

THIRUVALLUVAR UNIVERSITY

BACHELOR OF COMMERCE

B.COM. (GENERAL)

DEGREE COURSE

CBCS PATTERN

(With effect from 2012-2013)

The Course of Study and the Scheme of Examinations

S.No.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2	II	English	Paper-1	6	4	English	25	75	100
3	III	Core Theory	Paper-1	6	4	Financial Accounting – I	25	75	100
4	III	Core Theory	Paper-2	4	3	Business Organization	25	75	100
5	III	ALLIED -1	Paper-1	6	4	(to choose any 1 out of 3) A. Indian Economy – I B. Business Mathematics C. Principles of Marketing	25	75	100
6	IV	Environ. Studies		2	2	Environmental Science	10	40	50
				30	21		135	415	550
SEMESTER II									
7	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
8	II	English	Paper-2	4	4	English	25	75	100
9	III	Core Theory	Paper-3	6	4	Financial Accounting – II	25	75	100
10	III	Core Theory	Paper-4	4	3	Business Communication	25	75	100
11	III	ALLIED-1	Paper-2	6	6	(to choose any 1 out of 3) A. Indian Economy – II B. Modern Marketing C. Logistics Management	25	75	100
12	IV	Value Education		2	2	Value Education	10	40	50
13	IV	Soft Skill		2	1	Soft Skill	10	40	50
				30	24		145	455	600
SEMESTER III									
14	III	Core Theory	Paper-5	6	4	Corporate Accounting – I	25	75	100
15	III	Core Theory	Paper-6	5	4	Business Law	25	75	100
16	III	Core Theory	Paper-7	4	3	Modern Banking	25	75	100
17	III	Core Theory	Paper-8	4	3	Business Statistics and Operations Research – I	25	75	100

S.No.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title							
18	III	ALLIED-2	Paper-3	6	4	Business Economics – I	25	75	100
19	IV	Skill based Subject	Paper-1	3	3	Development of Small Business	15	60	75
20	IV	Non-major elective	Paper-1	2	2	Elementary of Accountancy	10	40	50
				30	23		150	475	625
SEMESTER IV							CIA	Uni. Exam	Total
21	III	Core Theory	Paper-9	6	4	Corporate Accounting – II	25	75	100
22	III	Core Theory	Paper-10	5	4	Business Law	25	75	100
23	III	Core Theory	Paper-11	4	3	Banking Law and Practice	25	75	100
24	III	Core Theory	Paper-12	4	3	Business Statistics and Operations Research – II	25	75	100
25	III	ALLIED-2	Paper-4	6	6	Business Economics – II	25	75	100
26	IV	Skill based Subject	Paper-2	3	3	Industrial Organization	15	60	75
27	IV	Non-major elective	Paper-2	2	2	General Commercial Knowledge	10	40	50
				30	25		150	475	625
SEMESTER V							CIA	Uni. Exam	Total
28	III	Core Theory	Paper-13	6	4	Cost Accounting – I	25	75	100
29	III	Core Theory	Paper-14	5	4	Practical Auditing	25	75	100
30	III	Core Theory	Paper-15	6	4	Business Management	25	75	100
31	III	Core Theory	Paper-16	6	4	Income Tax Law & Practice – I	25	75	100
32	III	Elective	Paper-1	4	3	(to choose any 1 out of 3) A. Entrepreneurial Development B. Inventory Management C. Office Management	25	75	100
33	IV	Skill based Subject	Paper-3	3	3	Merchant Banking	15	60	75
				30	22		140	435	575
SEMESTER VI							CIA	Uni. Exam	Total
34	III	Core Theory	Paper-17	6	5	Cost Accounting – II	25	75	100
35	III	Core Theory	Paper-18	6	5	Management Accounting	25	75	100
36	III	Core Theory	Paper-19	6	5	Income Tax Law & Practice – II	25	75	100
37	III	Elective	Paper-2	5	3	(to choose any 1 out of 3) A. Financial Management B. Services Environment C. Computer and Office Automation	25	75	100
38	III	Elective	Paper-3	4	3	(to choose any 1 out of 3) A. Human Resource Management B. Business Environment C. Financial Services	25	75	100
39	IV	Skill based Subject	Paper-4	3	3	Investment Management	15	60	75
40	V	Extension Activities		-	1	Extension Activities	50	0	50
		Total		30	25		190	435	625

Part	Subject	Papers	Credit	Total credits	Marks	Total Marks
Part I	Languages	2	4	8	100	200
Part II	English	2	4	8	100	200
Part III	Allied (Odd Semester)	2	4	8	100	200
	Allied (Even Semester)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	19	(3-7)	73	100	1900
Part IV	Environmental Science	1	2	2	50	50
	Soft Skill	1	1	1	50	50
	Value Education	1	2	2	50	50
	Lang. & Others/NME	2	2	4	50	100
	Skill Based	4	3	12	75	300
Part V	Extension	1	1	1	50	50
	Total	40		140		3600

THRUVALLUVAR UNIVERSITY

B.COM (GENERAL)

SYLLABUS

UNDER CBCS

(With effect from 2012-2013)

SEMESTER I

PAPER - 1

FINANCIAL ACCOUNTING – I

Objective:

To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

UNIT - I

Accounting Concepts and Conventions – Accounting Equation – Opening Entries, Closing Entries, Adjustment Entries and Rectification Entries – Bank Reconciliation Statement.

UNIT - II

Depreciation, Reserves and Provisions – Depreciation, Depletion and Amortization – Objectives of Providing Depreciation – Causes of Depreciation – Methods of Recording Depreciation – Straight Line Method – Diminishing Balance Method – Change in Method of Depreciation.

UNIT - III

Insurance Claim – Loss of Stock – Average Clause (simple problems).

UNIT - IV

Final Accounts – Distinction between Capital and Revenue Expenditure – Classification of Assets and Liabilities – Preparation of profit and loss account and Balance sheet.

UNIT - V

Single Entry System – Objectives – Definition – Salient Features – Limitations of Single Entry System – Difference between Single Entry and Double Entry – Ascertainment of Profit – Methods – Net worth Method and Conversion Method – Difference between Statement of Affairs and Balance Sheet.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand & Co.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.
3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.
5. Dr.N.Premavathy, Financial Accounting, (Tamil) Sri Vishnu Publications, Chennai.

PAPER - 2

BUSINESS ORGANISATION

Objective:

To gain a knowledge of Business Organization and its importance.

UNIT - I

Business - meaning and types - Profession - meaning and importance of business
Organization - Social Responsibilities of Business - Business Ethics.

UNIT - II

Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

UNIT - III

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.

UNIT - IV

Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India.

UNIT-V

Trade association - Chamber of commerce - Functions - Objectives - Working in India.

