

*Placed at the meeting of
Academic Council
held on 21.09.2012*

APPENDIX – C
MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

DEGREE OF BACHELOR OF COMMERCE (B.Com.)
SEMESTER

**Regulation, Scheme of Examination and Syllabus for B.com. based on
CBCS (Revised) (Semester) Degree Course**

This will be effective from the academic year - 2013-2014

Course Objectives

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

Eligibility

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

Duration

Three years consisting of six semesters.

General Frame work

Medium of Instruction is English.

COURSE OF STUDY

PART-I: Language for I and II Semesters.

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

(Or)

Alternative Subject: பிற பாடங்கள்

I Semester - வணிக கடிதத் தொடர்புகள்

II Semester - காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்.

PART-II English for I and II Semesters

PART-III

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

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

ELECTIVES

A

1. Operations Research
2. Business Environment

B

1. Financial Accounting VI
2. Retail Marketing.

C

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

PART-IV : Non-Major Elective courses

26. Business Accounting
27. Advertising and Salesmanship

Skill Based Subjects

- 28. Fundamentals of computer
- 29. Environmental Studies
- 30. International Trade
- 31. Export - Import Procedures and Documentation
- 32. Value Education
- 33. MS Office and Tally - Theory
- 34. MS office and Tally - LAB.
- 35. Commerce Practicals

PART -V

- 36. Extension Activities
- NSS/ NCC / Physical Education / Science Club / Science forum / ECO Club and the like.

COURSE STRUCTURE AND SCHEME OF VALUATION SEMESTER WISE

SEMESTER I

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total
1.	I	Tamil/Malayalam/Arabic/French or வணிக கடிதத் தொடர்புகள்	6	3	25	75	100
2.	II	English I	6	3	25	75	100
3.	III	Managerial Economics	6	5	25	75	100
4.	III	Marketing	5	4	25	75	100
5.	III	Financial Accounting - I	5	4	25	75	100
6.	IV	Non Major Elective - Business Accounting	2	2	25	75	100

SEMESTER II

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total
1.	I	Tamil/Malayalam/Arabic/French or காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3	25	75	100
2.	II	English II	6	3	25	75	100
3.	III	Economic Development of India	6	5	25	75	100
4.	III	Principles of Management	5	4	25	75	100
5.	III	Financial Accounting - II	5	4	25	75	100
6.	IV	Non Major Elective - Advertising & Salesmanship	2	2	25	75	100

SEMESTER III

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total
1.	III	Banking Theory Law & Practice	5	4	25	75	100
2.	III	Elements of Company Law	5	4	25	75	100
3.	III	Financial Accounting III	6	4	25	75	100
4.	III	Business Statistics	6	5	25	75	100
5.	III	Cost Accounting	6	4	25	75	100
6.	IV	Fundamentals of Computer (Skill based)	2	2	25	75	100

SEMESTER IV

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total
1.	II	Auditing	5	4	25	75	100
2.	III	Business Mathematics	6	5	25	75	100
3.	III	Management Accounting	6	4	25	75	100
4.	III	Financial Accounting - IV	6	4	25	75	100
5.	III	Services Marketing	5	4	25	75	100
6.	IV	International Trade (Skill based)	2	2	25	75	100

SEMESTER V

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

SEMESTER VI

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total
1.	II	Labour Laws	5	4	25	75	100
2.	III	Income Tax Law and Practice II	5	4	25	75	100
3.	III	Elective II (Any one subject from B)	6	5	25	75	100
4.	III	Elective III (Any one subject from C)	6	5	25	75	100
5.	IV	Value Education (Skill based)	2	2	25	75	100
6.	IV	MS Office and Tally - Theory (Skill based)	2	2	25	75	100
7.	IV	MS Office and Tally - LAB. (Skill based)	2	2	25	75	100
8.	IV	Commerce Practicals (Skill based)	2	2	25	75	100

Extension activities - 1 credit

(All the Six Semesters)

Pattern for B.Com
External (Semester)

Time : 3 Hrs.

SECTION - A

- (i) Choose the Correct Answer 1 - 5
- (ii) One Question from each unit
- (iii) Fill up the blanks 6 - 10
- (iv) One Question for each unit
- (v) Each question carries 1 Mark.

SECTION - B

5 X 7 = 35 Marks

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

SECTION - C

3 X 10 = 30 Marks

- (i) Open Choice Questions. 16 to 20
- (ii) Answer any THREE questions out of FIVE
- (iii) One question from each unit
- (iv) Each question carries 10 Marks.

