SRM UNIVERSITY

FACULTY OF SCIENCE AND HUMANITIES

DEPARTMENT OF COMMERCE

SRM
UNIVERSITY
(Under section 3 of UGC Act 1956)

PROGRAMME

B.COM (GENERAL)
SEMESTER SYSTEM
CURRICULUM AND SYLLABI
From the Academic year
2011-2012

Faculty of Science & Humanities

SRM UNIVERSITY

B.Com (General) DEGREE

SEMESTER PATTERN - CREDIT SYSTEM

REGULATIONS

(W.e.f. 2011 – 2012)

1. Aim of the Course

The courses strive to inculcate job-oriented value based quality education with basic knowledge in, Accounting, Management, Finance, Economics and Business Law. At the end of the courses, the students will be well-versed with excellent standards, particularly in core subjects, blended with discipline and impart quality in co-curricular and extracurricular activities.

2. Eligibility for Admission

Candidates for admission to the first year of the Under Graduate Degree courses shall be required to have passed the Higher Secondary Examinations (Academic or vocational Stream) conducted by the Government of Tamilnadu or an Examination accepted as equivalent.

3. Duration of the Course

The Course duration shall be 3 years consisting of six semesters. In order to be eligible for the award of the degree the candidate shall successfully complete the course in a maximum period of five years reckoned from the date of enrolment for the first semester of the course.

4. Credit System

The University follows the 'Credit System' for all its programmes. Each credit is worth 12 hours of student study time, comprising all learning activities. Thus a five-credit course involves 60 study hours. This helps the student to understand the academic effort and to successfully complete a course.

A candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in the University for a period of three academic years and passed the examination of all the six semesters.

5. Structure of the Course and Evaluation Pattern

The duration of University examination for both theory and practical subjects shall be 3 hours. The maximum marks for each theory and practical course is 100. Continues Internal Assessment (CIA) will be 50. The university theory examination will be conducted for 100 marks, which will be then converted to 50 in ordered to add with continues internal assessment to make 100 marks for the course.

For the conduct of University examinations in practical, the question paper for the practical examination will be set by both internal and external examiners appointed by the University.

6. Procedures for Awarding Marks for Internal Assessment

THEORY COURSES

For Attendance	- 10 Marks
For two assignment (Equal weightage)	- 10 Marks
For two tests to be conducted (Equal weightage)	- 20 Marks
Model examination	- 10 Marks
Total	- 50 Marks

PRACTICAL COURSES

For Attendance	- 10 Marks
Completion of all Experiments prescribed for the course	- 20 Marks
Observation Record	- 10 Marks
For model Examination at the end of the Semester	- 10 Marks
Total	- 50 Marks

In the case of CIA, a candidate who secures not less than 40% of total marks prescribed for any course shall be declared to have passed for that course, failing which the candidate had to redo the academic activities prescribed for the continuous internal assessment (CIA).

7. Requirements for the completion of the semester

The candidate who has fulfilled the following conditions shall be deemed to have satisfied the requirements for the completion of the semester.

1. He/ She secures not less than 75% of overall attendance in that semester taking into account the total no of periods in all courses put together attended by the candidate as against the total no of periods in all courses offered during that semester. Condonation of attendance up to 10% is permitted on medical grounds. Relaxation in attendance is permitted up to 10% for the student who represents the university in sports and games. The above two relaxation cannot be taken concurrently.

2. He / She earn a progress certificate from the head of the institution for having satisfactorily completed all the courses pertaining to that semester as judged by Internal Assessment.

3. His / Her conduct has been satisfactory throughout the semester. Candidates who do not complete the semester will not be permitted to write the end

semester Examination and are not permitted to go the next semester. They are required to repeat the incomplete semester in the next academic year.

8. Requirements for Proceeding to Subsequent Semester

i. Candidates shall register their name for the First Semester Examination after the admission in the U.G. course.

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 thereof by the University from time to time.

Provided in the case of candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Dean, Faculty of Science & Humanities, shall be permitted to proceed to the next semester and to complete the course of study. Such candidates will 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.

9. Examinations

1. The end semester examinations will ordinarily be conducted during October to December in the odd semesters and during March to May in the even semesters. For all the theory courses question papers will be set by external examiners and valued by external and/or internal examiners.
2. All practical examinations including the project work viva voce will be conducted by internal & External examiners appointed by the University
3. The project work report/thesis will be evaluated by the External examiner and the thesis viva Board consists of HOD, Internal Examiner (Guide), and External Examiner.

10. Institutional Training and Project Report (Individual / Group Project)

Total Marks – 200

Group Project is compulsory component of the syllabus to bridge the gap between theory and practice.

The candidate has to undergo training in an institution in any Public sector or Private Sector for a period of not less than 30 days immediately after the completion of forth semester examination which is to be supervised by professor-in-charge.

- The candidate should submit periodical reports of the project to the supervisor
- The candidate should submit the Report in the 2^{nd} **week of March (VI Semester)** to the Supervisor .
- The HOD will assign the number of Candidates to each Supervisor based on the Total number of Students.
- Two Reviews will be conducted before the Viva-Voce.
- The Group should not exceed 3 Candidate.
- The project work should be neatly presented in not less than 60 (sixty) Pages and not more than 100 Pages .
- Each candidate should submit Hard Copy (3 Copies) and Soft Copy in CD to the department. After evaluation of the Project Report , one hard copy will be returned to the candidate after the evaluation.

Evaluation Scheme

Evaluation & Viva Voce by Internal Examiner - (75+25) =100 Marks

Evaluation &Viva Voce by External Examiner - (75+25) =100 Marks

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Total Marks = 200 Marks

- If a Candidate fails to submit the Project Work or fails to appear for the Viva Voce examination then the Candidate should submit / appear only in the next Viva Voce Examination.

11. Passing Minimum

1. A candidate shall be declared to have passed in each paper / practical / Mini Project and Viva-voce, if he / she secures not less than 40% of marks (the continuous internal assessment (CIA) and the University examinations (External) put together), provided a minimum of 40% of marks secured in the University examination.
2. If a candidate fails to secure a pass in a particular course, it is mandatory that he/she shall register and reappear for the examination in that course during the next semester when examination is conducted in that course. He /She should continue to register and reappear for the examination till he/she secures a pass. However, the internal assessment marks obtained by the candidate in the first attempt shall be retained and considered valid for all subsequent attempts.

12. Award of Letter Grade

All assessment of course will be done on absolute marks basis. However for the purpose of the reporting the performance of a candidate, letter grades, each carrying certain points, will be awarded as per the range of total marks (out of 100) obtained by the candidate as detailed below.

