

**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 2015-2016)

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce Courses, BBA and B.Sc. Information Systems Management shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras

2. 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 College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

3. DURATION :

(a) 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.

(b) 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.

4. COURSE OF STUDY:

The main subject of Study for Bachelor Degree shall consist of the following and shall be in accordance with

APPENDIX - A

PART -I

Tamil or Other Languages

PART-II

English

PART-III

CORE Subjects, ALLIED Subjects and PROJECT/ELECTIVE with three courses).

PART-IV

1. (a) Those who have not studied Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses (level will be at 6th standard)
- (b) Those who have studied Tamil upto 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)
3. Environmental Studies
4. Value Education

PART-V

Extension Activities

5. EXTENSION SERVICE (Part-V)

A candidate shall be awarded a maximum of 1 credits for 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 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.

6. SCHEME OF EXAMINATION:

Scheme of Examination shall be as given in **APPENDIX - B**.
Model Scheme

Course Component Name of the course	Inst. Hour	Credits	Exam Hours	Max. Marks		
				Ext.mark	Int. mark	Total
PART-I Language				75	25	100
PART-II English				75	25	100
PART-III Core subject :				75	25	100
Core Subject				75	25	100
Allied Subject				75	25	100
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 course (level will be at 6 th 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. (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)						

The following procedure be followed for Internal Marks:

Theory Papers:	Internal Marks
Tests (2out of 3)	10 marks
Attendance*	5 marks
Seminars	5 marks
Assignment	5 marks

	25 marks

***Break-up Details for Attendance**

Below 60%	- No marks
60% to 75%	- 3 Marks
76% to 90%	- 4 Marks
91% to 100%	- 5 Marks

Practical:

Internal Marks	40	
Attendance		5 marks
Practical Test best 2 out of 3		30 marks
Record		5 marks

Project:

Internal Marks	best 2 out of 3 presentations	20 marks
Viva		20 marks
Project Report		60 marks

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

- (i) Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.
- (ii) 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.
- (iii) 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 any 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.

8. PASSING MINIMUM:

A candidate shall be declared to have passed:

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 40% (Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 40% .

- d) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER LANGUAGES:

TAMIL/OTHER LANGUAGES OTIHER 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) as furnished in the Regulations 4 Part-IV supra.

PART -V EXTENSION ACTIVITIES:

Successful Candidates earning a minimum of Half Credit or a maximum of One Credit SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

10. 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) supra are only eligible for Classification.

11. 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. upto and inclusive of April May 2012 Examinations. Thereafter, they will be permitted to appear for the examination only under the Regulations then in force.

12. 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 -----

APPENDIX - A

UG DEGREE COURSES UNDER VARUOUS FACULTIES

Sl.No.	Degree	Name of the Course	Name of the Faculty
1.	B.Com.	Bachelor of Commerce	Commerce
2.	B.Com. (AF)	Bachelor of Commerce (Accounting & Finance)	Commerce
3.	B.Com. (BM)	Bachelor of Commerce (Bank Management)	Commerce
4.	B.Com. (MM)	Bachelor of Commerce (Marketing Management)	Commerce
5.	B.B.A	Bachelor of Business Administration	Management Sciences
6.	B.Sc. (ISM)	Bachelor of Science (Information System Management)	Management Sciences
7.	B.Com.(CS)	Bachelor of Commerce (Corporate Secretaryship)	Commerce
8.	B.Com. (Co-operation)	Bachelor of Commerce (Co-operation)	Commerce

1. BACHELOR OF COMMERCE
B.Com

I SEMESTER	CREDITS	HOURS
Language	3	6
English	3	6
Core Subject – Financial Accounting	4	5
Core Subject – Business Communication	4	5
Allied – I – Paper – I Any one of the following a) Business Economics b) Business Mathematics - I	5	6
Skill based subject	2	-
Non-Tamil Students : Tamil (VI Std) Tamil Students : Non – Major Elective*	2	2
	23	30