GENERAL INSTRUCTIONS

1. All the question papers must be set in English except Tamil / Malaiyalam / Hindi / Arabic / French and வணிக கடிதத் தொடர்புகள் மற்றும் காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்.
2. Only Commerce teachers should be appointed as examiners, both for setting and valuation, for all the Commerce subjects.
3. Only Commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for Commerce subjects.
4. External examiners will evaluate all papers including On the Job Training and Project Reports.
5. Kindly go through the syllabus, question paper Blue print, model question paper pattern carefully.
6. The syllabus and question paper Blue print are to be strictly adhered.
7. Kindly make the questions specific, precise and without ambiguity.
8. The University must send a copy of the syllabus of the respective subject and the following instruction while appointing the examiners for setting question papers.
 - i. The question set by them strictly confirm to the syllabus, to the question paper pattern and to the instruction sent.
 - ii. Questions should be fairly distributed over the whole syllabus.
 - iii. The scheme of valuation and the key to the problems should be sent along with the question paper.

வணிக கடிதத் தொடர்புகள்

அலகு அ: வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை - ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு ஆ: வணிக கடிதப் போக்குவரத்து - கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல்.

அலகு இ: வணிக விசாரணைக் கடிதங்கள் - ஆணையறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் - வசூல் கடிதங்கள்

வங்கிக் கடிதங்கள் - வகைகள்
முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம்.
காப்பீட்டு கடிதங்கள் - வகைகள்.

அலகு ஈ: பணி தொடர்பான கடிதப் போக்குவரத்து - பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.

அலகு உ: அறிக்கை - பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள்
பொருளடக்கம் - சட்ட பூர்வ அறிக்கை - ஆண்டறிக்கை - தணிக்கை அறிக்கை.

சந்தை அறிக்கை - பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

- | | |
|----------------------------|--------------------------------------|
| 1. வகைத் தகவல் தொடர்பு - | திரு. கதிரேசன் & முனைவர் ராதா |
| 2. வாணிப தகவல் தொடர்பு - | முனைவர் வி.எம். செல்வராஜ் |
| 3. வணிகக் கடிதத் தொடர்பு - | திரு. எஸ். முத்தையா |
| 4. வணிகக் கடிதங்கள் - | முனைவர் ந. முருகேசன் & திரு. மனோகர். |

MARKETING

Unit I

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

Unit II

Product - Meaning - Classification - Planning - Modification - Diversification - Elimination - New product development.

Unit III

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

Unit IV

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

Unit V

Advertising - Objectives - Types - Benefits - Criticism against advertising - Media selection

Books for Study

1. Marketing Management - V.S. Ramasamy & S. Namakumari
2. Marketing Management - C.P. Gupta & N. Rajan Nair
3. Marketing - J. Jayasankar
4. Fundamentals of Marketing - Stanton
5. Marketing - R.S.N. Pillai & Bagavathi

Books for Reference

1. Marketing Management - S.A. Sherlekar
2. Marketing Management - C.P. Mamoria & Sathish Mamoria
3. Marketing Management - Philip Kotler
4. Marketing Management - M. M. Varma
5. Marketing Management - P.K. Agarwal

FINANCIAL ACCOUNTING - I

UNIT I

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

UNIT II

Errors - Types - Errors disclosed and not disclosed by trial balance - Suspense account - Rectification of errors - Bank Reconciliation Statement - Overdraft model.

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange - Trade and Accommodation bills - Renewals - Dishonour due to insolvency - Retiring the bill.

UNIT V

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

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L. Gupta and Radhaswamy
2. Advanced accounts - S.P. Jain and K.L. Narang
3. Advanced Accountancy - M.A. Arulanandam and K.S. Raman
4. Advanced Accountancy - S.N. Maheswari and S.K. Maheshwari.
5. Advanced Accountancy - T.S. Reddy and A. Murthy.

BOOKS FOR REFERENCE

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

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

BUSINESS ACCOUNTING

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

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

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

காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்

அலகு அ: காப்பீடு - தொடக்கப் பின்னணி - பொருள் - இலக்கணம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு - மறு காப்பீடு.

அலகு ஆ: ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள்.

பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை - பத்திரம் உரிமை இழப்பு - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு - காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல்.

இந்திய ஆயுள் காப்பீட்டுக் கழகம் : தொடக்கம் - நோக்கங்கள்.

அலகு இ: கடல் காப்பீடு: பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நடத்தின் வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு ஈ: தீ காப்பீடு: பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு உ: காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள்.

காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. காப்பீடு - முனைவர் S. பீர்முகமது
முனைவர் S.A.N. ஷாஜுலி இப்ராஹிம்
2. காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு. சொ.சொ.மீனாட்சி சுந்தரம்
முனைவர் மு. முத்துப்பாண்டி
3. காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் L.P. இராமலிங்கம்
பேராசிரியர் T.S. ஜெயக்குமார்
முனைவர் M. செல்வக்குமார்.
4. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர் L.ரெங்கராஜன்

PRINCIPLES OF MANAGEMENT

UNIT - I

Management : Meaning, Nature, Levels of Management - Functions - Administration Vs. Management - Schools of Management thought - FW Taylor, Henry Fayol

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

Reference books

- 1) L.M.Prasad Principles and Practice of management, Sultanchand & Sons Ltd. 2001
- 2) Stephen P.Robbins, Organisation Behaviour, Prentice Hall of India Pvt Ltd., New Delhi, 2002.
- 3) Dinakar Pagare, Business Management, Sultan Chand & Sons 2001
- 4) Tripathi & CN Reddy, Principles of Management, Tata Mc Graw Hill Publishing Co. Ltd New Delhi 2003.
- 5) J.Jeyasankar : Principles of Management, Margham Publication, Chennai - 17.

FINANCIAL ACCOUNTING -II

UNIT I

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

UNIT II

Joint Venture Accounts - Recording in individuals books - Recording in separate set of books.

UNIT III

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

Average due date - Calculation of due date based on holidays intervention - Interest calculation.

UNIT IV

Depreciation accounting - Depreciation - Concept - Causes - Need - Basic factors - Methods: Straight line - Written down Value - Annuity - Depreciation fund

UNIT V

Accounts of Non-Trading Concerns - Accounting treatment relating to - Receipts and Payments Account is given and Income and Expenditure Account and Balance Sheet are required - Income and Expenditure Account is given and Receipts and Payments Account is required.

BOOKS FOR STUDY :

1. Advanced accountancy -- R.L. Gupta and Radhaswamy
2. Advanced accounts -- S.P. Jain and K.L. Narang.
3. Advanced accountancy -- M.A. Arulanandam and K.S. Raman
4. Advanced accountancy -- S.N. Maheshwari
5. Advanced accountancy -- T.S. Reddy and A Murthy

BOOKS FOR REFERENCE :

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

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

ADVERTISING AND SALESMANSHIP

Unit - I

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

Unit - II

Advertising Media - Indoor and Outdoor Advertising - Advertising agency - Role - Importance.

Unit - III

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

Unit - IV

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

Unit - V

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

Books for Study :

1. Advertising and Salesmanship - P.Saravanel & S.Sumathi
2. Essentials of Advertising - S. Chandran
3. Advertising and Sales Promotion - Dr.R.L.Varshny & Dr.S.L.Gupta.
4. Advertising and Personal Selling - Dr.C.B.Gupta

BANKING THEORY LAW AND PRACTICE

Unit I

Introduction - Origin of banking - Definition - Banker and customer relationship - General and special - Types of deposits - Origin and growth of Commercial Banks in India - Reserve Bank of India and its functions.

Unit II

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

Unit III

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

Collecting Banker - Duties - Statutory protection - holder-in-due - Course - Concept of negligence.

Unit IV

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

Unit V

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

Books for Study:-

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

Books for Reference:-

1. A Textbook of Banking - M. Radhaswamy
2. Banking in India - Vasant Desai
3. Banking theory and practice - P.K. Srivastava

ELEMENTS OF COMPANY LAW

Unit - I

Definition of a company - Characteristics of company - Company distinguished from partnership - Kinds of companies.

Unit - II

Formation of a company - Incorporation - Documents to be filled with registrar - Certificate of incorporation - Certificate of commencement of business - Role of promoter in formation.

Unit - III

Memorandum of Association: Contents - Alteration of memorandum - Articles of Association - Contents - Alteration of Articles - Articles and Memorandum distinction - prospectus - Content - Statement in lieu of prospectus.

Unit - IV

Shareholder - How to become a member - Rights and liabilities of members - Register and Index of members.

Unit - V

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

Books for Study :

1. Elements of Company Laws - N.D.Kapoor
2. Company Law - Kathiresan & Radha.V
3. Company Law - Avtar Singh
4. Company Law - Dr.M.R.Sreenivasan

Books for Reference:

1. Company Law - Bagrial (Ashok.K)

FINANCIAL ACCOUNTING - III

UNIT I

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

UNIT - II

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

UNIT - III

Insolvency Accounts - Individual Only - Statement of affairs - Deficiency account (List H).

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

UNIT - IV

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

UNIT - V

Hire purchase accounting - Calculation of interest - Cash price - Accounting treatment in the books of Hire purchaser and Hire vendor - Default and repossession (Excluding Hire Purchase Trading A/C)
Installment purchase system : Theory only.

