



SIR THEAGARAYA COLLEGE

(Re-accredited with Grade "B" by NAAC)

Undergraduate Programme in Commerce.

Curriculum and Syllabus for

B.COM COMPUTER APPLICATION

(With effect from the Academic Year 2020-21)

February 2020

(Template for the Board of Studies Of Commerce-UG)

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Curriculum and Syllabus for B.COM & ALLIED SUBJECTS

(With effect from the Academic Year 2020-21)

I. Preamble

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy. For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision making control. For a entire Business World, Marketing investigating is the effects of a new product. Accounts is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which is an branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. It is a science of learning from day to day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are used in almost all fields which are indispensable for people working in fields like Industry, business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking, Law, Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B.Com & Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions.

3. Course Structure

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking, Entrepreneurial Development etc.

4. Course Learning Outcomes and Syllabus

Given under each subjects.

Learning outcomes:

Students will acquire

- (a) knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.
- (b) information about various Forms of Commercial organizations in India and their functions for societal developments,
- (c) knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cashflow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data.
- (d) knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.
- (e) insights into preliminary exploration of different subjects.
- (f) Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.

UNIVERSITY OF MADRAS
B.Com. Computer Applications
(with effect from the academic year 2020-2021)
REVISED SCHEME OF EXAMINATION:
SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	6	3	25	75	100
PART II	English Paper – I	6	3	25	75	100
PART III	Core – Paper I : Financial Accounting	5	4	25	75	100
	Core Paper II :Office Automation (Theory & Practical's)	5	4	25	75	100
	Allied Paper I : Business Economics	6	5	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME		2	25	75	100
	Soft Skill-I		2	50	50	100

Non Major Elective Papers:-

Any one of the following:

1. Emotional Intelligent
2. Basics of retail marketing
3. An Overview of ISO
4. Basics of Health Care Management.

SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART I	Language Paper – II	6	3	25	75	100
PART II	English Paper – II	6	3	25	75	100
PART III	Core Paper III : Advanced Financial Accounting	5	4	25	75	100
	Core Paper IV: Python Programming (Theory & Practical's)	5	4	40	60	100
	Allied Paper II : Indian Economy	6	4	25	75	100
PART IV	* Part - IV – Basic Tamil / Advanced Tamil / NME		2	25	75	100
	Soft Skill-II	2		50	50	100

Non – major Elective Papers

Any one of the following:

1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group

* (a) Non-Tamil Students up to XII Std must be studied “Basic Tamil” comprising of two courses in degree level
(b) Tamil Students up to XII Std, taken Non-Tamil Language under Part-I at degree level shall be taken “Advanced Tamil” comprising of two courses.
(c) Tamil Students up to XII Std and taken Tamil under Part-I Language at degree level shall be chosen “Non- Major Electives” at degree level

SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting –I	6	4	25	75	100
	Core Paper V: Business Law	5	6	25	75	100
	Core Paper VII: Computerized Accounting (Theory & Practical's)	6	4	40	60	100
	Core Paper VIII: Object Oriented Programming with C++ (Theory & Practical's)	6	4	40	60	100
	Allied Paper II : Business Statistics	6	4	25	75	100
PART IV	Environmental Studies		Examination will be held in Semester IV			
	Soft Skill-III		3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper IX : Advanced Corporate Accounting	6	4	25	75	100
	Core Paper X: Principles of Management	6	4	25	75	100
	Core Paper XI: E-Commerce	5	4	25	75	100
	Core Paper XI: Programming in Java (Theory & Practical's)	5	4	40	60	100
	Allied Paper IV: Elements of Operations Research	4	4	25	75	100
PART IV	Environmental Studies		2	25	75	100
	Soft Skill-IV	2	3	50	50	100

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Financial Management	6	4	25	75	100
	Core Paper XIV: Practical Auditing	6	4	40	60	100
	Core Paper XV: Elements of Cost Accounting	5	4	25	75	100
	Core Paper XVI :Statistical Package for Social Science (Theory & Practical's)	5	4	40	60	100
	Elective Paper I : 1. Income Tax Law & Practice - I or 2.Portfolio Management or 3. Research Methodology	6	5	25	75	100
PART V	Value Education	2				