Reference Books:

1. Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2. Prakash & Jagedesh, Business organization & Management.
3. Reddy & Gulshar, Principles of Business Organization & Management
4. Vasudevan & Radhasivam, Business Organization.
5. Business organization & Management, R.N. Gupta, S. Chand & Co. New Delhi.

ALLIED 1
(to choose any 1 out of 3)

PAPER - 1

A. INDIAN ECONOMY - I

Objective:

To enable the students to understand the salient features of India and its occupational structure; to assess the relative share of Agriculture, industry and service sector in the economy.

UNIT - I

Features of Indian Economy - factors responsible for development - development as distinct from growth - a comparison between Indian and other developed economies.

UNIT - II

Planning in India - meaning, process, and approaches. Five Year Plans - Objectives in general and targets and performance.

UNIT - III

Agricultural role in Indian Economy – Problems of low productivity - Land Reforms - need and scope. The food problem and Green Revolution; Mechanisation - desirability and feasibility.

UNIT - IV

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy – Buffer Stock - Dual Pricing - Role of FCI - Agricultural Credit - Need and Sources.

UNIT - V

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.,) Industrial Sickness - causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

Reference Books:

1. Rudar Dutt & K.P.M Sundaram, Indian Economy, S. Chand & Co.,
2. M.L. Jhigan, Economics of Development & Planning, Konark Publishers, New Delhi.
3. Dr. S. Sankaran, Indian Economy, Margham Publications, Chennai.
4. RBI Bulletin, Prमित Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

ALLIED - 1

PAPER - 1

B. BUSINESS MATHEMATICS

Objective:

To understand the fundamentals of Business Mathematics.

UNIT-I

Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set - set operation Union of sets, intersection of sets - difference of sets - complement of sets - venn diagram - De-Morgan's law - Cartesian product.

UNIT-II

Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.

UNIT-III

Co-ordinate geometry - Co-ordinates - distance between two points - straight line - Concurrent lines - slope - intercept from, slope - point from, two points form - angle between straight lines, parallel and perpendicular conditions - simple problems.

UNIT-IV

Simple interest - compound interest - annuities - discount on bills.

UNIT-V

Differentiations - limits - derivatives of standard function x^n , e^x , $\log_x e$, trigonometric functions - rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.

Reference Books:

1. S.P.Gupta, Statistical Methods, S.Chand & Co.,
2. P.R. Vittal, Business Mathematics & Statistics, Margham Publishers, Chennai.
3. Chandran & Agarwal, Business Mathematics.
4. Raghavachari, Mathematics for Management,
5. Raja Gopalan and Sattinathan, Business Mathematics, Vijay Nicole Publications, Chennai.

ALLIED - 1

PAPER - 1

C. PRINCIPLES OF MARKETING

Objective:

To enable the students to understand the basics in marketing.

UNIT-I

Marketing - Meaning, Definition, Nature and Scope - Evolution of Marketing - Approaches to the Study of Marketing - Role of Marketing in Economic Development.

UNIT-II

Marketing Mix - Meaning - Definition - Elements - Marketing Process - Functions of Marketing – Buying, Assembling and Selling.

UNIT-III

Transportation - Storage and Warehousing - Warehouses in India - Causes of slow growth - suggestions.

UNIT-IV

Standardisation and Grading - Labelling - Grading vs. Standardisation - Agricultural Produce - Extractive Industries and Manufactured Product - ISI and AGMARK.

UNIT-V

Marketing Finance - Working Capital - Institutions in Marketing Finance - Marketing Risks - Causes - Handling - Prevention, Reduction and Shifting.

Reference Books:

1. William J. Stanton, Fundamentals of Marketing, McGraw - Hill.
2. Philip Kotler, Principles of Marketing, Prentice Hall.
3. Cundiff, Still and Govani, Fundamentals of Modern Marketing.
4. Rajan Nair, Marketing, Sultan Chand & Sons.
5. R.S.N. Pillai, Modern Marketing, S. Chand and Company Ltd., New Delhi.
6. Chandrasekar, Marketing, Vijay Nicole Publications, Chennai.
7. Dr.N.Premavathy, Marketing Management, Sri Vishnu Publications, Chennai.
8. Dr.N.Premavathy, Marketing (in Tamil), Sri Vishnu Publications, Chennai.
9. Jha and Singh, Marketing Management in Indian Perspective, Himalaya Publishers.

SEMESTER II

PAPER - 3

FINANCIAL ACCOUNTING - II

Objective:

To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

UNIT-I

Branch Accounts – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded) – Incorporation of Branch Figures in the Head Office Books (only simple problems)

UNIT-II

Departmental Accounts – Distinction between departments and branches – Allocation of common expenses – Expenses which cannot be allocated – Inter-departmental Transfer at Cost and at Selling Price (simple problems only)

UNIT-III

Hire purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).

UNIT-IV

Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill.

UNIT-V

Partnership Accounts – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner Vs Murray – Fixed and Fluctuating Capital – All Partners Insolvency (simple problems only)

(Weightage of Marks = Problems - 80%, Theory - 20%)

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand & Co.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.
3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.
5. Dr.N.Premavathy, Financial Accounting, (Tamil) Sri Vishnu Publications, Chennai.

PAPER - 4

BUSINESS COMMUNICATION

Objective:

To enable the students to know importance of communication in commerce and trade and to draft business letters.

UNIT-I

Business Communication – Meaning – Definition - Features of Business Communication – Importance of effective Communication in Business – Classification of Communication – Characteristics (7cs) and Guidelines of Effective Business Communication.

UNIT-II

Analysis of Business Letters – Basic Principles in Drafting – Appearance, Structure and Layout – Letter Styles.

UNIT-III

Various types of Business Letters – Letters of Enquiry – Offers, Quotations, Orders, Complaints and Settlement, Circular Letters, Status Enquiry – Collection Letters.

UNIT-IV

Letters of Application – Essential Qualities – Letters of Application with CV, Resumes – Application with reference to an Advertisement – Solicited and Unsolicited Letters – Reference Letters.

UNIT-V

Business Report – Importance – Characteristics – Types – Reports by Individuals and Committees.

Reference Books:

1. Rajendra Pal & J S Korlahali, Essentials of Business Communication.
2. Ramesh and Pattanchetti, Business Communication, R Chand & Co.
3. Dr.K.Sundar, Business Communication, Vijay Nicole Publications, Chennai.
4. Dr.N.Premavathy, Business Communication, Sri Vishnu Publications, Chennai.
5. Dr.N.Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.

ALLIED - 1

(To choose any 1 out of 3)

PAPER – 2

A. INDIAN ECONOMY II

UNIT-I

Industrial Finance - need and sources of credit – Financial Institutions (IFCI, SFC, ICICI, IDBI, SIDBI, IIBI, EXIM Bank, etc.) Foreign Capital - Various forms (Public vs. Private and Loans vs. Investments, etc.,) FDI and FII.