Range of total marks	Letter Grade	Grade Points
90 – 100	S	10
80 – 89	A	9
70 – 79	B	8
60 – 69	C	7
50 – 59	D	6
40 – 49	E	5
0 – 39	F	0
Incomplete	I	0
Withdrawal	W	0

"F" denoted failure in the course
"I" denotes incomplete and hence prevented from writing end semester examination.
"W" denotes withdrawal from the course. After results are declared, Grade sheets will be issued to each student, containing the list of courses enrolled during semester and the grade scored the grade point average (GPA) for the semester and the Cumulative Grade point average (CGPA) of all courses enrolled from first semester onwards.
GPA is the ratio of the sum of the products of the number of credits of courses registered and the points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.
GPA = (C*GP) / C Where CGPA will be calculated in a similar manner, considering all the courses enrolled from first semester.

13. Eligibility for the Award of the Degree

A Student shall be declared to be eligible for the award of the Degree provided if,

1. The student has successfully completed the course requirements and has passed all the prescribed examinations in all the six semesters within a maximum period of five years reckoned from the commencement of the first semester to which the candidate was admitted.
2. No disciplinary action is pending against him/her.

14. Classification of the Degree Award

1. A candidate who qualifies for the award of the degree having passed the examination in all the courses in his/her first appearance securing a CGPA of not less than 8.00 shall be declared to have passed the examination in First Class with distinction
2. A candidate who qualifies for the award of the degree having passed the examination in all the courses within eight semesters from the date of joining for study securing a CGPA of not less than 6.5 shall be declared to have passed the examination in First class
3. A candidate who qualifies for the award of the degree having passed the examination in all the courses securing a CGPA of not less than 5.0 shall be declared to have passed the examination in Second class
4. All other candidates who qualify for the award of the degree shall be declared to have passed the examination in Third class
5. A candidate who is absent in semester examination in a course / project work after having enrolled for the same shall be considered to have appeared in that examination purpose for classification.
6. A candidate can apply for revaluation of his / her semester examination answer paper in a theory course, within 2 weeks from the declaration of results, on payment of a prescribed fee through proper application to the Controller of Examinations through the Head of the Department. The Controller of Examination will arrange for the revaluation and the results will be intimated to candidate concerned through the Head of the Department.

15. Pattern of the Question Paper (Theory)

Time 3 hours **Max Marks 100**

Part – A : (10 X 2 = 20 Marks)

All questions are to be answered. Two questions from each Unit

Part - B : (5 X 16 = 80 Marks)

All questions are to be answered in either or pattern. One question from each unit

16. Pattern of the Question Paper (Practical - Lab)

Time: 3 Hours Max: 100 Marks.

There is only one question (Contains two subdivisions) to be solved compulsorily The External Examiner will set a question paper on the spot from the question bank.

Subdivisions (2 x 40)	**= 80 Marks**
Record	**= 20 Marks**

Total	**= 100 Marks**
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17. Temporary Break of Study from a Programme

1) A candidate is not normally permitted to temporarily break study. However if a candidate intends to temporarily discontinue the programme in the middle for valid reasons (Such as accident or hospitalization due to prolonged ill health) and rejoin the programme in a later year he/she shall apply to the Head of the Institution in advance but not later than the last date for registering for the final examinations of the year in question. Such applications should be routed through the Head of the department and the Head of the institution stating the reason for break of study.

2) The Candidate who rejoins the programme after the break shall be governed by the rules and regulations in force at the time of rejoining.

3) The duration specified for passing all the courses for the purpose of classification vide shall be increased by the period of such break of study permitted.

4) The total period for completion of the programme should be reckoned from the commencement of the first semester to which the candidate was admitted and shall not exceed the maximum period specified in clause irrespective of the period of break of study in order that he/she may be eligible for the award of the degree.

5) If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as 'Break of Study'.

18. Discipline

Every student is required to observe disciplined and decorous behavior both inside and outside the college and not to indulge in any activity which will tend to bring down the prestige of the University/College. Boys should wear decent dresses. No casual wear like T – shirts or jeans pant is permitted. Girls shall wear decent dresses like churidars with Thuppattas and sarees.

19. Revision of Regulation and Curriculum

The University may from time to time revise, amend or change the regulations, scheme of examinations and syllabi as found necessary.

20. Authority of Board of Studies

The Board of Studies has the full authority to change the syllabus any time according to IT trend.

21. Procedure in Event of Failure

1. If a candidate fails in a particular subject (Other than project work) he/she may appear for the university examination in that subject in subsequent semesters and obtain pass marks.

2. In the event of failure in project work, the candidates will reregister for project work and redo the project work in a subsequent semester and resubmit the dissertation a fresh for evaluation. The internal assessment marks will be freshly allotted – in this Case.

22. Structure of the Course

The main subjects of study for Under Graduate Degree Course shall consist of the following.

1. **Foundation Courses** : The course shall comprise the study of,

a) Part-I Tamil /Hindi / French

b) Part-II English

2. **Core Courses** :

a) Main Subject

b) Allied Subjects

c) Application Oriented subjects related to the main subject of study and practical etc .if any

STRUCTURE OF THE COURSE

B.COM
I YEAR

I SEMESTER

S. No	Subject	Subject code	Lecture/ Lab Hour	Exam Duration	Credit	Max Marks Ext. / Int.
1.	English		5	3	5	50 50
2.	Language		5	3	5	50 50
3.	Financial Accounting I		5	3	5	50 50
4.	Banking services		5	3	5	50 50
5.	Principles of Management		4	3	4	50 50
6.	Allied I: Business Economics		4	3	4	50 50
7.	Communication Skills		2		2	100(Internal)

II SEMESTER

S. No	Subject	Subject code	Lecture/ Lab Hour	Exam Duration	Credit	Max Marks Ext. / Int.
1.	English		5	3	5	50 50
2.	Language		5	3	5	50 50
3.	Financial Accounting II		5	3	5	50 50
4.	Basics of Insurance		5	3	5	50 50
5.	Business Communication		4	3	4	50 50
6.	Allied II - International Trade		4	3	4	50 50
7.	Communication Skills		2		2	100(Internal)

II YEAR

III SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit	Max Marks Ext. / Int.	
1.	Corporate Accounting I		5	3	5	50	50
2.	Business Environment		5	3	5	50	50
3.	Business Law		5	3	5	50	50
4.	Statistics I		5	3	5	50	50
5.	Organisational Behaviour		4	3	4	50	50
6.	Allied III: Indian Economy – I		4	3	4	50	50
7.	Environmental studies		2		2	100(Internal)	

IV SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit	Max Marks Ext. / Int.	
1.	Corporate Accounting -II		5	3	5	50	50
2.	Consumer Protection		5	3	5	50	50
3.	Company Law		5	3	5	50	50
4.	Statistics II		5	3	5	50	50
5.	Entrepreneurial Development		4	3	4	50	50
6.	Allied II: Indian Economy – II		4	3	4	50	50
7.	Fundamentals of Human Rights		2		2	100(Internal)	

III YEAR

V SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit	Max Marks Ext. / Int.
1.	Cost Accounting		5	3	5	50 50
2.	Income Tax Law and Practice – I		5	3	5	50 50
3.	Auditing		5	3	5	50 50
4.	Marketing		4	3	4	50 50
5.	Financial Management		5	3	5	50 50
6.	MS Office and internet lab		5	3	5	50 50
7.	Quantitative Aptitude Development		2		2	100(Internal)

VI SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Dura-tion	Credit	Max Marks Ext. / Int.
1.	Management Accounting		5	3	5	50 50
2.	Income Tax Law and Practice – II		5	3	5	50 50
3.	Personnel Management		5	3	5	50 50
4.	Tally Accounting & SPSS		5	3	5	50 50
5.	Institutional Training and Project Work		10		10	100 100

I Year

Semester I

Paper 1.3 - FINANCIAL ACCOUNTING – I

Maximum: 100 marks (Internal:50 marks;External:50)

Objective:

- To provide knowledge on the fundamental of financial accounting.
- To expose the student to various financial transaction and its current application.