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Financial Services	6	4	25	75	100
	Core Paper VIII: Human Resource Management	5	4	25	75	100
	Core Paper XIX: Management Accounting	6	4	25	75	100
	Core Paper XX: Web Technology (Theory & Practical's)	6	5	40	60	100
	Elective Paper II: 1. Income Tax Law & Practice – II (or) 2. Project Work (Group)	6	4	25 20	75 80	100 100
PART V	Value Education	1	2			
	Extension Activities		1			

APPENDIX-22(S)
UNIVERSITY OF MADRAS
B.Com. Computer Applications
(with effect from the academic year 2016-2017)
REVISED SYLLABUS

I SEMESTER

CORE PAPER I

FINANCIAL ACCOUNTING

No. of Credits: 4

OBJECTIVES:

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

OUTCOMES:

- The students will be able to analyse and prepare financial statement of different types of organisation
- The students will be aware of the various amendments in financial reporting

UNIT I: Preparation of Financial Statement

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

UNIT II: Depreciation and Insurance Claims

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause

UNIT III: Single entry system

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

UNIT IV: Rectification of Errors and Bank Reconciliation Statement

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

UNIT V: Hire Purchase and Instalment System

Hire Purchase System- Default and repossession-Hire purchase trading account

Instalment System-Calculation of Profit.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Gupta, R.L & Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, NewDelhi

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
2. Reddy, T.S & Murthy,A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. NewDelhi
4. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers,NewDelhi

WEB REFERENCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

CORE PAPER II

OFFICE AUTOMATION THEORY & PRACTICLAS - (3 + 3 HRS)

OBJECTIVES:

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.
- The course is highly practice oriented rather than regular class room teaching.
- To acquire knowledge on editor, spread sheet and presentation software.

OUTCOMES:

- Understand the basics of computer systems and its components.
- Understand and apply the basic concepts of a word processing package.
- Understand and apply the basic concepts of electronic spreadsheet software.
- Understand and apply the basic concepts of database management system.
- Understand and create a presentation using PowerPoint tool.

UNIT - I

Introductory concepts: Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: DOS – UNIX – Windows. Introduction to Programming Languages.

UNIT - II

Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge.

UNIT - III

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.

UNIT - IV

Database Concepts: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records. Designing queries, and reports; Linking of data files; Understanding Programming environment in DBMS; Developing menu drive applications in query language (MS – Access).

UNIT - V

Power point: Introduction to Power point - Features – Understanding slide typesetting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

TEXT BOOK:

1. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill.

REFERENCE BOOK:

1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw-Hill.

WORD

1. Text Manipulation: Write a paragraph about your institution and Change the font size and type, Spell check, Aligning and justification of Text
2. Bio data: Prepare a Bio-data using template
3. Find and Replace: Write a paragraph about yourself and do the following. Find and Replace - Use Numbering Bullets, Footer and Headers.
4. Tables and manipulation: Creation, Insertion, Deletion (Columns and Rows). Create a mark sheet.
5. Mail Merge: Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters.

MS-EXCEL

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.
6. Creation of Balance Sheet

MS-ACCESS

1. Create a database using Students Mark details.
2. Perform the Sort operation using the student database.
3. Create a database using Employee details and generate a Form to get the input for the table.
4. Create a database using Library Information System with appropriate fields and generate a report to display the availability of books in the library.

MS-POWERPOINT

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
 1. Use bar chart (X-axis: Semester, Y-axis: % marks).
 2. Use different presentation template different transition effect for each slide.

INTERNET

1. WWW (Browsing)
2. E-mail

Allied paper-1**BUSINESS ECONOMICS (Allied Subject)****UNIT I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- **Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

UNIT II

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT III

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods-

Recommended Texts

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can - 004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
7. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,

NON MAJOR ELECTIVE – Any one of the following (Semester wise)
Common syllabus to B.Com., B.Com (Accounting Finance), B.Com (Banking Management),
B.Com.(C.A) B.Com. ISM& B.Com (Marketing Management),

I SEMESTER

1. EMOTIONAL INTELLIGENCE

Unit – I

Introduction – Emotional Intelligence – Meaning, Benefits, *Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.

Unit – II

Personality Analysis – Distinct Personality Type – Handwriting Analysis, color preference, listening, profile, self esteem, *Will Power, Confidence.

Unit – III

Negative Traits – Anger Management – Negative Syndrome and Attitude - * Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness.