UNIT-II

Privatization and Economic Reforms; Public vs. Private Sector - New Economic Policy (Liberalization, Privatization and Globalization); Economic Reforms Phase-I (1985-1990); Phase II 1991 & after; (reforms pertain to the following policies: Fiscal, Monetary, Pricing, Industrial, Trade, Public Sector, External and Foreign Investment) Common Minimum Program (CMP)

UNIT-III

Human Resource and Economic Development; Unique demographic features in India (growth rate, density, sex wise and age-wise distribution, etc.,) New population Policy (Integration of Economic and Population Planning). Unemployment and Poverty: - Remedial measures and Govt. schemes like IRDP, Micro Finance, etc., Business Process Outsourcing (BPO) - The Problems and Benefits to India.

UNIT-IV

Labour Economics: Trade Unions - Industrial Relations - (Industrial Disputes) - Mechanization and labour problems - Labour Legislation - Social Security Schemes - recent policy changes - contributory pension schemes, etc.,

UNIT-V

Foreign Trade and Balance of Payments - Position, Problems and measures to improve balance of payments - India in the Global Market. Functions of IMF, IBRD and WTO.

Reference Books:

1. Rudar Dutt & K.P.M Sundaram, Indian Economy, S. Chand & Co.,
2. M.L. Jhigan, Economics of Development & Planning, Konark Publishers, New Delhi.
3. Dr. S. Sankaran, Indian Economy, Margham Publications, Chennai.
4. RBI Bulletin, Prमित Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

ALLIED - 1

PAPER - 2

B. MODERN MARKETING

Objective

To enable the students to have a strong knowledge base in Marketing.

UNIT-I

Marketing – Meaning – Definition – Nature and Scope – Modern Marketing Concept – Marketing Environment – Functions of Marketing – Market Segmentation – Marketing Mix and Consumer Behaviour.

UNIT-II

Product – Product Planning – New Product Development – Product Life Cycle – Packaging and Branding.

UNIT-III

Pricing – Importance - Objectives – Pricing Decisions and Strategies.

UNIT-IV

Physical Distribution – Channel Selection – Channels of Distribution – Physical Distribution of goods.

UNIT-V

Promotion – Promotion Mix – Advertising – Personal selling – Sales Promotion.

Reference Books:

1. William J. Stanton, Fundamentals of Marketing, McGraw - Hill.
2. Philip Kotler, Principles of Marketing, Prentie Hall.
3. Cundiff, Still and Govani, Fundamentals of Modern Marketing.
4. Rajan Nair, Marketing, Sultan Chand & Sons.
5. R.S.N. Pillai, Modern Marketing, S. Chand and Company Ltd., New Delhi.
6. Chandrasekar, Marketing, Vijay Nicole Publications, Chennai.
7. Dr.N.Premavathy, Marketing Management, Sri Vishnu Publications, Chennai.
8. Dr.N.Premavathy, Marketing (in Tamil), Sri Vishnu Publications, Chennai.
9. Jha and Singh, Marketing Management in Indian Perspective, Himalaya Publishers.

ALLIED - 1

PAPER - 2

C. LOGISTICS MANAGEMENT

Objective:

To understand the comprehensive nature of Logistics Management.

UNIT-I

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

UNIT-II

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

UNIT-III

Transportation - infrastructure - freight management - transportation net work - route planning - containerization.

UNIT-IV

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

UNIT-V

Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multi-modal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.

Reference Books:

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.
4. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
5. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.

SEMESTER III

PAPER - 5

CORPORATE ACCOUNTING - I

Objective:

To gain comprehensive understanding of all aspects relating to corporate accounting.

UNIT-I

Issue of Shares – at Par, Premium and Discount – Pro-rata Allotment – Forfeiture and Reissue of Shares

UNIT-II

Issue of Debentures – Redemption of Debentures with and without Provisions – Redemption of Preference Shares.

UNIT-III

Acquisition of Business – Profit Prior to Incorporation – Final Accounts (Managerial Remuneration Excluded)

UNIT-IV

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded).

UNIT-V

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts

(Weightage of Marks = Problems - 80%, Theory - 20%)

REFERENCE BOOKS:

1. Shukla M.C.Grewal, T.S.Gupta S.C., Advanced Accounts – S.Chand & Co. Ltd, New Delhi.
2. Gupta R.L. & Radhaswamy M, Sultan Chand & Sons, New Delhi.
3. Jain & Narang, Advanced Accountancy – Kalyani Publishers.
4. Iyengar S.P, Advanced Accounting - Sultan Chand & Sons, New Delhi.
5. Reddy T.S. & Murthy A, Corporate Accounting – Margham Publications, Chennai.
6. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER - 6
BUSINESS LAW

Objective:

To gain a comprehensive knowledge on all aspects of law as applied to business.

UNIT-I

Contract - Formation and Essential Elements of Contract – Types of Contract and Agreements – Rules as to offer, Acceptance and Consideration – Capacity to Contract – Lawful Object and Free Consent – Quasi Contract.

UNIT-II

Performance of Contract – Devolution of Joint Rights and Liabilities – Discharge of Contract – Breach of Contract and Remedies.

UNIT-III

Indemnity and Guarantee – Features and Distinctions – Extent of Surety's Liability – Rights and Discharge of Surety – Bailment and Pledge – Features – Difference – Rights and Duties of Bailor and Bailee – Law Relating to Lien and Finder of Lost Goods – Rights and Duties of Pawnor and Pawnee – Pledge by Non-Owner.

UNIT-IV

Contract of Agency – Definition and Meaning – Creation – Ratification and Requisites – Rights of Principal and Agent – Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency – Irrevocable Agency.

UNIT-V

Sale of Goods Act 1930 – Definition of Sale – Sale Vs Agreement to Sell – Subject Matter – Express and Implied Conditions and Warranties – Caveat Emptor and Exceptions – Performance of Contract – Transfer of Property – Rights of an Unpaid Seller – Sale by Non-owner – Auction Sale.

Reference Books:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, New Delhi
2. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, New Delhi
3. M.C.Shukla, Mercantile Law, S.Chand & Co., New Delhi
4. R.S.N.Pillai & Bagavathi, Business Laws, S.Chand & Co., New Delhi
5. P.C. Tulsian, Business Laws, Tata McGraw Hill, New Delhi
6. Dr.N.Premavathy, Business Law, Sri Vishnu Publications, Chennai.
7. Dr.N.Premavathy, Business Law (in Tamil), Sri Vishnu Publications, Chennai.

PAPER - 7

MODERN BANKING

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

Unit – I

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market.

