pre-Acquisition and Post-Acquisition profit -Cost of control or capital reserve - Minority interest - Revaluation of Assets Elimination of common transactions-treatment of unrealized profit- Preparation of consolidated Balance sheet- Simple problems only.

UNIT II

Accounts of Bank Companies : Classification of Bank Advances-Provisions required - Preparations of various schedule for preparing of Profit and Loss Account and Balance sheet (Forms ,B and A in Third Schedule) as per the revised guidelines of Reserve Bank of India.

UNIT III

Accounts of Insurance Companies: Meaning- Types of Insurance The General-Accounts of life and general insurance business Preparation of various schedules for preparing of Revenue account, Profit and loss account and balance sheet of Life Insurance and General Insurance Business-Ascertainment of Profit under life insurance business.

UNIT IV

Double Account system including Accounts of Electricity Companies : Meaning -Special features - Difference between single account system and Double account system-Preparation of Revenue account, Net Revenue account, Capital account and general Balance sheet-Clear profit-Reasonable return- Capital base - Disposal of surplus-Replacement of an Asset.

UNIT V

Accounting for price level changes ((Inflation Accounting) : Meaning Limitations of Historical Accounting - Methods of inflation. accounting - Current Purchasing Power Accounting (CPPA)- Current Cost Accounting (CCA)-(Simple problems only).

BOOKS FOR STUDY:

- 1 Advanced accountancy -R.L.Gupta and Rahdaswamy
2. Advanced accounting -S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy - T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE:

1. Advanced Accounts -M Shukla and T.S.Grewal
2. Advanced Accountancy -S.N.Maheswari and S.K. Maheswari

Note: The question should be asked in the ratio 60 % for problems and 40% for theory.

PART III

ELECTIVE -B 2

THIRD YEAR

VI SEMESTER

B.2 RETAIL MARKETING

Objectives: To acquire the knowledge of various functions, principles associated with Retail marketing.

UNIT I

Introduction: - Retailing, Retail marketing -Definition - Importance - Functions of Retailing - Types of Retailing –Retailers.

UNIT II

Consumer behaviour and retail operation -Types of customer - Merchandise

Management - Retail marketing mix

UNIT - III

Retail pricing –Concept- Strategies and approaches - Types - Methods of setting prices -Retail branding- Supply chain Management.

UNIT - V

Consumerism and ethics in retailing Role of Information Technology in Retailing e-retailing - International retailing -future of retailing - Retailing in India.

BOOKS FOR STUDY

1. Retail Marketing Management -David Gilbert
2. Retail an Introduction - Rover cos

BOOKS FOR REFERENCE

1. Retail Management: A Strategic Approach -Barry Berman, Joel R. Evans

PART III

ELECTIVE –C1

III YEAR

VI SEMESTER

C.1. HUMAN RESOURCE MANAGEMENT

Objectives: To impart knowledge on the concepts and principles of HRM followed in different types of organization.

UNIT –I

Human Resource Management: Definition -Objectives - Importance -Functions - Hindrances for the development of HRM -HR Department - HR Manager - Qualities Role.

UNIT –II

Acquiring Human Resources: Human Resource Planning - Job analysis - Job design - Job specification- Recruitment and selection- Introduction.

UNIT III

Wage and salary Administration: Objectives -Principles - Factors affecting wages -Methods of Wage payment - Wage policy in India - Fringe benefits. Wage Incentives: Meaning Types - Employees Stock Option Plans (ESOP)

UNIT - IV

Retaining Human Resources: Absenteeism and Labour Turnover - Employee Welfare -Social Security,

UNIT -V

Integrating Human Resources: Trade Union: Meaning - Functions Trade Union Movement in India. 'Rights & Liabilities of Registered Trade Union -Collective bargaining - workers participation in management. Quality of Work Life (QWL) Meaning - Definition — Benefits of High QWL measures to improve QWL.