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- Adjustments- Closing stock, Outstanding and prepaid items, Depreciation, Provision of Bad Debts, provision for Discount on Debtors, Interest on Capital and Drawing – preparation of Receipt and Payment Account. Income & Expenditure Account and Balance sheet of Non Trading Organization (simple problem)

UNIT-III

Classification of errors- Rectification of errors- Preparation of suspense Account. Bank Reconciliation Statement (Only simple problems).

UNIT-IV

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method (Change in Method Excluded). Insurance Claims- Average Clauses (Loss of stock only).

UINT- V

Single Entry- Meaning, Features, Defects, Differences between single entry and Double Entry system- Statement of Affairs Method – Conversion Method (only simple problem).

References Books:

1. R.L. Gupta & V.K. Gupta- Advanced Accounting- Sultan Chand- New Delhi.
2. T.S. Reddy & A. Murthy- Financial Accounting- Margham Publication- Chennai
3. Shulka & Grewal- Advanced Accounting- S Chand – New Delhi
4. Jain & Narang- Financial Accounting, Kalyani Publications, New Delhi
5. Jawahar Lal, Seema, Financial accounting, S. Chand & Company, New Delhi

I Year

Semester I

Paper 1.4 -- BANKING SERVICES

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To provide knowledge about the various banking terms
- To educate the students on the practical applications of banking services

UNIT-I

Banking and customer – meaning – definition – banking – customer – banker and customer relationship – opening of an account – types of accounts – closing of account – pass book – Know Your Customer

UNIT-II

E – Banking – meaning and services – risks – managing risks – advantages and demerits of internet baking – debit card – credit card – ATM card – smart card – electronic transfer.

UNIT-III

Loans and advances – principles – types – modes of creating charges – types of securities

UNIT-IV

Reserve Bank of India – constitution – functions – bankers bank

UINT- V

Negotiable Instrument Act 1881 – meaning and characteristics of promissory note – bill of exchange – cheque – holder and holder In due course – negotiation and assignment –crossing – endorsement – payment – collection of cheques – material alteration – bouncing of cheque

REFERENCE BOOKS:

1. Gordon E and K Natarajan , Banking Theory Law and Practice, Himalayan Publishing, Mumbai
2. Sundharam K P M and P N Varshney, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi
3. Guruswamy S Banking Theory Law and Practice, Vijay Nicole Imprints Ltd, Chennai
4. Prasad Nirmala K and J Chandra Das, Banking Law and Practice, Sultan Chand & Sons, New Dellhi
5. M C Shukla, Mercantile Laws, S Chand & Company Ltd, New Delhi

I Year

Semester I

Paper 1.3 - PRINCIPLES OF MANAGEMENT

Maximum: 100marks (Internal: 50marks; External:50 marks)

Objective:

- To introduce the student to the various management concepts
- To explain the various function of management

UNIT-I

Management important- definition- Nature and Scope of Management process- Role and Function of manager- Levels of Management- Development of scientific management and others schools of thought and approaches - F W Taylor, Henry Fayor, Elton Mayo

UNIT-II

Planning: The Meaning and purpose of planning – Steps in planning- Types of planning, Methods of Planning - Decision making- Process of decision Making-Types of decision – problem involved in decision making.

UNIT-III

Organization: Types of organization structure- Span of control. Committees.

UNIT-IV

Authority- Delegation- Decentralization- 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.

Reference Books

1. Gupta R N, Principles of Management, S. Chand, New Dellhi
2. Charles W L Hill, Steven McShane, Principles of Management, McGraw –Hill
3. Harold Koontz and Cyril O'Donnell, Principles of Management, An Analysis of managerial Functions, McGraw Hill Book Company, New Delhi
4. Jayasankar J, Principles of Management, Margham Publications, Chennai
5. Manmohan Prasad, Management –Concepts and Practices, Himalayan Publishing House, Pvt. Ltd., New Delhi

I Year

Semester I

Allied - I

Paper 1.5 -BUSINESS ECONOMICS

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

Objective:

- To learn the basic theories in economics in connection with business
- To understand the various economics models and tools required to run a business

UNIT I

Introduction to economics- wealth and security views on economics- positive and normative economics definition –scope and importance of business economics concepts:

UNIT II

Demand and supply functions: meaning of demand-determinants and distinction of demand- law of demand –elasticity of demand –demand forecasting –supply concept and equilibrium.

UNIT III

Consumer behavior: law of diminishing marginal utility –equi-marginal utility-indifference curve-definition, properties and equilibrium.

UNIT IV

Production: law of variable proportion- law of returns to scale- producer's equilibrium-economics of scale. Cost classification –break even analysis.

UNIT V

Product pricing: price and output determination under perfect competition, monopoly, monopolistic competition-oligopoly-pricing objectives and methods

Reference Books :

1. Satish Munjal, Business Economics, RBSA Publishers, Delhi
2. Sarma Mankar, Business Economics, Himalayan Publishing House, New Delhi
3. Jayaprakash Reddy, Advanced Business Economics, APH Publishing Corporation, Delhi
4. Misra & Puri, Business Economics, Himalayan Publishing House, New Delhi
5. Ahuja H L, Business Economics, S. Chand & Co, New Delhi

II Year
Semester II

Paper 2.1 - FINANCIAL ACCOUNTING-II

Maximum: 100 marks (Internal:50 marks;External:50)

Objective:

- To understand the preparation of accounting for branch and departments
- To understand the treatment of partnership accounting

UNIT-I

Branch Accounting - Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch (foreign branches excluded)

UNIT-II

Department of Accounting: Basis for allocation of expenses-Inter department transfer at cost or selling price.

UNIT-III

Hire purchase and Installment system-Default and repossession-Hire Purchase Trading account.

UNIT-IV

Partnership- Definition-Capital Accounts of Partners-Profit sharing ratios-Goodwill-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.

Reference Books:

1. R.L. Gupta & V.K. Gupta- Advanced Accounting- Sultan Chand- New Delhi.
2. T.S. Reddy & A. Murthy- Financial Accounting- Margham Publication- Chennai
3. Shulka & Grewal- Advanced Accounting- S Chand – New Delhi
4. Jain & Narang- Financial Accounting, Kalyani Publications, New Delhi
5. Jawahar Lal, Seema, Financial accounting, S. Chand & Company, New Delhi

II Year
Semester II
Paper 2.2 – BASICS OF INSURANCE
Maximum: 100 marks (internal: 50 marks; External: 50 marks)

Objective:
- To learn the principles of insurance.
- To understand the various types of insurance and insurance products.

