



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com. (Professional Accounting) Programme – Course Structure under CBCS
(Applicable to the candidates admitted from the academic year 2018 -2019 onwards)

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course – II (CC) Business Organization and Management	6	5	3	25	75	100
		Allied Course –I (AC) Business Economics	4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100
	Total			30	21			
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	Core Course – III(CC) Professional Accounting	6	5	3	25	75	100
		Core Course – IV (CC) Computer Applications in Business Theory – 60 marks (UE:45; IA:15) Practical 40 marks (UE: 30; IA:10) *Theory 2 hours & Practical 2 Hours	6	5	*4	25	75	100
		Allied Course – II Business Mathematics	4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100
	Total			30	21			
III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Cost Accounting for professionals	6	5	3	25	75	100
		Core Course – VI (CC) Business Laws	6	5	3	25	75	100
		Allied Course – III(AC) Business Statistics	4	3	3	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme A) Modern Banking (or) B) Management Concepts	2	2	3	25		100
	Total			30	21			

IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Corporate Professional Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Managerial Communication	5	5	3	25	75	100
		Allied Course – IV (AC) Corporate Laws	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Office Management (or) B) Marketing	2	2	3	25	75	100
		V	Skill Based Elective I	2	2	3	25	75
TOTAL			30	23				700
V	III	Core Course – IX (CC) Management Accounting for Managers	5	5	3	25	75	100
		Core Course – X (CC) Income Tax Law and Practice	5	5	3	25	75	100
		Core Course – XI (CC) Auditing	5	5	3	25	75	100
		Core Course – XII (CC) Accounting Package - Tally Theory – 60 marks (UE:45; IA:15) Practical 40 marks (UE: 30; IA:10) *Theory 2 hours & Practical 2 Hours	5	5	*4	25	75	100
		Major Based Elective – I A) Services Marketing (or) B) Logistics Management	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
Total			30	29				800
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Indirect Taxation	6	5	3	25	75	100
		Core Course – XV (CC) Financial Market & Operations	6	5	3	25	75	100
		Major Based Elective II A) Human Resource Management (or) B) Corporate Governance	5	4	3	25	75	100
		Major Based Elective III A) Insurance Management (or) B) E-Commerce	6	4	3	25	75	100
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
Total			30	25				600
Grand Total			180	140	-	-	-	3900

B.Com. (Professional Accounting)

I. SCOPE OF THE COURSE

B.Com. (Professional Accounting) is a high profile undergraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant.

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship and case study. Focus is also on developing soft skills of the students.

II. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge on Commerce and its related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business World.

III. OUTCOME

- ✓ Course is specially designed for a higher level Career Opportunities.
- ✓ Special Guest lecture from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional degree simultaneously with their B.Com. Professional Accounting Degree.
- ✓ Special Industry Orientations and Training are parts of the Degree Course.

VI. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(B.Com. PROFESSIONAL ACCOUNTING) shall be required to have passed

- a) Higher Secondary Examination with Commerce and Accountancy as Major Subjects conducted by the Government of TamilNadu (or)
- b) Any examination with Commerce and Accountancy as Major Subjects of any other University or Board accepted as equivalent thereto by Bharathidasan University.

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at Degree level

those who studied Tamil upto 10th +2 but opt for other languages in Degree level under Part I should study special Tamil in Part IV

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

a) Basic Tamil I & II for other language students

b) Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

Theory : Internal (CIA) - 25 marks; External (UE) -75 marks.

Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.

University Examination : Theory - 45 Marks ; Practical - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

Examination Duration : Theory : 3Hours.

Examination Duration : Theory 2 Hours ; Practical 2 Hours

CORE COURSE I - PRINCIPLES OF ACCOUNTANCY

Objective:

- ❖ To enable the students to learn principles and concepts of Accountancy.
- ❖ To enable the students to prepare Final Accounts for Sole Traders.
- ❖ To know the basic concepts of commercial bills.
- ❖ To understand the students to prepare Accounting for Consignment and Joint Ventures and to understand about the concepts of Reserves and Provisions
- ❖ In overall students can acquire conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organizations.

Unit I:

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance-Bank Reconciliation Statement.

Unit II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

Unit IV

Consignments and Joint Ventures.

Unit V:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 20% and Problems 80%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “ **Advanced Accounting**,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “ **Advanced Accountancy**,” Himalaya Publication,Mumbai.
7. S.Manikandan& R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
8. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.

Out Comes:

On successful completion of the subject, the students acquired knowledge about;

- The Concepts and Conventions of Financial Accounting.
- Accounting for Non-Profit Organisation and Commercial Bills.
- Calculation of Account Current and Average due date.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods.

CORE COURSE II - BUSINESS ORGANISATION AND MANAGEMENT

Objective:

1. To impart knowledge about different types of business firms.
2. To find out layout and location of an industry.
3. To know about social responsibilities of corporate.
4. To know about functions of management.
5. To understand about Concept and Styles of leadership and Motivation.

Unit 1 :

Forms of Business Organisation - Sole Proprietorship - Joint Hindu Family Firm - Partnership firm - Joint Stock Company - Cooperative society - Choice of Form of Organisation - Government – Government Undertaking - Rationale and Forms of Public Corporations.

Unit 2:

Plant location – Theories, Factors, Selection of site – Work improvement and measurement – Motion study, Work place layout, Types of layout and work measurement - Material Management, Purchase organisation, Store Keeping – The Economics of size, Measures of Size, Optimum Firms and Growth of Industrial Enterprises.

Unit 3:

Social Responsibilities of Business and Public Relations - Business and its Environments, Social Responsibilities of a Business Firms, Corporate Image.

Unit 4

The Process of Management: Planning, Organising, Controlling, Coordinating, ; Decision-making, Departmentation – Delegation and Decentralization of Authority and Groups Dynamics.

Unit 5:

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.

Outcomes:

On successful completion of the subject, the students acquired knowledge about;

- The knowledge about types and size of business concerns.
- Location and Layout of a Business Unit.
- Social Responsibilities of Business towards society and Government.
- Different functions of Management.
- Motivational factors and Leadership qualities may be gained.

ALLIED COURSE-I - BUSINESS ECONOMICS

OBJECTIVE:

1. To know about basics of Economics.
2. To understand the concept of demand and supply.
3. To know the factors of production and economies of large scale production.
4. To understand the concept of Pricing under Perfect and Monopolistic competition.
5. To learn fiscal policy of the Government.

UNIT- I

Business Economics – definition - Scope and Nature – Art or Science - Concepts – relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT-II

Demand Analysis- Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- approach- Marginal rate of substitution – Consumer’s equilibrium.