Unit – II

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI.

Unit – III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Co-operative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges.

Unit – IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits.

Unit – V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

Reference Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.
3. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
4. B.Sanathanam, Banking and Financial System, Margham Publications, Chennai -17.
5. Vijaya Iyengar, Introduction to Banking – Excel Book Publication, New Delhi.
6. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.
7. Principles and Practice of Banking - Macmillan New Edition.
8. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijai Nicole Publications.
9. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Mylapore, Chennai – 4.
10. Dr.N.Premavathy, Banking Theory, Law & Practice, Sri Vishnu Publications, Chennai.

PAPER - 8

BUSINESS STATISTICS AND OPERATIONS RESEARCH I

Objective:

To understand and apply statistical tools in Business.

UNIT-I

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Types of Sampling Methods, Simple Random, Systematic, Stratified and Cluster.

UNIT-II

Measure of Central Tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean.

UNIT-III

Measure of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve. Measure of skewness - Karl Pearson's and Bowley's coefficient of skewness.

UNIT-IV

Statistical Quality Control - Control Charts - X,P,C,R - Charts - Acceptance sampling only.

UNIT-V

Linear Programming - Formation and Graphical Solution - Simplex Method.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Reference Books:

1. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.
2. Dr. S.P. Gupta - Business Statistics & Operation Research - Sultan Chand.
3. R.S.N. Pillai & Bhagavathi - Statistics.
4. J.K. Sharma - Business Statistics - Pearson Education.
5. B. Agarwal – Basic Statistics - Wiley Eastern.
6. Hamdy & A. Tahe - Operation Research - Macmillan.

ALLIED - 2
PAPER - 3
BUSINESS ECONOMICS - I

UNIT-I

Introduction to Business Economics - Objectives of Business Profit maximization - Social responsibility of Business.

UNIT-II

Demand analysis - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

UNIT-III

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve - Break-even analysis - Profit theories and concepts.

UNIT-IV

Demand Forecasting - Different types of Demand Forecasting.

UNIT-V

Production - Production function - The law of variable proportions - Economies of scale, Law of returns to scale.

Reference Books:

1. Business Economics, K.P.M Sundaram and E.N. Sundaram, Sultan & Chand, New Delhi.
2. Business Economics, S. Sankaran, Margham Publications, Chennai
3. Managerial Economics, R.L. Varsheny and K.L. Maheshwari, Sultan & Chand. New Delhi.
4. Business Economics, H.L. Ahuja, S.Chand.

SKILL BASED SUBJECT

PAPER – 1

DEVELOPMENT OF SMALL BUSINESS

Objective:

To enable the students to gain knowledge about small business and its opportunities in the present scenario.

UNIT-I

Meaning of Small Scale Enterprises – Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) – Importance of MSMEs – Advantages – Problems – Measures of the Government to Develop Small Industries.

UNIT-II

Steps for Starting a Small Industry – Search for Business Idea, Sources of Ideas – Project Formulation and Design.

UNIT-III

Selection of Type of Organization – Sole Proprietorship, Partnership – Joint Stock Company – Factors Influencing the Choice of Organization.

UNIT-IV

Sources of Project Finance – Short Term, Medium Term and Long Term Finance – Role of Banks – Institutions Assisting Small Enterprises – District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

UNIT-V

Incentives and Subsidies – Meaning – Need and Problems – Schemes of Incentives for SSI Units – Taxation Benefits to SSIs.

Reference Books:

1. Y.K.Bhusan, Business organization, Sultan Chand, New Delhi
2. C.B.Gupta & N.P.Srinivasan, Entrepreneurship Development in India Sultan Chand
3. P.Saravanavel, Entrepreneurship Development, ESS PEE KAY Pub, Chennai.

NON-MAJOR ELECTIVE
PAPER – 1
ELEMENTS OF ACCOUNTANCY

UNIT-I

Definition of Accountancy – Book Keeping – Accounting Concepts and Conventions – Double entry System – Accounting Rules – Journal Entries.

UNIT-II

Posting of Journal to Ledger – Balancing of Ledger Accounts – Trial Balance.

UNIT-III

Preparation of Three Columnar Cash Book – Contra Entry – Petty Cash Book – Imprest System

UNIT-IV

Final Accounts – Trading and Profit and Loss account and Balance Sheet – Format.

UNIT-V

Final Accounts – Simple adjustments – Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. M.C.Shukla & T.S.Grewal – Advanced Accounts, S.Chand & Co.Ltd., New Delhi
2. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications, New Delhi
3. R.L.Gupta & V.K.Gupta – Financial Accounting, Sultan Chand & Sons, New Delhi.
4. T.S.Reddy & A.Murthy – Financial Accounting, Margham Publications, Chennai
5. N.Vinayagam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy, S.Chand Co. Ltd., New Delhi.

SEMESTER IV
PAPER – 9
CORPORATE ACCOUNTING – II

Objective:

To gain accounting knowledge in advanced corporate accounting.

UNIT-I

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

UNIT-II

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded)

UNIT-III

Bank Accounts: Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA)

UNIT-IV

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance - Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method)

UNIT-V

Inflation Accounting (Accounting for Price Level Changes) – Limitations of Historical Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method. (Simple Problems Only)

(Weightage of Marks - Problems - 80%, Theory - 20%)

Reference Books:

1. Shukla M.C.Grewal, T.S.Gupta S.C. – Advanced Accounts – S.Chand & Co. Ltd, New Delhi
2. Gupta R.L. & Radhaswamy M. – Sultan Chand & Sons, New Delhi
3. Jain & Narang – Advanced Accountancy – Kalyani Publishers
4. Iyengar S.P. – Advanced Accounting - Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. – Corporate Accounting – Margam Publications, Chennai
6. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER - 10
COMPANY LAW

Objective:

To gain knowledge about the company law.

UNIT-I

Introduction – Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company.

UNIT-II

Formation of a Company – Promotion – Functions of a Promoter – Memorandum of Association – Meaning – Contents – Purpose – Articles of Association – Meaning – Contents – Distinction between Memorandum and Articles.

UNIT-III

Prospectus – Meaning – Requirements of a Prospectus – Conditions for a Prospectus – Objects of Issuing a Prospectus – Contents – Liability for Mis-Statement – Remedies for Mis-Statement – Statement in Lieu of Prospectus.

UNIT-IV

Members of a Company – Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership

UNIT-V

Directors of a Company – Definition – Eligibility to become a Director – Number of Directorships – Appointment of Directors – First Directors – Subsequent Directors – Vacation of Office – Removal of Directors – Positions of the Directors – Powers, Duties and Liabilities of Directors – Winding up of a Company – Meaning – Methods of Winding up – Powers and Consequences.