UNIT-I
Introduction to insurance- Origin, History, Nature of insurance, Insurance in India, Market potential- Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, Material faith, Indemnity, Causa Proxima.

UNIT-II
Insurance Law and Regulations- Agreement- Insurance Act, LIC Act, GIC Act, IRDA Act, Consumer protection Act. Ombudsman. Life Insurance- Selection of Risk and Policy conditions. Risk Management and Reinsurance. Selection of Risk- Computation of premium.

UNIT-III
Life Insurance Products- Team Insurance- Whole Life- Endowment- Annuities. Insurance Documents- Proposal Forms, Agents Confidential Report, Declaration of Good Health, Medical Report, Policy Form, Policy Conditions and privileges- ages Admission, Revival, Loans, and Claims.

UNIT-IV
Introduction to general insurance. Fire Motor, Marine, Health, Miscellaneous. Group Insurance Schemes- Group Insurance, Group Gratuity, Superannuation and pension. Rural Insurance and Insurance for weaker section of society.

UNIT-V
Marketing of Insurance Products- Selling Processes.

REFERENCE BOOKS:

1. Life insurance – Institute of Insurance, Mumbai
2. General Insurance – Institute of Insurance, Mumbai
3. Sharma. R.S. – Insurance: Principles and Practice, Vora Publishing, Bombay
4. Arifkhan. M. – Theory and Practice of Insurance, Educational Book House, Aligarh
5. Srinivasan – Principles of Insurance Law, Ramanuj Publisher, Banglore

II Year
Semester II
Paper 2.3 -- BUSINESS COMMUNICATION
Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objective:
- To learn the basic theories in business communication
- To understand the various communication models and tools required to run a business

UNIT-I
Definition- Methods- Types- Principles of effective communication- Barriers to communication- Business Letters- Layout.

UNIT-II
Kinds of Business Letters: Interview- Appointments- Acknowledgement- Promotion- Enquires- 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- Website and their use in Business.

Reference Books:

1. Randolf H Hudson, Business Communication, Jaico Publishing House, New Delhi
2. Meenakshi Raman, Prakash Singh, Business Communication, Oxford University Press, New Delhi.
3. Ramachandran, Business Communication, Macmillan Publishers, India
4. Jain, V K & Omprakash Biyani, Business Ethics and Communication, S Chand Co, New Delhi.
5. Homai Pradhan, N S pradhan, Business Communication, Himalayan Publishers, New Delhi

II Year
Semester II
Allied II
Paper 2.4 - INTERNATIONAL TRADE

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

OBJECTIVE:

1. To introduce the student to the role of international trade.
2. To enable the student to understand the theories, and concepts in international trade.

Unit 1:
World Economy -Global Interdependence -Multinational Banks & Insurance -Policies & Nationalism, International Marketing -Balance of Trade -Balance of Payments

Unit 2:
Identification of export markets -Organising for Exports -entry conditions -Pricing -Export promotion councils -commodity boards -Registration procedures -types of exporters -Export cargo insurance -International tendering & subcontracting -product development & export pricing -sale and payment terms in a trade contract -settlement of trade disputes -protection against risk in foreign trade-Financing foreign trade.

Unit 3:
India's Trade Policies -Trade policies in the context of WTO -Export-Import Procedures

Unit 4:
India's Foreign trade -trends -balance of payments crisis and solutions -Liberalisation in the 1990's -trade policy package -policy on foreign direct investments.

Unit 5:
Foreign exchange -basic principles -how the market works -participants in FE Market, Quoting and settlement -Spot Market- Forward Market -Derivative Market -Speculation -Hedging against Exchange risk -Regulation and Management of FE in India.

References Books:

1. Varshney R.L, & Bhattacharya B., International Marketing Management, New Delhi, Sultan Chand, New Delhi
2. Kripalani, VH.', International Marketing, Prentice Hall. New Delhi
3. Verghese S.K., Foreign Exchange & Financing of Foreign Trade, Vikas Publication, Delhi
4. S.Jeevanaridham, Foreign Exchange, Sultan Chand, New Delhi
5. Surendra S, Yadav et.al Foreign Exchange Markets, Macrnillan, Delhi

II Year
Semester III
Paper 3.1 - CORPORATE ACCOUNTING – I
Maximum: 100 marks (Internal: 50 marks; External:50 marks)

Objective:

- To understand the preparation of accounting for Companies
- To understand the accounting of shares and company final accounts.

UNIT-I
Issue of share and debentures- Various Kinds- Forfeiture- Re-issue- underwriting of shares and debentures.

UNIT-II
Redemption of preference shares and debentures- Purchase of business- Profits prior to incorporation.

UNIT-III
Preparation of Company final accounts- Computation of Managerial Remuneration.

UNIT-IV
Valuation of goodwill and shares

UNIT-V
Alteration of shares capital- Internal reconstruction and reduction of capital

Reference Books:

1. Shukla & Grewal, Advanced Accounts, S Chand, New Delhi
2. Reddy & Murthy, Corporate Accounting, Margham Publication, Chennai
3. Jain & Narang, Company Accounts, Kalyani Publications, New Delhi
4. Gupta R L, Corporate Accounting, Sultan Chand , New Delhi
5. Arunachalam & Raman, Corporate Accounting, Himalayan Publishing House, New Delhi

II Year
Semester III
Paper 3.2 - BUSINESS ENVIRONMENT

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objective:

- To understand business environment
- To understand its significance in business.

UNIT-1

The concept of Business Environment – cultural, legal, and social environment - their impact on business 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-Urbanization-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-Reserve Bank of India (RBI) - Stock Exchange-Industrial Development Bank of India(IDBI)-Non Banking Financial Companies.

Reference Books:

1. Justin Paul, Business Environment, Tata McGraw Hill Publishing, Co. Ltd., New Delhi
2. Suresh Bedi, Mdu, Rohtak, Business Environment, Excel Publishing, India.
3. Shaikh Saleem, Business Environment, Pearson Education Pvt. Ltd., India
4. Chidambaram, Business Environment, Vikas Publishing House Pvt., India
5. John Kew, John Stredwick, Business Environment, Jaico Publishing House, New Delhi.

II Year

Semester III

Paper 3.3 - BUSINESS LAWS

Maximum: 100 marks (internal: 50 marks; External:50 marks)

Objective:

- To understand the concepts of business law
- To understand the procedure of application of the business law in various transactions

UNIT-I

Indian Contract Act-formation-Terms of contract-Forms of contract-Offer and acceptance - Considerations.

UNIT-II

Capacity-Free consent, Void and Voidable agreements –Illegal agreements

UNIT-III

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

UNIT-IV

Contract of Agency-Types-Creation-Duties and Rights of principal and agent Termination of agency.