II SEMESTER	CREDITS	HOURS
Language	3	6
English	3	6
Core Subject – Adv. Financial Accounting	4	5
Core Subject – Principles of Mgt.	4	5
Allied – I Paper – II - Any one of the following a) Indian Economy b) Business Mathematics - II	5	6
Skill based subject	2	-
Non-Tamil Students : Tamil (VI Std) Tamil Students : Non – Major Elective*	2	2
	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	5	25	75	100
	Allied - III	(1) Business Statistics & O.R- I OR (2) Rural Economics	4	6	25 25	75 75	100
IV 2	Soft skill		3	2	40	60	100
IV 3	Environmental Studies	<i>(Examination will be held in Semester IV)</i>		1			

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 OR (2) International Economics	4	6	25 25	75 75	100
IV2	Soft Skill		3	2	40	60	100
IV3	Environmental Studies		2	1	25	75	100

FIFTH SEMESTER

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

SIXTH SEMESTER

PART	COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
I	Core – XVII	Advanced Cost Accounting	4	6	25	75	100
	Core –XVIII	Management Accounting	4	6	25	75	100
	Core - XIX	Business Environment	4	5	25	75	100
II	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				

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

B.Com DEGREE COURSE IN COMMERCE

Core Paper I FINANCIAL ACCOUNTING

Theory 15 : Problems 60

UNIT I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

UNIT II

Preparation of Final Accounts of a Sole Trading Concern with Adjustments - Average Due date – Account Current.

UNIT III

Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement.(simple problems only)

UNIT IV

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (Change in method Excluded) . Insurance claims – Average Clause (Loss of stock only)

UNIT V

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method .(simple problems only)

Recommended Texts

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi 2014.
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi 2013.
3. T.S. Reddy & A.Murthy, Financial Accounting - Margham Publications -Chennai.2015.
4. Shukla & Grewal, Advanced Accounting – S Chand - New Delhi. 18th edition 2010.
5. P.C. Tulsian – Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers –2014 New Delhi.

Core Paper II BUSINESS COMMUNICATION

UNIT I

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

UNIT II

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

UNIT III

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT IV

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT V

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

Recommended Texts

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi 2012
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi 2004
3. N S Rangunathan & B.S. Santhanam Business Communication Margam publication 2014
4. Dingre Pagare Business Communication Sultan Chand publication 2013
5. Dr.K. Sundar Business Communication Vijay Nicole Publishing - 2014

Allied I Paper I (Any one of the subject)

(a) BUSINESS ECONOMICS (Allied Subject)

UNIT I

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

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 2012
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02, 2013
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04, 2012
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 – 55,2007

(b) BUSINESS MATHEMATICS – I (Allied Subject)

Unit – I

Theory of Sets
Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

Unit – II

Algebra Ratio, Proportion and Variations

Unit – III

Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series

Unit – IV

Differential Calculus Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

Unit – V

Interest and Annuity – Banker’s Discount – Binary Number System

REFERENCE BOOKS:

1. Business Mathematics – P.R.Vittal Margam publications Chennai 2014
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor sultan chand publications 2014
3. Business Mathematics – B.M. Agarwal ANE Bokks 2009
4. Business Mathematics - A.P Varma Asian Books 2007
5. Business Mathematics – R.S. Soni ANE Bokks 2011

Note: No Theory Questions to be asked

II SEMESTER

Core Paper III ADVANCED FINANCIAL ACCOUNTING

Theory 15: Problems 60

UNIT I

Branch Accounts: - Dependent branches – Stock and debtors system – Distinction between wholesale profit and retail profit – Independent branch (foreign branches excluded)

UNIT II

Departmental Accounts: - Basis for allocation of expenses – Inter departmental transfer at cost or selling price.

UNIT III

Hire Purchase and installment – Default and repossession – Hire Purchase trading account Installment Purchase System (simple problems only)

UNIT IV

Admission of a partner – Retirement of a partner – Death of a partner

UNIT V

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution

Recommended Texts

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi. 2014
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi. 2013
3. T.S. Reddy & A.Murthy, Financial Accountign - Margham Publications -Chennai. 2015
4. Shukls & Grewal, Advanced Accountign – S Chand - New Delhi. 18th Edition 2010
5. P.C. Tulsian, Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.2014

Core Paper IV PRINCIPLES OF MANAGEMENT

UNIT I

Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

UNIT II

Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision –making – Process of Decision – making – Types of Decision.