Unit – IV

Positive Traits – Humor and Happiness – Empathetic ability - * Sensitivity profile – Empowered personality, Self – Empowerment.

Unit – V

Self-analysis: Psychological growth and adjustment - * Personal Development Plan – Successful negotiator personal SWOT Analysis, Celebrating Life.

***SELF STUDY PORTION**

Reference Books:

1. Dr. Aparna Chattopadhyay What's Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

2. BASICS OF RETAIL MARKETING

UNIT – I

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT – II

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

UNIT – III

Retail location factors – Branding in retailing – private labeling – Franchising concept.

UNIT – IV

Communication tools used in Retailing – Sales promotion, e-tailing- window display

UNIT - V

Supply chain management – definition – importance – Role of information Technology in retailing.

Reference Books:

1. Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi
2. Retail Management – Suja Nair, Himalaya Publishing house.

3. AN OVERVIEW OF ISO

UNIT - I

An Introduction to ISO 9000, 9001, 9002, 9003. The Quality systems to be certified - meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.

UNIT - II

QMS (Quality Management Systems) Meaning - Principles of ISO 9001 – 2000 - Preparing a specimen QMS – future of ISO – QMS Documentation- QMS Process & Measurement.

UNIT-III

ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.

UNIT-IV

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

UNIT-V

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

REFERENCE BOOKS

1. Guide to ISO 9001-2000. A.K.Chakraborty, P.K.Basu, S.C.Chakravarthy
PUBLICATIONS: Asian Books Pvt. Ltd.

4. BASICS OF HEALTH CARE MANAGEMENT

UNIT I: PERSONAL (SELF) HEALTH CARE

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

UNIT II: FAMILY HEALTH CARE

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

UNIT III: COMMUNAL HEALTH CARE

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

UNIT IV: HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

UNIT V: HEALTH DISASTER MANAGEMENT

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

BOOK REFERENCE:

1. Social and preventive Medicine, K. Park, Brimnot publishers

II SEMESTER

CORE PAPER III

ADVANCED FINANCIAL ACCOUNTING

OBJECTIVES

No. of Credits: 4

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

OUTCOME:

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for financial reporting

Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS- Difference between Ind AS and IFRS.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

SUGGESTED READINGS:

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.
4. Parthasarathy, S .& Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

WEB REFERENCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

NON MAJOR ELECTIVE – Any one of the following (Semester wise)
Common syllabus to B.Com., B.Com (Accounting Finance), B.Com (Banking Management),
B.Com.(C.A), B.Com. ISM& B.Com (Marketing Management),

II SEMESTER

1. CONSUMER PROTECTION AND CONSUMER RIGHTS

UNIT - I

Introduction of consumer protection act 1986-other amendments-salient features

UNIT – II

Definitions of the terms: consumer - appropriate laboratory - complainant - consumer dispute - complaint-restrictive trade practice.

UNIT - III

The various consumer rights: right to safety, Right to information, Right to choose, -right to be heard -Right against exploitation -Right to consumer education

UNIT - IV

Consumer protection councils:-Central - State.

UNIT - V

Consumer disputes redressal agencies:-Direct forum-state commission-national commission

REFERENCE BOOKS:

1. Lectures on torts and consumer protection laws by Dr. Rega Surya Rao--Asia law house. Hyderabad.
2. Consumer protection laws by Prof. Rakesh Khanna central law agency.

2. BASICS OF BUSINESS INSURANCE

Unit – I

Introduction to Insurance – Type of Insurance – Principles of Insurance.

Unit – II

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

Unit – III

Life insurance products – Term, Whole life, Endowment.

Unit – IV

Introduction to general Insurance – fire, marine and motor insurance.

Unit – V

Government and insurance companies – LIC India- private players in Insurance in India.

Text Books Recommended:

1. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai. Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
2. M.N.Mishra – Insurance, Principles and practice, S. Chand & Co. Ltd., New Delhi

References

1. Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
Anand Ganguly – Insurance Management, New Age International Publishers.

3. FUNDAMENTALS OF DISASTER MANAGEMENT

UNIT I

Meaning, definition, basic aspects and types of disasters.

UNIT II

Stages IN Disaster - Pre, during and post disaster.

UNIT III

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

UNIT IV

Disaster training – Utilisation of resources, training and public awareness.