UNIT-V

Sale of Goods Act-Sale or agreement to sell-Formation-Caveat emptor-Implied conditions and warranty-Rights of unpaid seller.

Reference Books:

1. Kapoor, N D , Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M R, Business Law, Margham Publications, Chennai.
3. Dhandapani, M V, Business Laws, Sultan Chand and Sons, New Delhi.
4. Pillai R S N, Bussiness Laws, S Chand, New Delhi
5. Gofna, Mercantile Law, S Chand, New Delhi.

II Year
Semester III
Paper 3.4 - STATISTICS-I

Maximum: 100 marks (internal: 50 marks; External:50 marks)

Objectives:

- To provide a strong foundations in the principles of statistics.
- To explain the statistical technique and formula in the step by step manner.

UNIT-I

Definition of statistics –Importance-Limitations-use of statistical methods.

UNIT-II

Statistical enquiries –Census and sample enquiries-Different types of sample-Importance of Data collection-Primary. Data Methods of collection of primary data- Secondary data-Sources and procedure for use.

UNIT-III

Classification and tabulation of numerical data-Presentation of data through diagrams and graphs, averages –definition-Merits- and limitations –Mean, Median, Mode- Geometric Mean-Harmonic Mean –Weighted Average-Applications.

UNIT-IV

Dispersion –Definition and uses – Range-Quartile-Deviation, Mean Deviation and standard deviation –Lorenz curve. Meaning and Measure of skew ness-Karl Pearson's and Bow ley's.

UNIT-V

Vital statistics-uses and Importance – Birth and Death Rates. Statistical organizations in Indian-Population statistics.

Reference Books:

1. Nabendu Pal, Statistics: Concepts and Applications, Prentice – Hall of India Pvt. Ltd, India
2. Padmalochan Hazarika, Business Statistics, S Chand, New Delhi.,
3. Pillai R S N, Bagavathi V, Statistics, S Chand, New Delhi.
4. Pillai R S N, Bagavathi V, Practical Statistics, S Chand, New Delhi.
5. Manoj K Bhowal, Pronob Barua, Statistics (Vol, I & II), Asian Books Pvt. Ltd., Delhi

II Year
Semester III
Paper 3.5 - ORGANISATIONAL BEHAVIOUR

Maximum: 100 marks (internal: 50 marks; External:50 marks)

Objectives:

- To focus student attention on what happens in the organization.
- To understand the various human potential.

UNIT-1

Need and scope of organizational behavior – theories of organization – individual difference Vs group intelligence tests – measurement of intelligence – personality tests – nature – types and uses of protection.

UNIT-2

Organizational culture and climate – organizational effectiveness – organizational counseling and guidance.

UNIT-3

Motivation – motivational techniques – job stratification – meaning factors – theories measurement – morale – importance – employee attitudes and behavior and their significance to employee productivity.

UNIT-4

Work environment – good housekeeping practice design of work place – fatigue – cause and prevention and their importance – leadership – types of leadership./

UNIT-5

Group dynamics – cohesiveness – co operation – competition – conflicts – resolution – sociometry – group norms – role position status.

Reference Books:

1. Suja R Nair, Organisational Behaviour, Himalayan Publishing House, New Delhi
2. Vipan B kumar, S Gopinadhan, Organisational Behaviour, Himalayan Publishing House, New Delhi
3. Fayyaz Ahmad, Nazir Ahmad Gilkar, Javid Ahmed Darzi, Organisation Behaviour, Atlantic Publishing, India
4. Shajahan S & Linu Shajahan, Organisation Behaviour, New Age Internation (P) Ltd., Delhi.
5. Aquinas P G., Organisational Behaviour, Excel Books, New Delhi.

II Year
Semester III
Allied III
Paper 3.6 - INDIAN ECONOMY – I

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objectives:

- To provide a comprehensive overview of India's economic issues.
- To offer lessons on key economic issues relevant today.

UNIT-I

Economy growth and Economic development - Features of a Developing Economy- Indicators of Economic Development

UNIT-II

National Income- Trends- Structural changes- Regional Development Disparities

UNIT-III

Major problems of Indian Economy- Poverty and inequality- Unemployment- population

UNIT-IV

India's planned economy- objectives and strategies- Financing, Achievements and Failures

UNIT-V

Recent trend in Indian Economy

Reference Books:

1. Bimal Jalan, Indian Economy, Penguin Books, India.
2. Gupta J R., & Gupta K R., Indian Economy (Vol I & II), Atlanta Publishers, India
3. Uma Narula, Indian Economy: Visions Reality and Challenges, Atlantic Publishers, New Delhi.
4. Ray S K, The Indian Economy, Prentice Hall of India Pvt. Ltd., India
5. Jegadish Gandhi, Globalised Indian Economy, Deep & Deep Publications Pvt. Ltd., India

II Year
SEMESTER IV
Paper 4.1 - CORPORATE ACCOUNTING–II

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objectives:

- To understand the preparation of accounting for Banking and Insurance Companies
- To understand the accounting for amalgamations and absorption of companies.

UNIT-1

Human Resource Accounting- Accounting Standards-Financial Reporting practices-Accounting for price level changes.

UNIT-2

Final Accounts of Insurance Companies including Balance sheet.

UNIT-3

Final Accounts of Banking Companies including Balance sheet.

UNIT-4

Amalgamation-Absorption and External Reconstruction of a Company - (Inter company investment excluded)

UNIT-5

Liquidation-Statement of affairs and Deficiency accounts –Liquidator's final statements of receipts and payments.

Reference Books:

1. Shukla & Grewal, Advanced Accounts, S Chand, New Delhi
2. Reddy & Murthy, Corporate Accounting, Margham Publication, Chennai
3. Jain & Narang, Company Accounts, Kalyani Publications, New Delhi
4. Gupta R L, Corporate Accounting, Sultan Chand , New Delhi
5. Arunachalam & Raman, Corporate Accounting, Himalayan Publishing House, New Delhi

II Year

SEMESTER IV

Paper 4.2 – Consumer Protection

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objectives:

- To acquaint the students with consumer and consumer movement.
- To make the students aware about consumer rights and duties.

UNIT-1

Consumer – Meaning, Concepts, Definition –Features. Consumerism - Meaning, objectives, Benefits- Consumerism in India -- Three dimensional concept of consumer - a) Consumer as a King, b) Consumer as a King-pin of democracy, c) Consumer as a Capital

Rights and Responsibilities of Consumers

Unit - II

Consumer Movement-Meaning-Definition- Importance, Scope-Features-Need- objectives --Role of Consumer Movement – Government and Consumer Movement- Barriers in development of Consumer Movement in India.

Consumer Education-Meaning-Definition-Objectives-Methods & Techniques of Consumer Education.

Unit-III :

Voluntary Consumer Organisation **-** Origin –Importance - Functions of VCO's -Limitations of VCO. Role of Voluntary Consumer -- Challenges before VCO's

Unit- IV :

Problems of Consumer - Causes and Nature -- Individual and collective problems. Problems related to goods and deficiencies in services.