UNIT-III

Production function-Factors of production - Isoquant analysis -scale of production- economies of large scale production and limitations.

UNIT-IV

Supply-supply schedule - Law of supply-Supply curve - Elasticity of supply. Market structure- Equilibrium of firm and industry- Optimum firm- Pricing under Perfect & Monopolistic competition

Unit V:

National Income and Expenditure – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

Text and Reference Books (Latest revised edition only)

1. T.Aryamala, .”**Business Economics**”Vijay Nicole Imprints Private Limited, Chennai.
2. Dr.S.Sankaran, .”**Business Economics**”Margam Publications, Chennai.
3. Misra and Puri, .”**Business Economics**”Himalaya Publications, Mumbai
4. MithaniD.M. .”**Business Economics**”,Himalaya Publications, Mumbai
5. K.P.M.Sundharam and sundharam, .”**Business Economics**”sultan chand& co., New Delhi.
6. P.Ravilochanan, .”**Business Economics**”Ess Pee Kay Publishing House
7. P.N.Reddy and Appannaiah, .”**Business Economics**”S.Chand& Co., Chennai.

Outcomes:

On successful completion of the subject, the students acquired knowledge about;

- The Micro and Macro Economics relating to business.
- Demand concepts in relation to Law of Demand, Demand curves and Elasticity of Demand.
- Production function, scale of production and economies of large scale production and limitations.
- Law of supply, Optimum firm, Pricing under Perfect and Monopolistic competition.
- Income and Expenditure pattern of National income.

CORE COURSE-III (CC)
PROFESSIONAL ACCOUNTING

Objectives:

- To help students gain knowledge about branch accounts and departmental accounts.
- To impart knowledge of handling hire purchase accounts and royalty accounts.
- To transform knowledge about partnership firms
- To enable students handle settlement among partners in the event of closure of a partnership firm.
- To impart skills about evaluating insurance claims.

Unit – I

Branch accounts (excluding foreign branches) – Departmental accounts

Unit – II

Hire Purchase accounts – Royalty accounts.

Unit – III

Admission and Retirement of a partner, Death of a partner.

Unit – IV

Dissolution of firm – piecemeal distribution.

Unit – V

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

Outcomes :

- Students are familiarised with branch accounts and departmental accounts
- Students can deal with hire purchase system and royalty account
- Become knowledgeable on starting partnership firms and the formal procedures involved in the event of death or retirement of a partner.
- Trained to handle the crisis due to dissolution of firm
- Trained to calculate insurance claims for loss of stock and profits.

Text Books Recommended:

1. Advanced Accountancy by Shukla and Grewal
2. Advanced Accountancy by R.L. Gupta and Radhaswamy
3. Advanced Accountancy by Jain and Narang.
4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.

CORE COURSE – IV (CC)
COMPUTER APPLICATIONS IN BUSINESS

Objective:

- ❖ To Make the student understand the computers both theory and in practical.
- ❖ To enable the students to acquire knowledge in computers and its Languages.
- ❖ To enable the students to learn operating systems.
- ❖ To understand to create word documents, Mail Merge.
- ❖ To educate the practical knowledge on MS-Excel.
- ❖ To understand how to prepare power point slides

UNIT-I

Introduction to Computers: Classification And Types Of Computer- Evolution Of Digital Computers, Components Of Digital Computers And Their Function- Input And Output Devices- Low Level Languages And High Level Languages - uses of computers in different areas.

Unit II

Operating System: Hardware, Software – Systems Software- Application software- Utility software. Introduction Operating System - Functions of operating system - Types of operating systems- Time-sharing operating system.

Unit-III

Microsoft Word: Ms-Word-Creating Word Documents-Creating Business Letters - Using Wizards-Editing Word Documents- Inserting Objects- Formatting Documents- Spelling And Grammar Check- Word Count- Thesaurus, Auto Correct Working With Tables- Opening, Savings And Closing Documents- Mail Merge.

Unit-IV

Microsoft Excel: Spread Sheet – Spread Sheet Programs And Application- Ms Excel And Feature-Building Work Sheets- Entering Data In Work Sheets, Editing And Formation Work Sheets- Creating And Formatting Different Types Of Charts – Creating, Analyzing And Organizing Data – Opening And Closing Work Books.

UNIT- V

Microsoft PowerPoint: Introduction – Creating and Opening a Presentation- Auto Content Wizard-Presentation Type-Presentation Style-Presentation Options-Design template-Blank presentations-Opening an existing presentation- The work area- Different views that PowerPoint demonstrates- Normal view-Outline view- slide view- Slide sorter view-Slide show view.

Out Comes:

On successful completion of the subject, the students acquired knowledge about;

- Computer Applications
- Operating Systems
- Creation of Ms-Word
- Creation of Ms-Excel
- Creation of Power Point

Theory – 60 marks (UE: 45; IA: 15) Practical 40 marks (UE: 30; IA: 10)

***Theory 2 hours & Practical 2 Hours**

Text book:

Computer Applications in Business – Ananthi Sheshasaayee and G. Sheshasaayee, Margham Publications.

Reference:

1. Computer Applications in Business – S.V Srinivasa Vallabhan- Sultan Chand Publication.
2. Microsoft Office –Jones Derek – Comdex Computer Publication.
3. Implementing Tally – K.K. Nandhani Publication, BPB Publication,
4. Computer Application In Business – R. Paramasivam – S. Chan & Co.,
5. Computer Application In Business: Dr. Joseph Anbarasu, Learntech press

LIST OF PRACTICALS

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating circular letter with mail-merge options
4. Creating a table by using the split and merge options
5. Creating a spread sheet like mark sheet, pay slip, PF contribution list etc.
6. Creating charts
7. Creating a list for the enclosures
8. Filtering the date using auto filter custom filters using comparison operations
9. Slide Transition
10. Slide view

ALLIED COURSE – II (AC)
BUSINESS MATHEMATICS

Objectives :

1. To know the basis of modern mathematics
2. To understand the rectangular arrangement of numbers
3. To familiarise in the change in dependent and independent variables
4. To determine the definite and indefinite integrals
5. To know the equality for certain value

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions.

UNIT – V

Quadratic equation – Identities – Roots- Equations from roots – Factorisation

Outcome:

On successful completion of the subject, the students acquired knowledge about;

- Set theory
- Matrix
- Differentiation of Algebraic Functions
- Integration.
- Quadratic equation.
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Reference:

1. Navanitham, P.A, " Business Mathematics & Statistics" Jai Publishers, Trichy-21
2. Sundaresan and Jayaseelan, "Introduction to Business Mathematics", Sultan chand Co& Ltd, Newdelhi
3. Sanchetti, D.C and Kapoor, V.K, " Business Mathematics" , Sultan chand Co& Ltd, Newdelhi
4. G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book Business Mathematics Himalaya Publishing House.

