

**SRI SANKARA ARTS AND SCIENCE COLLEGE  
(AUTONOMOUS)  
ENATHUR, KANCHIPURAM – 631 561  
CHOICE BASED CREDIT SYSTEM**

**DEPARTMENT OF COMMERCE  
B.Com. DEGREE COURSE IN COMMERCE  
REGULATIONS  
(With effect from the academic year 2016-2017)**

### **1. ELIGIBILITY FOR ADMISSION**

A Candidate with a 10<sup>th</sup> and 12<sup>th</sup> qualification with a commerce background (at least one of the subjects as accountancy, commerce or vocational stream) from state board or CBSE pattern shall be indorsed to appear and qualify for the Bachelor of Commerce Degree Examination as per the norms of University of Madras.

### **2. DURATION OF THE COURSE**

The duration of the course is for three years and it should consist with six semesters. In order to be eligible for the award of the degree, the candidate should have successfully completed the course within THREE years reckoned from the data of enrolment for the course.

Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working 'days for each semester exclusive of the days for the conduct of semester examinations.

In each semester, Papers are administered in 15 teaching weeks and another 5 weeks are utilized for evaluation and grading purposes, each week has 30 working hours spread over in a 6 day week. Depending upon the content and specialization, a paper may have 1 to 6 credits. Total number of teaching hours in a semester will be 450 hrs. One credit for each theory paper is equallent to 15 hrs of lectures or 30 hrs of practical work.

### **3. STRUCTURE OF COURSE**

The course is organized on semester basis with a total of six semesters. Each student will opt for a comprehensive, interactive course with one of the faculty member. The topic of specialization and course content will be determined by the dept/course advisor.

### **4. ELIGIBILITY FOR THE AWARD OF DEGREE**

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a Autonomous College for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140

credits in Part – I, II, III, IV, V & VI and must fulfill such conditions as have been prescribed therefore.

The present university will award degrees to the students evaluated and recommended by autonomous colleges. The degree certificates will be in a common format devised by the university. The name of the college will be mentioned in the degree certificate, if so desired. The declaration of results was decided by the examination committee.

## **5. COURSE OF STUDY**

An Under Graduate (UG) programme consists of a number of papers. The term Course is used to indicate logical part of a subject matter of the programme. In each of UG programmes, there will be a prescription of (i) language – I (Tamil, Sanskrit or other languages), (ii) language – II (English), (iii) a set of compulsory courses (called core subjects), some optional courses (called elective/allied subjects), (iv) a set of papers recommended by UGC and TANSCH (Advanced Tamil/ Soft skill / Environmental Studies / Value education), (v) Extension activities and (vi) Certificate courses.

The details of Study for Bachelor Degree shall consist of the following:

**PART – I** : Language Courses (LC) [Tamil or Other Languages]

**PART – II** : English Language Courses (ELC)

**PART – III** : CORE Subjects

ALLIED Subjects and

ELECTIVE.

### **PART-IV**

1. a) Those who have not studied Tamil up to XII Std. and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses (level will be at 6<sup>th</sup> standard)

b) Those who have studied Tamil up to XII Std. and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses.

c) Other who do not come under a + b can choose non-major elective comprising of two courses.

## **2. SKILL BASED SUBJECTS (ELECTIVE) (SOFT SKILLS)**

A candidate shall be eligible for the award of the degree only if he/ she have undergone the prescribed papers on Soft Skills. For three years UG degree Programme, a candidate must undergo a minimum of 4 paper (4\*2 = 8 credits). Papers will be finalized in due course.

## **3. ENVIRONMENTAL STUDIES**

A candidate shall be eligible for the award of the degree only if he/ she have undergone the prescribed papers on Environmental studies. For three years UG degree

Programme, a candidate must undergo environmental studies during third semester of second year (2 credits). Syllabus is common to all UG courses.

#### **4. VALUE EDUCATION**

A candidate shall be eligible for the award of the degree only if he/ she have undergone the prescribed papers on Value Education. For three years UG degree Programme, a candidate must undergo value education during fourth semester of second year (1 credit). Paper will be finalized in due course.

#### **PART-V : EXTENSION ACTIVITIES**

A candidate shall be awarded a maximum of 1 credit for Compulsory Extension Service. All the students shall have to enroll for NSS / NCC / NSO (Sports & Games) Rotract / Youth Red Cross or any other service organizations in the College and shall have to put in Compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First Year, he/she shall have to compensate the same during the subsequent years. Students those who complete minimum attendance of 40 hours in One Year will get HALF A CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT. Literacy and population Education Field Work shall be compulsory components in the above extension service activities. The working hours should not overlaps the normal teaching hours.

#### **PART – VI : CERTIFICATE COURSES**

A candidate shall be awarded with two credits for each certificate course. A candidate shall be eligible for the award of the degree only if he/she has undergone two certificate courses. For three years UG degree Programme, a candidate must undergo a minimum of two certificate courses ( $2 \times 2 = 4$  credits). Title of the courses will be finalized in due course.

#### **Student Advisor**

All teachers of the department shall function as student advisors. There will be more or less an equal number of students assigned to each student advisor of a department. The student advisor will help the students in choosing core and elective papers of study. The student advisor shall be responsible for registration of papers (subjects) by his students. The student advisor will offer all possible student support service.

#### **6. CREDITS**

The term credit is used to describe the quantum of syllabus for various programmes in terms of periods of study. It indicates differential weightage given according to the contents duration of the courses in the curriculum design. The minimum credit requirement for a three year Bachelor's programme shall be 140 credits. Each subject (course) is designed variously under lectures/ tutorials / seminar / project work etc., to meet effective teaching and learning needs and credits are assigned suitably.

## 7. SCHEME OF EXAMINATION

There shall be continuous, comprehensive evaluation of students through internal and external examination. At least 2 internal examinations (Sessional Tests) per semesters and at the end of the semester examination will be conducted.

