

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN

(AUTONOMOUS)

(Accredited with B++ by NAAC)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

PALANI



PG AND RESEARCH DEPARTMENT OF COMMERCE

SYLLABI

CHOICE BASED CREDIT SYSTEM

[B.Com., B.Com(CA)., M.Com(CA)., M.Phil.,]

2011 – 2012

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)
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(Affiliated to Mother Teresa Women's University, Kodaikanal)
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**SYLLABUS FOR
BACHELOR OF COMMERCE**

**UNDER
CHOICE BASED CREDIT SYSTEM
For 2011 Entrants**

1. OBJECTIVES

- To impart knowledge in various Branches of Commerce like Banking, Insurance, Marketing, Auditing and Communication.
- To encourage the students to become professionals like Chartered Accountants, Cost Accountants, Company Secretaries and Business Executives.
- To introduce more computers related papers to face the competitive world.
- To equip the students with advanced computer technologies.
- To prepare the students to appear for competitive examinations.
- To enhance managerial skills for self-employment.

2. ELIGIBILITY FOR ADMISSION

- Candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Govt. of Tamil Nadu or any other Examination accepted by the Syndicate as equivalent there to with the following subjects:
 - Accountancy and Commerce

3. DURATION OF THE COURSE

The students will undergo the prescribed course of study for a period of not less than three academic years (Six semesters).

4. MEDIUM OF THE INSTRUCTION : English

5. SUBJECT OF THE STUDY : As given in Appendix A

6. SCHEME OF THE EXAMINATION :As given in Appendix A

7. ELIGIBILITY OF DEGREE

- Candidates will be eligible if they complete the course with the required credits and pass in the prescribed examinations.
- The candidate requires 75% of attendance to attend the semester exam.

- Three internal exams will be conducted and best of two will be considered for the internal mark consolidation.
- The candidate can select three electives / a project. It was resolved to have three electives. Two electives have to be studied in the fifth semester and one in the sixth semester.

8. EVALUATION

Evaluation of the candidates shall be through both internal and external assessment. The ratio of internal and external assessment should be 25:75.

The break-up internal assessment shall be follows.

1. Test	-	15
2. Assignment	-	5
3. Seminar	-	5

9. PASSING REQUIREMENT

- The passing minimum 40 per cent (no internal minimum) in each paper.
- To complete the course the students should gain the prescribed credits i.e., 140 credits.

10. SUMMATIVE EXAMINATION

Core : Three Hours (Maximum Marks: 75)

Part A: 10 x 2 = 20 Marks

Answer any 10 out of 12

Part B: 5 x 5 = 25 Marks

Answer any 5 out of 8

Part C: 3 x 10 = 30 Marks

Answer any 3 out of 5

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BOARD OF STUDIES MEETING - 25.04.2011

B.Com(G)., and B.Com(CA).,
(2011-2012)

Chairman	:	Dr.G.Themozhi, Principal.
Subject Experts	:	1. Dr.E.Mubarak Ali Bharathidasan University, Trichy 2. Dr.A.Kaboor N.G.M College, Pollachi
University Nominee	:	Dr.S.ValliDevasena
Alumnae	:	Dr.A.Latha L.R.G Govt. ArtsCollege, Tirupur.
Members	:	1. Mrs. K.Sivagami 2.Mrs.N.Mahalakshmi 3. Ms. D.Pathmapriya 4. Ms. P.Karthiga Rani 5. Ms. D.Jayakkodi 6. Ms. P.Jayaselvi 7. Ms. M.Manimekalai 8. Ms. P.Deepa 9. Ms. P.UmaMaheswari 10. Ms. A.Maheswari 11. Ms. S.Mahalakshmi 12. Ms. M.Manju

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
PG AND RESEARCH DEPARTMENT OF COMMERCE
COURSE STRUCTURE FOR THE PROGRAMME UNDER CBCS
B.COM
(for those who joined in July 2011)