BOOKS FOR STUDY :

1. Advanced accountancy - R.L.Cupta and Radhaswamy
2. Advanced accounts - S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced accountacny - S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy - T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE :

1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced accountancy - P.C.Tulsian

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

BUSINESS STATISTICS

UNIT - I

Statistics - Meaning - Functions - Importance - limitations - Data collection - Sources - Primary - Secondary - Techniques - Census - Sampling - Classification - Presentation - Tabulation - Diagrammatic - Graphic.

UNIT - II

Arithmetic mean - Combined mean - Median - Mode - Geometric mean - Harmonic mean.

Range - Quartile deviation - Mean deviation - Standard deviation - Combined standard deviation - Co-efficient of variation.

UNIT - III

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

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

UNIT - IV

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

UNIT - V

Analysis of time series - components - Methods of determining trend - Graphic - Semi - average - Moving average - Least square - Seasonal Variations - method of simple average only.

Books for study

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

Books for Reference

1. Statistical - Methods, SP.Gupta
2. Statistical Methods - Vijay Gupta
3. Fundamental of Statistics - D.N.Elhance
4. Business Statistics - Levine

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

PART III
II Year

COST ACCOUNTING

- UNIT I** Introduction : Development of Cost Accounting - Definition of Cost - Costing, Cost Accounting and Cost Accountancy - Scope and Objectives - Advantages and Limitations - Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting - Classification of Cost - Elements of Cost - Preparation of Cost sheet.
- UNIT II** Material : Material Control - Purchase Procedure - Different Levels of Stock of Materials - EOQ - Perpetual Inventory System - ABC Analysis - Inventory Turnover Ratio - Bin Card - Stores Ledger - Pricing of Material Issues (FIFO, LIFO and Average Methods) Labour: Labour Turnover - Methods of Remunerating Labour - Incentive Schemes.
Chargeable Expenses: Meaning and Examples.
- UNIT-III** Overheads: Meaning - Classification - Primary and Secondary Distribution of Overheads - Absorption of Overheads (Simple Problem)
- UNIT-IV** Methods of Costing : Operating costing - Process Costing - Normal Loss, Abnormal Loss and Abnormal effectives - Process Accounts Excluding Inter-process Profit and Equivalent Production - Simple Problems - Joint Product and By- Product (Theory only)
- UNIT-V** Cost Centre : Definition - Classification
Profit Centre: Meaning - purpose - Profit centre Vs Cost Centre
Cost Unit : Meaning - Examples
Cost Control : Meaning - Elements - Cost control Techniques.
Cost Reduction: Meaning - Features - Fields covered - Merits - Tools & Techniques - Cost control Vs. Cost Reduction
Cost Audit: Definition - Objectives - Advantages - Cost Audit Vs. Financial Audit.

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCE:

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

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

PART - IV
II YEAR

Skill Based Subject
III SEMESTER

FUNDAMENTALS OF COMPUTER

Unit I

Introduction to computers - Characteristics of computers - History and generation of computers - Classification of computers.

Unit II

Computer number system - Decimal - Binary - Binary to decimal conversion - Decimal to Binary Conversion.

Unit III

Programming Languages - Low level - Machine - Assembly - High level Translators - Compiler - Interpreter - Assembler.

Unit IV

Functional components of a computer - Input-Output units - Central Processing unit(CPU) - Arithmetic Logic unit, Control unit and Memory unit.

Unit V

Storage devices - Primary - RAM - ROM - PROM, EPROM, EEPROM - Virtual memory - Secondary memory - Floppy disk, Hard disk, Compact disk, Digital Versatile Disk.

Books for Study:-

1. Fundamentals of computers - V.Raja Raman - RHI - 1998
2. Computers Today - Basantra
3. Computers and Information Technology - V.K.Kapoor

AUDITING

- UNIT-I** Audit - Definition - Objectives - Advantages - Types - Auditing Vs. Investigation - Auditing Vs. Accountancy - Appointment, Qualification and removal of company Auditors - Qualities of an auditor - Rights and Duties of an Auditor.
- UNIT-II** Audit Report - Audit Programme - Audit notes - Audit files - Working papers - Procedure for Audit.
- UNIT-III** Internal Audit: Definition - Functions - Internal Audit VS Statutory Audit.
Internal control - Internal check - Auditors duty as regards internal check - Vouching : Meaning - Definition - Importance - Vouching of cash transactions and of trading transactions - Duties of an Auditor.
- UNIT-IV** Verification and valuation of assets and liabilities - Duties of an Auditor.
- UNIT-V** Liabilities of an auditor - Liabilities for negligence - Liabilities for misfeasance - Criminal Liability - Liability to third party.