**Sessional Test I** will be held during sixth week after covering the syllabi. Sessional Test I will be a combination of a variety of tools such as class test, assignment, paper presentation etc... that would be suitable for the subject of the curriculum. This required an element of openness. The students are to be informed in advance about the nature of assessment and the procedures. However the tests are compulsory. Test I may be for one hour duration. The pattern of question paper will be decided by the respective board of studies. Sessional Test I will carry 5 marks of the entire paper.

**Sessional Test II** will be held during eleventh week for syllabi covered between seventh and eleventh weeks. Sessional Test II will be a combination of a variety of tools such as class test, assignment, paper presentation etc... that would be suitable for the subject of the curriculum. This required an element of openness. The students are to be informed in advance about the nature of assessment and the procedures. However the tests are compulsory. Test II may be for one hour duration. The pattern of question paper will be decided by the respective board of studies. Sessional Test II will carry 5 marks of the entire paper.

There will be semester examination at the end of the semester for 3 hours duration in each subject of the curriculum. The End semester examination will cover all the syllabi of the paper for 75 Marks.

Every course offered will have three components associated with the teaching – learning process of the course, namely, (i) Lecture – L (ii) Tutorial – T (iii) Practicals – P, (iv) Self-study – S where **L** stands Lecture session. **T** stands Tutorial session consisting participatory discussion / self- study / desk work / brief seminar presentation by students and such other novel methods that make a student to absorb and assimilate more effectively the contents delivered in the Lecture classes. **P** stands Practice session and it consists of Case studies / Field studies that equip students to acquire the much required skill component. **S** stands Self-study session consisting participatory discussion by student with the guidance of faculty. This session is not included in the weekly hour plan.

In terms of credits, every one hour session of L amounts to 1 credit per semester, a minimum of two hour session of T or P amounts to 1 credit per semester and no credits allotted to self – study hour, over a period of one semester of 15 weeks for teaching – learning process. The total duration of a semester is 20 weeks inclusive of semester – end examination.

A course shall have either or all the three components. That means a course may have only lecture component, or only practical component or combination of any two or all the three components. The total credits earned by a student at the end of the semester upon successfully completing the course of L+T+P+S. The credit pattern of the course is indicated as L: T: P: S. For example: a theory paper with an L-T-P-S schedule of 4-0-0-2 will be assigned 4 credits.

For B.com course Part –I, Part – II and Part – IV subjects will be provided for first and second semester. In third, fourth, fifth and sixth semester only part –III papers will be provided. Total of 30 hrs was to be maintained constantly for all semesters.

### 8. PATTERN OF QUESTION PAPER

10 out of 12 questions	Part - A( 30 words) 10 x 2 marks =	20 marks
5 out of 7 questions	Part – B ( 200 words) 5 x 5 marks =	25 marks
3 out of 5 questions	Part - C ( 500 words) 3 x 10 marks =	30 marks
	Total	----- 75 marks -----

### 9. SCHEME OF EXAMINATION

Course Component Name of the course	Inst. Hour	Credits	Exam Hours	Max. Marks		
				Internal mark	External mark	Total
<b>PART-I</b> Language				25	75	100
<b>PART-II</b> English				25	75	100
<b>PART-III</b> Core subject :				25	75	100
Core Subject				25	75	100
Allied Subject				25	75	100

<b>PART – IV</b>						
1. (a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6 <sup>th</sup> Standard).						
(b) Those who have studies Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.				<b>25</b>	<b>75</b>	<b>100</b>
(c) Others who do not come under a + b can choose non-major elective comprising of two courses.						
2*Skill based subjects(Elective) – (Soft Skill)				<b>25</b>	<b>75</b>	<b>100</b>
Part V – Extension activities						
Part VI – Certificate course						

### **The following procedure be followed for Internal Marks**

The offer of an Add –on Courses to the students in various disciplines is to enhance their employability. The number of working hours per week for the students for getting the 140 prescribed credits should not exceed 30 hours of class per week and no faculty member should be allocated extra hours beyond the prescribed 16 lecture hours.

### **The following procedure be followed for Internal Assessment**

#### **Internal Assessment (CIA) - 25 marks**

Tests (2out of 3)	-	10 marks
Attendance*	-	5 marks
Seminars	-	5 marks

Assignment - 5 marks

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Total 25marks  
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#### **\*Break-up Details for Attendance**

Below 60% - No marks

60% to 75% - 3 Marks

76% to 90% - 4 Marks

91% to 100% - 5 Marks

### **10. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER**

1. Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.
2. Candidates shall/be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester subjects.
3. Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed therefor by the Syndicate from time to time. Provided in case of a candidate earning less than 50% of attendance in anyone of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

### **11. PASSING MINIMUM**

A candidate shall be declared to have passed:

1. There shall be no Minimum Passing for Internal.
2. For External Examination, Minimum Passing will be 40 % (Forty Percentage) out of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
3. In the aggregate (External + Internal) the minimum passing shall be of 40%.
4. He/ She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical's wherever prescribed / as per the scheme of examinations by earning **140 CREDITS** in Parts-I, II, III, IV & V. He/she should fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree. He / She should complete two certificate courses to qualify for the Degree.

## **12. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

### **PART – I TAMIL/OTHER LANGUAGES**

TAMIL/OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

### **PART – II ENGLISH**

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

### **PART - III CORE SUBJECTS, ALLIED SUBJECTS, AND PROJECT/ELECTIVES**

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i),60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class.

PART-IV Consisting of sub items 1 (a), (b) & (c), 2, 3 and 4

Successful Candidate earning of 2 credits for each paper SHALL NOT BE take into consideration for Classification / Ranking / Distinction.

### **PART -V EXTENSION ACTIVITIES**

Successful Candidates earning of 1credit for extension activities SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

### **PART – VI CERTIFICATE COURSES**

Successful Candidates earning of 2 credits for extension activities SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

## **13. RANKING**

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking / Distinction, provided in the case of Candidates who pass all the examinations prescribed for the Course with a break in the First Appearance due to the reasons as furnished in the Regulations 7 (iii) Category is only eligible for Classification.