BOOKS FOR STUDY:

1. Human Resource Management : Dr L.M.Prasad
2. Human Resource Management: Prof .I.Jeyasankar.
3. Human Resource Management: Dr.C.B.Gupta
4. Human Resource Management: Dr.R.S Dwivedi
5. Essentials of Human Resource Management -Sundar&Srinivasan.J

BOOKS FOR REFERENCE:

1. A frame work for Human Resource Management :Dessler,
2. Human Resource Management : Ian Beard Welll an Len Holden.
3. Human Resource Management & Industrial Relations : P.SubbaRao
4. Human Resource Management : Srinivas R.Kandula

PART III

ELECTIVE –C2

III YEAR

VI SEMESTER

C.2 FINANCIAL MARKETS AND SERVICES

Objectives: To understand the rules & regulation and functions of money market and capital market and their services.

UNIT I

Financial System - Meaning -Functions- Financial concepts - Financial assets- Financial Intermediaries - Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market - Capital Market - Money Market - Development of Financial system in India - Weaknesses of Indian Financial system.

UNIT II

Money Market - Definition -Money market Vs Capital Market - Features Objectives - Characteristic features of a developed money market - Importance of money market - Composition of money market - Call money market - Commercial bills market - Acceptance market - Treasury bill market - Discount market --Bill markets in India - Money market Instruments.

UNIT III

Capital Market - New issue market - New issue market Vs Stock exchange –functions of new issue market - Secondary market - Stock exchanges - Functions -Listing of Securities - Registration of stock brokers - Methods of trading in stock exchange- Defects of Indian capital markets.

UNIT IV

Mutual funds -Definition Importance - Risks - Classification of funds - Close - ended funds - Open -ended funds - Income funds -- Growth funds - Balance funds -Specialized funds - Money -market mutual fund - Taxation funds Organisation of the fund Net asset value.

UNIT -V

Merchant Banking - Meaning -l Services of Merchant Banks - SEBI Guidelines - Scope for Merchant Banking in India.

Factoring: Meaning Functions - Types - Factoring Vs. Discounting - Benefits.

BOOKS FOR STUDY:-

1. Indian Financial System - P.N..Varshnery&D.K.Mittal
2. The Indian Financial System - Vasant Desai
3. Financial Market and services. - Gordon and Natarajan
4. Indian Financial System - Pathak
5. Indian Financial System - H.R.Machiraju
6. Financial Services - S.Gurusamy

7. Financial Services - B.Santhanam

BOOKS FOR REFERENCE:-

1. Financial Institutions and Markets - L.M.Bhole
2. Management for Indian Financial Institutions - R.M.Srivastava
3. Financial Institutions and Market - Merikohn
4. Foundations of Financial Markets and Institutions - Fabozzi

PART IV-NON MAJOR ELECTIVE COURSES

PART IV

NON-MAJOR ELECTIVE

I YEAR

I SEMESTER

26. BUSINESS ACCOUNTING

Objectives: To help to the students to the basic accounting principles and impart basic skill to record the business transactions.

UNIT I

Introduction - Book Keeping - Accountancy -Differences - Double Entry System -It's merits and Limitations - Differences between Single Entry and Double Entry System Classification of Accounts - Rules - Users of Accounting information.

UNIT II

Books of Prime Entry - Accounting Equation - Journal - Advantages - Ruling
(Simple Problems)

UNIT III

Subsidiary Books -. Objectives -Advantages - Purchases Book -Sales Book- Returns Books -- Cash Book- (Simple Problems) Difference between Trade Discount and Cash Discount.

UNIT IV

Books of Final Entry - Ledgers - Advantages Ruling (Simple problems) Trial Balance - Advantages - Difference between Trial Balance and Balance Sheet - Preparation of Trial Balance from given Ledger Balances.

UNIT V

Final Accounts of Sole Trading Concerns Adjustments : Outstanding Expenses -Prepaid Expenses - Closing Stock Depreciation - Bad debts - (Simple Problems) -Cost of Goods Sold.

BOOKS FOR STUDY

- | | |
|--|---------------------------|
| 1. Double Entry Book-keeping | - T.S.Grewal |
| 2. Advanced Accountancy | - T.S. Reddy and A.Murthy |
| 3. Principles and Practice of Accounting | - R.L.Gupta&V.K.Gupta |
| 4. Fundamental of Advanced Accounting | - R.S.N.Pillai&Bagawathi |
| 5. Business Accounting | - A. Balasubramaian |
| 6. Fundamentals of Accounting | - Appannaiah and others |