BOOKS FOR STUDY

1. Practical Auditing - B.N. Tandon
2. Principles & Practice of Auditing - R.G. Saxena
3. Auditing - S.K. Basu
4. Practical Auditing - S. Vengadamani

BOOKS FOR REFERENCE

1. Practical Auditing - S.C. Ghatalia
2. Auditing - Rup Ram Gupta

BUSINESS MATHEMATICS

Unit I

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

Unit II

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

Unit III

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

Unit IV

Differential calculus (excluding trigonometric functions) - Rules - Sum rule - Product rule - Quotient rule, functions of a function rule (Simple problems only) - Maxima and Minima (Single variable cases) - Methods of integral calculus - Rules (Excluding integration by parts of Fractions) - Simple problems only.

Unit V

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

Books for Study:-

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

Books for Reference:-

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

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

PART III
II Year

MANAGEMENT ACCOUNTING

- UNIT-I** Management Accounting : Meaning - Definition - Characteristics - Scope - Objectives and Functions - Advantages - Limitations - Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools and Techniques of Management Accounting.
- UNIT-II** Financial Statement Analysis: Meaning - Importance and Limitations of Financial Statements - Techniques of Financial Statement Analysis - Comparative Statements - Common size statement - Trend Analysis (Theory Only)
Ratio Analysis: Meaning - Advantages - Limitations - Classifications and Computation of Ratios (Simple Problems)
- UNIT-III** Cash Flow Statement - Meaning - Importance - Advantages - Limitations - Computation of Cash from Operations - Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems - Preparation of Cash Budget - Cash Flow Statement Vs. Cash Budget.
- UNIT-IV** Marginal Costing: Meaning - Definition - Advantages - Limitations - Computation of Profit Volume Ratio, Break Even Point and Margin of Safety - Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting foreign Offer) Simple Problems.
- UNIT-V** Budgeting and Budgetary Control - Meaning - Objectives - Advantages - Limitations - Classification of Budgets - Preparation of Sales, Production, Material, Flexible and Master Budget - Zero Base Budgeting.
Capital Budgeting - Meaning Advantages - Methods (Theory only)

BOOKS FOR STUDY:-

1. Management Accounting & Financial Control : S.N. Maheswari
2. Management Accounting : T.S. Reddy and Y. Hari Prasad Reddy.
3. Management Accounts: Manmohan & Goyal
4. Management Accounts: M.Y. Khan & P.K. Jain

BOOKS FOR REFERENCE:

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

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

FINANCIAL ACCOUNTING - IV

UNIT I

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

Unit II

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

UNIT III

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

UNIT IV

Amalgamation of firms - Sale to a company.

UNIT V

Dissolution of Partnership : Accounting treatment - Insolvency of partner - Decision in Garner Vs Murray case - Insolvency of all partners - Piecemeal distribution - Proportionate capital method - Maximum loss method.

BOOKS FOR STUDY:

1. Advanced accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounts - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced accountancy - S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy - T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE:

1. Advanced Accounts - M.C. Shukla and T.S. Grewal
2. Advanced accountancy - P.C. Tulsian

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

SERVICES MARKETING

- UNIT-I** Services Marketing - Concept - Definition - Nature and Characteristics of Services - Classification of Services - Need for Services Marketing - Role of Services Marketing - Role of Services Marketing in an Economy - Obstacles in Services Marketing - Overcoming the Obstacles.
- UNIT-II** Services Marketing mix - Elements of Services Marketing mix - Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods / dimensions in services marketing - People, Physical evidence and process.
- UNIT-III** Services Marketing for Health Services - Types of hospitals - Marketing Mix for hospitals - Indian Health Care Industry.
- UNIT-IV** Tourism Services - Users of tourism services - Marketing Mix for Tourism - Tourism Products - Techniques of sales promotion for tourism - Tour operators - Travel agent - Travel guides.
- UNIT-V** Services Marketing for Professional or Consultancy Services - Market Segmentation for consultancy organizations - Marketing mix of professional services providers - Telecommunication services - Formulation of marketing mix for telecommunication services.

BOOKS FOR STUDY:

1. Services Marketing - Vasanti Venugopal & V.N. Raghu
2. Services Marketing - Dr. S. Shajahan
3. Services Marketing - P.N. Reddy & H.R. Appanliah

BOOKS FOR REFERENCE:

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

INTERNATIONAL TRADE

Unit I

International trade - nature and scope - comparative cost theory.