CORE COURSE-V (CC)

COST ACCOUNTING FOR PROFESSIONALS

Objective:

1. To know the uses, methods and importance of cost accounting
2. To know the material purchase procedure in store
3. To know the payment schemes of labour
4. To know the collection and allocation of overheads
5. To know the types of costing

Unit – I

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives - advantages and demerits of cost accounting – methods and techniques – cost unit – cost centres – cost sheet.

Unit – II

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO and LIFO.

Unit – III

Labour cost – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

Unit – IV

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption

Unit – V

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Outcome:

On successful completion of the subject, the students acquired knowledge about;

- Cost concept
- Materials cost and issue of material from the store
- Calculation of labour cost and labour turnover.
- Overheads procedure
- Costing methods in business

Theory: 20%, Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
2. Cost Accounting by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
3. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
4. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy

CORE COURSE VI (CC) - BUSINESS LAWS

OBJECTIVES

1. To gain expert knowledge in the principles and practice of law relating to Business activities.
2. To have the basic knowledge of law governing business.
3. To know law relating to agency business.
4. To gain Knowledge about different aspects of goods.
5. To create awareness about e-commercial law

UNIT- I

Introduction - Definition, Nature and Scope of Mercantile Law - Law and Society – Growth and sources of Mercantile Law – Nature and Kinds of Contracts – Agreement – Offer and Acceptance - Consideration – Capacity of Parties – Free Consent – Legality of Object and Consideration – Contingent Contracts – Quasi Contracts.

UNIT- II

Performance of Contracts – Discharge of Contracts – Remedies for breach including Specific Performance – Indemnity and Guarantee – Bailment and Pledge.

UNIT – III

Law of Agency – Definition of Agent and Principal – Distinction between an Agent and a Servant – Creation of Agency – Classification of Agents – Sub Agents - Distinction between a Sub Agent and a Substituted Agent – Powers of Duties of Agent and Principal – Termination of Agency.

UNIT – IV

Sales of Good Act – Definition of Contract of Sale – Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Price – Definition of Condition and Warranty - Distinction between Condition and Warranty – Implied Conditions in a Contract of Sale – Implied Warranties – Delivery of Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller.

UNIT – V

Law relating to Information Technology (Cyber Laws) – Need for Separate Cyber Law – Problems of Electronic Communication - Cyber Laws in India - Information Technology Act 2000 – Extend and Applicability – Electronic Signature – Rules Pertaining to digital Signature – Attribution of Electronic Records – Regulation of certifying authorities – Appointment of Controller and other officers - Functions of the Controller – License for issuing Electronic Signature Certificates.

Outcome:

After completion of the subject, the students should have understood,

1. The basics of Law
2. The Principle and Practices of law relating to business
3. The law relating to Contract of Agency
4. The different aspects connected with Sale of Goods Act
5. The law relating to Information Technology.

Text and Reference Books (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company.
2. Commercial law by Chawla and Garg – Kalyani Publishers
3. Business law by N.D.Kapoor – S. Chand & Sons.
4. Mercantile law by Batra and Kalra – Tata McGraw Hill Co.
5. Mercantile law by M.C. Kuchhal – Vikas Publishing House.
6. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

ALLIED COURSE – III (AC)
BUSINESS STATISTICS

Objectives :

1. To understand the concept of statistics
2. To understand measures of dispersion.
3. To learn correlation and Regression.
4. To understand Time series analysis.
5. To get knowledge about probability.

UNIT I

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT II

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent **deviation**. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT IV

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers. – Cost of living index number.

UNIT V:

Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

Theory 20% Problems 80%

Outcome:

After completion of the subject, the students should have understood,

1. Concept of statistics
2. Measures of dispersion.
3. Correlation and Regression.
4. Time series analysis.
5. Probability.

Books Recommended:

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden

NON MAJOR ELECTIVE - I
(A) MODERN BANKING

Objectives:

1. To understand the functions of Commercial Banks and its role.
2. To educate monetary policy of the RBI.
3. To learn e-banking and its activities.
4. To impart regulations of e-banking cards.
5. To learn the Recent Trends in banking services in India.

UNIT I - BANKING AND COMMERCIAL BANKS:

Introduction – Origin of Banks- Definition – Classification of Banks – Banking System in India- Commercial Banking Functions and Services – Role of Banks in the Economic development of a country.

UNIT – II CENTRAL BANKING AND ITS FUNCTIONS:

Central Banking –Need and Features of Central Banking - Difference between Central Bank and Commercial Bank –RBI –Management of RBI – Functions of RBI- Monetary Policy of RBI.

UNIT III – e- BANKING

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges –Traditional Vs e-banking - e-banking in India.

UNIT IV – e- BANKING CARDS

ATM – Types -Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits- Smart Card – Features – Benefits of Smart cards -Biometric Cards – Features.

UNIT V – MODERN BANKING OPERATIONS

National Electronic Fund Transfer (NEFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E- Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features- CIBIL (Credit Information Bureau (India) Ltd – MICR Cheques .

Outcomes:

On successful completion of the subject, the students acquired knowledge about:

- Functions of Commercial banks and the role played by banks in the economic development of a nation.
- Functions of Reserve Bank of India and its monetary policy
- e-banking services.
- Usage of e-banking cards.
- Payment through NEFT, RTGS and others.

Text and Recommended Reference Books:-

1. 1.Banking Theory Law & Practice – Varshney and Sundharam, Sultan Chand Publications
2. Banking Theory Law & Practice – B. Santhanam, Margham Publications
3. Modern Banking in India – D.P.Gupta & R.K Gupta, Asian Publisher.
4. Modern Banking Theory & Practice – D.Muraleedharan PHI Learning Publications.
5. Banking Theory Law & Practice- R. Ramachandran, MJP Publishers.

**NON MAJOR ELECTIVE-I
(B) MANAGEMENT CONCEPTS**

Objectives:

1. To enable the students to know about the concept of management.
2. To exposure the students to understand evolution, origin and growth of management.
3. To create awareness about the planning and organization
4. To understand the theories of motivation and leadership
5. To know the process the selection of an employee

Unit - I

Management – meaning - definition- Nature and scope – functions of management – Distinction between administration and management – management as a science or art or profession - Role of managers - Evolution of management thoughts – techniques of scientific management – Contribution of F.W. Taylors, – Henry Fayol – Elton mayo – Douglas Mc Gregor – Peter F. Drucker

Unit - II

Planning – Meaning – Definition - Nature and purpose of planning - Planning process - Types of plan – Objectives - - Managing by objective (MBO) - Decision Making - Types of decision – process of decision making – techniques of decision making.