BOOKS FOR REFERENCE

- | | |
|------------------------|-----------------------------|
| 1. Advanced Accounts | - M.C.Shukla and T.S.Grewal |
| 2. Advanced Accounts | - S.P.Iyengar |
| 3. Advanced Accounting | - S.P.Jain and K.L.Narang. |

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART IV

NON-MAJOR ELECTIVE

I YEAR

II SEMESTER

27.ADVERTISING AND SALESMENSHIP

Objectives: To familiarize the students with fundamentals of advertising and Salesmanship

UNIT I

Meaning of advertising -Characteristic Features of Advertising - Nature and Scope of Advertising - Benefits or Advantages of Advertising - Criticisms of Advertising Is Advertising Economic waste? -Difference between Advertising and Salesmanship.

UNIT II

Advertising Media – Indoor and outdoor Advertising – Advertising agency- Role-Importance.

UNIT III

Personal Selling -Definition Salesmanship- Definition Features -Objectives -Benefits - Criticisms against Salesmanship.

UNIT IV

Qualities of a successful salesman; Physical Mental, Social and, Moral Qualities Other Requisites of a Salesman.

UNIT V

Recruitment of Salesman-Sources- Remuneration of Salesman; Methods.

BOOKS FOR STUDY:

- | | |
|-------------------------------------|-------------------------------|
| 1. Advertising and Salesmanship | - P.Saravanel&S.Sumathi |
| 2. Essential of Advertising | - S.Chandran |
| 3. Advertising and Sales Promotion | - Dr.R.L.Varshny&Dr.S.L.Gupta |
| 4. Advertising and Personal Selling | - Dr. C.B.Gupta |
| 5. Advertising and sales promotion | - Mishra &Harikumar |

SKILL BASED SUBJECTS

PART IV

Skill Based Subject

II YEAR

III SEMESTER

28.FUNDAMENTALS OF COMPUTER

Objectives: To impart basic knowledge of computer and simple programs.

UNIT- I

Introduction - workings with Windows -opening; switching and closing.

UNIT - II

Applications -using shortcut bar, creating a word document - moving, correcting and inserting text, editing and printing.

UNIT -III

Undo and Redo features -spell checking - Inserting page numbers Headers and footers - Using tables and graphics.

UNIT –IV

MS-Excel -Spread sheet -functions- formatting text and numbers- creations-enhancing and printing a chart.

UNIT -V

Power Point -Basics - Creating, Presentation's- working with text- working with graphics -Animation — Slide shows..

BOOKS FOR STUDY

- 1.Fundamentals of Computers - V.RajaRaman-RHI-1978
- 2.Computer Today - Basantra
- 3.Computers and Information Technology -V.K.Kapoor

PART IV

Skill Based Subject

III YEAR

V SEMESTER

29.ENVIRONMENTAL STUDIES-UNIVERSITY

PART IV

Skill Based Subject

III YEAR

IV SEMESTER

30.GOODS AND SERVICES TAX

Objectives: To understand the concept the importance of goods and services tax in the Context of Indian economy

UNIT I

GST – Concept- Meaning –Definition Objectives –Advantages. GST and centre,State Financial relation.

UNIT II

Main features of GST Law -impact of GST Subsuming of taxes - Types of GST - CGST - SGST, IGST, UTGST.

UNIT III

GST Council – Constitution-structure - Action Plan --Quorum and decision making of meeting -Functions.

UNIT IV

Registration -Registration under GST-Procedure- Persons liable for registration- Persons not liable for registration-Compulsory Resistration.

UNIT V

Computation of taxable vale an liability - Comparative calculations with previous tax laws - Tax calculation for interstate sales - Value of supply - Value of taxable supply -Input tax credit (Simple problems only).

Books for study

1. Goods and Services Tax -Ghousia khatoon. Naveen Kumar C.M, &Venkatesh S.N Himalaya publishing house private ltd, Mumbai.
2. Fundamentals of GST and customs Act -R.C. Sha S.K.PodderShruthiPrabhakar.
3. Goods and services Tax -- B.Mariappa
4. GST The essentials of Goods and Service Tax - Dr.Thomas Joseph, Dr.Jayajacob, Ms.Chinnuhlariamchacko

Note: The questions should be asked in the ratio 80% for theory and 20% for problems.