UNIT V

Disaster Management policy and legislation; Disaster Management – Strategy in India.

Books for Reference

1. “Disaster Management”, I sundar, T. Sezhiyan 1st Edition, Sarup and Sons, New Delhi, 2007.
2. “Disaster Management” , A Disaster Manager’s Hand boob; Carter.W, ASTAN Development Bank, Manila.
3. Natural Disaster Management, Destruction, Safety and Pre cautions, S. Prasad, Mangalam publishers and Distributors, New Delhi – 2007.
4. Challenge and Response; K.D.Gangrade, S.Dhadde, Delhi, Rachna publications, 1973.

4. CONCEPT OF SELF HELP GROUPS

UNIT - I

Meaning, Concept and Functions of SHGS

UNIT - II

Women empowerment through SHGS

UNIT - III

Micro finance through SHGS

UNIT - IV

Social Development through SHGS

UNIT - V

Role of Govt. and NGO's in fostering SHGS

Bibliography

1. "Clinical approach to promotion of entrepreneurship" ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. "India economic Empowerment of Women", V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
4. "Rural Credit and Self Help Groups, Micro finance needs & concepts in India", K.G.Karmakar, Sage publications, New Delhi, 1999.
5. "Rural empowerment through, SHGS, NGO's & PRI's S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. "Women's Own; the Self help movement of Tamil Nadu". C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

Journals

1. Yojana, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
2. Kurukshetra, A Journal on Rural Development, Monthly Journal, Editors; Kapil kumar, Lalitha Khurane published by Ministry of Rural Development.

III SEMESTER

CORE PAPER V

CORPORATE ACCOUNTING

No. of Credits: 4

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

OUTCOME:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

Unit – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

Unit – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

Unit – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

Unit –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

Unit – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

BOOK REFERENCE:

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
3. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

WEB RESOURCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

CORE PAPER VI

BUSINESS LAWS

OBJECTIVES

No of Credits: 4

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

Unit I: Formation of Contract

Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts-Contract Vs Agreement.

Unit II: Offer, Acceptance & other elements of Valid Contract

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion - Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

Unit III: Performance of Contract

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

Unit IV: Sale of Goods Act

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

Unit V: Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design

BOOK REFERENCE:

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R.Business Laws, Margam Publications.
3. Dhandapani,M.V.Business Laws, Sultan Chand and Sons.
4. Badre Alam,S.&Saravanel,P.Mercantile Law
5. Pillai,R.S.N.&Chand,S,Business Law, S Chand & Co, Delhi
6. Ramaswamy,K.N.,Business Law, S Chand & Co, Delhi
7. Shukla,M.C,Business Law,S.Chand &Co.
8. Balachandran.V&Thothadri.S,Business Law,Vijay Nicole Imprints Pvt.Ltd.Chennai

WEB RESOURCE:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>

IV SEMESTER

CORE PAPER IX

ADVANCED CORPORATE ACCOUNTING

OBJECTIVES

No. of Credits: 4

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

Unit I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

Unit II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

Unit III: Liquidation

Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.

Unit IV: Consolidation

Holding Company – Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

Unit V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, New Delhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com

CORE PAPER X

PRINCIPLES OF MANAGEMENT

OBJECTIVES

No. of Credits: 4

- To make the students to understand the basic concepts of management.
- To prepare the students to know about the significance of the management in Business.

OUTCOME:

- On the completion of syllabus students will understand the basic concepts and significance of management in business.

Unit I: Introduction

Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

Unit II: Planning

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions.

Unit III: Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types – Procedures - Forecasting.

Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralisation Vs Decentralisation- Leadership & Communication

Unit V: Direction Co-ordination & Control

Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

TEXT BOOK:

1. Gupta, C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
2. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Tripathi, P.C. & Reddy, P.N. Principles of Managements, Tata McGraw Hill, New Delhi.
2. Weihrich and Koontz, Management - A Global Perspective.
3. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
4. Jayasankar, J. Business Management, Margham Publication, Chennai.
5. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

WEB RESOURCE:

1. www.wisdomjobs.com
2. www.aima.in
3. www.clep.collegeboard.org

CORE - XI

E-COMMERCE

OBJECTIVES:

- To enable the student to understand basics of E-Commerce
- To gain a practical orientation to E-Commerce and E- Business management

OUTCOME:

- Understand the basic concepts and technologies used in the field of management information systems

UNIT I – Introduction to E- commerce:

Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce

UNIT II – Business models of E – Commerce:

Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards – Managing E- Business Infrastructure – Web services and Service-oriented architecture – (SOA) – New access devices – future of the internet infrastructure.