Unit - III

Organization – meaning and definition – types of organization- principles of organization - Nature and purpose of organizing - Organization structure Delegation and Decentralization

Unit – IV

Recruitment – meaning and definition and its sources – merits and demerits - Selection – process of selection – Tests – Characteristics and advantages and disadvantages - Interview and its types.

Unit - V

Motivation - meaning – definition - Theories - Leadership Styles - Leadership theories - Communication – types of communication - barriers to effective communication – Control – definition – process of controlling – types of controlling.

Outcomes:

On successful completion of the subject the student can acquire the knowledge about

- Principles of management and functions of management.
- Planning and decision making.
- Organization structure.
- Employee Recruitment and Selection.
- Motivation and Leadership

Text and Recommended Reference Books:-

1. Principal and Practice of Management – L.M Prasad
2. Principles of management – J. Jayasankar
3. Business Management – Dinkar Pagere
4. Business Management – Y.K. Bhushan
5. Principles of Business Management – S.A. Sherelakar
6. Essential of Management – Koontz & O'Donnel

CORE COURSE-VII (CC)

CORPORATE PROFESSIONAL ACCOUNTING

Objective:

1. To know the accounting procedure for company
2. To know the mobilisation of funds through debenture
3. To know the various aspects of amalgamation and internal reconstruction
4. To know the accounting system of holding company and subsidiary company
5. To know the final account format of banking and insurance companies

Unit – I

Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue – accounting entries.

Unit – II

Issue and redemption of debentures – methods of redemption of debentures - instalment – cum-interest and Ex-interest – redemption by conversion, sinking fund, insurance policy.

Unit – III

Amalgamation – purchase consideration- accounting treatment for merger and purchase -internal reconstruction of companies.

Unit – IV

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding).

Unit – V

Final accounts of banking companies (new format) and Insurance companies (new format).

Outcome:

On successful completion of the subject the student can acquire the knowledge about

- Accounting treatment of shares in the company
- Concept of issue and redemption of debenture
- Accounting procedure for company merger and purchase
- Consolidation of balance sheet
- Profit and loss & position of assets and liabilities of banking and insurance companies

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal – S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers, New Delhi.

CORE COURSE VIII (CC)
MANAGERIAL COMMUNICATION

OBJECTIVES:

1. To know the basics of Communication
2. To understand various types of communication.
3. To know how to prepare various reports.
4. To prepare different types of Letters
5. To prepare different types of corporate communications.

UNIT - 1

COMMUNICATION IN BUSINESS:

Importance of Communication - Forms of Communication - Communication Network of the Organisation. Process of Communication - Different Stages - Difference between Oral & Written Communication.

UNIT - 2

ORAL COMMUNICATION:

Fundamentals of Oral Communication: Introduction - Barriers and Gateways in Communication, Listening, Feedback- Telephonic Messages- Public Speaking and Presentation of Reports- PowerPoint Presentation- Body Language-Facial Expressions- Non-verbal Communication- emotional Intelligence, Creativity in Oral Communication,- Persuasive Communication. Communication through organizing various events like conferences - committee meetings - press meets - seminars-

UNIT - 3

REPORT WRITING:

Writing an Effective Report, Stages of Writing - Composing Business Messages -Style and Tone - Five Ws and one H of Report Writing - Planning and Types of Reports, Divisions - Numbering and use of Visual Aids - Creativity in Written Communication - Use of Pictures - Diagrams in Written Communication.

UNIT - 4

BUSINESS COMMUNICATION:

Writing Commercial Letters - Business Letter Format - Types of Letters - Routine Business Letters - Sales Letters - Resume and Job Applications - Business Memos - e Mail Messages - Proposals - Technical Articles - Maintaining a Diary, Legal Aspects of Business Communication - Negotiation Skills.

UNIT - 5

ROUTINE CORRESPONDENCE:

Circulars, Drafting Notices - Handling Complaints - Evaluating Interview Performance, Articles, Formal Invitations - Proforma for Performance Appraisals -Letters of Appointment - Captions for Advertising - Company Notice related Shares, - dividends - Annual Reports - Minutes of Meetings - Action taken on Previous Resolution.

Outcome

1. Understands the basics of communication
2. Knowledge about different types of communication
3. Thorough knowledge on report writing
4. Knowledge on preparation of different official letters
5. Knowledge on corporate communication

Text and Reference Books (Latest revised edition only)

1. M Ashraf Rizvi, Effective Technical Communication, TMH
2. Meenakshi Raman and Sangeeta Sharma, Technical Communication, Oxford
3. Parag Diwan, Business Communication, EB
4. Effective Business English and Correspondence - By M S Ramesh & PattenShetty
5. Essentials of Business Communication- Rajendrapaul & J S Koralahalli

**ALLIED COURSE - IV (AC)
CORPORATE LAWS**

OBJECTIVES :

1. To give knowledge about various corporate laws.
2. To enable the students to know about Managerial aspects.
3. To enable the students to know about Foreign Exchange Management.
4. To gain basic knowledge of Water Pollution Act.
5. To create awareness about Air Pollution Act.

UNIT – I

Provisions of Companies Act 2000 relating to Company Administration – Board of Directors – Manager, Managing Director – Provisions relating to various types of Meetings

UNIT – II

Managerial Remuneration – Director’s Remuneration – Meeting of directors – Duties of Directors – Disqualification of directors - Communication Pertaining to Business Meetings – Preparation of Notices- Agenda- Proxies and Motions- Resolution and Minutes with Special Reference to Companies Act 1956 – Winding up of the companies.

UNIT – III

Foreign Exchange Management Act, 1999- Definitions – Regulation and Management of Foreign Exchange – Authorized Person – Contravention and Penalties – Adjudication and Penalties – Directorate of Enforcement.

UNIT – IV

Water (Prevention and Control of Pollution) Act, 1974 – Definition – Functions and Powers of Various Board Compliances regarding Industrial Discharges which Cause pollution - Penalties and offences.

UNIT – V

Air (Prevention and Control of Pollution) Act, 1981 – Definitions – Function and Powers of Various Boards – Duties of Occupier of Specified industries to ensure adherence to Standard Offences by Companies.

Outcome:

After completion of the syllabus, the students should have understood,

1. The basics of Corporate Laws
2. The Managerial Remuneration and other aspects with Reference to Companies Act
3. The law relating to Foreign Exchange Management Act.
4. The awareness regarding Water Pollution Act.
5. To gain knowledge about aspects of Air Pollution Act.