## 14. TRANSITORY PROVISION

Candidates who have undergone the course of study prior to the academic year 2008- 2009 will be permitted to appear for the examinations under those Regulations for a period of two years i.e. up to and inclusive of April May 2012 Examinations. Thereafter, they will be permitted to appears for the examination only under the Regulations then in force.

## 15. EVALUATION AND GRADING SYSTEM

The performance of a student in each paper is evaluated in terms of percentage of marks with a provision for conversion to grade points (GP). Evaluation for each paper shall be done by a continuous internal assessment by the concerned paper teacher as well as by an end semester examination and will be consolidated at the end of the course. The term grading system indicates a Ten Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External examinations, grade points and letter grade.

Once the marks of the Internal and End-semester examinations for each of the papers are available, they will be added. The marks thus obtained will then be graded as per details provided in table.

The sum of total performance in each semester will be rated by **Grade Point Average (GPA)** while the continuous performance from the second semester onwards will be marked by **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formula.

$$\text{GPA} = \frac{\text{Sum of [Credits acquired * Grade points]}}{\text{Sum of Credits acquired}}$$

For the calculation of Grade Point Average (GPA),  $G_i$  is the grade point awarded;  $C_i$  is the credit units earned for the  $i^{\text{th}}$  paper.

$$\text{CGPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where 'C<sub>i</sub>' is the Credit earned for the paper i in any semester; "G<sub>i</sub>" is the Grade Point obtained by the student for the paper I and 'n' is the number of papers **passed** in that or **CGPA** = GPA of all the papers starting from the first semester to the current semester.

**Note: The GPA and CGPA shall be calculated separately for the following give parts.**

**Part I: Language Course; Part II: English Language Course and Part III: Core Cs, Allied Cs, Part IV: NME, SBC, ES, VE, Part V: Extension activities.**

Marks	Grade Point	CGPA	Letter point	Classification of Final Result
96 and above	10	9.51 and above	S+	First Class with

91 – 95	9.5	9.01 – 9.50	<b>S</b>	Exemplary
86 – 90	9.0	8.51 – 9.00	<b>D++</b>	First Class with Distinction
81 – 85	8.5	8.01 – 8.50	<b>D+</b>	
76 – 80	8.0	7.51 – 8.00	<b>D</b>	
71 – 75	7.5	7.01 – 7.50	<b>A++</b>	First Class
66 – 70	7.0	6.51 – 7.00	<b>A+</b>	
61 – 65	6.5	6.01 – 6.50	<b>A</b>	
56 – 60	6.0	5.51 – 6.00	<b>B+</b>	Second Class
51 – 55	5.5	5.01 – 5.50	<b>B</b>	
46 – 50	5.0	4.51 – 5.00	<b>C+</b>	Third Class
40 – 45	4.5	4.00 – 4.50	<b>C</b>	
Below 40	0	Below 4.00	<b>F</b>	Fail

The grade card / mark sheet issued at the end of the semester to each student will contain the following:

- a. The marks obtained for each paper registered in the semester
- b. The credits earned for each paper registered for that semester
- c. The performance in each paper by the letter grade point obtained
- d. The Grade Point Average (GPA) of all the papers registered for that semester and
- e. From the second semester onwards, the Cumulative Grade Point Average (CGPA) of all the papers and
- f. The class and grade of the student in the final CGPA.

**APPENDIX- B**  
**SCHEME OF EXAMINATIONS**  
**FIRST SEMESTER**

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	Marks		
					CIA	Ext. Exam	Total
I		Tamil or Other Language	3	4	25	75	100
II		English	3	4	25	75	100
III	Core- I	Financial Accounting	4	6	25	75	100
	Core- II	Business Communication	4	6	25	75	100
	Allied - I	(1) Business Economics OR (2) Business Mathematics - I	5	6	25	75	100
IV	Soft skill	Skill Based Subject	2	2	40	60	100
IV	Non – Tamil students Tamil Students	Tamil (VI std) Non – Major Elective*	2	2	25	75	100
			23	30			

**SECOND SEMESTER**

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	Marks		
					CIA	Ext. Exam	Total
I		<b>Tamil or other language</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
II		English	3	4	25	75	100
III	Core –III	Advanced Financial Accounting	4	6	25	75	100
	Core –IV	Principles Of Management	4	6	25	75	100
	Allied - II	(1) Indian Economy OR (2) Business Mathematics – II	5	6	25	75	100
IV	Soft Skill	Skill Based Subject	2	2	40	60	100
IV	Non – Tamil Students Tamil Students	Tamil (VI Std) Non – Major Elective *	2	2	25	75	100
			23	30			

\* Non-Major Elective – Any one of the following (Semester-wise)

**I Semester**

1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health care Mgt.

**II Semester**

1. Basics of cyber law
2. Basics of Business Insurance
3. Fundamentals of Disaster Mgt.
4. Concept of Self Help Group

**THIRD SEMESTER**

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	Marks		
					CIA	Ext. Exam	Total
III	Core -V	Corporate Accounting	4	6	25	75	100
	Core -VI	Business Laws	4	5	25	75	100
	Core- VII	Banking Theory Law & Practice	4	5	25	75	100
	Core- VIII	Marketing	4	6	25	75	100
	Allied - III	(1) Business Statistics & O.R- I	4	6	25	75	100
		OR (2) Rural Economics			25	75	
IV	Soft skill	Computing skill	3	1	40	60	100
IV	Environmental Studies	<i>(Examination will be held in Semester IV)</i>		1			
			23	30			

**FOURTH SEMESTER**

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	Marks		
					CIA	Ext. Exam	Total
III	Core –IX	Advanced Corporate Accounting	4	6	25	75	100
	Core –X	Company Law	4	5	25	75	100
	Core –XI	Financial Services	4	5	25	75	100
	Core –XII	Business Taxation	4	5	25	75	100
	Allied –IV	(1) Business Statistics & O.R - II	4	6	25	75	100
		OR (2) International Economics			25	75	
IV	Soft Skill	Computing skill	3	2	40	60	100
IV	Environmental Studies		2	1	25	75	100
			25	30			