Reference Book:

1. N.D.Kapoor, Company Law – Sultan & Chand.
2. Dr.N.Premavathy, Company Law, Sri Vishnu Publications, Chennai.
3. Kathiresan and Radha, Company law – Prasanna Publishers, Chennai.

PAPER - 11

BANKING LAW AND PRACTICE

Objective:

To gain a knowledge of the law and practice of banking.

Unit – I

Banker and Customer – Meaning - Banker - Customer Relationship – Duration Theory – Modern View – General and Special Relationship –Special features in Banker-customer relationship - Lien – Secrecy – Appropriation of payment – Right of set off.

Unit – II

Bank Account – Minor – Limited Company – Partnership Firm – Executors – Joint Hindu Family – Joint Account – Type of Bank Deposits – Fixed – Savings – Current - Recurring Deposit - Modern Deposits Schemes – Modern Customer Services – Challenges in rendering Customer Service - Customer Grievances – Bank Ombudsman scheme.

Unit – III

Negotiable Instruments- Features – Characteristics – Negotiability – Assignability – Cheques – Crossing – Endorsement – Cheque dishonour – Material Alteration – Marking of Cheques – Closing of customer account - Holder in due course – Privileges – Paying banker and Collecting Banker – Statutory protection to paying and collecting banker – Negligence – Conversion – Payment in due course – Holder for Value.

Unit – IV

Loans and Advances - Principles of sound lending – Precautions against unsecured lending – Three C's – Different forms of Bank Advances – Pledge - Mortgage – Hypothecation – Assignment - Types of securities – Stock Exchange securities – Life policy – Goods and Document of title to goods – Real estate – Fixed Deposit Receipt – NPA – Causes – Measures to control NPAs.

Unit – V

Banking Regulation Act – Capital Requirements Licensing – RBI control over Loans and Advances of Commercial Banks – RBI Control over Banking Companies – Scheduled and Non-Scheduled Banks – Statutory Reserve.

Reference Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.
3. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
4. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
5. Vijaya Iyengar, Introduction to Banking – Excel Book Publication, New Delhi.
6. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.
7. Principles and Practice of Banking - Macmillan New Edition.
8. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijai Nicole Publications.
9. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Mylapore, Chennai – 4.
10. Dr.N.Premavathy, Banking Theory, Law & Practice, Sri Vishnu Publications, Chennai.

PAPER - 12

BUSINESS STATISTICS AND OPERATION RESEARCH - II

Objective

To understand and apply statistical tools in Business.

UNIT-I

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation - Regression Equations.

UNIT-II

Index Number - Definition - Uses - Unweighted Index Number Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's Paasche, Dorbish Bowley's - Marshall Edgeworth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

UNIT-III

Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method - Interpolation: Definition - Newton (Forward only) - Lagrange's - Binomial Expansion.

UNIT-IV

Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

UNIT-V

Transportation (IBFS) and Assignment problem.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.
3. R.S.N. Pillai & Bhagavathi, Statistics.
4. J.K. Sharma, Business Statistics - Pearson Education.
5. B. Agarwal, Basic Statistics - Wiley Eastern.
6. Hamdy & A. Tahe, Operation Research - Macmillan.

ALLIED - 2
PAPER - 4
BUSINESS ECONOMICS - II

UNIT-I

Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost - Various types of revenue curves short term and long term - Diagrammatic representation.

UNIT-II

Market structure and pricing - Pricing under perfect computation - Pricing under monopoly - Pricing under monopolistic competition.

UNIT-III

Distribution theories - Theories of profits.

UNIT-IV

Government and Business - Industrial Policy - National Income Computation – Concepts of National Income – Methods of Measuring National Income - National Income in India - Contribution.

UNIT-V

Fiscal Economics - Revenues and Public expenditure - Canons of Taxation - Fiscal policy of India.

Reference Books:

1. Business Economics, K.P.M Sundaram and E.N. Sundaram, Sultan & Chand, New Delhi.
2. Business Economics, S. Sankaran, Margham Publications, Chennai
3. Managerial Economics, R.L. Varsheny and K.L. Maheshwari, Sultan & Chand. New Delhi.
4. Business Economics, H.L. Ahuja, S.Chand.

SKILL BASED SUBJECT II
PAPER - 2
INDUSTRIAL ORGANIZATION

Objective:

To gain knowledge of the basic industrial structure and its working.

UNIT-I

Meaning of Industrial Organisation – Industrial Revolution – Industrial Growth – Aggregation, Consolidation, Integration - Mass Production – Importance, Advantages, Limitations – Specialisation – division of labour – its advantages and disadvantages – Industrial growth in India – major industries in India – current scenario.

UNIT-II

Industrial ownership – Sole Proprietorship - Features, merits and demerits – partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types – Public Ltd and Private Ltd companies.

UNIT-III

Physical facilities – plant location – need for selection of location – stages in selection of location – plant layout – definition, objectives, advantages, types – factors influencing plant layout – tools used for design of plant layout – principles of a good plant layout.

UNIT-IV

Production management – product design – characteristics of a good product design – design of production system – its types – design of work study – motion study – time study - production planning – objectives, levels – production control – factors determining production control operation – functions of production planning and control.

UNIT-V

Materials management – its meaning, objectives, advantages, functions – purchasing- types of purchasing policy – store keeping – organisation of stores department – inventory control – its objectives, functions, benefits.

REFERENCE BOOKS:

1. L Bethel, Atwater, Smith and Stackman, Industrial Organisational Management, McGraw Hill.
2. Kimball & Kimball, Principles of Industrial Organisation, McGraw Hill.
3. Dr. A. Murthy, Industrial Organisation, Margham Publications, Chennai.
4. Lundy, Effective Industrial Management Eurasia Publishing House (Pvt.) Ltd., New Delhi

NON-MAJOR ELECTIVE
PAPER - 2
GENERAL COMMERCIAL KNOWLEDGE

Objective:

To enable the students to gain basic knowledge of Trade, Commerce and Industry.

UNIT-I

Commerce, Trade, Industry – Meaning – Scope and Importance of Commerce – Economic Basis of Commerce.

UNIT-II

Forms of Business Organizations – Sole Trade – Partnership Features – Merits and Demerits

UNIT-III

Joint Stock Company – Features – Memorandum and Articles – Contents – Prospectus and Contents – Types – Co-operatives – Features – Types – Advantages.

UNIT-IV

Management of Joint Stock Company – Directors – Qualification, Appointment, Removal, Powers and Duties.

UNIT-V

Company Meetings – Types – Minutes – Agenda – Quorum – Resolution.