UNIT III

Organisation: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.

UNIT IV

Authority – Delegation – Decentralisation – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose.

UNIT V

Co-ordination – Need, Type and Techniques and requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

Recommended Texts

1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi. 2013
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi. 2013
3. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi. 2012
4. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.
5. J.Jayasankar, Business Management - Margham Publication - Chennai.2015
6. Dingre Pagare, Principles of Management – Sultan chand & Publications 2013

Allied I Paper II. (Any one of the allied subject)

(a) INDIAN ECONOMY (Allied subject)

UNIT I

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 Sultan Chand & Sons\ , 2015
2. Rudder 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. 2013
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai. 2015
5. S.Sankaran, Indian Economy Margam Publications, Chennai - 2015

(b) BUSINESS MATHEMATICS – II (Allied Subject)

Unit – I

Plane Analytical Geometry: - Cartesian coordinate system: Length of a Line Segment – Section Formulae (Ratio) – Gradient of a Straight Line – Equations of a Straight Line

Unit – II

Arithmetic, Geometric and Harmonic Progressions

Unit – III

Integral Calculus: Integration, Meaning and Rules of Integration – Integration by Substitution and by Parts – Indefinite and Definite Integration – Application in Business (Trigonometric Functions to be excluded)

Unit – IV

Interpolation: Binomial, Newton and Lagrange's Method

Unit – V

Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

REFERENCE BOOK:

1. Business Mathematics – P.R. Vittal Margam publications Chennai – 2014
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor Sultan Chand & Sons 2014
3. Business Mathematics – B.M. Agarwal ANE Books 2009
4. Business Mathematics – A.P. Varma Asian Books 2007
5. Business Mathematics – R.S. Soni ANE Books 2011

Note: No Theory Questions to be asked

III SEMESTER
Core subject : V - CORPORATE ACCOUNTING

Theory : 15

Problems : 60

UNIT I

Issue of Shares and Debentures – Various Kinds – Forfeiture – Re issue – Underwriting of Shares and Debentures. (simple problems only)

UNIT II

Redemption of Preference Shares and Debentures – Purchase of business – Profits Prior to Incorporation.

UNIT III

Preparation of company final accounts – Company balance sheet – Computation of Managerial Remuneration. (as per new Provisions)

UNIT IV

Valuation of Shares and Goodwill

UNIT V

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.

Reference Books

- 1) R.L. Gupta and M. Radhaswamy -Advanced Accounts -New Delhi, Sultan Chand. 2014
- 2) S.P. Jain and N.L. Narang - Advanced Accounting - Kalyani Publication. 2014
- 3) T.S. Reddy A. Murthy - Corporate Accounting,- Margham Publication, Chennai. 2015
- 4) Shukla, Grewal and Gupta - Advanced Accounts - S.Chand New Delhi. 2014

Core subject : VI - BUSINESS LAWS

UNIT I

Indian Contract Act – Formation – Terms of contract – Forms of contract – Offer and acceptance - consideration.

UNIT II

Capacity – Flaw in consent, Void agreements – Illegal agreements.

UNIT III

Performance – Tender – Quasi contract – Discharge – Remedies for breach of contract.

UNIT IV

Sale of Goods Act – Sale and agreement to sell – Formation – Caveat emptor

UNIT V

Conditions and warranty – Rights of unpaid seller.

REFERENCE BOOKS :

- 1 .Business Laws- N.D. Kapoor , Sultan Chand and Sons New Delhi 2013
2. Business Laws – M.R. Sreenivasan , Margam Publications Chennai 2015
3. Maheswari & Maheswari, Business Laws, National Publishing House New Delhi 2008
4. Mercantile Law – S. Badre Alam and P. Saravanel
- 5 Business Law – R.S.N. Pillai – S. Chand 2013
6. Mercantile Law – Gogna, S. Chand.
7. Business Law – Gogna , S. Chand
- Business Law – KN. Ramaswamy

Core subject : VII - BANKING THEORY, LAW AND PRACTICE

UNIT I

Banking Regulation Act, 1949(Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

UNIT II

Commercial Banks – Functions – Accepting Deposits – Lending of Funds,
E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System.