Unit-V :

Consumer Protection Act,1986 --Background -Need-Scope and Features -- Definitions-Consumer - Goods- Services-Complaints, Complainant-Defect in Goods-Deficiency in Services -- Consumer Protection Councils-Composition- Methods of filing complaints- Machinery for redressal .

Right To Information Act,5005 -- Introduction , Scope & Features – Definition: Information -- Public Information Officer - Central Information Commission- Composition -- Function of Information Commission. Powers & functions of Information Commission.

Reference Books:

1. Right To Information Act 5005
2. Consumer Protection Act of 1986
3. Satya Sundaram I, Consumer Protection in India, B R Publishing Corporation, India
4. Jain N K, Consumer Protection: Law and Practice, Deep and Deep Publication, India
5. Man Chand Khandela, Consumenr Protection In India, Panchsheel Prakashan, India

II Year
SEMESTER IV
Paper 4.3 - COMPANY LAW

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objectives:

- To introduce the student to the legal aspects of Company Law
- To understand the administration of companies as per Indian Law

UNIT I

Definition of joint stock company – kinds – formation – Promotion – Incorporation and certificate of commencement.

UNIT II

Memorandum of association – contents and alteration – doctrine of ultra vires – articles of association – contents – doctrine of indoor management- prospectus – contents – statement in lieu of prospectus.

UNIT III

Share capital – kinds of shares – voting rights – borrowing powers of companies – membership in a company – directors – legal position – appointment, removal, rights, duties and powers – qualification and disqualification.

UNIT IV

Meetings and resolutions - statutory meeting – annual general meeting – extraordinary general meeting – resolutions – types.

UNIT V

Winding up of a company – modes of winding up - winding up by the court – voluntary winding up – creditors voluntary winding up.

Reference books:

1. Avtar Singh, Company Law, Avtar Singh, Mohan Law House, India
2. Kapoor, N D, Company law – Sultan Chand, New Delhi
3. Bangia R K, Company Law, Mohan Law House, New Delhi
4. Dadri Alam S & Saravanavel, Company Law, Himalaya Publication, New Delhi
5. Gonga P P S, Text book on Company Law, S.Chand, New Delhi

II Year
SEMESTER IV
Paper 4.4 – STATISTICS - II
(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To understand the statistical tools applicable for business.
- To understand the tools for analyzing the data for decision making in business.

UNIT-I

Correlation-Definition-Uses –Types –Karl Pearson's co-efficient of Correlation-Spearman's Rank Correlation-Concurrent-Deviation-Probable error-Regression equations.

UNIT-II

Index Numbers-Definition-Uses- Irving Fisher's Index Number-TRT and FRT-Paasche-Laspense-Marshall Edgeworth-Bowley –price Index .

UNIT-III

Analysis of Time Series – Components to Fit a Straight Line through methods of least square- Seasonal Indices – Moving Averages.

UNIT-IV

Interpolation and Extrapolation – Newton- Lagrange.

UNIT-V

Linear Programming – formation and graphical solutions – Assignments and transportation(Initial Basic feasible solution Methods only)

Reference Books:

1. Nabendu Pal, Statistics: Concepts and Applications, Prentice – Hall of India Pvt. Ltd, India
2. Padmalochan Hazarika, Business Statistics, S Chand, New Delhi.,
3. Pillai R S N, Bagavathi V, Statistics, S Chand, New Delhi.
4. Swaroop, Operation Research, Sultan Chand & Sons, New Delhi**.**
5. Manoj K Bhowal, Pronob Barua, Statistics (Vol, I & II), Asian Books Pvt. Ltd., Delhi

II Year
SEMESTER IV
Paper 4.5 – Entrepreneurial Development
(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To understand the skills required for an entrepreneur.
- To understand the sources of finance for an entrepreneur

UNIT-I
Entrepreneurship – evolution and development – definition – characteristics of successful entrepreneurs – identification of potential entrepreneurs –women entrepreneurs.

UNIT-II
Role of entrepreneurs in the present global scenario – identification of opportunities – location problems – Entrepreneurial development programmes.

UNIT-III
Small scale industries – role of small scale business – policies governing small scale industries – rural industries – ancillary industries

UNIT-IV
Problems and prospects – organization and structure – industrial estates – problems in marketing – export – potential – functions of small scale industries.

UNIT-V
Capital structure and seed capital – financial appraisal of new project – role of banks – credit appraisal by banks. Institutional finance to small industries – Incentives.

Reference Books:

1. Vasant Desai, Problems and Prospects of small scale industries in India, Himalayan Publishing, New Delhi.
2. Khan, Management of Small Scale industries, Sultan Chand, New Delhi.
3. Vasant Desai, Small Scale industries and entrepreneurship, Himalayan Publication, New Delhi.
4. Kavil Ramachandran, Entrepreneurship Development, McGraw Hill, India
5. Kaushik U, Entrpreneurship, Pointer Publishers , Jaipur.

II Year
SEMESTER IV
Allied IV
Paper 4.6 - INDIAN ECONOMY-II

(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the role of infrastructure, industry and agriculture in the Indian economy
- To understand foreign policy and public finance.

UNIT - I

Infrastructure for development- Transport, communication, power, irrigation, social infrastructure- Education, primary health.

UNIT-II

Agriculture- Contribution to economic development, green revolution, agricultural productivity; land reforms; sources of farm credit;- Food subsidy and public distribution system.

UNIT-III

Industry-Role of industries in economic development;-Industrial development under the planning regime. New economic policy 1991. Role of public sector and restructuring the public sector. Role of small scale industries in economic development.

UNIT-IV

Foreign trade: Composition, direction, and EXIM policy.

UNIT-V

Public finance: fiscal policy- components, fiscal policy in the liberalized era.

Reference Books:

1. Bimal Jalan, Indian Economy, Penguin Books, India.
2. Gupta J R., & Gupta K R., Indian Economy (Vol I & II), Atlanta Publishers, India
3. Uma Narula, Indian Economy: Visions Reality and Challenges, Atlantic Publishers, New Delhi.
4. Ray S K, The Indian Economy, Prentice Hall of India Pvt. Ltd., India
5. Jegadish Gandhi, Globalised Indian Economy, Deep & Deep Publications Pvt. Ltd., India

III Year
SEMESTER V
Paper 5.1 --COST ACCOUNTING
(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the methods of cost accounting
- To familiarize the methods of application of costing techniques.

UNIT-I
Cost Accounting-Nature and scope- Cost analysis, concepts and classifications – Installation of costing systems, cost centers and profit centers.

UNIT-II
Cost sheets- tenders-Quotation. Reconciliation of cost and financial accounts.

UNIT-III
Material purchase control, Level, aspects, need and essentials of materials control. Stores control – stores department. EOQ – stores records – ABC analysis – VED analysis – Pricing of issue of materials – FIFO, LIFO, and HIFO.