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – I	Financial Accounting – I		5	5	25	75	100
	Core – II	Business Organisation		5	3	25	75	100
	Allied - I	Managerial Economics		5	5	25	75	100
	Part – IV							
	Skill Based	Communicative English		2	2	25	75	100
	Value Education	Yoga Theory		1	-	-	-	-
		Total		30	21			600
II	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – I	Financial Accounting – II		5	5	25	75	100
	Core – II	Business Communication		5	3	25	75	100
	Allied - I	Economic Development of India		5	5	25	75	100
	Part – IV							
	Skill Based	Computer Literacy		2	2	25	75	100
	Value Education	Yoga Practical		1	2	25	75	100
		Total		30	21			700

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
III	Part – III							
	Core - I	Cost Accounting		6	4	25	75	100
	Core – II	Business Statistics		6	4	25	75	100
	Core – III	Banking Theory Law and Practice		5	3	25	75	100
	Core – IV	Principles of Insurance		4	3	25	75	100
	Allied – I	Office Automation - Lab		5	5	40	60	100
	Part – IV							
Skill Based	Entrepreneurship Development		2	2	25	75	100	
Non-Major Elective - I	Practical Banking		2	2	25	75	100	
	Total			30	23			700
IV	Part – III							
	Core - I	Advanced Accounting		6	5	25	75	100
	Core – II	Business Mathematics		6	5	25	75	100
	Core – III	Business Management		6	3	25	75	100
	Core – IV	Business Law		5	3	25	75	100
	Allied - I	Tally - Lab		5	5	40	60	100
	Part – IV							
Skill Based	Basics of Consumerism		2	2	25	75	100	
Part – V								
	Extension Activities		-	1				
	Total			30	24			600

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
V	Part – III							
	Core - I	Income Tax Law and Practice – I		6	5	25	75	100
	Core – II	Corporate Accounting – I		6	5	25	75	100
	Core – III	Company Law		6	3	25	75	100
	Elective - I	E-Commerce		5	5	25	75	100
	Elective - II	Auditing		5	5	25	75	100
	Part – IV							
Skill Based	Career Guidance		2	2	25	75	100	
	Total			30	25			600
VI	Part – III							
	Core - I	Income Tax Law and Practice – II		7	5	25	75	100
	Core – II	Management Accounting		6	4	25	75	100
	Core – III	Corporate Accounting – II		6	4	25	75	100
	Elective - III	Marketing		5	5	25	75	100
	Part – IV							
	Non-Major Elective - II	Basics of Consumerism		2	2	25	75	100
	Value Education	Environmental Studies		2	2	25	75	100
Skill Based	Stock Market Practices		2	2	25	75	100	
	Total			30	24			700

Total Marks : 3900

Total Credits : 140

SEMESTER I
PART III – CORE PAPER I
FINANCIAL ACCOUNTING – I

Sub Code :

5 Hrs/75 Hrs
Credit: 5

Objectives :

To enable the learners to

1. Understand the basic concepts of accountancy
2. Acquaint themselves with the various methods of accounting practices.

UNIT I

Meaning – Definition – Objectives – Accounting Concepts and Conventions - Methods of Accounting – Rules of Double Entry System - Journal, Ledger – Posting and Balancing. **(15Hrs)**

UNIT II

Subsidiary Books – Cash Book, Petty Cash Book- Bank Reconciliation Statement. **(15Hrs)**

UNIT III

Trial Balance – Meaning – Objectives - Reasons for Preparation of Trial Balance – Rectification of Errors. **(15Hrs)**

UNIT IV

Final accounts of Sole Trading Concerns – Adjustments – Closing stock, outstanding expenses, prepaid expenses, Accrued income, income received in advance, depreciation, interest on drawings, bad debts, loss of stock by accident, fire etc., - Provision for Doubtful Debts – Provision for Discount on Debtors and Creditors.

(15Hrs)

UNIT V

Depreciation –Meaning –Definition- Different Methods of Providing Depreciation – Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy method.

(15Hrs)

TEXT BOOK

1. Financial Accounting - T.S.Reddy, &A.Murthy
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Principles of Accountancy - K.L.Nagarajan, N.Vinayakam, P.L.Mani,
EurasicPublising House Ltd, New Delhi
2. Advanced Accountancy - R.S.N Pillai and Bagavathi,
KonarkPulishersPvtLtd,New Delhi.
3. Advanced Accountancy - S.P Jain , K.L Narang,
KalyaniPublishers,Delhi

SEMESTER I
PART III – CORE PAPER II
BUSINESS ORGANISATION

Sub Code :

5 Hrs/75Hrs
Credit: 3

Objectives:

To enable the learners to

1. Acquaint themselves with the basic principles of business and its organization
2. Manage an organization more effectively and efficiently.