Text and Reference Books : (Latest revised edition only)

1. Corporate Laws and Secretarial Practice – N.D.Kapoor, Sultan Chand and Sons, New Delhi.
2. Corporate Laws and Secretarial Practice - Dr.G.K.Kapoor Premier Book Company, New Delhi.
3. TejpalSheth, Corporate Laws, Taxman Publication, Mumbai.
4. U.K.Chandhary,Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.
5. S.S.Gulshan and G.K.Kapoor,Economic and other Legislations Sultan Chand& Sons, New Delhi

NON MAJOR ELECTIVE - II
(A) OFFICE MANAGEMENT

Objectives:

1. To understand the functions of Office management and the effective management techniques.
2. To portray the objectives of administrative management and scientific management.
3. To impart the knowledge of layout of office and Essentials of Forms and Forms control.
4. To know the importance of Records management.
5. To manage the office correspondence.

UNIT I –OFFICE MANAGEMENT

Office Management- Elements- Functions of Office Management – Office Manager- Qualities of Office Managers--Functions of Office Manager – Training of Office Manager - Effective Management Techniques.

UNIT II –OFFICE ADMINISTRATION

Administrative Office Management- Objectives of Administrative Office Management- Functions of Administrative Office Manager- Information Management- Scientific Office Management- Aims of Scientific Management.

UNIT III – OFFICE SPACE AND FORMS MANAGEMENT

Introduction – Principles – Location of Office – Office Building- Office Layout- Preparing the Layout- New trends in Office layout- Forms – Meaning – Types of Forms- Form Design- Methods of Form Designing – Forms Control.

UNIT IV – RECORDS MANAGEMENT

Records- Importance of Records- Objectives- Features-Principles – Essentials – Benefits of Records Management- Filing- Methods of Filing- Indexing-Types of Indexing.

UNIT V – CORRESPONDENCE MANAGEMENT

Office Correspondence- Organising correspondence- Centralised Correspondence-Decentralised Correspondence-Mail Services- Facilities- Management of Mailing Department- Handling intra and inter mail.

Outcomes:

On successful completion of the subject, the students acquired knowledge about:

- Functions of the management.
- Pre-requisites of effective administrative functions.
- Complete layout of the office.
- Records management.
- Handling correspondence in the office.

Text and Recommended Reference Books:

1. Office Management, R.K. Chopra and Ankita Bhatia, Himalaya Publishing House, New Delhi.
2. Office Management, R.S.N. Pillai and Bagavathi, Sultan Chand, New Delhi.
3. Office Management, V.Balachandran and V. Chandrasekran, Tata McGraw-Hill Education Private Limited, New Delhi.
4. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi.
5. Basu,C.R. Business Organisation and Management, McGraw Hill Education.
6. Kaul, V.K., Business Organisation and Management,Pearson Education, New Delhi.

NON-MAJOR ELECTIVE-II (B) MARKETING

Objectives:

- To provide basics of marketing.
- To impart knowledge about buyer behaviour and market segmentation.
- To understand the pricing policies.
- To gain thorough knowledge on sales promotion.
- To expose the students in e-marketing.

UNIT - I

Marketing-meaning and definition-scope and importance-evolution of marketing concepts-modern concept of marketing-marketing mix-marketing environment-consumer behaviour- buying motives-consumer buying process-factors influencing consumer buying decision-market segmentation-basis-target marketing-product positioning - importance and bases

UNIT -II

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle.

UNIT - III

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution .

UNIT - IV

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages – Limitations.

UNIT - V

E-marketing-traditional marketing vs. e-marketing - Internet marketing – e-advertising-new trends in internet marketing.

Outcomes

On successful completion of the subject, the students acquired knowledge about:

- Basics of marketing.
- Buyer behaviour and market segmentation.
- Pricing factors.
- Sales Promotional activities.
- E-marketing

Text and Reference Books (Latest revised edition only)

1. S.A. Sherlakar - Marketing Management, Himalaya.
2. R.S.N.Pillai & Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
3. Rajan Nair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
4. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
5. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.

CORE COURSE -IX (CC)
MANAGEMENT ACCOUNTING FOR MANAGERS

Objectives :

1. To understand the concepts of Management Accounting.
2. To gain knowledge on fund flow and cash flow in Business operation.
3. To understand budget and budgetary control in Business organisation.
4. To know the technique of marginal costing.
5. To know the various methods of capital budgeting.

Unit – I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

Unit - II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standards.

Unit - III

Budget and Budgetary control – Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets.

Unit - IV

Standard costing – Meaning, Advantages and Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

Unit - V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Outcomes

On successful completion of the subject, the students acquired knowledge about:

- Basic knowledge on Management Accounting.
- Fund Flow & Cash Flow.
- Budget and Budgetary control.
- Marginal costing.
- Capital Budgeting.

Text and Reference Books (Latest revised edition only)

1. Management Accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi.
2. Management Accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management Accounting by R.Ramachandran and R.Srinivasan – Sriram publication.
4. Management Accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
6. Management Accounting by Hingorani&Ramanathan – S.Chand& Co, New Delhi.

CORE COURSE - X (CC)
INCOME TAX LAW AND PRACTICE

Objectives:

1. To understand the concept of Income tax
2. To describe how to arrive taxable income from salary
3. To find out the taxable income from house property
4. To calculate the taxable income from Business and Profession.
5. To ascertain the capital gains and income from other sources

Unit I Income –Tax Act, 1961 – Definitions - Basis of charge - different types of assessee – Previous year and Assessment year – capital and revenue income, expenditure and loss – incomes exempted under section 10 - Residential status.

Unit II Income from salary: Basis of charge – Different forms of salary, allowances, perquisites and their valuation –computation of taxable salary - deductions from salary.

Unit III Income from House Property: Basis of charge – determination of annual value – GAV, NAV – income from let-out property – self occupied property – deductions – computation of taxable income.

Unit IV Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income - profit and gains of business and profession.

Unit V Income from Capital Gains: Basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – computation of taxable capital gains - Computation of Income from other sources.

Theory 20% Problem 80%

Outcomes

On successful completion of the subject, the students acquired knowledge about:

1. Income tax Act-1961
2. Taxable income from salary
3. Taxable income from house property
4. Taxable income from Business and Profession.
5. Taxable capital gains and income from other sources

Books for Reference:

1. Gaur and Narang, “ Income Tax Law and Practice” Kalyani Publishers, New Delhi
2. Dr. HC.Mehrotra, “ Income Tax Law and Accounts” Sahithya Bhavan publishers
3. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
4. V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
5. Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
6. R.L.Gupta V.K.Gupta, “Indirect Tax

CORE COURSE - XI (CC)
AUDITING

Objective:

- 1 To understand the principles and practice of auditing.
- 2 To know the procedure of vouching
- 3 To know the assessment of assets and liabilities
- 4 To aware about the Qualifications and appointment of auditors
- 5 To understand the knowledge about audit of computerized accounting

Unit -I

Introduction – Audit - Definition – Objectives – Classification of audit – Internal check - Internal control -Procedure of audit – Audit programme – Test check – Auditing vs Investigation.