Unit II

Barriers of international marketing

Unit III

Balance of Trade and Balance of Payments - disequalibirium in balance of payments - cause and remedies.

Unit IV

Free trade Vs Protection trade

Unit V

LPG - Liberalisation, Privatisation and Globalisation.

GATT

WTO - Functions - Principles - organization structure.

Books for Study:-

1. International Economics - M.C.Vaish and Sudama Singh
2. International Marketing - L.E.Varshney and B.Bhattacharya
3. Money, Banking and International Trade - KPM Sundram
4. International Business - Fransis Cherrunillam

FINANCIAL ACCOUNTING - V

UNIT I

Issue of shares : Introduction - Accounting procedures for issue of equity and preference shares at par, at discount and at premium - Forfeiture and reissue

Rights issue, Bonus issue and Buyback of shares (Theory only) - Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures - Accounting procedures for issue of Debentures - Debentures issued as collateral security - Redemption of debentures - Methods - Installment - Lottery - Sinking fund - Purchase of own debentures - Ex-Interest and Cum-interest quotations - Purchase of own debentures as investment - cancellation of own debentures.

UNIT III

Underwriting of shares and debentures - Marked and unmarked applications - Firm underwriting - Acquisition of Business (Accounting treatment relating to purchasing company only) - Profit and loss prior to Incorporation - Final accounts of joint Stock Company.

UNIT IV

Valuation of goodwill - methods - Simple profit - Super profit - Capitalisation method - Valuation of shares - methods - Intrinsic value - Yield value - Fair value.

Liquidation - Liquidator's final statement of account.

UNIT V

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

BOOKS FOR STUDY :

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

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

BUSINESS LAWS

- UNIT -I** Law of contracts: Definition - Elements of Valid contract - Classifications - Offer - Acceptance - Communication & revocation of offer and Acceptance - consideration - capacity of Parties - Free consent.
- UNIT II** Performance of Contract: Modes of discharge of contract - Breach - Remedies for the Breach - Quasi Contracts.
- UNIT-III** Contract of Agency: Meaning - Creation - Termination - Various modes - Types of Agents - Rights & duties of Agent & Principal.
- UNIT-IV** Sale of Goods Act, 1930
- Contract of sale - Conditions & warranties - Transfer of Property and title to goods - Rights & duties of Seller & buyer - Rights of unpaid seller.
- Contract of Indemnity & Guarantee: Features - Rights & Liabilities of Surety.
- UNIT-V** Consumer Protection Act 1986: Definition - Objectives - Consumer Protection councils - consumer disputes - Redressal - Reasons for slow growth of consumer movement in India - Suggestion for Strengthening.

Books for Study:

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

Books for Reference:

1. Hand Book of Mercantile Law - E. Venkatesan
2. Business Law - Shukla & Saxena
3. Business Law - N.D. Kapoor
4. Business and Industrial Law - M.C. Kuchal.

INCOME TAX LAW AND PRACTICE - I

Unit I

Income Tax Act, 1961 - Definitions - Income - Assessment - Assessment year - previous year - Person - Assessee - Resident but not ordinarily resident - Non resident - Deemed Income - Capital receipts and revenue Receipts - Capital expenditure and Revenue expenditure.

Unit II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, Charitable trust u/s 11, 12 and 13, Political parties u/s 13A.

Unit III

Computation of taxable income - Income from salary - Income from House Property.

Unit IV

Profits and gains from Business or Profession - Depreciation and other deductions.

Unit V

Capital gains - Income from other sources.

Books for Study:-

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

Books for Reference:-

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

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

ENTREPRENEURSHIP DEVELOPMENT

UNIT - I

Entrepreneur - entrepreneurship - Meaning - Importance - Qualities - Functions of entrepreneurs - Types - Role of entrepreneurs in economic development - WOMEN Entrepreneurs - Growth - Problems.

UNIT - II

Factors Affecting Entrepreneurial Growth - Economic and Non-economic factors - Entrepreneurship Development Programmes (EDP) - Meaning - Objectives - Course contents - Phases of EDPs.

UNIT - III

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

UNIT - IV

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

UNIT - V

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

Books for Study :

1. Fundamentals of Entrepreneurship and Small Business - Renu Arora & S.K.Sood.
2. Entrepreneurship Development - Jose Paul, Ajithkumar & Paul. T.Mampilly.
3. Entrepreneurial Development - Jayshree Suresh
4. Entrepreneurship Development - E.Gordon, K.Natarajan.
5. Entrepreneurial Development - L.Rengarajan.