UNIT III – Marketing strategies & E – Commerce:

Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

UNIT IV – Electronic Payment system:

Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e - cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan

UNIT V – Legal and ethical issues in E- Commerce:

Security issues in E- Commerce- Regulatory frame work of E- commerce.

TEXT BOOKS:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.

REFERENCE BOOKS:

1. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
2. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.

3. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
4. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
5. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
6. Willam Stallings: Business Data Communications, Pearson Education, New Delhi.

WEB REFERENCES:

1. https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.pdf
2. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>

V SEMESTER

CORE PAPER XIII

FINANCIAL MANAGEMENT

OBJECTIVES

No. of Credits: 4

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

OUTCOME:

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

Unit I: Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

Unit II: Capital Structure and Cost of Capital

Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

Unit III: Dividend

Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model - M. M. Model – Hypothesis Model.

Unit IV: Working Capital

Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle-

Unit V: Capital Budgeting

Capital Budgeting Process – Cash flow estimation- Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

REFERENCE BOOKS:

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

CORE PAPER XIV

PRACTICAL AUDITING

OBJECTIVES:

No. of Credits: 4

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

UNIT I: Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents.

Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy

Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N. Tandon, Sultan Chand and Co., New Delhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K & Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt.Ltd. Chennai

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

CORE PAPER XV

ELEMENTS OF COST ACCOUNTING

OBJECTIVES:

No. of Credits: 4

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

- At the end of the course students will understand the basic elements of costing.

Unit I: Introduction of Cost Accounting

Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre – Preparation of Cost Sheet – Reconciliation of Cost and Financial Accounts.

Unit II: Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

Unit III: Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idletime – Overtime – Labour Turnover - Meaning, Causes and Measurement.

Unit IV: Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Unit IV: Methods of Costing

Unit Costing- Job Costing- Contract Costing- Process Costing.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

1. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
2. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

4. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

WEB RESOURCE:

1. [www.accounting](http://www.accountinglectures.com) lectures.com
2. [www.accounting](http://www.accountingcoach.com) coach.com
3. <http://simplestudies.com/accounting-lectures.html>
4. [www.accounting](http://www.accountingstudyguide.com) study guide.com

**CORE PAPER XVI SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES
THEORY & PRACTICES - (3 + 3 HRS)
THEORY (Max: 50 Marks)**

OBJECTIVES:

- To understand statistical tools for quantitative analysis
- To understand the process of using statistical tools for validating findings interpreting statistical results.

OUTCOME:

- Understand the basics of data analytics using SPSS.
- Apply the concepts of statistics in SPSS, data analysis software for business modeling.

UNIT: 1

Introduction: Introduction to SPSS – Types of data – functions – menus – commands – SPSS file management – defining variables – manual input of data – automated input and file import.

UNIT: 2

Descriptive analysis of data: Construct of frequency tables – descriptive – explore – cross table - histogram – charts.

UNIT: 3

SPSS for data analysis: Data entry in SPSS – Data analysis tools in SPSS – Calculation of descriptive statistics – Correlation and Regression – Regression model for forecasting with SPSS.

UNIT: 4

Statistical Inference: Basic concepts – Standard error – central limit theorem – sampling and types of sampling – large sample test – small sample test – test for mean – test for proportion – test for paired observation.

UNIT: 5

Non parametric test: One way Chi-Square test (test for Homogeneity) - Two way Chi-Square test (test for Attributes). Analysis of variance: One way ANOVA and two way ANOVA.

TEXT BOOKS:

1. Tulsian, P.C. and Vishal Pandey,: Quantitative Techniques, Pearson Education, New Delhi 2004.
2. Aczel: Complete Business Statistics, Tata Mc McGraw Hill, New Delhi.

REFERENCE BOOKS:

1. Levine, David M, Timothy C. Krehbiel and Mark L. Berenson: Business Statistics, Pearson Education, New Delhi 2004.
2. Richard L. Levin and David S. Rubin; “Statistics for Management”, Prentice Hall of India, New Delhi.
3. N.D. Vora: “Quantitative Techniques in Management”, Tata McGraw Hill, New Delhi.
4. S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.