Unit -II

Vouching – cash and trading transactions, personal and impersonal ledgers.

Unit – III

Valuation and Verification of Assets and Liabilities. Depreciation and Reserves – Auditors Duties Regarding Depreciation and Reserves.

Unit – IV

Audit of limited Companies - Share Capital Audit – Share Transfer Audit. Appointment, Qualification, Rights and liabilities of Company Auditors – Audit reports.

Unit – V

Divisible Profits and Dividends – Audit of Computerised Accounting.

Outcome:

The students gain the knowledge about

- 1 Principles of auditing
- 2 Vouching of ledgers
- 3 Assessment of assets and liabilities
- 4 Company audit
- 5 Computerised accounting.

References :

1. B.N.Tandon, “Practical Auditing” S Chand company Ltd.
2. Dinkar Pagare “Principles and practice of Auditing” Sultan chand & sons.
3. Text book of auditing by V.K.Batra and K.C. Baganta –TMH.
4. Auditing by jagadish prakash – kalyani publishers,Chennai.

CORE COURSE - XII (CC)
ACCOUNTING PACKAGE- Tally

Internal Assessment: Theory – 15 Marks; Practical – 10 Marks

University Examinations: Theory- 45 Marks ; Practical - 30 Marks.

Examination Duration: Theory 2 Hours ; Practical 2 Hours

Objectives:

- ❖ To enable the students to acquire knowledge in computers.
- ❖ To know the Fundamentals of Computerized Accounting
- ❖ To understand about the voucher entries.
- ❖ To handle inventories and cost.
- ❖ To enable to prepare final accounts.

UNIT I

Introduction to Computers – Classification of Computers –
Generations of Computer – Memory Units – Auxiliary Storage Devices
– Input and Output Devices -Computer Software – Operating System –
Programming Languages.

UNIT II

Fundamentals of Computerized Accounting – Computerized
Accounting Vs Manual - Accounting- Architecture and Customization
of Tally – Features of Tally – latest version – configuration of Tally –
Tally screens and menus – creation of Company – Creation of groups –
Editing and deleting groups – Creation of ledgers-Editing and deleting
ledgers – Introduction of groups.

UNIT III

Vouchers creations – Payment voucher – Receipts voucher–Sales
voucher–Purchase voucher – Journal voucher – Contra voucher–
Editing and deleting vouchers.

UNIT IV

Introduction to inventories – creation of stock categories –Sales orders
– Stock vouchers – Introduction to Cost – Usage of cost category and
cost –centres in vouchers entry -

UNIT V

Preparation of Final Accounts.

Out Comes:

1. On successful completion of the subject, the students acquired knowledge about;
 - The tally.
 - Creation of company
 - Creation of vouchers
 - Creation of Inventories and Cost
 - Preparing final accounts.

Text and Reference Books (Latest revised edition only)

1. Dr. S. V. Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi.
2. Alexis Leon and Mathews Leon by Fundamentals of Information Technology. Vikas Publishing Company, New Delhi.
3. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.
4. Dr. E. Mubark Ali and Mohamed Hakkim - Computer Applications in Business- Print House Publications.

MAJOR BASED ELECTIVE – I
A - SERVICES MARKETING

Objectives :

1. To familiarize about the concepts of Services Marketing.
2. To understand services positioning and Differentiation.
3. To gain knowledge about services marketing mix.
4. To understand Customer-focused Services.
5. To get knowledge about the Specific marketing services.

Unit – I

Services: Concept of Services- Definition, Characteristics, Classification – Service Vs Product – Essentials of Service Marketing- Services Market Segmentation: Meaning – Process – Bases and Purpose of Market Segmentation- Vision and Mission in Service Marketing – Service Marketing Planning Process.

Unit – II

Services Positioning and Differentiation: Evolution of positioning – Positioning and Services – Levels of positioning – Process of Positioning – Importance of Positioning in Service Offering - Considerations in Positioning – Re-positioning- Service Quality and Marketing – Intangibles in Intangibles- Improving Service Quality – Customer Retention - Relationship Marketing in Service Marketing.

Unit – III

Services Marketing Mix: Marketing Mix Elements – The 7Ps- Service Product – Pricing the Service – Service Location and Channels – Promotion and Communication of Services – Processes – Physical Evidence – Developing a Marketing Mix Strategy- Marketing Strategy Formulation – Resource Allocation and Monitoring – Marketing Planning and Services.

Unit – IV

Customer-focused Services: Tourism Service Marketing: Types of Tourism and Marketing Thereof – Hotel Service Marketing: Types and Marketing Methods — Hospital Services Marketing - Education Service Marketing - Entertainment/Recreational Service Marketing- Trend and Strategy.

Unit – V

Specific Service Marketing: Bank Marketing - Insurance Marketing - Telecommunication Services Marketing – Consultancy Services Marketing – Passenger Transport Service Marketing- Logistics Service Marketing - Schemes and Strategies.

Out Comes:

On successful completion of the subject, the students acquired knowledge about;

- Concepts of Services Marketing.
- Services positioning and Differentiation.
- Services marketing mix.
- Customer focused Services.
- Specific marketing services.

REFERENCES:

- 1) Kruse, Service Marketing, John Wiley & Sons Ltd, 2000.
- 2) Tom Powers, Marketing Hospitality, John Wiley & Sons Inc.2000.
- 3) Philip Kotler, Marketing of non-profit organization, Prentice Hall, 2000.
- 4) Helen Woodruffe, Services Marketing, Macmillan, 2001.
- 5) Valarie A. Zeithaml, et al, Service Marketing, Tata McGraw-Hill, 2000.
- 6) Christopher Love Lock, Service Marketing, Pearson Education Asia, 2001

MAJOR BASED ELECTIVE – I
B - LOGISTICS MANAGEMENT

Objectives :

1. To understand the concept of logistic managements.
2. To know about Transport Functionality.
3. To gain knowledge about the International Logistics and Supply Chain Management.
4. To acquire knowledge about International insurance.
5. To get knowledge about International Air transportation.

UNIT I:

The Logistics of Business - meaning, Objectives, Concept of Logistics, Evolution, Types of logistics,- Concept of Logistics Management, Evolution of Logistic management – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization.

UNIT II:

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation.

UNIT III:

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains: Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.

UNIT IV:

International Insurance – Cargo movements – water damage – Theft – Privacy – pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels- Container, Combination ships – Non vessel operating carriers.