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. Nigam R S., Narang, S P, Sehgal, B C, Principles and Practice of Cost Acounting, S Chand and Co, India
2. Iyengar S P, Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi.
3. Bhar B K, Cost Accouting – Methods & Problems, Academic Publications, New Delhi.
4. Maheswari S N, Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi.
5. Jain S P, K L Narang, Cost Accounting, Kalyani Publishers, New Delhi.

III year
SEMESTER V
Paper 5.2 - INCOME TAX LAW & PRACTICE – I
(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation.

UNIT I

Meaning of Income – Canons of Taxation and the Income Tax Act – Important definitions under the Income Tax Act, Scope of Total Income - Residential Status – Incomes exempt from Tax.

UNIT II

Heads of Income – Salaries – Allowances – Perquisites and their Valuations – Deductions from salary – Other related provisions – Gratuity – Pension – Commutation of Pension – Provident Fund – Rebate.

UNIT III

Income from house property – Definition of annual value - deductions - Computation of a let out and a self occupied property.

UNIT IV

Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax compulsory maintenance of books of account - audit of accounts of certain persons – special provision for computing incomes on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

UNIT V

Filling of return of income assessment procedure in brief – due date of filling the return – defective return – Belated return – revised return – self assessment – Best judgment assessment – various income tax authorities.

Reference Books:

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
2. Bhagavathi Pasad , Income Tax Law and Account – Vishwa Prakasan, New Delhi
3. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi
4. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, Sahitya Bhawan New Delhi.

III year
SEMESTER V
Paper 5.3 - AUDITING
(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the various methods of auditing the accounts.
- To understand the role of an auditor in an orgnisation.

UNIT I
Definition of Audit – Difference between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – audit note book and audit working papers.

UNIT II
Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense Accounts – Income Accounts – Asset accounts – Liabilities Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities.

UNIT III
Depreciation and Reserves – Meaning Depreciation on wasting assets.

UNIT IV
Appointment Auditor – Appointment of First Auditor – Filing of casual vacancy – Ceiling on number of audits – Appointment of Auditor of Govt. company – Auditors Remuneration – Removal of Auditors – Qualifications & Disqualification. Powers and Duties of Auditors. Special considerations in company Audit. Presentation of financial statements. Audit of Share Capital. Audit of Dividends and Debentures. Audit of Branch office Accounts. Special Audit u/s 233A. Cost Audit. Prior period items, extraordinary items, changes in accounting policies events occurring after Balance sheet date – EDP Audit – auditing through computers -Audit of charitable institutions – Audit of Educational Institutions – Audit Club – Audit of Hotels – Audit of Hire purchase and leasing companies.

UNIT V
Investigation – Distinction between investigation and Auditing – Objectives of investigations – Classes of Investigation – Liabilities of an Auditor – Legal position – Liabilities under companies Act –Liability under Statute – Civil Liability – Criminal Liability – Liability under IPL – Liability of Honorary Auditor – Liability of Joint Auditor – Liability – Liability of Auditor of Holding company – Liability for un-audited Accounts – Independence of Auditors – Importance and independence – Rotation – Professional conduct and Ethics – Introduction – Entry of names in register – Removal Procedure for Enquiry of MIS – Conduct of a member.

Reference Books:

1.Basu, Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt. Ltd
2.Chauhan K S, Auditing, Suchita Publication
3.Ravinder Kumar Virender Sharma, Auditing Principles and Practices, Prentice Hall, India
4. Pandu A, Principles of Auditing, Serial Publication, India
5. Pathak J P, Auditing in a Computerized Environment, Allied Publishes, India

III Year
SEMESTER V
Paper 5.4 – Marketing
(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:
1. To enable the student to understand the process of exchange
2. To understand how marketing helps to bridge the production and consumption gaps.

UNIT-1
Market- meaning and classification of market- evolution of marketing concept-marketing-definition-macro and micro marketing-features of modern marketing.

UNIT-2
Approaches to the study of marketing –marketing enviornment-marketing function- functions of exchanges and function of physical distribution marketing function and facilitating function.

UNIT-3
Marketing management and the planning process marketing research and marketing information system-consumer behavior.

UNIT-4
The product mix, the price mix- the physical distribution mix.

UNIT-5
The promotional mix- sales promotion and advertising the promotion mix-personal selling.

Reference Books:
1. Philip Kotler, Principles of Marketing, Prentice Hall, India
2. Walker Stanton, Marketing, McGraw Hill, India
3. Michael Etzel, Bruce Walker et al, Marketing Concepts and Cases, Tata Mcgraw Hill, India
4. Kaushik Mukerjee, Marketing: Modern Practices, Icfai University Press, India
5. Leadley Forsyth, Marketing, Kogan Page India Pvt Ltd.

III Year
SEMESTER V
Paper 5.5 – FINANCIAL MANAGEMENT
(Maximum: 100 marks (Internal: 50 marks; External: 50)
(Only Theory)

Objectives:

- To understand the various finance sources
- To understand how to take capital budgeting and investment decisions

UNIT I
Meaning and Definition – Functions of Finance Manager – methods and sources of raising finance – Sources of short term and long term finance – Critical appraisal of different securities and bonds as source of finance –equity shares – convertible and non-convertible debentures – preferred stock.
Objectives / goals of finance function – financing decisions – investment decision – importance of finance planning **-** problems in financial forecasting.

UNIT II
Capital structure decisions – traditional and MM approaches – current views – determine of capital structure – over trading – over and under capitalization – leverage analysis EBIT – EPS analysis.

UNIT III
Cost of capital measurement WACC – MCC and value of the firm – Factors in dividend policy of firm – dividend relevancy – Company law provisions on dividend payment.

UNIT IV
Investment decisions – risk – required rate of return – estimating cash flows – present value of cash flows – evaluation of alternative investment proposals – Sensitivity analysis – simulation – decision making under conditions of risk and uncertainty – inflation and investment decision.

UNIT V
Working Capital Management – working capital cycle – forecasting of working capital requirement – factors influencing working capital – different components – inventory – cash – receivables – credit policies – Collection policies.

Reference Books:

1. Vanhorne J, Financial Management & Policy, Pearson Education, Delhi.
2. Brealey and Myers, Principles of Corporate Finance, McGraw Hill, India
3. I.M. Pandey, Financial Management, Vikas Publication, New Delhi.
4. Babatosh Banerjee, Financial Policy and Management Accounting, The World Press, Calcutta.
5. Prasanna Chandra, Financial Management Theory and Practice, TMH, New Delhi,

III Year
SEMESTER V
Paper 5.6 – MS OFFICE & INTERNET LAB
(Maximum: 100 marks (Internal: 50 marks; External: 50)

PC Software

MS-word

Text manipulation. -- Usage of numbering, bullet, footer, and headers, -- Usage of spell check, and find & replace --Text formatting -- Picture insertion and alignment. -- Creation of document, using templates. -- Creation templates. Mail merge concept -- Coping text & picture from excel.