UNIT III

Opening of an Account- Types of Deposit Account – Types of customers(Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

UNIT IV

e-Banking – Meaning – Benefits – Internet Banking and tele banking In India – ATM Cards – Debit Cards, Personal Identification Number – On Line Enquiry and update Facility – Electronic fund transfer – Electronic Clearing system.

UNIT V

Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker.

REFERENCE BOOKS:

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co. 2013
2. Banking and Financial Systems – B. Santhanam(Margham Publishers) 2015
3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications 2014
4. Indian Banking – Parameswaran – S. Chand and Co.2010
- 5.. Banking Law Theory and Practice – Sherlaker & Sherlaker – Himalaya Publications 2012

Core subject : VIII - MARKETING

UNIT I

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

UNIT III

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT V

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

REFERENCES

1. Marketing Management by Rajan Saxena Tata Mc.Graw Hill Publications – New Delhi 2010

2. Principles of Marketing by Philip Kotler Simon & Schuster Publishers 13th Edition 2010
3. Marketing by Jaisankar Margam Publications Chennai 2015
4. Marketing Management by Dr.L.Natarajan Margam Publications 2012
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker Himalaya publications 2010
6. Modern Marketing by Pillai & Bagavathi S.Chand Publications 2012

Allied: III (1) BUSINESS STATISTICS AND O.R.-I

UNIT –I

Introduction – Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

UNIT – II

Measures of Central tendency – Mean, median and mode – Dispersion , Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness.

UNIT – III

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients.

UNIT – IV

Introduction to OR – Linear Programming – Graphical and Algebraic Solution (Simple Problems only)

UNIT - V

Network Analysis - PERT and CPM (no crashing)

REFERENCE BOOKS

1. Statistical Methods – S.P. Gupta, Sultan Chand Publications 2015
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications 2015
3. Statistics - Elhance
4. Operations Research – Hira and Gupta, S. Chand. 2014
5. Operations Research – Handy and A. Taha, Macmillan Publishers. 2010

RURAL ECONOMICS

UNIT-I

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 Pentagon Press 2014
2. Rural Economics - I.C.Dhingra S.Chand 2014
3. Fundamentals of Rural Economics – S.S.M.Desai. Himalaya Publications 2010
4. Rural Economy of India – A.N.Agrawal and Kundan Lal
5. Rural Economy – Chahdhary Sub line Publications 2009

IV SEMESTER

Core Subject : IX - ADVANCED CORPORATE ACCOUNTING

Theory : 15

Problems : 60

UNIT I

Accounting for Price Level Changes – Social responsibility Accounting – Human Resources Accounting –Mechanised Accounting.

UNIT II

Amalgamation, Absorption and External reconstruction.

UNIT III

Consolidated final statement of Holding companies and subsidiary companies (Inter company owing excluded) – treatment of dividend.

UNIT IV

Final statements of Banking companies and Insurance companies (As per New provisions).

UNIT V

Liquidation - Statement of affairs and Liquidator's Final statement of Account.
(simple problems only)

Reference Books

1. R.L. Gupta and M. Radhaswamy -Advanced Accounts- New Delhi, sultan Chand. 2014
2. S.P. Jain and K.L. Narang - Advanced Accounts - Ludhi No Space ana Kalyani Publishers. 2014
3. T.S. Reddy and A. Murthy - Corporate Accounting - margham publication Chennai.2015
4. M.C. Shukla and J.S. Grewal - Advanced Accounts - New Delhi, S. Chand and Company.2010

Core Subject : X - COMPANY LAW (Including 2013 Amendments)

UNIT I

Definition of Joint Stock Company – Kinds – Formation – Incorporation

UNIT II

Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus .

UNIT III

Share Capital – Kinds of Shares – Voting Rights – Borrowing powers of companies.

UNIT IV

Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra – Ordinary general Meeting - Resolutions – Ordinary & Special.

UNIT V

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.