UNIT V:

International Air transportation – Types of aircrafts – Air cargo Regulations – Truck and Rail Transportation – Inter model – pipe lines – Packaging objectives – TCL,LCC – Refrigerator – goods – customs duty – Non Traffic barriers – customs cleaning process – International logistics Infrastructure.

Out Comes:

On successful completion of the subject, the students acquired knowledge about:

- Logistic managements.
- Transport Functionality.
- International Logistics and Supply Chain Management.
- International insurance.
- International Air transportation.

References:

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH
4. Pierre David, "International Logistics", Biztantra. 5. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

CORE COURSE-XIII (CC)

FINANCIAL MANAGEMENT

Objectives :

- To understand the concepts of financial management.
- To learn about the Capital Structure.
- To gain knowledge about Leverage and Dividend Policy.
- To acquire knowledge about the Working capital management.
- To know the receivable and inventory management.

Unit - I

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital.

Unit - II

Capital structure – Meaning and features – Factors determining capital structure – EBIT and EPS. Theories of capital structure: Net income approach - Net operating income approach - MM approach and Traditional approach.

Unit - III

Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: Walter's model, Gordon model and MM model – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

Unit - IV

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management.

Unit - V

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED analysis.

Theory: 20% Problem: 80%

Out Comes:

On successful completion of the subject, the students acquired knowledge about:

- Financial management.
- Capital Structure.
- Leverage and Dividend Policy.
- Working capital management.
- Receivable and inventory management.

Text and Reference Books (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi
2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
3. Financial Management by R.Ramachandran & R.Srinivasan – Sriram publication, Trichy
4. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi
5. Financial Management by S.P.Gupta, SahityaBhavan Publication, New Delhi

CORE COURSE- XIV (CC)
INDIRECT TAXATION

Objectives:

1. To gain basic knowledge of indirect taxes.
2. To understand knowledge about Customs Laws in India.
3. To familiarize with Goods and Services Tax (GST).
4. To understand Exemptions available from GST.
5. To acquire knowledge about the Value of Supply in the GST.

UNIT – I

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

UNIT -III

Goods and Services Tax (GST) Laws: Genesis of GST in India - Concept of GST - Need for GST in India - Framework of GST as introduced in India - Benefit of GST - Constitutional Provisions. Supply under GST - Introduction - Relevant Definitions - Concept of Supply (Section 7 of Central Goods and Services Tax (CGST Act) - Composite and Mixed supplies (Section 8) - Charges of GST - Introduction - Relevant Definitions - Extent and Commencement of CGST Act/ State Goods and Services Tax Act, (SGST) Act/ Union Territory Goods and Services Tax (UTGST) Act - Levy and Collection of CGST (Section 9 of the CGST Act) - Composition of Levy (Section 10 of the CGST Act) - Extent and Commencement of IGST (Section 1 of the IGST Act) - Levy and Collection of IGST(Section 5 of the IGST Act).

Unit IV

Exemptions from GST - Introduction - Relevant Definitions - Power of Grant Exemptions from Tax (Section 11 of the CGST Act/Section 6 of the Integrated Goods and Services Tax (IGST) Act) - Goods Exempt from Tax - List of Services exempt from Tax. Time and Value of Supply - Introduction - Relevant Definitions - Time of Supply of Goods (Section 12) - Time of Supply of Services (Section 13).

Unit - V

Value of Supply - Introduction - Relevant Definitions - Value of Supply - Input Tax Credit - Introduction - Relevant Definitions - Eligibility and Conditions for taking Input Tax Credit (Section 16) - Apportionment of Credit and Blocked Credits (Section 17) - Credit in Special Circumstances (Section 18) - How Input Tax Credit is availed and utilized.

Out Comes:

On successful completion of the subject, the students acquired knowledge about:

- Indirect taxes.
- Customs Laws.
- Goods and Services Tax (GST).
- Exemptions available from GST.
- Value of Supply in the GST

Reference:

1. V S Datey, Elements of Indirect Taxes, Taxman Allied Services Pvt. Ltd. Books in India.
2. V S Datey, Indirect Taxes Law and Practice Taxman Allied Services Pvt. Ltd. Books in India.
3. Indirect taxes----Viswanathan Nagarajan (Asia Law House) 19th edition.
4. Indirect Taxation----V. Balachandran (Sultan Chand & Sons, New Dehli.
5. Anandaday Mishra, GST Law & Procedure, Taxman.
6. Goods and Service Tax Acts.
7. Relevant Goods and Services Tax Rules.
8. Publication on GST by the Institute of Chartered Accountants of India (www.icai.org)
9. Publication on GST by the Central Board of Excise and Customs (www.cbec.org).

CORE COURSE-XV(CC)

FINANCIAL MARKETS AND ITS OPERATIONS

Objectives :

1. To understand the financial markets in India.
2. To get knowledge about availability of financial services.
3. To acquire knowledge about Money market and its operations.
4. To know the functions of Capital market.
5. To understand the concepts mutual funds.

Unit – I

Financial system – Meaning – Functions – Importance and concepts – Development of financial system in India – Growth of financial services in India – Problems of financial services sector.

Unit – II

Financial services environment – players in financial markets – interest rate determination – micro economic aggregates in India – Merchant banking: definition – functions of merchant banking – merchant bankers code of conduct.

Unit – III

Money market – meaning – definition – objectives – characteristics and importance of money markets – composition of various money markets – call money market – commercial bill market – treasury bill market – acceptance markets – discount market – bill markets in India – development of money markets in India.

Unit – IV

Capital market – meaning – definition – features – New issue market – functions of new issue market – methods of floating new issue – secondary market – characteristics – importance – Stock exchange : meaning – definition – functions – weaknesses – stock trading system – recent developments of stock exchange – functions of SEBI

Unit – V

Mutual funds – definition – products – mechanics of mutual funds operations – mutual funds in India – managing mutual funds in India – SEBI requirements of AMC – functions of AMC – working mechanism of AMC – portfolio management process in mutual funds – operational efficiency of mutual funds – evaluating mutual funds – causes of poor performance of mutual funds.

Out Comes:

On successful completion of the subject, the students acquired knowledge about:

- Financial markets in India.
- Financial services.
- Money market and its operations.
- Capital market.
- Mutual funds.

Book for Reference :

1. Gorden and Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi
2. S. Gurusamy - Financial services – Vijay Nicole Imprints limited, Chennai.
3. B. Santhanam, Margham Publications, Chennai.
4. M.Y. Khan, Financial services, Tata McGraw – Hill publishing company limited, New Delhi

Major Based Elective - II

A - HUMAN RESOURCE MANAGEMENT

Objectives:

To know about the HRM and its functions.