Books for Reference:

1. Dynamic of Entrepreneurial Development & Management - Vasant Desai
2. Entrepreneurial Development - P.Saravanavel
3. Entrepreneurial Development - S.S.Kanka
4. Entrepreneurship and Small Business - Suresh.K.Dameja.
5. Entrepreneurship Development in India - Gupta, Srinivasan.
6. Entrepreneurship Development - Taneja, Gupta.
7. Entrepreneurship Development - Laxmisha.A.S.

OPERATIONS RESEARCH

Unit I

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

Unit II

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

Unit III

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

Unit IV

Queuing theory - Meaning - Elements - Single channel model - M/M/1 - FCFS/ infinite Model only.

Unit V

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

Books for Study:-

1. Operations Research - V.K. Kapoor
2. Operations Research - P.R. Vittal & V. Malini
3. Operations Research - Kanti Swarup, P.K. Gupta and Manmohan
4. Operations Research - P.K. Gupta and D.S. Hira
5. Operations Research - Natarajan

Books for Reference:-

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

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

BUSINESS ENVIRONMENT

Unit I

Business - Meaning - Scope - Characteristics of modern business - Changing business objectives - Business Environment - Meaning - Features - Need for Environmental analysis - Benefits and limitations.

Unit II

External factors affecting business - Economic, Political, Legal, Social and cultural, Competitive, Ecological and Technological factors.

Unit III

New Industrial Policy, 1991 - Recent changes in industrial licensing - Privatization of public sector undertakings - Arguments for and against privatization - Social responsibilities of business.

Unit IV

Foreign private investment - Forms - Merits - Demerits - Government policy on foreign capital - Multinational Corporations in India.

Unit V

Industrial sickness - Definition - Causes - Small Scale Sector - Problems of small-scale Industries - Incentives to small-scale sector.

Books for Study:-

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

ENVIRONMENTAL STUDIES - UNIVERSITY

EXPORT - IMPORT PROCEDURES AND DOCUMENTATION

Unit I

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

Unit II

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

Unit III

Export documentation - Documentation - Letter of credit - Credit documentation - Insurance documents and other documents.

Unit IV

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

Unit V

Import documentation - Documentation - Documents for Port and Customs Clearance - Insurance documents - Finance document and all other documents.

Books for Study

1. International Marketing - Varshney & B. Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. Rathor and J.S. Rathor

LABOUR LAWS

- UNIT I** **The Industrial Employment (Standing Orders) Act, 1946.**
Introduction - Definitions - Features - Scope and Application of the Act - Standing Orders: Matters provided - Provisions - Procedure for certification of Standing Orders - Powers of certifying officers.
- UNIT-II** **Payment of Wages Act, 1936**
Introduction - Objectives - Application - Rules for Payment of wages - Deductions and Penalty - Maintenance of Registers & Records - Inspectors: Appointment & Powers - Adjudication of Claims.
- UNIT-III** **Minimum Wages Act, 1948**
Objectives - Definition - Fixation and Revision of Minimum Wages - Procedure - Advisory Board: Appointment & Powers - Payment of Minimum Wages - Maintenance of Register & Records - Inspectors: Appointment & Powers - Contracting out - offences and Penalties.
- UNIT IV** **Payment of Bonus Act, 1965**
Objectives - Application - Definitions - Determination of Bonus - Bonus linked with production or Productivity - Inspectors: Appointment - Offences & Penalties.
- UNIT-V** **Payment of Gratuity Act 1972.**
Objectives - Definitions - Scope - Payment & forfeiture of Gratuity - Exemptions - Nomination - Determination & Recovery of Gratuity - Offences and Penalties.
- The Maternity Benefit Act 1961 :**
Objectives - Definitions - Scope - Payment of maternity Benefit - Conditions - Leave & Nursing Breaks - Offences and Penalties.

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE:

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

INCOME TAX LAW AND PRACTICE - II

Unit I

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

Unit II

Assessment of Individual and Hindu undivided family.

Unit III

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

Unit IV

Return of Income - Submission of return of income - Return of Loss - Belated Return - Revised return - Procedure for assessment - Self assessment - Reassessment - Best judgment assessment - Ex-Party assessment - Rectification of mistakes - Reopening of assessment.

Unit V

Deduction and Collection of tax at source - Advance payment - Tax refunds - Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.

Books for Study:-

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

Books for Reference:-

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

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

FINANCIAL ACCOUNTING - VI

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCE :

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

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

RETAIL MARKETING

Unit - I

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

Unit - II

Consumer behaviour and retail operation - Types of customer - Merchandise management - Retail marketing mix.

Unit - III

Retail pricing - Concept - Strategies and approaches - Types - Methods of setting prices - Retail pricing in India.

Unit - IV

Retail promotion - Retail logistics and distribution - Retail location strategies - Retail branding - Supply chain management.