REFERENCE BOOKS

1. Company Law – N.D. Kapoor, Sultan Chand and Sons 2014
2. Company Law– M.R. Sreenivasan, Margam Publications 2014
3. Business Laws – M.V. Dhandapani, Sultan Chand and Sons 2013
4. M.C.Shukla and S.S. Gulshan – Principles of Company Law
5. S.M.Shah – Lectures on Company Law
6. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications 2012
7. P.P.S. Gogna – Text Book of Company Law – S.Chand

Core Subject : XI - FINANCIAL SERVICES

UNIT I

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

UNIT II

Merchant Banking – Functions – Issue management – Managing of new issues – Underwriting – Capital market – Stock Exchange – Role of SEBI

UNIT III

Leasing and Hire purchase – Concepts and features – Types of lease Accounts. Factoring – Functions of Factor

UNIT IV

Venture Capital – Credit Rating – Consumer Finance

UNIT V

Mutual Funds : Meaning – Types – Functions – Advantages – Institutions Involved – UTI

REFERENCE BOOKS

1. Financial Services – M.Y.Khan Tata Mc.Graw Hill 8th Edition 2015
2. Financial Services – B.Santhanam Margam Publishers 2015
3. Law of Insurance – Dr.M.N. Mishra
4. Financial Services & Systems – Dr. Gurusamy.s, Vijay Nicole Publishers 2014
5. Financial Institutions & Markets L.M. Bhole – Tata Mc.Graw Hill.

Core Subject : XII - BUSINESS TAXATION

UNIT – I

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

The Customs duty – 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 – duties free zones.

UNIT – IV

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 – 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 – Rate of Service Tax.

REFERENCE BOOKS

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania. 2014
6. Indirect Taxes - Datty 2014
7. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy 2015
8. Indirect Taxation – Dr. Balachandran Sultan Chand & Sons 2014

Allied - IV (1) BUSINESS STATISTICS & O.R. - II

UNIT –I

Time Series Analysis – Trend – Seasonal Variation.

UNIT – II

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

UNIT -III

Probability – Addition and Multiplication Theorem – Conditional probability – Bayer's Theorem (without proof) – Simple problems.

UNIT – IV

Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – Normal , t, F, Chi –square – Simple problems.

UNIT -V

Assignment and Transportation Problems.

REFERENCE BOOKS

1. Statistical Methods – S.P. Gupta, Sultan Chand 2015.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications 2015
3. Business Statistics – R.S.N. Pillai & Bagavathi – S.Chand publications 2012
4. Operations Research – Hira and Gupta, S. Chand. 2014
5. Operations Research – Handy and A. Taha, Macmillan Publishers 2010
- 6.

(2) INTERNATIONAL ECONOMICS

UNIT – I

International Trade – Importance of International Trade , Theories of Foreign Trade – Theories of Adam Smith, Ricardo, Haberler’s Hechscher – 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. Himalaya Publications 2010
2. International Economics – K.R. Gupta. Himalaya Publications 2010
3. International Economics (Theory and Policy) – Paul R. .Krugam and Maurice Obstfeld.
4. International Economics – Robert J. Carbaugh South Western College Publication 2013
5. International Economics – H.G. Mannur. Vikas Publications 1999

V SEMESTER

Core Subject : XIII - COST ACCOUNTING

UNIT I

Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

UNIT II

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

UNIT III

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department , EOQ , Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

UNIT IV

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

UNIT V

Overheads – Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.

REFERENCE BOOKS

1. Jain S.P. and Narang K.L. – Cost Accounting. Kalyani Publications 2015
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing. S.Chand 2010
3. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting Margam publications 2015
4. Dr. A.Murthy Cost accounting Vijay Nicole Publications 2014
5. Saxena and Vashist – Cost Accounting. Sultan Chand & Sons 2015
6. S.N. Maheswari – Cost Accounting, Vikas Publishing House 2013
7. S.P. Iyengar – Cost Accounting Sultan Chand & Sons 2010

Core Subject : XIV - PRACTICAL AUDITING

UNIT I

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – 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, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT III

Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provision – Depreciation of wasting Assets.