UNIT I

Nature of Business – Division of Business – Objectives of Business – Requisites for success in modern Business – Qualities of a good businessman – Evolution of Business, Industry. **(15 Hrs)**

UNIT II

Ownership and size of business firms – Sole Proprietorship – Partnership – Co-operative society and Joint Stock Company – Features, Merits, Demerits – Distinctions – Ideal form of Organisation – Choice of a suitable form of organisation.

(15Hrs)

UNIT III

The Economies of size – Criteria for Measurement – Economies of Large Scale Production – Social evil of big business – Reasons for survival of small units – Optimum firm – Factors affecting optimum size – Representative firm. **(15 Hrs)**

UNIT IV

Government and Business – Forms of Government Regulation – General Regulation of business activity – New Industrial policy 1991. **(15 Hrs)**

UNIT V

Public Enterprises – Rationale, objectives – Case against public enterprises – Organisation of public enterprises – Problems of public enterprises – Public utilities – Characteristics – Special problems – Price policy – Management. **(15 Hrs)**

TEXT BOOK

1. Business Organisation and Management -C.B.Gupta
Sultan Chand Publisher, New Delhi.

BOOKS FOR REFERENCE:

1. Business Organisation - S.M Sundaram
SreeMeenakshi Publications, Madurai.
2. Business Organisation - Dr.N.Anbalagan
Merit India Publications, Madurai.
3. Fundamentals of Business Organisation -Y.K. Bhushan
Sultan Chand ,Delhi

SEMESTER I
PAPER III - Allied
MANAGERIAL ECONOMICS

Sub Code :

5 Hrs / 75 Hrs
Credit: 5

Objectives:

To make the students understand the fundamental concepts of economics.

UNIT I

Managerial Economics – Introduction - Definition – Nature and Scope of Managerial Economics – Relationship of Managerial Economics with other disciplines – The role of Managerial Economist – Fundamental concepts (Incremental, Time perspective, Opportunity cost and equi – marginal) **(15 Hrs)**

UNIT II

Demand – Meaning and Types of Demand – Determinants – Demand Curve (Law of Demand) – Elasticity of Demand – Types (Price Elasticity-income Elasticity – Cross Elasticity – Advertising Elasticity) – Meaning – Measurement of Price Elasticity.

(15 Hrs)

UNIT III

Demand Forecasting – Meaning – Importance – Factors Involved in Demand Forecasting – Short term and Long term forecasting – Methods – Essentials of Good Forecasting Method. **(15 Hrs)**

UNIT IV

Pricing Policy - Business firm – Objectives – Revenue & Cost Concepts (Money, Real, Opportunity) Pricing Policies – Pricing Methods – Pioneer Pricing – Skimming Pricing – Penetration Pricing – Full Cost Pricing – Marginal pricing – Differential Pricing – Price Lining – Product Line Pricing – Pricing for Multi Product Firms – Price Forecasting. **(15 Hrs)**

UNIT V

Profit Planning - Profit – Meaning – Gross Profit and Net Profit – Break Even Analysis – Measurement, Uses and Limitations – Profit forecasting Methods.

(15 Hrs)

TEXT BOOKS

1. Managerial Economics : N.Srinivasan
Meenakshi Publications, Madurai.
2. Managerial Economics : E.NarayanNadar
Thangam Publications, Virudhunagar.

BOOKS FOR REFERENCE

1. Micro Economics : D.M.Mithani,
Fundamentals of Economic Analysis,
Himalaya Publications, Mumbai.
2. Modern Marketing
Principles Practices : R.S.N. Pillai & Bhagavathi
S.Chand & Co. Delhi
3. Business Economic : Sankaran
Margham Publications, Chennai.
4. Modern Economic analysis : ArokiyaSamy,
Annai Publications, Palayamkottai.