### FIFTH SEMESTER

PART	COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	MARKS		
					CIA	Ext. Exam	Total
	<b>SEMESTER – V</b>						
III	Core – XIII	Cost Accounting	4	6	25	75	100
	Core –XIV	Practical Auditing	4	6	25	75	100
	Core – XV	Entrepreneurial Development	4	6	25	75	100
	Core – XVI	Financial Management	4	6	25	75	100
	Elective – I :	(1) Income Tax Law & Practice – I	5	6	25	75	100
		OR (2) Visual Basic Programming			25	75	100
IV	Value Education		2	2			
			23	30			

### SIXTH SEMESTER

PART	COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	Marks		
					CIA	Ext. Exam	Total
III	Core – XVII	Advanced Cost Accounting	4	6	25	75	100
	Core –XVIII	Management Accounting	4	6	25	75	100
	Core - XIX	Business Environment	4	6	25	75	100
	Elective – II	(1) Income Tax Law & Practice – II	5	6	25	75	100
		Or (2) Visual Basic Practical			40	60	100
	Elective – III	(1) Human Resources Management	5	6	25	75	100
		OR (2) Portfolio Management			25	75	100
V	Extension activities		1				
			23	30			

**SYLLABUS**  
**(With effect from the academic year 2015-2016)**

**B.Com. DEGREE COURSE IN COMMERCE**

**I SEMESTER**

**Core Paper I - FINANCIAL  
ACCOUNTING**

**Objectives**

**No of Credits : 4**

To enable the students to know the Principles of Accounting in General.

To Understand the System of Keeping Financial Accounting Records.

**UNIT I : INTRODUCTION**

Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts - Accounting Transactions - Double Entry Book Keeping - Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book.

**UNIT II FINAL ACCOUNTS**

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

**UNIT III 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 IV DEPRECIATION AND INSURANCE CLAIMS**

Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Concept of useful life under Companies Act, 2013.

Insurance Claims - Calculation of Claim Amount - Average Clause.

**UNIT V SINGLE ENTRY**

**System**

Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

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

**Suggested Readings**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.

5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

### **E-Resources**

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

## **Core Paper II - BUSINESS COMMUNICATION**

### **Objectives**

**No of Credits : 4**

To facilitate the students to understand the concept of Communication.

To know the Basic Techniques of the Modern forms of Communication.

### **Unit I : Communication**

Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

### **Unit II : Business Letters**

Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.

### **Unit III : Correspondence**

Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

### **Unit IV : Reports and Meetings**

Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.

### **Unit V : Forms of Communication**

Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

### **Suggested Readings**

1. Rajendra Paul & Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.
6. Mary Ellen Guffey, Business Communication - Process and Product, International Thomson Publishing, Ohio.
7. Sundar, K. A, Business Communication, Vijay Nicole Imprints Pvt. Ltd.,

Chennai.

**E-Resources**

www.newagepublishers.com

www.managementstudyguide.com

www.businesscommunication.org

www.smallbusiness.chron.com

**Allied Paper – I - BUSINESS ECONOMICS**

**UNIT I**

**No of Credits : 5**

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

**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 – 55.

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. BASICS OF COMPUTER**

#### **INTRODUCTION - UNIT – I**

**No of Credits : 2**

1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

#### **MS WORD – UNIT - II**

5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates
11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

#### **MS-EXCEL - UNIT – III**

14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

#### **MS-POWER POINT – UNIT – IV**

21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

#### **INTERNET – UNIT – V**

27. Introduction to Internet
28. WWW

29. E-Mail

**REFERENCE BOOKS :**

1. A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.

**2. BASICS OF RETAIL MARKETING**

**UNIT – I**

**No of Credits : 2**

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**

No of Credits :2

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.

### **BASICS OF HEALTH CARE MANAGEMENT**

#### **UNIT – I PERSONAL (SELF) HEALTH CARE**

**No of Credits : 2**

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 – propagation 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 AWARENES**

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.

### **Books for reference :**

Text books on

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 get a comprehensive understanding of the Financial Accounting

To make the students know the various methods of maintaining the accounting records in various forms of Business.

#### **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 : Hire Purchase and Instalment System**

Hire Purchase System - Default and repossession - Hire Purchase Trading Account.

Instalment System - Calculation of Profit.

**Unit IV : Partnership Accounts**

Admission of a Partner - Retirement of a Partner - Death of a Partner.

**Unit V : Partnership Accounts**

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

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

**Problems. Suggested**

**Readings**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
5. Tulsian P.C. - Financial Accounting.
6. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

**E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**Core Paper IV - 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.

**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 : Organisation**

Meaning and Types of organisations - Principles - Formal and Informal organisation - 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.

## **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.

## **Suggested Readings**

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

## **E-Resources**

[www.wisdomjobs.com](http://www.wisdomjobs.com)

[www.aima.in](http://www.aima.in)

[www.clep.collegeboard.org](http://www.clep.collegeboard.org)

## **Allied Paper - INDIAN ECONOMY**

### **UNIT I**

**No of Credits : 5**

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

### **UNIT-II**

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

### **UNIT-III**

Agriculture –Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

### **UNIT IV**

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

### **UNIT V**

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

### **Recommended Texts**

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.

**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**

**No of Credits : 2**

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.Regal Surya Rao--Asia Law House. Hyderabad.
2. Consumer Protection Laws --By Prof.Rakesh Khanna--Central Law Agency.



## 2. BASICS OF BUSINESS INSURANCE

### Unit – I

No of Credits : 2

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:

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

### References

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

#### Objectives

No of Credits : 2

1. To develop an understanding of the process of Disaster Management.
2. To understand the mitigation programmes of Disaster Management.
3. To develop an understanding of the Disaster Management poling and legislation.

#### 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 1<sup>st</sup> 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

### Objectives of the course

No of Credits : 2

1. To develop an understanding of the basic concepts of SHGS.
2. To enable the students Understand the operative mechanisms of SHGS
3. To Help the students to know about the various activities undertaken by SHGS
4. To help the students to understand the concept of women empowerment through SHGS
5. To develop an understanding of the role of govt. & NGO's for the development of SHGS.