UNIT IV

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation. (as per new amendments 2013)

UNIT V

EDP audit – meaning -Division of auditing in EDP environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under EDP system.

Reference Books :

1. Auditing – D.P. Jain Konark PublishersPvt. Ltd.
2. Practical Auditing Dr. N.Premavathy Vishnu Publications 2013
3. Practical Auditing – B.N. Tandon Sultan Chand and Co., 2007
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.
5. Principles & Practices of Auditing Sultan Chand Publications 2014
6. Practical Auditing , S. Vengadamani, Margam Publishers 2014

Core Subject : XV - ENTREPRENEURIAL DEVELOPMENT

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 – IDBI – IFCI – ICICI – IRDBI

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 (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.

REFERENCE BOOKS :

1. Srinivasan N.P. – Entrepreneurial Development Sultan Chand & Sons 2015
2. Saravanavel – Entrepreneurial Development Ess Pee Kay Publishing House 2011
3. Jayashree Suresh – Entrepreneurial development Margam Publications 2015
4. Holt – Entrepreneurship – New Venture Creation
5. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
6. P.C. Jain – Handbook for New Entrepreneurs
7. Dr. C.B. Gupta – Entrepreneurship and Small Business. Sultan Chand 2014

Core Subject : XVI - FINANCIAL MANAGEMENT

Theory : 15

Problems : 60

UNIT I

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

UNIT II

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)

UNIT IV

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment – Various Dividend Models (Walter's Gordon's – M.M. Hypothesis)

UNIT V

Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements.

Reference Books :

1. Financial Management - I.M. Pandey Vikas Publishing House New Delhi 11th Edition 2014
2. Financial Management – Prasanna Chandra Sultan Chand & Sons 8th Edition 2011
3. Financial Management – S.N. Maheswari Sultan Chand 2014
4. Financial Management –M. Y. Khan and Jain ,Tata McGraw Hill New Delhi 2010
5. Financial Management – Dr. A. Murthy, Margam Publications 2015
6. Financial Management – Sharma & Sashi Gupta, Kalyani Publications 2014

Elective –I (1) INCOME TAX LAW AND PRACTICE –I

Theory : 15
Problems : 60

UNIT I

Meaning and features of income –Important definitions under the Income Tax Act – Tax Rates of Individual Assessee – Residential status - Scope of total income – Capital and revenue – Incomes exempt from tax.

UNIT II

Heads of income - Salaries – Allowances – Perquisites and their valuations - Deductions from salary – Gratuity – Pension – Commutation of pension – Leave Salary – Profits-in-lieu of salary - Provident funds – Deductions under section 80C.

UNIT III

Income from House property – Definition of annual value – Deductions from annual value – Computation of income under different circumstances.

UNIT IV

Income from Business or Profession -Allowable and not allowable expenses –General deductions – Provisions relating to depreciation – deemed business profits – Undisclosed Income / Investments - compulsory maintenance of books of accounts – audit of accounts of certain persons - special provision for computing incomes on estimated basis – Computation of income from business or profession.

UNIT V

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C – Computation of Tax) - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

Reference Books

1. Students Guide to Income Tax – Dr. Vinod K. Singhanian, Taxman Publications Pvt. Ltd. 2015
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications. 2015
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.2015
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications. 2015
5. Income Tax , Dr. A. Murthy – Vijay Nicole Publications 2015

(2) VISUAL BASIC PROGRAMMING - THEORY

UNIT I

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 Subject : XVII - ADVANCED COST ACCOUNTING

UNIT I

Methods of Costing: Unit Costing-Tender Quotation – Job costing – Batch costing EBQ

UNIT II

Contract Costing – Preparation of Contract Account – Contractee Account – Preparation of Balance Sheet.

UNIT III

Process Costing – Features of Process Costing – Process Accounts – Process Losses and Gains.

UNIT IV

Operating Costing – Transport , Power Supply, Cinema Theater.

UNIT V

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety.

Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or Continue.