SEMESTER – I
PAPER IV – VALUE EDUCATION
தாள் I - மதிப்புக்கல்வி

Sub Code:

Hr 1/15 Hrs

UNIT I

அடிப்படைமதிப்பு : கருத்துக்கள் - மதிப்புக்கல்விக்கான தேவை-மனிதனின் குணநலமேம்பாடு (Human Values Upliftment)

UNIT II

தனிமனித ஒழுக்கம் - தன்னம்பிக்கை-தன்முனைப்பு-மன்னிக்கும் பண்பு- அமைதி - பரஸ்பர புன்முறுவல் - மூத்தோருக்கு மரியாதை-உண்மை-தேரீயம் - அகங்காரமற்ற ஆளுமைத்திறன்.

UNIT III

தமிழ் இலக்கியத்தில் மதிப்பு
ஆத்திச் சூடி (1-25) -கொன்றைவேந்தன் (1-25) - உலகநீதி (1-20) - திருக்குறள் (அறன் வலியுறுத்தல், பண்புடைமை அதிகாரங்கள் மட்டும்).

UNIT IV

உண்மையின் தத்துவம் - கவலைநீக்குதல் - நட்பின் உயர்வு- ஆசைகளை சீரமைத்தல் - கோபத்தை கட்டுப்படுத்தல்.

SEMESTER – I BA [Economics]
PART III
PRINCIPLES OF ACCOUNTING – I

Sub Code :

**5 Hrs / 75 Hrs
Credit: 5**

Objectives:

To enable the learners to

1. Understand the basic concepts of accountancy
2. Acquaint themselves with the various methods of accounting practices.

UNIT I

Meaning – Definition - Objectives - Uses and Limitations of Accounting –
Classifications of Accounting - Double Entry System – Definition – Rules – Advantages.

(15 Hrs)

UNIT II

Journal – Ledger – Posting and Balancing.

(15 Hrs)

UNIT III

Sub-Division of Journal – Subsidiary Books – Cash Book - Petty Cash Book.

(15 Hrs)

UNIT IV

Trial Balance – Meaning - Definition – Reasons for preparation of Trial Balance –
Rectification of Errors (Simple problems only).

(15 Hrs)

UNIT V

Final accounts of a Sole trading concerns – Adjustments - Closing stock,
Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance
and Depreciation.

(15 Hrs)

TEXT BOOK

1. Financial Accounting :T.S Reddy and A.Murthy
MargamPublication,Chennai.

BOOKS FOR REFERENCE

1. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani
EurasicPublising House ltd, New Delhi.

2. Advanced Accountancy :R.S.N.Pillai&Bagavathi
KornakPublishers,Delhi.

SEMESTER II
PART III – CORE PAPER I
FINANCIAL ACCOUNTING – II

Sub Code :

5Hrs / 75Hrs
Credit: 5

Objectives:

To enable the learners to acquaint themselves with the various methods of accounting practices.

UNIT I

Bills of Exchange – Definition- Features – advantages - Trade and Accommodation bills – Discounting of Bills– Dishonour a bills - Renewals – Retiring of Bills - Insolvency of Acceptor. **(15Hrs)**

UNIT II

Hire Purchase System – Definition – Features – Accounting Treatment - Calculation of Interest – Default and Repossession - Installment Purchase System – Meaning – Difference between Hire Purchase and Instalment System – Accounting Treatment. **(15Hrs)**

UNIT III

Royalty -Meaning – Explanation of technical terms – Accounting Treatment – Methods of Recoupment. **(Excluding Sub-Lease) (15Hrs)**

UNIT IV

Branch Accounting - Meaning – Objectives – Types – Accounting treatment – Dependent and Independent Branches **(Excluding Stock and Debtors System)**. Departmental Accounts – Meaning – Need – Advantages – Difference between Department and Branch accounts – Accounting Treatment. **(15Hrs)**

UNIT V

Accounts for Non-Trading Concerns –Items Peculiar to Non-trading Concerns - Preparation of Income and Expenditure account and Balance Sheet. **(15Hrs)**

TEXT BOOK

1. Financial Accounting :T.S.ReddyandA. Murthy
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accountancy :S.P Jain and K.L.Narang
KalyaniPublishers,Delhi.
2. Advanced Accountancy :R.S.NPillai and Bagavathi
KonarkPublishers , Delhi.
3. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani.
EurasicPublising House Ltd, New Delhi

SEMESTER II PART III – CORE PAPER II BUSINESS COMMUNICATION

Sub Code :

**5 Hrs/75 Hrs
Credit: 3**

Objectives:

To enable the learners to be familiar with written communication techniques under various business situation.