<b>UNIT - I</b>	Meaning, Concept and Functions of SHGS
<b>UNIT - II</b>	Women empowerment through SHGS
<b>UNIT - III</b>	Micro finance through SHGS
<b>UNIT - IV</b>	Social Development through SHGS
<b>UNIT -V</b>	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, 1<sup>st</sup> published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1<sup>st</sup> 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. Yoja na, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
2. Kurukshetra, A Journal on Rural Development, Montly Journal, Editors; Kapil kumar, Lalitha Khurane published by Ministry of Rural Development.

## III SEMESTER

### Core Paper V - CQRPORATE ACCOUNTING

#### Objectives

No of Credits : 4

To enable the students about the Preparation of the Company accounts.

To motivate the students to understand the various Provisions of the

Companies Act.

**Unit I : Share Capital**

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

**Unit II : Debentures & Acquisition of Business**

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

**Unit III : Final Accounts**

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration- Calculation and Legal Provisions.

**Unit IV : Valuation of Shares and Goodwill**

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

**Unit V : Alteration of Share Capital**

Meaning - Internal Reconstruction - Reduction of Share Capital.

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

**Suggested Readings**

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
3. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.

**E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.education.svtuition.org](http://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.

**Unit I : Formation of Contract**

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of

Contracts - Contract Vs Agreement.

### **Unit II : Offer, Acceptance and Consideration**

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance - Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

### **Unit III : Other Elements of Valid Contract**

Capacity of Parties - Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

### **Unit IV : 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 V : 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.

### **Suggested Readings**

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

### **E-Resources**

[www.cramerz.com](http://www.cramerz.com)

[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)

<http://swcu.libguides.com/buslaw>

<http://libguides.slu.edu/businesslaw>

## **Core Paper VII - BANKING THEORY, LAW AND PRACTICE**

### **Objectives**

**No of Credits : 4**

1 To facilitate the understanding of the origin and the growth of the Indian Banking System.

□ To understand the Modern day Developments in Indian Banking Sector.

### **UNIT I: -**

#### **Introduction to Banking**

History of banking - Components of Indian banking - Indian banking system - Phases of development - Banking structure in India - Payment banks and Small Banks - Commercial banking - Definition - Classification of banks. Banking system - Universal banking - Commercial Banking - functions - Role of Banks in Economic Development. Central Banking - Definition - Need - Principles - Central Banking Vs. Commercial banking - Functions of Central bank.

### **UNIT II ; RBI**

Establishment - Objective - Legal framework - Functions - SBI - Origin and History - Establishment - Indian subsidiaries - Foreign subsidiaries - Non-banking - Subsidiaries - Personal banking - International banking- Trade financing - Correspondent banking. Co-operative banks - Meaning and Definition - Features - Co-operative banks Vs Commercial banks - Structure.

### **UNIT III Banking**

Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits.

### **UNIT IV - Bank Account :**

Opening - Types of accounts - FDR - Steps in opening Accounts - Savings Vs Current Account - 'Donatio Mortis Causa' - Passbook - Bank Customer Relationship - Special Types of customers - KYC norms. Bank Lending - Lending sources - Bank Lending Principles - Forms of lending - Loan evaluation process - Securities of lending - Factors influencing Bank lending - Negotiable Instruments - Meaning - Characteristics - Types. Crossing - Definition - Objectives - Crossing and negotiability - Consequences of crossing.

### **UNIT V - Endorsement**

Meaning - Components - Kinds of Endorsements - Cheques payable to fictitious persons - Endorsement by legal representative - Negotiation back - effect of endorsement - Rules regarding endorsement. Paying banker - Banker's duty -

Dishonoring of cheque - Discharge of paying banks - Payment of a crossed cheque - Material alteration - Statutory protection under Section 85 - Refusal of cheque payment. Collecting Banker - Statutory protection under section 131 - Collecting banker's duty - RBI instructions - Paying banker Vs Collecting Banker - Customer grievances - Grievances redressal - Banking Ombudsman.

### **Suggested Readings**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publications, 2015, Chennai
2. Clifford Gomez, Banking and Finance, Theory, Law and Practice, Jain Book Agency, 2010, Mumbai
3. Gupta, R K BANKING Law and Practice, Jain Book Agency, 2001, New Delhi
4. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi
5. Maheswari, S.N. Banking Law Theory and Practice, Kalyani Publications, 2011, Mumbai
6. Santhanam B, Banking Theory Law and Practice, Margam Publications
7. Nirmala Prasad, Banking and Financial Services, Himalaya Publications

### **E Resources**

[www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)  
[www.rbi.org](http://www.rbi.org)  
[www.bankingombudsman.org](http://www.bankingombudsman.org)

## **Core Paper VIII - MARKETING**

### **Objectives**

**No of Credits : 4**

- 1 To make the students understand the importance and the relevance of Marketing in To-day's Business World.
- To enable the students to understand the Features of the Indian Marketing.

### **Unit I : Introduction**

Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

### **Unit II : Market Segmentation and Consumer Behaviour**

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behavior - Need for study - Consumer Buying Decision Process - Buying Motives. Marketing Research - MIS - Meaning and Differences.

### **Unit III : Marketing Mix and Product Policy**

Marketing Mix - Meaning - Product - Introduction - Product policy - Product Planning - Stages of New Product Development - Introduction to PLC - Packaging - Branding - Labelling - Product Mix - Price - Pricing Policies and Methods.

#### **Unit IV : Channels of Distribution**

Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

#### **Unit V : Recent Trends in Marketing**

E - Marketing - Online Retailing - Shopping Malls - Consumer Protection Act - Salient Features - Consumerisation - Consumer Rights, Consumer Grievance Redressal Forums- Role of Social Media in Marketing.

#### **Suggested Readings**

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014
4. Gandhi, J.C, Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

#### **E-Resources**

[www.marketmotive.com](http://www.marketmotive.com)  
<http://emailmarketing.comm100.com/email-marketing-tutorial/>  
[www.marketing91.com](http://www.marketing91.com)  
[www.managementstudyguide.com](http://www.managementstudyguide.com)

### **Allied Paper III - (1) BUSINESS STATISTICS**

#### **Objectives**

**No of Credits : 4**

To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.