REFERENCE BOOKS

1. Jain S.P. and Narang K.L. – Cost Accounting. Kalyani Publications 2015
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing. S.Chand 2010
3. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting Margam publications 2015
4. Dr. A.Murthy Cost accounting Vijay Nicole Publications 2014
5. Saxena and Vashist – Cost Accounting. Sultan Chand & Sons 2015
6. S.N. Maheswari – Cost Accounting, Vikas Publishing House 2013
7. S.P. Iyengar – Cost Accounting Sultan Chand & Sons 2010

Core Subject : XVIII - MANAGEMENT ACCOUNTING

UNIT I

Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

UNIT II

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and trend analysis.

UNIT III

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability, turnover, capital structure and leverage.

UNIT IV

Funds flow and Cash flow statements.

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets.

UNIT V

Capital Expenditure Control – Capital Budgeting Techniques – Pay Back Period – Accounting Rate of Return – Net Present Value Method.

REFERENCE BOOKS

1. Dr.Maheswari S.N. – Management Accounting. Sultan Chand 2012
2. Pillai & Bagavathi , Management Accounting, S. Chand Publications 2010
3. I.M. Pandey – Management Accounting , Vikas Publications 2010
4. Sharma and Shashi K.Gupta – management Accounting Kalyani Publications 2014
5. T.S. Reddy & Dr. Y.Hariprasad Reddy – Management Accounting. Margam Publications 2015
6. Dr. A. Murthy – Management Accounting, Vijay Nicole publications 2014

CORE SUBJECT : XIX - BUSINESS ENVIRONMENT

UNIT – I

The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

UNIT-II

Political Environment – Government and Business relationship in India – Provisions of Indian constitution pertaining to business.

UNIT –III

Social Environment – 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 of 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

Financial Environment – Financial system – Commercial Banks – Financial Institutions – RBI Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs).

REFERENCE BOOKS

1. Sankaran.S. – Business Environment Margam Publications 2014
2. Francis Cherunilam – Business Environment Himalaya Publishers 2012
3. C.B. Gupta – Business Environment, Sultan Chand 2014
4. Daasgupta & Sengupta – Government and Business in India.
5. Dr. N. Premavathy – Business Environment, Vishnu Publications 2013

Elective –II - (1) INCOME TAX LAW AND PRACTICES –II

Theory : 15

Problems : 60

UNIT I

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

UNIT II

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

UNIT III

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

UNIT IV

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDDB, 80E, 80G,80GG,80GGA, 80QQB, 80RRB, 80U - Assessment of Individual (Covering Capital gains, Income from other sources including the above mentioned deductions – Computation of Tax).

UNIT V

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 – Deduction of Tax at source - Meaning.

Reference Books

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd. 2015
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications. 2015
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.2015
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications. 2015
5. Income Tax , Dr. A. Murthy – Vijay Nicole Publications 2015

(2) VISUAL BASIC – PRACTICAL

VB Practicals

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
10. Electricity Bill

Elective –III- (1) HUMAN RESOURCES MANAGEMENT

UNIT I

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

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career development.

UNIT III

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

UNIT IV

Labour Relation – 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 – Nature – Benefits – Scope – Approaches.

REFERENCE BOOKS :

1. Human Resource Management – V S P Rao Excel Books 2011
2. Human Resource Management – Ashwathappa Tata McGraw Hills publications 7th Edition 2013
3. Human Resource Management – Garry Deseler Pearson Publications 2014
4. Human Resource Management – L M Prasad Sultan Chand 2014
5. Human Resource Management – C.B. Gupta Sultan Chand 2010
6. Human Resources Management – J.Jayasankar Margam Publishers, 2013

(2) PORTFOLIO MANAGEMENT

UNIT I

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

UNIT II

Time value of money – 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 Protfolio Development - Theories relating to Portfolio Analysis.

UNIT IV

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

UNIT V

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

Reference Books :

1. Investment & Portfolio Management by Prasanna Chandra, Tata McGraw Hill, 2012
2. Investment Management by Maheswari Yogesh PHI Publications 2008
3. Investment Management by Dr. L. Natarajan, Margam Publications, 2013
4. Security Analysis & Portfolio Management by Preethi Singh, Himalaya Publication House 2015.