MS-Excel

Cell editing -- Usage and formulate and built-in function -- -File manipulation -- Data sorting (both number and alphabets) -- Worksheet preparation -- Drawing graph -- Usage of auto formatting

Power point

Inserting clip arts and picture -- Frame movement of the above -- Inserting of new slide -- Preparation of organizational charts -- Preparation using wizard -- Usage of design templates

MS-Access

Creating a table -- Displaying the field -- Queries operation -- Create a report -- Sorting

Internet

Creating an e-mail id using yahoo.com -- Creating a text file and sent email -- Downloading files, text, picture from email -- Checking email -- Searching search engine -- Insert a text file into web -- Composing a email -- Sending a group of members to different user -- Chatting

Reference Books:

1. D.P.Curtin, K.Foley, K. Sen and C.Mortin, Information Technology – the breaking wave, the edition-1999
2. Sawyer William a Hutchinson using information technology brief version McGraw Hill international edition 1999.
3. Fundamental of information technology, Alexis Leon &Mathew Leon- Vikas publishing Home Pvt ltd -1999

III Year

SEMESTER VI

Paper 6.1 – MANAGEMENT ACCOUNTING

(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To explain the theoretical concepts of management accounting.
- To explain the application of various management accounting techniques

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.

UNIT VI

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

Marginal costing (excluding decision making) – difference between Absorption Costing and Marginal Costing – CVP analysis – Break Even Analysis – Break Even Chart.

Reference Books:

1. Murthy & Guruswamy, Management Accounting, Tata McGraw Hill, India
2. Vij, Management Accounting, Macmillan Publishers, India
3. Khan M Y, Jain P K, Management Accounting, Tata McGraw Hill, India
4. Agrawal, Principles of Management Accounting, Asian Books, India
5. Kothari, Management Accounting: Concepts & Applications, Macmillan Publishers India.

III year

SEMESTER VI

Paper 6.2 - INCOME TAX LAW & PRACTICE – II

(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation

UNIT I

Income under capitals gains – short term, long term capital gains – transfer of capital assets – 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 – as a residuary head of in – their computation – grossing up – deduction in computing income under this head and other related provisions.

Unit III

Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assess ability of income from assets transferred to spouse, sons, wife, another persons for the benefit of spouse – assess ability in respect of income of minor child – Set off – Carry forward and Set off.

UNIT IV

Permissible deductions from gross total income – Sec 80 CC to 80 O.

UNIT V

Assessment of Individuals – Partnership firms and association of persons.

Reference Books:

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
2. Bhagavathi Pasad , Income Tax Law and Account – Vishwa Prakasan, New Delhi
3. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi
4. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, Sahitya Bhawan New Delhi.

III year

SEMESTER VI

Paper 6.3 – PERSONNEL MANAGEMENT

(Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the role of personnel manager and his involvement in industrial relations.
- To understand manpower planning in the business organization.

UNIT I

Introduction - Nature, Significance, scope and challenge of personnel management – Organisation of personnel Department and its functions – Human resource development systems – Personnel Management Environment in India – Place and Functions of Personnel Manager – Systems approach to personnel management.

UNIT II

Personnel Planning, Selection – Development and Growth.

Personnel Planning and Selection – Manpower Planning, Counselling, Job testing and Job analysis, Job evaluation and merit rating - Recruitment, Selection and induction – Staff Training and Development – Career Planning – Promotion, Demotion, Transfers.

Motivation and Productivity – Employees performance Monitoring and appraisal – Management by objectives.

UNIT III

Economic back ground and employee – Compensation : Various Theories – Wage payment system – Incentives : Profit sharing, Bonus issues, Social Security and Welfare measures – law and rules governing employee benefits and welfare Compensations.

UNIT IV

Regulatory mechanisms guiding industrial relations – Employer discipline – Personnel Problems – Discipline Turnover – Absenteeism : Morale, Health and Safety – Developing Co-operation – Management of Change Suspension – Dismissal & Retrenchment – Employee Grievance Handling.

UNIT V

Trade Unions – Trade Unions and Employers organisation – Role, concept, growth – obstacles to trade union movement – Collective bargaining – Industrial Democracy and Workers Participation in Management.

Reference Books:

1. Arun Monnappa, Mirza Saiyadian, Personnel Management, Tata McGraw, India.
2. Arun Kumar, Rachna Sharma, Personnel Management: Theory and Practice (Vol I & II), Atlantic Publishers, India.
3. Singh, M K, Personnel Management, Discovery Publishing House, India.
4. Chauhan M S, Personnel Management, Maxford Books, India
5. Venkatrathnam B, Personnel Management: Policies & Practices, Anmol Publisher, India.

III year

SEMESTER VI

Paper 6.4 – TALLY ACCOUNTING SPSS & PACKAGE

(Maximum: 100 marks (Internal: 50 marks; External: 50)

TALLY

Creating a new company, Creation of essential ledgers, Capital account, Purchase account, Sales account, Direct expenses, Cash account, Profit & Loss account, Debtors account, Creditors account

Creation of inventory, Stock group, Unit of measure, Stock item, Creation of ledgers

Single ledgers, Multiple ledgers, Voucher posting sales order, Making actual sales

Purchase order, Making actual purchase, Returns accounting for receipts and payments

Reports

SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES

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

Reference Books:

1. Tally Bible by V. Sundaramoorthy

2. Tally – V. Palanivel , Margham Publications, Chennai

3. SPSS for Beginners, 1999 Vijay Gupta, Published by VJBooks Inc.

4. Levine's Guide to SPSS for Analysis of Variance.2nd Edition, Melanie C. Page, Sanford L. Braver and David P. MacKinnon, LAWRENCE ERLBAUM ASSOCIATES, PUBLISHERS5003 Mahwah, New Jersey, London.

III year
SEMESTER VI
Paper 6.5 – INSTITUTIONAL TRAINING AND PROJECT WORK

Institutional Training is the compulsory component of the syllabus to bridge the gap between theory and practice.

The candidate has to undergo training in an institution (Public sector or Private sector or Public limited company) for a period of not less than 30 days immediately after the completion of the fourth semester examination which is to be supervised by professor-in-charge.

- The candidate should submit periodical report of the project to the supervisor.
- The candidate should submit the report in the **second week of March(VI Semester)**to the supervisor.
- The HOD will assign the number of candidates to each supervisor based on the total number of students
- Two reviews will be conducted before the Viva Voce
- The group should not exceed three candidate
- The project work should be neatly presented in not less than 60 pages and not more than 100 pages
- Each candidate should submit hardcopy(3 copies) and a soft copy in CD to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate

Evaluation Scheme

Project Evaluation – Internal Examiner	– 75 Marks
Project Evaluation – External Examiner	– 75 Marks
Viva Voce – Internal Examiner	– 25 Marks
Viva Voce – External Examiner	– 25 Marks
Total Marks	**- 200 Marks**

If a candidate fails to submit the Project Work or fails to appear for the Viva Voce Examination then the Candidate should submit or appear only in the next Viva Voce Examination