REFERENCE BOOKS:

1. Ghosh and Bhushan, General Commercial Knowledge, Sultan Chand & Sons, New Delhi
2. J.C. Bahl & E.R.Dhongde, Elements of Commerce & Business Methods, New Book & Co., Mumbai
3. P.N. Reddy & S.S.Gulshan, Commerce – Principles & Practice, S. Chand & Co., New Delhi
4. J.C. Sinha & V.N.Mughali, A text book of Commerce, R. Chand & Co., New Delhi
5. K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan, Principles of Commerce and General Commercial Knowledge, S.Chand & Co., New Delhi

SEMESTER V
PAPER - 13
COST ACCOUNTING – I

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT-I: Nature and Scope of Cost Accounting

Cost Accounting : Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

UNIT-II: Material Purchase and Control

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.

UNIT-III: Methods of pricing of Material Issues

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT-IV: Labour Cost Control

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

UNIT-V: Overheads

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

(Weightage of Marks = Problems 80%, Theory 20%)

REFERENCE BOOKS:

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi
4. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
5. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
6. Tulsian P.C. – Cost Accounting – Tata McGraw Hills

PAPER - 14
PRACTICAL AUDITING

Objective:

To gain knowledge of the principles and practice of auditing.

UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

UNIT-II

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents.

Reference Books:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing
3. Sharma, Sahitya Bhavan, Agra – Auditing
4. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
5. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

PAPER - 15
BUSINESS MANAGEMENT

Objective:

To understand the basic principles of Business Management.

UNIT-I

Management – Meaning – Definition – Nature – Importance – Distinction between Administration and Management – Scope – Principles and Functions of Management.

UNIT-II

Planning – Meaning – Nature – Importance – Advantages and Limitations – Process of Planning – Types of Plans – MBO – Forecasting – Decision Making.

UNIT-III

Organising – Meaning – Definition – characteristics – Importance – Types – Authority and Responsibility – Centralisation and Decentralisation and Departmentation.

UNIT-IV

Directing – Meaning – Definition – Characteristics – Directing Process – Span of Supervision – Motivation – Leadership - Communication.

UNIT-V

Controlling – Definition – Principles – Controlling process – Types of Controls – Control Techniques - Coordination.

REFERENCE BOOKS:

1. Koontz, Weihrich and Aryasri, Principles of Management, Tata McGraw hill
2. Dr.H.C. Das Gupta, Principles & Practice of Management & Sahitya Bhawan. Agra
3. Lallan Prasad & S.S.Gulshan, Management principles and Practices & S.Chand & Co.
4. Dr. C.B. Gupta, Business Management –Sultan Chand & Sons
5. Jayashankar, Business Management –Margham Publications, Chennai.
6. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

PAPER - 16

INCOME TAX LAW AND PRACTICE - I

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

UNIT – I

Income Tax Act 1961: Basic Concepts and Definitions- Assessee - Assessment year – Income - Person - Previous year-Residence and Incidence of Tax – Tax free incomes – Capital and revenue.

UNIT – II

Income under different heads of income – Salaries – Definitions – Features – Perquisites - Valuation and taxability of perquisites – Taxability of allowances – Profits in lieu of salary – Deductions – Computation of Salary Income.

UNIT – III

Income from House Property – Annual value – Determination of Annual Value – Let out House – Self Occupied Houses - Deductions – Computation of Income from House Property.

UNIT – IV

Profits and Gains of business or profession – Depreciation and other allowances – Expressly allowed and disallowed deductions – Computation of Business Income – Computation of Professional Income.

UNIT – V

Income tax authorities – CBDT – Powers – Director General of Income Tax – Chief Commissioner of Income Tax – Assessing Officer – Appointment – Jurisdiction – Powers relating to Search and Seizure.

(Weightage of marks: Problems: 80%, Theory: 20%)

Reference Books:

1. Dr.H.C. Mehrotra, Income Tax Law and Practice.
2. Dr. Bagavathi Prasad, Income Tax Law and Practice,
3. Gaur & Narang, Income Tax Law and Practice,
4. B.B. Lal, Direct Taxes,
5. T.S.Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.

ELECTIVE
(To choose any 1 out of 3)
PAPER - 1

A. ENTREPRENEURIAL DEVELOPMENT

Objective:

To encourage students to become entrepreneurs.

UNIT-I

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of True Entrepreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Roles of Entrepreneurs in the Economic Development.

UNIT-II

Establishing an Enterprise – Project Identification – Selection of the Product – Project Formulation – Assessment of Project Feasibility – Preparation of Project Report – Selection of Site (Location).

UNIT-III

Selection of Types of Organization – Sole Proprietorship – Partnership Joint Stock Company – Factors Influencing the Choice of Organization – Sources of Project Finance – Sources of Long Term Finance – Sources of Short Term Finance.

UNIT-IV

Incentives and Subsidies – Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Area – Incentives for SSI Units in Backward Areas – Taxation Benefits to SSI Units – Subsidies and Incentives in Tamil Nadu.

UNIT-V

Women Entrepreneurs – Concept – Functions and Role – Problems of Women Entrepreneurs – Suggestions for Development of Women Entrepreneurs – Rural Entrepreneurship – Need – Problems – How to Develop Rural Entrepreneurship.

Reference Books:

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand
2. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.
3. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
4. P Sarvanavel, Entrepreneurial development – Ess Pee kay Publishing House.
5. Jaswer Singh Saini, Entrepreneurship Development, Deep and Deep publications, New Delhi.
6. Jayashree Suresh, Entrepreneurial Development – Margham Publications, Chennai.

ELECTIVE

PAPER - 1

B. INVENTORY MANAGEMENT

Unit-I

Inventory Management: Inventory concept - Types of inventory, functions, use, dependent and independent demand - Objects and importance of inventory management.

Unit-II

Inventory Control Techniques: Inventory classification and its use in controlling inventory- setup time and Inventory control-safety stock determination –Elimination of waste and reduction of inventory level in service and manufacturing organizations.

Unit-III

Inventory models: Fixed order versus fixed interval systems-Inventory model for manufactured items-Economic Lot Size.

Unit-IV

Make or Buy decisions: Concept of outsourcing- Factors influencing make or buy decisions- Trends in Make or Buy Decisions in core competency.

Unit-V

Material management in JIT inventory- Zero inventory concept-Evaluation of performance of Material function - Criteria and Method of evaluation.

(Weightage of Marks = Problems 40% and Theory 60%)

Reference Books:

1. J R Tony Arnold, Stephen N Chapman, Introduction to Materials Management - Prentice Hall
2. A R Palit, Materials Management.
3. Max Muller, AMACOM, Essentials of Inventory management, American Management Association
4. Richard J Tersine, Principles of Inventory and Materials Management, Prentice Hall

ELECTIVE

PAPER – 1

C. OFFICE MANAGEMENT

Objective:

To enable the students to understand management of office, methods, environment and procedures.