UNIT I

Communication – Meaning – Definition – Objectives – Types – Essentials of good Communication – Barriers to Communication. **(15Hrs)**

UNIT II

Layout of Business Letters - Qualities of a Good Business Letter - Kinds of Business Letters -Inquiries – Offers and Quotations – Orders – Confirmation - Letters of Credit – Status Enquiry. **(15Hrs)**

UNIT III

Complaint Letters - Claims, Complaints and Adjustments – Acknowledging - Receipt of Goods and Payment – Letters of Collections – Business circular letters. **(15Hrs)**

UNIT IV

Letters of Application - Application for a Situation – Reference – Appointment – Testimonials. **(15Hrs)**

UNIT V

Agency Correspondence – Banking Correspondence – Insurance Correspondence. **(15Hrs)**

TEXT BOOK

1. Modern Commercial Correspondence :R.S.N.Pillai&Bagavathi,
Sultanchand Co Ltd,New Delhi.

BOOKS FOR REFERENCE

1. Essentials of Business Communication :Rajendra Pal & J.S Korlahalli,
Sultan chand&sons,New Delhi.

2. A Guide to Business Correspondence :N.D Kapoor
Sultan Chand&Sons, NewDelhi

**SEMESTER II
PAPER III - Allied
ECONOMIC DEVELOPMENT OF INDIA**

Sub Code :

**5 Hrs/75 Hrs
Credit : 5**

Objectives:

This paper helps to identify the issues and potential of Indian Economy.

UNIT I

Under development - Definition – Characteristics of under Developed Economy – India as a Developing Economy. National Income – Meaning – Concept – Measurement – Trends in National Income - Difficulties in Measuring National Income – Uses.

(15Hrs)

UNIT II

Human Resources -Population Problem in India – Population Policy – Unemployment Problem in India – Causes – Types – Effects – Government Measures.

(15Hrs)

UNIT III

Agriculture - Role of Agriculture in Indian Economy – Causes for Low Productivity – Increasing Efficiency of Agriculture Productivity – Objectives of Land Reforms in India – Green Revolution (features and impact)

(15Hrs)

UNIT IV

Industry & Trade -Industrial policy 1991 – Role and Problems of Small Scale and Cottage Industries in India – Government Measures Promoting SSI in India (SIDCO, DICs) – Performance & Importance of Public Sector Undertaking – Case For and Against Privatization. India's Foreign Trade – Value, Composition and Direction of Trade – Export Promotion Measures of the Government – Factors Hindering Exports – EXIM Bank.

(15Hrs)

UNIT V

Economic Planning – Definition – General Objectives of Five Year Plans in India –Pre-requisites of Successful Planning.

(15Hrs)

TEXT BOOK

1. Economic Development of India :N.Srinivasan
MeenakshiPathipagam, Madurai
2. Economic Development of India :NarayanaNadar
Thangam Publishers, Virudhunagar.

BOOKS FOR REFERENCE

1. Indian Economy :K.K.Dewett&J.D.Varma
S.Chand& Sons New Delhi.
2. Indian Economic Environment :J.C.Dhingra
S.Chand& Sons New Delhi.
3. Economic Development of
India & Planning :M.L.Jhingan
Vikas Publications, Delhi

SEMESTER – II PAPER IV – VALUE EDUCATION

தாள்II - யோகமும் தியானமும்

Sub Code:

**1 Hrs/15 Hrs
Credit:2**

UNIT I

உடற்பயிற்சிமுறைகள் : கைப்பயிற்சி-கால் பயிற்சி-கண் மற்றும்
மூச்சுப்பயிற்சி.

UNIT II

யோகம் - இலக்கணம் - சூர்யநமஸ்காரம் - பிராணயாமம்.