To Customize the importance of Business Statistics for the Commerce Students.

#### **UNIT - I Introduction**

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

#### **UNIT- II Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve



### **UNIT- III Correlation and Regression Analysis**

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

### **UNIT - IV Time Series**

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to-Trend and Link relative methods

### **UNIT - V Index Numbers**

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

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

### **Suggested Readings**

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9<sup>th</sup> revised edition 2013
3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House
4. Sharma J K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

### **E-Resources**

[www.spss.co.in](http://www.spss.co.in)

<https://statlearning.class.stanford.edu>

<http://www.mit.edu>

[www.springer.com](http://www.springer.com)

## **(2) RURAL ECONOMICS**

### **UNIT-I**

**No of Credits : 4**

Structure of the Rural Economy of India – Predominance of the Rural sector in the Indian Economy – Features of the Indian Rural Economy.

### **UNIT – II**

Role of Agriculture in Rural Development – Pattern of Agricultural holding – Strategy of Agricultural development and Green Revolution – Problems of Agricultural Labourers and Artisans in the Rural Economy – Measures to solve their problems.

### **UNIT-III**

Non-farm sector in the Rural Economy – Role of Small Scale Industries, Cottage industries, Khadi and village Industries in the Rural Economy.

### **UNIT-IV**

Rural Indebtedness – Causes and magnitude – Role of RBI, Commercial Banks, RRBs and NABARD in rural Economy.

### **UNIT-V**

Poverty and unemployment Problem in the rural Economy – Steps taken to solve the problems – Rural Development – Strategy for Rural Development with special reference to PURA.

#### **Study Material:**

1. Rural Economics – T.N.Chhabra and P.L.Taneja
2. Rural Economics - I.C.Dhingra
3. Fundamentals of Rural Economics – S.S.M.Desai.
4. Rural Economy of India – A.N.Agrawal and Kundan Lal

## **IV SEMESTER**

### **Core Paper IX - ADVANCED CORPORATE ACCOUNTING**

#### **Objectives**

**No of Credits : 4**

To make the students understand the applications of Accounting Transactions in Corporate Sector.

To facilitate the students to understand the Provision of the Indian Companies Act.

#### **Unit I : Company Accounts**

Amalgamation, Absorption and External Reconstruction of Companies.

#### **Unit II : Holding Company**

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

#### **Unit III : Banking Company & Insurance Company**

Preparation of - Final Accounts of Banking Insurance Companies.

#### **Unit IV : Liquidation**

Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration.

#### **Unit V : Special Accounting**

Accounting for Price Level Changes - Human Resource Accounting – Computerised Accounting Meaning.

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

**Suggested Readings :**

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

**E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.education.svtuition.org](http://www.education.svtuition.org)

**Core Paper X - COMPANY LAW**

**Objectives**

**No of Credits : 4**

To enlighten the students on the Provisions governing the Company Law.

To make the students aware on the recent amendments to Companies Act.

**UNIT I : Joint Stock Company**

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on "Other Objects" - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

**UNIT II : Share Capital and Debentures**

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

**UNIT III : Managerial Personnel**

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

**UNIT IV : Meetings and Resolutions**

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of

Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

### **UNIT V : Winding up of Company**

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

#### **Suggested Readings**

1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.
4. Avatar Singh, Company Law, Eastern Book Company
5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law
6. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications
7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.
8. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

#### **E-Resources**

[www.mca.gov.in](http://www.mca.gov.in)

[www.companyliquidator.gov.in](http://www.companyliquidator.gov.in)

[www.companyformationinindia.co.in](http://www.companyformationinindia.co.in)

[www.iepf.gov.in](http://www.iepf.gov.in)

## **Core Paper XI - 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.

### **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 - Interest Rate Determination - Macro Economic Aggregates in India.

### **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 - Underwriting - Types - Benefits Functions.

### **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**

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 - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

#### **UNIT - V : Venture Capital**

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 - Principles of Insurance - Life and Non - Life Insurance - IRDA - Powers - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

#### **Suggested Readings**

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai
7. Santhanam B, Financial Services, Margam Publications

#### **E- Resources**

[www.rbi.org](http://www.rbi.org)

### **Core Paper : XII - BUSINESS TAXATION**

#### **Objectives**

**No of Credits : 4**

To make the students to gain knowledge of the Principles of the Indirect Tax.

To highlight the students about the Customs duty, Excise duty, VAT etc.

#### **UNIT I : Introduction**

Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect

Taxes - Meaning and Types.

#### **UNIT II : Central Excise Duty**

Classification - Levy and Collection of Excise Duty - Clearance of Excisable

goods - Exemption from Excise Duty - Excise and Small Scale Industries - Excise and Exports - Demand, Refund, Rebate of Central Excise Duty - Offences and Penalties - Settlement - Appellate Provisions.

### **UNIT III : Customs Duty**

Meaning - Levy and Collection of Customs Duty - Organisation of the Customs Department

- Officers of the Customs - Powers - Appellate machinery - Infringement of the law - Offences and Penalties - Exemption from Duty - Customs Duty Drawback - Duty Free Zones.

### **UNIT IV :Sales Tax Act**

Central Sales Tax Act - Levy and Collection of CST - Important Definitions - Sales Purchase in the course of export or import- Liability of Tax - Registration of Dealers - Goods of Special Importance - Offences and Penalties.

### **UNIT V : Value Added Tax**

Value Added Tax - objectives - Levy of VAT - Arguments in favour of VAT - Difficulties in administering VAT - Set off / Input Tax Credit - Carrying over of Tax Credit - Registration - TIN - Returns - Assessment of VAT liability - Declaration Form - Service Tax - Tax on Different Services - Rates of Service Tax - Exempted services.