Unit - V

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

Books for Study

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

Books for Reference

1. Retail Management: A Strategic Approach - Barry Berman,
Joel R. Evans
2. Merchandising and Match for Retailing - Cynthia R

HUMAN RESOURCE MANAGEMENT

- UNIT-I** Human Resource Management: Definition - Objectives - Importance - Functions - Hindrances for the development of HRM - HR Department - HR Manager - Qualities - Role.
- UNIT-II** Acquiring Human Resources: Human Resource Planning - Job analysis - Job design - Job description - Job specification - Recruitment and selection - Induction.
Performance Appraisal - (Need and Methods only) - Training (Meaning Need and Methods) and Development.
- UNIT-III** Wage and salary Administration: Objectives - Principles - Factors affecting wages - Methods of Wage payment - Wage policy in India - Fringe benefits.
Wage Incentives: Meaning - Types - Employees Stock Option Plans (ESOP)
- UNIT-IV** Retaining Human Resources: Absenteeism and Labour Turnover - Employee Health and Safety - Employee Welfare - Social Security.
- UNIT-V** Integrating Human Resources: Trade Union: Meaning - Functions Trade Union Movement in India. Rights & Liabilities of Registered Trade Union - Collective bargaining - workers participation in management.
Quality of Work Life (QWL): Meaning - Definition - Benefits of High QWL - measures to improve QWL.

BOOKS FOR STUDY:

1. Human Resource Management : Dr. L.M. Prasad
2. Human Resource Management: Prof J. Jeyasankar
3. Human Resource Management: Dr. C.B. Gupta
4. Human Resource Management: Dr. R.S. Dwivedi

BOOKS FOR REFERENCE:

1. A frame work for Human Resource Management : Dessler
2. Human Resource Management : Ian Beard well and Len Holden.
3. Human Resource Management & Industrial Relations : P. Subba Rao
4. Human Resource Management: Srinivas R. Kandula.

FINANCIAL MARKETS AND SERVICES

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit - V

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

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

Books for Study:-

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

Books for Reference:-

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

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

VALUE EDUCATION - UNIVERSITY

**Part IV
III Year**

**Skill Based Subject
VI Semester**

M.S. OFFICE & TALLY - THEORY

- UNIT-I** Starting word 2000 - Creating a document - Editing -Saving - Formatting - Creating table - Printing a document.
- UNIT-II** Starting Excel 2000 - Editing - Inserting and deleting rows and columns - changing width and height - formula (Financial formula only)
- UNIT-III** Power Point 2000 - Creating a new presentation - Using templates - Slide transition - Slide animation - Power Point views.
- UNIT-IV** Tally - Features - Opening Screen of Tally - Creating Company - Selecting a Company - Shutting - Altering a Company
- UNIT-V** Creating Groups & Ledger - Alteration - Deletion - Voucher entry - Payment - Receipt - Journal - Contra Voucher - Alteration - Deletion.

M.S.OFFICE & TALLY - LAB.

- UNIT-I** Starting Word 2000 - Creating a document - Editing - Saving - Formatting - Creating Table - Printing a document.
- UNIT-II** Starting Excel 2000 - Editing - Inserting and deleting rows and columns - changing width and height - Formula (Financial formula only)
- UNIT-III** Power point 2000 - Creating a new presentation - using templates - Slide transition - Slide animation - Power point views.
- UNIT-IV** Tally - Opening Screen of Tally - Creating Company - Selecting a company - Shutting - Altering a Company.
- UNIT-V** Creating Groups & Ledger - Alteration - deletion - Voucher entry - Payment - Receipt - Journal - Contra Voucher - Alteration - Deletion - Simple Problems.

COMMERCE PRACTICAL

List of Practilcals

Filling up of Money order form - Telegram form, Layout of business letter, Blue print of an office, Filling of papers, use of common office machine, Designing of forms for office purpose Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of Visitors.

Format of Joint Stock Company Balance sheet, Model of a partnership deed, Format of Profit and Loss appropriate account, Debit note and Credit note, Statement of affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/Register, Payroll/Wage Sheet, Form of Bin and Time Card, Filling of material order and material requisition, Issue register.

Chart of an Organization Structure.

Filling up of an account opening form, Knowledge of various forms used in day-to-day banking - Cheque - Pay-in-slip - Withdrawal form - Transfer form - Draft, Form of Bill of exchange and Promissory note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM, Debit and Credit Card.

Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names - Publishing the products in the market.

Filling up of Equity share application and mutual fund form, Share, Mutural fund and Bond certificates.

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

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

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

TRANSITORY PROVISION

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