PART IV

Skill Based Subject

III YEAR

V SEMESTER

31.EXPORT-IMPORT PROCEDURES AND DOCUMENTATION

Objectives: To impart basic knowledge on Export and import documentation and procedures.

UNIT I

Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

UNIT II

Export procedures - Export an order -Consignment - Receiving an order - Packing and Marketing - Shipping order Customs formalities.

UNIT III

Export documentation - Documentation - Letter of credit - Credit documentation

Insurance documents and other documents.

UNIT IV

Import procedures - Importing through Indent house- Obtaining import licenses -Terms used in mentioning prices.

UNIT V

Import documentation — Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance documents and all other documents.

BOOKS FOR STUDY

1. International Marketing - Varshney&B.Battacharya
2. International Marketing- Francis cherunilam
3. International Marketing - B.S.Rathorand J.S.Rathor

PART IV

Skill Based Subject

III YEAR

VI SEMESTER

32. VALUE EDUCATION –UNIVERSITY

PART IV

Skill Based Subject

IIIYEAR

VI SEMESTER

33.M.S.OFFICE &TALLY-THEORY

Objectives: To provide Computer skill and knowledge for commerce students and help them to understand the usefulness of M.S. Office and Tally programs.

UNIT 1

Starting Word 2000 -Creating a document - Editing - Saving Formatting - Creating Table Printing document.

UNIT II

Starting Excel 2000 - Editing – inserting and deleting rows and Columns -Changing width and height - formula (Financial formula only)

UNIT- III

Power point 2000 –creating a new presentation- Using templates - Slide transition -Slide animation – Power Point views.

UNIT IV

Tally - Features – Opening Screen of Tally - Creating Company - Selecting a Company – Shutting –Altering company .

UNIT - V

Creating Groups & Ledger Alternation - Alteration - Deletion - Voucher entry -Payment –Receipt- Journal-- Contra Voucher - Alteration - Deletion.

PART IV

Skill Based Subjects

III YEAR

VI SEMESTER

34.M.S.OFFICE & TALLY - LAB.

Objectives: To provide the practical knowledge about M.S.Office and Tally Programs.

UNIT 1

Starting Word 2000 -Creating a document - Editing - Saving Formating
Creating Table Printing a document.

UNIT-II

Starting Excel 2000-Editing-Inserting and deleting rows and columns –transition – Changing width and height-Formula (Financial Formula only)

UNIT III

Power point 2000 –creating a new presentation - Using templates - Slide transition -Slide animation – Power Point views.

UNIT IV

Tally -Opening Screen of Tally - Creating Company - Selecting a Company – Shutting – Altering a company .

UNIT V

Creating Groups & Ledger- Alternation - Alteration - Deletion - Voucher

entry -Payment –Receipt- Journal-- Contra Voucher - Alteration – Deletion-Simple problems.

PART IV

Skill Based Subjects

III YEAR

VI SEMESTER

35.COMMERCE PRACTICAL

Objective : To enable the students to have practical knowledge of using various forms.

List of practical

Filling up of money order form-layout of business letter-blue print of an office- filing of paper-use of common office machines – designing of forms for purpose preparation of Vouchers, Invoice and Cash receipts-Telephone Etiquette-Handling of Visitors.

Format of joint stock Company Balance sheet model of a partnership deed-format of profit and loss appropriation account –debit note and credit note and Statement of affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/Register payroll/Wage sheet, Form of bin and Time Card, Filling of material order and material requisition, and issue register.

Filling up of an account opening form , knowledge of various forms used in day-to-day banking activities –Cheque –pay-in-slip- withdrawal form-Transfer form –Draft Challan, Form of Bill of exchange and promissory note fixed /Deposit Receipt, Safe Custody Receipt, Form of letter of Credit currencies of different countries, ATM Debit and Credit Card.

Collection of different types of advertisement preparation of advertisement copy, analyzing brand names –publishing the products in the market.

Filling up of Equity share application and mutual fund form, Specimen of share, Mutual fund and Bond certificates.

Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form.

Filling up of Income tax returns, Sales tax forms and applying for income tax refund.

Note: Students have to submit a practical note book consisting of specimen forms of all the above documents mentioned in the syllabus.

Mother Theresa Arts and Science College
Bodi-Chinnamanur Main Road, T.Sindalaicherry, Theni District - 625530

MTASCS