### **Suggested Readings**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Ahuja Girishand Gupta Ravi Practical Approach to Income Tax
5. Reddy & Dr. Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai

### **E-Resources**

[www.legalserviceindia.com](http://www.legalserviceindia.com)  
[www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)  
[www.tnvat.gov.in](http://www.tnvat.gov.in)  
[www.cbec.gov.in](http://www.cbec.gov.in)  
[www.aces.gov.in](http://www.aces.gov.in)

### **Allied Paper IV – (1) Elements of Operations Research**

#### **Objectives**

**No of Credits : 4**

To facilitate the understanding of the Concept of Operation Research.

To help the student to understand the various techniques of solving problems.

## **UNIT I : Introduction**

Operations Research - Meaning - Definition - Origin and History - Characteristic features

- Need - Scope - Steps - Techniques - Application - Limitations.

## **UNIT II : Linear Programming Problem (LPP)**

Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

## **UNIT - III : Methods of LPP**

Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

## **UNIT - IV : Transportation Problems**

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

## **UNIT - V : Game Theory**

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy

- Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method – Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

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

## **Suggested Readings**

1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques, RB S A Publishers, New Delhi, 2009
2. GURUSAMY S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
3. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
4. Gupta P K & Gupta S P, Quantitative Techniques & Operations Research, Sulthan Chand and Sons, 2014, New Delhi
5. Kanti Swarup, P.K.Gupta & Man Mohan, Operations Research, Jain Book Agency, 2014, New Delhi
6. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House, 2014, Mumbai
7. Shridhara, K. Bhat, Operations Research, Himalayan Publishing House, 2011, Mumbai

## **E-resources**

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

www.orcomplete.com/

http://www.orsi.in/

## (2) INTERNATIONAL ECONOMICS

### UNIT –I

**No of Credits : 4**

International Trade – Importance of International Trade , Theories of Foreign Trade – Theories of Adam Smith, Ricardo, Haberler’s Hechsher – Ohlin.

### UNIT – II

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium – Fixed and Floating Exchange Rates – Euro-Dollar Marketing (An overview)

### UNIT-III

Export Management – Export procedure and Documents – Export Finance – Export Promotion – Export pricing.

### UNIT-IV

International Economic Organizations and its Functions, IMF, IDA , IFA, IBRD , ADB , UNCTAD , UNIDO

### UNIT – V

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS , TRIMS – Indian Patent Law.

### REFERENCE BOOKS

1. International Trade and Export Management - Francis Cherunilam.
2. International Economics – K.R. Gupta.
3. International Economics (Theory and Policy) – Paul R. .Krugam and Maurice Obstfeld.
4. International Economics – Robert J. Carbaugh
5. International Economics – H.G. Mannur.

## V SEMESTER

### Core Paper XIII - 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.



### **UNIT I : 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.

### **UNIT II : Cost Sheet**

Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Accounts.

### **UNIT III : 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 IV : 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 - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

### **UNIT V : 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.

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

### **Suggested Readings**

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
6. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

### **E-Resources**

[www.accountinglectures.com](http://www.accountinglectures.com)

[www.accountingcoach.com](http://www.accountingcoach.com)

<http://simplestudies.com/accounting-lectures.html>

[www.accountingstudyguide.com](http://www.accountingstudyguide.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.

### **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.

### **Suggested Readings**

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

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

#### **E-Resources**

[http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)  
[www.mu.ac.in](http://www.mu.ac.in)  
[www.learnthat.com](http://www.learnthat.com)

### **Core Paper XV - ENTREPRENEURIAL DEVELOPMENT**

#### **Objectives**

**No of Credits : 4**

1. To make the students to understand the concept of Entrepreneurship and there work in life.
2. To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

#### **UNIT I : Concept of Entrepreneurship**

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

#### **UNIT II : Entrepreneurial Development Agencies.**

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises - Development Organisation (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India - Introduction to Micro Units Development Refinance Agency (MUDRA).

#### **UNIT III : Project Management**

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

#### **UNIT IV - Entrepreneurial Development Programmes**

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs- Critical evaluation.

#### **UNIT V - Economic development and Entrepreneurial growth**

Role of Entrepreneur in Economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship. Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in india, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan-Dhan Yojana - Six Pillars of Its Mission objectives.

### **Suggested Readings**

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

### **E-resources**

<http://inventors.about.com/od/entrepreneur/>  
<http://learnthat.com/tag/entrepreneurship/>  
[www.managementstudyguide.com](http://www.managementstudyguide.com)  
[www.quintcareers.com](http://www.quintcareers.com)  
[www.entrepreneur.com](http://www.entrepreneur.com)

## **Core Paper XVI - 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.

### **UNIT I : Introduction**

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

### **UNIT II : Capital Structure**

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

### **UNIT III : Cost of Capital**

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

### **UNIT IV : 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 V : Working Capital**

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

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

### **Suggested Readings**

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons
5. P. Periyasamy.P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Murthy A, Financial Management, Margam Publications, Chennai
7. Srivatsava, Financial Management, Himalaya Publications

### **E-Resources**

[www.cpdwise.com](http://www.cpdwise.com)  
[www.simplilearn.com](http://www.simplilearn.com)  
[www.findtutorials.com](http://www.findtutorials.com)  
[www.studyfinance.com](http://www.studyfinance.com)

## **Elective Paper I – ( 1 ) INCOME TAX LAW AND PRACTICE - 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.

### **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

#### **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 - Special 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 - 26 AS - 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.**

#### **Suggested Readings**

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

#### **E-Resources**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)  
[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)  
[www.clear-tax.in](http://www.clear-tax.in)

## **(2) VISUAL BASIC PROGRAMMING – THEORY**

### **UNIT I**

**No of Credits : 5**

Data Types – String - Numbers – Variables – Text Boxes – Labels – Creating Controls – Tool Box – Name Property Command button – Access keys – Image controls message Boxes Grid Editing tools.

### **UNIT II**

Displaying Information - Determinate Loops – Indeterminate Loops – Conditional Built in Functions – Customizing a Form – Writing Simple Programs.

### **UNIT III**

Functions and Procedures – Lists – Arrays – Control Arrays – Combo Boxes – Grid control – Do Events and Sub Main.