UNIT-I

Modern Office – Functions – Growth of Office Work – Activities of Modern Office – Importance.

UNIT-II

Functions of Office Management – Planning, Organizing, Directing, Motivating, Coordinating and Controlling – Elements of Office Management – Office Manager – Functions, Qualities and Drawbacks.

UNIT-III

Office Accommodation and Layout – Location of Office – Layout and Merits – Open and Private Office – Merits and Demerits – Office Environment.

UNIT-IV

Office Appliances – Importance, Merits and Demerits – Types.

UNIT-V

Record Administration – Objects and Principles – Advantages of Records – Keeping – Filing – Objects – Essentials of Good Filing – Centralized Vs Decentralized Filing – Modern Methods and Classification – Indexing – Importance and Essentials – Methods and Merits.

Reference Books:

1. R.S.N. Pillai and Bagavathi, Office Management, S.Chand & Co., New Delhi.
2. C.B.Gupta, Office Organization and Management, Sultan Chand, New Delhi.
3. P.K.Ghosh, Office Management– Sultan Chand, New Delhi.

SKILL BASED SUBJECT

PAPER - 3

MERCHANT BANKING

Objective:

To enable the students to understand Merchant banking and its services to corporate sector.

UNIT-I

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities

UNIT-II

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues

UNIT-III

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI

UNIT-IV

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital

UNIT-V

Port Folio Management – Functions – Registration of Port-portfolio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct

Reference Books:

1. H.R. Machiraju, Merchant Banking, New Age International, New Delhi
2. Dr.S.Guruswamy, Merchant Banking and Financial Services, Vijay Nichole, Chennai
3. A Treatise on Merchant Banking, Skylark Publications, New Delhi
4. Dr. J.C.Verma, A Manual of Merchant Banking, Bharath Law House, New Delhi
5. Dr.V.Balu, Merchant Banking and Financial Services, Sri Venkateswara Publications, Chennai

SEMESTER VI
PAPER - 17
COST ACCOUNTING II

Objective:

To understand the techniques of Cost Accounting.

UNIT-I

Job, Batch, Contract Costing: Job Costing – definition – Features – Procedure – WIP – Cost Accumulation, Batch Costing – EBQ, Contract Costing – Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account

UNIT-II

Process Costing : Definition – Features – Job Vs Process Costing – Process Account – Losses – By Products and Joint Products – WIP – Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT-III

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

UNIT-IV

Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision – Selection of Product Mix – Changes in Selling Price – Foreign Market Offer – Desired Level of Profit.

UNIT-V

Reconciliation of Cost and Financial Accounts.

(Weightage of Marks = Problems - 80%, Theory - 20%)

REFERENCE BOOKS:

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi
4. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
5. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
6. Tulsian P.C. – Cost Accounting – Tata McGraw Hills

PAPER - 18

MANAGEMENT ACCOUNTING

Objective:

To enable the students to gain knowledge in the application of accounting to Management.

UNIT-I

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

UNIT-II

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.

UNIT-III

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3.

UNIT-IV

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

UNIT-V

Capital Budgeting: Concepts – Nature – Advantages and Limitations – Ranking Investment Proposals – Pay Back Period, ARR, NPV, IRR and Present Value Index.

(Weightage of Marks - Problems - 80%, theory - 20%)

Reference Books:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons, New Delhi
2. Manmohan & Goyal, Management Accounting – Sahithiya Bhavan, Agra
3. S.P.Gupta, Management Accounting – Sultan Chand & Sons, New Delhi
4. R.S.N.Pillai & Bhagavathi, Management Accounting – S.Chand & Co. Ltd., New Delhi
5. T.S.Reddy & Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai
6. A.Murthy and S.Gurusamy, Management Accounting, Tata Mc-Graw Hill Publishing Company, New Delhi.

PAPER - 19

INCOME TAX LAW AND PRACTICE – II

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

UNIT – I

Capital gains – Definition of Capital Assets – Kinds of capital Assets – Transfer - Transfer not regarded as Transfer – Short term and long term Capital Gains – Cost of Acquisition - Cost of Improvements – Indexed Cost of Acquisitions – Indexed Cost of Improvements - deductions and exemptions – Computation of Capital gains.

UNIT – II

Income from Other Sources – Specific Incomes chargeable to tax – General Incomes chargeable to tax – Deductions – Interest on Securities - Bond washing transactions – Computation of Income from other Sources.

UNIT – III

Aggregation of income – Deemed Incomes - Set off and carry forward of losses – Clubbing provisions and their implications – Deductions available from Gross Total Income.

UNIT – IV

Assessment of individuals – Computation of Total Income of the Assessee and Tax Liability.

UNIT –V

Assessment Procedure – Filing of Returns – Permanent Account Number (PAN) – Types of Assessment – Self, Provisional, Regular, Best Judgment and Reassessment.

(Weightage of Marks – Problems – 80% and Theory 20%)

Reference Books:

1. Dr.H.C. Mehrotra, Income Tax Law and Practice.
2. Dr. Bagavathi Prasad, Income Tax Law and Practice,
3. Gaur & Narang, Income Tax Law and Practice,
4. B.B. Lal, Direct Taxes,
5. T.S.Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.

ELECTIVE

PAPER - 2

A. FINANCIAL MANAGEMENT

UNIT-I

Nature and Importance of Finance Functions – Organizing Finance Functions – Functions of Finance Manager – Objectives of Finance Function – Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.

UNIT-II

Goals of Finance Function – Financing Decisions – Financial Planning – Financial Forecasting – Capital Structure Decisions – Capitalization – Cost of Capital – Dividend Policy

UNIT-III

Investment Decisions – Estimation of Cash Flows – Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods – Decision Making Under Risk and Uncertainty – Inflation and Investment Decisions

UNIT-IV

Working Capital – Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.

UNIT-V

Security Analysis and Portfolio Management - Leverages – Financial Ratio Analysis.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. I.M.Pandey, Financial Management.
2. Dr. S.N.Maheswari, Financial Management.
3. Prasanna Chandra, Financial Management.
4. Dr. A.Murthy, Financial Management, Margham Publications, Chennai.
5. Subir kumar Banerjee, Financial Management.
6. Vyuptakesh Sharan, Fundamentals of Financial Management.
7. Dr .N. Premavathy, Financial Management, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 2

B. SERVICES MARKETING

Objective:

To enable the students to acquire a deep knowledge in services marketing.