5. Hooda, R.P.: “Statistics For Business and Economics”, Macmillan, New Delhi.

WEB REFERENCES:

1. <https://www.ibm.com/>
2. <https://www.ibm.com/support/pages/how-cite-ibm-spss-statistics-or-earlier-versions-spss>
3. <https://dl.acm.org/citation.cfm?id=3306930>

CORE PAPER XVI SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES PRACTICALS (Max: 50 Marks)

1. Construction of Frequency tables
 - (a) Univariate Frequency tables
 - (b) Cross- Tabulation
2. Graphical representation of Data
 - i. Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram,
 - (b) Histogram
 - © Pie Diagram
3. Calculation of Measures of Central Tendencies
 - (a) Mean, Median and Mode
 - (b) Geometric mean
4. Calculation of Methods of Dispersion
 - (a) Standard Deviation
 - (b) Quartiles
 - © Skewness
 - (d) Kurtosis
5. Calculation of Correlation Coefficient
 - (a) Karl Pearson’s Correlation Coefficient
 - (b) Spearman’s Rank Correlation Coefficient
6. Calculation of Regression Trend
 - (a) Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)
 - (a) Test for Mean
 - (b) Test for Proportion
 - © Test for Standard Deviation
8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)
 - (a) Test of Mean
 - (b) Test of Variances
9. Non-Parametric Test
 - (a) One –Way Chi-square test (test for Homogeneity)
 - (b) Two–Way Chi-square test (test for Attributes)
10. Test of Homogeneity of Means for more than 2 samples
 - (a) One –Way ANOVA
 - (b) Two–Way ANOVA

Elective Paper I
(1) - INCOMETAXLAWANDPRACTICE-I

OBJECTIVES:

No. of Credits: 5

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning..

OUT COME :

Students able to understand the I.T.Act and able to solve the assessment procedures and Tax Planning

Unit I: INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income –Incomes Exempt from tax.

Unit II: Income from Salary

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

Unit III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

Unit IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Speical provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

Unit V: E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

Note: Questions in Sec.A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

1. Vinod,K.Singhania,Students GuidetoIncomeTax,TaxmanPublicationsPvt.Ltd.
2. Mehrotra-IncomeTaxLaw&Accounts,Goyal,SathiyaBhavanPublications.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.

2. Reddy,T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy,A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
4. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Elective PaperI **(2) PORTFOLIO MANAGEMENT**

OBJECTIVES

No. of Credits: 4

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

UNIT I: Introduction

Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk – Return - Introduction to Portfolio Management – Role of Portfolio Managers.

UNIT II: Value of Money

Time value-Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor of an Annuity (PVIFA)-Future Value Interest Factor of an Annuity (FVIFA) Simple Problems relating to it.

UNIT III: Portfolio Analysis

Planning – Selection – Evaluation – Revision - Various Steps involved in Portfolio Development Theories relating to Portfolio Analysis.

UNIT IV: Risk & Return

Interpretation of Risk & Return – Mean – Variance Analysis - B (Beta) Measures. Portfolio Diversification – Bond Valuation.

UNIT V: Need and Importance of Portfolio Management

Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures Options – Swaps – SEBI Regulations relating to Portfolio Operations.

Note: Questions in Sec.A, B & C shall be in the proportion of 80:20 between Theory and Problems.

TEXT BOOK:

1. Francis-Management of Investments, McGraw Hill

REFERENCE BOOKS:

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
3. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
4. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

WEB RESOURCE:

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com
4. www.pms.sharekhan.com

Elective Paper-I
(3) - RESEARCH METHODOLOGY

OBJECTIVES**No. of Credits: 4**

- To expose the students to learn the area of Research
- To make the students understand the Mechanism of Research Analysis
- To enable the learners in understanding and developing the most appropriate methodology for their research

UNIT I: Introduction

Research – Types – Objectives of Research – Social Research – Criteria of Good Research - Qualities of a Researcher – Research process – Research problem – Selection of a Research problem.

UNIT II: Research Design

Meaning – Need for Research Design – Features and Types – Preparation of Research Design.