### **UNIT IV**

Event Handling – Module – Monitoring Mouse Activity – Dialog Boxes – Common controls – Menus.

### **UNIT V**

MDI Forms – Database connectivity using Data control and DAO.

Note : Theory only

### **Reference Books**

1. Visual Basic 6 – The complete Reference – Noel Jerke – Tata MC Graw Hill 1999.
2. Visual Basic from the Ground Up – Gary Cornell - Tata MC Graw Hill 1999.

## **VI SEMESTER**

### **Core Paper XVII - ADVANCED COST ACCOUNTING**

#### **Objectives**

**No of Credits : 4**

To make the students to understand the process of ascertaining, classification and controlling costs.

To enable the students to learn the various methods of cost elements

#### **UNIT I : Contract Costing**

Definition - Features of Contract Costing - Calculation of Profit on Contracts - Cost plus

Contract - Contract Costing Vs Job costing - Preparation of Contract A/c.

#### **UNIT II : Process Costing**

Features of Process costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production - Process Accounts - Process Losses & Gains.

#### **UNIT III : Operation Costing**

Operating Costing - Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

#### **UNIT IV : Marginal Costing**

Meaning - Features - Absorption Costing - Marginal Costing Vs Absorption

Costing - Contribution - PV Ratio - Break Even Point - Key Factor - Margin of Safety - Preparation of Marginal Cost Statement.

### **UNIT V : Standard Costing**

Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing - Variance analysis - Material, Labour, Overhead and Sales Variances - Calculation of variances.

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

### **Suggested Readings**

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
3. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
4. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
5. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi
6. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai

### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[thestudentcpa.com](http://thestudentcpa.com)

## **Core Paper XVIII - MANAGEMENT ACCOUNTING**

### **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.

### **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 : Cash Flow Analysis & Marginal Costing**

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

#### **Unit V : Budgetary Control & Capital Budgeting Control.**

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

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

#### **Suggested Readings**

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

#### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.thestudentcpa.com](http://www.thestudentcpa.com)

### **Core Paper XIX - BUSINESS ENVIRONMENT**

#### **Objectives**

**No of Credits : 4**

To impart the knowledge of Business environment.

To enable the students to know the factors influencing the changes in the Business Climate.

#### **UNIT I : Introduction**

The Concept of Business Environment - Its Nature and Significance - Brief overview of Political, Cultural, Legal, Economic, Social and Global Environments and their impact on Business and Strategic Decisions.

## **UNIT II : Political Environment**

Meaning - Government and Business Relationship in India - Provisions of Indian Constitution pertaining to Business.

## **UNIT III : Social Environment**

Meaning - Cultural heritage - Social attitudes - impact of foreign culture - Castes and Communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization - Social Responsibilities of Business.

## **UNIT IV : Economic Environment**

Economic Systems and their impact on Business - Macro Economic parameters like GDP, Growth Rate Population - Urbanisation. Fiscal Deficit - Plan investment - Per Capita income and their impact on Business decisions - Five Year Planning.

## **UNIT V : Global Environment**

Factors Determining Global Environment - Forex Environment - Financial Environment. Financial System - Commercial Banks - Financial Institutions - RBI - Monetary Policy- Stock Exchange - IDBI- Non-Banking Financial Companies (NBFCs).

## **Suggested Readings**

1. Sankaran.S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment, Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business in India.
5. Srinivasan.K., Productivity and social Environment, ASIA
6. Dhanabakiyam & Kavitha.M, Business Environment, Vijay Nicole Imprints Pvt. Ltd. Chennai

## **E-Resources**

[www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)  
[www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)  
[www.mbaofficial.com](http://www.mbaofficial.com)  
[www.mbaknol.com](http://www.mbaknol.com)

## **Elective Paper II – (1) INCOME TAX LAW AND PRACTICE - 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 - Set off - Carry forward and set off of losses.

#### **UNIT IV : Deductions from Gross Income**

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 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 (Re assessment) - Advance Payment of Tax - Meaning and Due dates.

#### **Suggested Readings**

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

#### **E-Resources**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)  
[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)  
[www.clartax.in](http://www.clartax.in)

### **(2) VISUAL BASIC – PRACTICAL**

#### **VB Practicals**

**No of Credits : 5**

1. Develop simple calculator
2. Event handling using wring timer control
3. Performing cascading windows operation (horizontal & Vertical & tiles)
4. Changing the color, font and size of text.
5. Implementation of Drag and Drop events using images.
6. Payroll Processing

7. Inventory Management
  8. E-Banking
  9. Work Flow Applications
- Electricity Bill

### **Elective Paper III – (1) HUMAN RESOURCE MANAGEMENT**

#### **Objectives**

**No of Credits : 5**

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.

#### **UNIT I : Introduction**

Nature and Scope of Human Resources Management - Differences between Personnel Management and HRM - Environment of HRM - 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**

Cost to Company - CTC Fixed and Flexible Pay - Components - Incentives - Benefits - Motivation - Welfare and Social Security Measures.

#### **UNIT IV : Labour Relation**

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

#### **UNIT V : Human Resource Audit**

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

#### **Suggested Readings**

1. Rao, V S P, Human Resource Management, Excel Books
2. Ashwathappa, Human Resource Management, Himalaya Publishing House
3. Garry Deseler, Human Resource Management, Prentice Hall
4. Prasad, L M, Human Resource Management, Sultan Chand & Sons
5. Tripathi, Human Resource Management, Prentice Hall
6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole

**E-Resources**

www.whatishumanresource.com  
www.managementstudyguide.com  
www.humanresources.about.com  
www.managementhelp.org

**(2) PORTFOLIO MANAGEMENT**

**Objectives**

**No of Credits : 5**

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 at an Annuity (PVIFA) - Future Value Interest Factor at 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.**

**Suggested Readings**

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

**E-Resources**

[www.portfoliomanagement.in](http://www.portfoliomanagement.in)

[www.sebi.gov.in](http://www.sebi.gov.in)

[www.moneycontrol.com](http://www.moneycontrol.com)

[www.pms.sharekhan.com](http://www.pms.sharekhan.com)

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