To understand the job evaluation and job analysis.

To familiarize the theories of motivation and leadership styles.

To understand the recruitment and selection policy of an organization.

To know the training and development and performance appraisal.

Unit – I

Introduction of HRM – meaning – definition – HRM and its characteristics – HRM and personnel Management – Distinction between HRM and Personnel Management – functions of HRM – Nature of HRM – role of HR manager – Objectives of HRM.

Unit – II

Job analysis and evaluation – meaning – definition – advantages of job analysis – job description – job specification – job evaluation – objectives – methods – advantages and limitations of job evaluation – HR planning – definition – importance of HR planning – characteristics – factors influencing HR planning – steps involved in Human resource planning.

Unit – III

Motivation – meaning – definition – Nature and characteristics of motivation – importance of motivation – process – various theories of motivation. Leadership – meaning and definition – need and characteristics of leadership – importance of leadership – leader Vs Manager – qualities of leader – different kinds of leadership styles.

Unit – IV

Recruitment – meaning and definition – sources of recruitment – merits and demerits – factors determining recruitment – Selection – Definition – steps involved in selection of candidates.

Unit – V

Training – need for training – importance of training – methods of training – merits and demerits –Performance appraisal – advantages – methods of performance appraisal.

Out Comes:

On successful completion of the subject, the students acquired knowledge about:

- Functions of HRM.
- Job evaluation and job analysis.
- Theories of motivation and leadership.
- Recruitment and selection policy.
- Training and development and performance appraisal.

Book for Reference :

1. Dr. Ashwathapa, Human Resource management, McGraw Hill Education
2. S.S. Kanga, Human Resource management, S. Chand & sons
3. Edwin Phillip – Personnel Management
4. L. M . Prasad – Human Resource Management

MAJOR BASED ELECTIVE - II
B - CORPORATE GOVERNANCE

Objectives :

1. To understand the concept of corporate governance.
2. To familiarise the Corporate Governance Framework in India.
3. To know the reasons for major Corporate Governance Failures.
4. To understand the Whistle-blowing and Corporate Governance.
5. To know the Corporate Social Responsibility in Indian context.

Unit I

Conceptual Framework Of Corporate Governance: Meaning - theories and models of corporate governance - various approaches to business ethics - ethical theories; ethical governance - code of ethics - key managerial personnel (KMP); secretarial audit - class action; - insider trading - rating agencies - green governance/e-governance - shareholder activism.

Unit II

Corporate Governance Framework in India – Corporate boards and its powers, responsibilities, disqualifications - board committees and their functions - regulatory framework of corporate governance in India - SEBI guidelines and clause 49 - reforms in the Companies Act, 2013.

Unit III

Major Corporate Governance Failures – Case Studies of Indian Corporate Failures - common governance problems noticed in various corporate failures.

Unit IV

Whistle-blowing and Corporate Governance – The Concept of whistle-blowing - types of whistleblowers - whistle-blower policy - the whistle-blower legislation across countries - developments in India.

Unit V

Corporate Social Responsibility (CSR) –Meaning - corporate philanthropy - CSR-an overlapping concept - corporate sustainability reporting - CSR through triple bottom line; relation between CSR and corporate governance - environmental aspect of CSR; CSR models - drivers of CSR - major codes on CSR - initiatives in India.

Out Comes:

On successful completion of the subject, the students acquired knowledge about:

- Concept of corporate governance.
- Corporate Governance Framework in India.
- Major Corporate Governance Failures.
- Whistle-blowing and Corporate Governance.
- Corporate Social Responsibility.

Suggested Readings:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
4. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

MAJOR BASED ELECTIVE III
A - INSURANCE MANAGEMENT

Objectives:

1. To understand the basics of Insurance
2. To know the nature and features of Life Insurance
3. To understand about Fire insurance
4. To get knowledge about Marine Insurance
5. To acquire the knowledge about various general insurance and IRDA

UNIT I

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance - Insurance Contract. Privatization of Insurance in India – Impact of Privatization of insurance in India

UNIT II

Life Insurance – Nature – Classification of Policies - Annuities - Calculation of Premium- Surrender Value –Claims, Death , Maturity.

UNIT III

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Policy Conditions - Payment of Claims – Reinsurance - Double Insurance.

UNIT IV

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT V

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance– Property Insurance - Cattle Insurance – Crop Insurance – Health insurance – Micro Insurance. - IRDA Regulations.

Out Comes:

On successful completion of the subject, the students acquired knowledge about the:

- Principles of insurance.
- Nature and types of life policies.
- Fire insurance and its features.
- Marine insurance and its policy conditions.
- Different types of general insurance.

Text and Reference Books :(Latest revised edition only)

1. Dr. P. K. Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. M.N.Mishra-Insurance Principles and Practices-S. Chand& Sons, New Delhi
3. IRDA 1999.
4. Periasamy P, Fundamentals of Insurance; Vijay Nicole Imprints (P) Ltd
5. Insurance Regulatory Development Act 1999
6. Life Insurance Corporation Act 1956

MAJOR BASED ELECTIVE III
B) E – COMMERCE

Objectives:

- ❖ To know the e-commerce framework.
- ❖ To understand the Electronic Commerce and World Wide Web and its functionalities.
- ❖ To know the Applications of EDI.
- ❖ To acquire knowledge about online Marketing.
- ❖ To know the concept of Multimedia and Digital Video.

UNIT I

Introduction to E-Commerce – Electronic Commerce Framework – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the **I way** – Network Access Equipment –Global Information Distribution Networks – Internet Terminology –NSFNET : Architecture and Components - National Research and Educational Network.

UNIT II

Electronic Commerce and World Wide Web: Architectural Framework for E- WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

UNIT III

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination –Customization – Supply Chain Management .

UNIT IV

Marketing on the Internet: Advertising on the Internet – Chatting the On-Line Marketing Process – E-Commerce Catalogue or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce –Video Conferencing – Frame Relay – Cell Relay – Mobile Computing – Framework – Wireless Delivery Technology – Cellular - Data Communication Protocols.

Out Comes:

On successful completion of the subject, the students acquired knowledge about the:

- ❖ E-commerce framework.
- ❖ Electronic Commerce and World Wide Web.
- ❖ Applications of EDI.
- ❖ Online Marketing.
- ❖ Concept of Multimedia and Digital Video.

Books for Reference:

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.WinfieldTreese& Lawrence C.Stewart
4. E-Commerce-The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success - Dr.RaviKalakota, Marcia Robinson
6. E-Commerce - SrinivasaVallabhan .S.V, Vijay Nicole Imprints pvt. Ltd., Chennai