UNIT-I

Concept of service – Meaning, definitions – Components and types – Service Vs goods – Service Marketing mix characteristics – Advertising – objectives – Advertising message and media selection – merits – personal selling – process - Advantages

UNIT-II

Physical evidence – Essential and peripheral evidence – Guidelines for physical evidence – Managing demand and supply Capacity constraints – demand patterns – Capacity planning and types – Managing capacity to match demand – Managing demand to match capacity

UNIT-III

Pricing in services – objectives – types of pricing – characteristics and factors affecting pricing decisions – customer relationship marketing – objectives and requisites – benefits

UNIT-IV

Quality of service – five dimensions of quality – Gap analysis and causes for customer gap – key factors leading to Customer Gap – Provider Gaps

UNIT-V

Marketing of Services by Insurance business – Banks – Education – Tourism – Transport.

Reference Books:

1. S.M.Jha, Services Marketing, Himalaya Publications, New Delhi
2. M.K.Rampal & S.L.Gupta, Services Marketing, Galgotia Pub. House
3. Dr.B.Baly, Services Marketing, S.Chand & Co., New Delhi
4. Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publications, New Delhi.
5. Dr.L.Natarajan, Services Marketing, Margham Publications, Chennai.

ELECTIVE

PAPER - 2

C. COMPUTER AND OFFICE AUTOMATION

UNIT- I

Word Processing with MS Word – Starting MS Word - MS Word environment - Working with word documents – Working with text.

Unit – II

MS Word – Working with tables – Checking spelling and grammar – printing a document – Merging two document – Mail Merge.

UNIT- III

Spreadsheets and MS Excel – Starting MS Excel – MS Excel environment – working with Excel workbook – Working with worksheet.

Unit – IV

MS Excel - Formulas and functions – Inserting charts – Pie Chart, Bar Chart, Line Graph – Mathematical Functions – Statistical Functions – Printing in Excel.

UNIT- V

Making presentation with MS Power Point – Starting MS Power Point – MS Power Point environment – Working with power point – working with different views – designing presentation – printing in power point.

Reference Books:

1. Sanjay Sexena, A First Course in Computers, Vikas Publishing House.
2. Ron Monsfield, Working in Microsoft Office, Tata McGraw Hill.
3. R. Kalakota and A.B. Whinston, Readings in Electronic Commerce, Addison Wesley.

ELECTIVE
(To choose any 1 out of 3)
PAPER - 3

A. HUMAN RESOURCE MANAGEMENT

UNIT-I

Nature and scope of HRM – personnel Management and HRM – Functions of HRM – Functions of HR Manager – HRM as a profession – Indian perspective

UNIT-II

Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of Various tests – Interview techniques in selection – Induction - Placement

UNIT-III

Training methods – Techniques – Identification of training needs.

UNIT-IV

Job satisfaction – Motivation (Maslow's and Two Factor Theory only) – Performance Appraisal – Methods – Compensation – Incentives – Monetary and Non-Monetary

UNIT-V

Transfer – Promotion and Termination of Services – Career Development - Monitoring

REFERENCE BOOKS:

1. Aswathappa, Human Resource and Personnel Management.
2. C.B. Memoria, Personnel Management
3. C B Gupta, Human Resource Management
4. L M Prasad, Human Resource Management
5. Decenzo / Robbins, Human Resource Management
6. Dr.K.Sundar & Dr.J.Srinivasan, Human Resource Development, Margham Publications, Chennai.
7. Dr.K.Sundar & Arockia Samy, Human Resource Management, Vijay Nicole Publications, Chennai.
8. J. Jayasankar, Human Resource Management, Margham Publications, Chennai.
9. Dr. N. Premavathy, Human Resource Management & Development, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 3

B. BUSINESS ENVIRONMENT

UNIT-I

An Overview of Business Environment – Types – Internal and External, Micro and Macro – Environmental Analysis and Strategies Management – Techniques of Environmental Analysis – Steps and Approaches.

UNIT-II

Economic Environment – Nature and Structure of Economy – Economic Policies and Conditions – Political and Government Environment – Government and Legal Environment.

UNIT-III

Natural and Technological Environment – Innovation – Technology and Competitive Advantage – Demographic Environment – Population Size, Falling Birth Rate and Changing Age Structure – Migration and Ethnic Aspect.

UNIT-IV

Social Environment – Social Responsibility of Business – Consumer Protection – Need for Consumer Protection – Consumer Bill of Rights – Corporate Governance.

UNIT-V

Globalisation – Meaning and Dimensions – Features and Stages of Globalisation – Essential Conditions for Globalisation – Pros and Cons – Globalisation of Indian Business.

Reference Books:

1. Francis Cherunilam, Business Environment, , Himalaya Publishing House, Delhi
2. K.Aswhappa, Business Environment, , Himalaya Publishing House, Delhi
3. Dr.S.Sankaran, Business Environment, , Mangham Publication, Chennai
4. Keith Davis William, C.Frederik, Business and Society, , McGraw Hill International Books Co., New Delhi
5. Sheik Saleem, Business Environment, Pearson Education, Chennai.
6. Dr. N. Premavathy, Business Environment, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 3

C. FINANCIAL SERVICES

Objective:

To enable the students to gain knowledge of business financial services.

UNIT-I

Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market – SWAP Analysis

UNIT-II

Introduction to leasing – legal and tax aspects – lease evaluation – Merits and Demerits – Accounting and Reporting for Lease – lease funding – Types of lease – Lease agreement – Hire purchase Vs lease – Legal aspects of Hire purchase – rights and duties of hire vendor and hire purchaser.

UNIT-III

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.

UNIT-IV

Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines – infrastructure financing – assessment of risk – legal aspects.

UNIT-V

Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols.

Reference Books:

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001
2. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
3. B.S. Bhatia & G.S.Bhatre, Management of Capital Markets, Financial Services and Institutions, Deep and Deep Publishers, 2000
4. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai
5. L.M.Bhole, Finance Institutions and Markets, Tata McGraw Hill, 2002
6. H.Sadhak, Mutual Funds in India, Sage Publications, New Delhi, 1997
7. SEBI Guidelines, Bharat Publication, New Delhi
8. Dr.V.Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
9. Dr. N. Premavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.

SKILL BASED SUBJECT
PAPER - 4
INVESTMENT MANAGEMENT

OBJECTIVE:

To impart skills on the fundamentals of investment and security analysis.

UNIT-I

Investment - Meaning and process of Investment Management –Speculation Investment Avenues in India.

UNIT-II

Risk and Return – Historical and Expected return – Measurement – Risk Measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

UNIT-III

Security Valuation – Bond, Equity and Preference share valuation – Yield to maturity- Bond value theorems.

UNIT-IV

Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for Technical analysis.

UNIT-V

Portfolio Selection – Performance Evaluation and Portfolio Revision- Formula plans – Capital Asset Pricing Model (CAPM).

Reference Books:

1. V.K. Bhalla, Investment Management.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Second Edition, Tata McGraw Hill.
3. S. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India.
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publication.