UNIT III: Hypothesis

Formulation & Types of hypothesis – Sources of hypothesis – testing of hypothesis- Parametric Test-t test, f test, z test - Non-Parametric Test -Chi square test, ANOVA, Factor Analysis

UNIT IV: Methodology

Collection of Data – Source of information – Primary and Secondary Data - Methods of Data Collection – Interview – Observation – Questionnaire – Schedules – Difference between Questionnaire and Schedule.

UNIT V: Analysis of Data and Project Report

Analysis of data – Measures of Central Tendency - Correlation, Regression, Linear Programming (Simple Problems) – Data Processing through Computers – Meaning of Thesis writing – Mechanics of Thesis writing – Contents of Thesis – Pages of the Preliminary Section – Body of the Thesis (outline)- Modern Practices: Ethical Norms in Research, Plagiarism.

TEXT BOOK:

1. Gupta. S, Research Methodology & Statistical Techniques.

REFERENCE BOOKS:

1. Panneerselvam, Research Methodology, Prentice Hall of India.

2. Krishnaswamy and Ranganatham, Research Methodology, Pears on Education India.
3. Gopal Lal Jain, Research Methodology - Methods, Tools & Techniques, TamilNadu Book House.

WEB REFERENCE:

1. www.explorables.com
2. www.onlinelibrary.wiley.com
3. www.springer.com
4. www.emeraldinsight.com

VI SEMESTER

CORE PAPER XVII

FINANCIAL SERVICES

OBJECTIVES:

No of Credits: 4

- To enable the students to understand the world of financial services.
- To facilitate the understanding of the various Financial Services.

OUTCOME:

- On the completion of modules, the students will understand the various financial services.

Unit I: Introduction

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

Unit II: Merchant Banking and Public Issue Management

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of Issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

Unit III: Money Market and Stock Exchange

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders - Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

Unit IV: Leasing and Factoring and securitisation

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions

Unit V: Venture Capital, credit rating and pension Fund

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

TEXT BOOKS:

- a. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

REFERENCE BOOKS:

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai

WEB RESOURCE:

1. www.rbi.org
2. www.sebi.org
3. www.nse.org

OBJECTIVES**No. of Credits: 4**

- To facilitate the students to know about the importance of Human Resources.
- □To make the students to understand the various aspects of the Human Resources Management.

OUTCOME:

- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

UNIT I: Introduction

Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.

UNIT II: Training

Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services – Career Development.

UNIT III: Compensation & Labour Relation

Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.

Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility

UNIT IV: Human Resource Accounting & Audit

Human Resource Accounting- Meaning- Objectives- Need & Limitations.

Human Resource Audit – Nature – Benefits – Scope – Approaches.

UNIT V: Corporate Ethics & Corporate Social Responsibility

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

TEXT BOOK

- i. Rao, VSP, Human Resource Management, Excel Books

REFERENCE BOOKS:

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad, LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

WEB RESOURCE:

1. www.whatishumanresource.com

2. www.managementstudyguide.com
3. www.humanresources.about.com
4. www.managementhelp.org

OBJECTIVES**No. of Credits: 4**

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

Unit I: Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Unit II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

Unit III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

Unit IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

Unit V: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

1. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

Elective PaperII (1) INCOMETAXLAWANDPRACTICE-II

OBJECTIVES

No. of Credits: 5

- To help the students to understand the relevance and significance of Tax.
- To Facilitate the students in understanding the various Provisions I.T. Act.

UNIT I: Income from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

TEXT BOOKS:

1. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy, A., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Hariharan N., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Elective Paper II (2): PROJECT WORK (GROUP)

No. of Credits: 4

All students are to do a **project in the area of core course**.

This project can be done individually or in groups (not more than five students) which may be carried outside the campus.

The report of the project in duplicate is to be submitted in English with not less than 50 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners.

External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

STRUCTURE OF THE REPORT:

Title Page
Declaration by the student
Certificate from the guide
Acknowledgements
Contents
Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
Chapter II: Company Profile
Chapter II: Review of Literature/Conceptual Framework
Chapter III: Data Analysis
Chapter IV: Summary /findings/ Recommendations
Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
Bibliography

EVALUATION OF THE PROJECT REPORT:

The project report shall be subject to **Internal and External Evaluation** followed by a **Viva-voce**.

Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner the Head of the Department or his nominee.

Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.