UNIT III

பெண்களுக்கானயோகப் பயிற்சி:

பத்மாசனம் - வஜ்ராசனம் - சக்ராசனம் - மயூராசனம் - விருச்சாசனம் -
யோகமுத்திரை-பச்சிமோத்தாசனம் - உஷ்பிராசனம் - சலபாசனம்.

UNIT IV

தியானம்:

தியானமுறைகள் - தியானபடிநிலைகள் - செயல்முறைகள் அதன்
முக்கியத்துவம்.

பார்வை நூல்கள்:

1. ஆரோக்கியவாழ்வு - க.சுப்ரமணியம்
2. யோகாசனம் - ஆசனஆண்டியப்பன்
3. நீதி நூல்கள் - துரை. தண்டபாணி
4. இந்தியசமூகஅமைப்புக்கள்- அ.க.தாஸ்
5. தெய்வீகப்பாதை - ஸ்ரீசத்யசாயிபப்ளிகேசன்ஸ்
6. யோகசிகிச்சை - யோகாசார்யாசுந்தரம்
7. மனவளக்கலை - யோகிராஜ் வேதாத்ருமகரிஷி
8. அறமும் பண்பாடும் - முனைவர். ஞ.முத்துலெட்சுமிNCBH
Publication

**SEMESTER II – BA [Economics]
PART III
PRINCIPLES OF ACCOUNTING – II**

Sub Code:

5 Hrs/75 Hrs

Credit: 5

Objectives:

To enable the learners to

1. Understand the basic concepts of accountancy
2. Acquaint themselves with the various methods of accounting practices.

UNIT I

Bank Reconciliation Statement – Meaning – Need – Causes for differences between Cash book and Pass book – Methods. **(15 Hrs)**

UNIT II

Bills of Exchange – Trade Bills – Discounting of Bills – Endorsement Dishonour due to Insolvency - Renewals – Retiring of Bills (Excluding Accommodation Bills).

(15 Hrs)

UNIT III

Depreciation – Meaning – Characteristics – Causes – Objectives – Methods of providing depreciation (Problems only in Straight Line and Diminishing Balance Method). **(15 Hrs)**

UNIT IV

Average Due Date – Meaning – Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners. **(15 Hrs)**

UNIT V

Insurance Claims – Loss of stock – Average Clause. **(15 Hrs)**

TEXT BOOK

1. Financial Accounting :T.S.Reddy&A.Murthy
MarghamPublications,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accountancy :S.P Jain and K.L Narang
Kalyani Publishers, Delhi
2. Advanced Accountancy :R.S.NPillai and Bagavathi
Konark Publishers PvtLtd,New Delhi.
3. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani.
EurasicPublising House ltd, New Delhi

**SEMESTER III
PART III – CORE PAPER I
COST ACCOUNTING**

Sub Code:

**6 Hrs/90 Hrs
Credit: 4**

Objectives:

To provide an understanding of the various costing methods and their Suitability.

UNIT I

Definition of Costing – Importance of Costing – Objects and Advantages –
Difference between Cost and Financial Accounts – Installation of Costing System –
Analysis and Classification of Costs – Preparation of Cost Sheet. **(18Hrs)**

UNIT II

Materials: Purchase Procedure – Requisition for Material Control – Issue of Material (Different Methods) – Recording and Controlling of Material – Different Stock Levels, Economic Order Quantity – Perpetual Inventory – Control Over Wastage, Scrap and Spoilage. **(18Hrs)**

UNIT III

Labour - Methods of Remunerating Labour: Incentive Schemes –Over Time, Idle Time – Control Over Idle Time – Labour Turnover – Meaning and Measurement.

(18 Hrs)

UNIT IV

Accounting of Overheads: Fixed and Variable Overheads – Basis of Charging Overheads – Allocation – Apportionment and Absorption –Primary distribution – Distribution of Service Overhead – Computation of Machine Hour Rate. **(18Hrs)**

UNIT V

Process costing – Normal loss – Abnormal Loss and Abnormal gains.**(18Hrs)**

Note: 40% Theory and 60% Problems

TEXT BOOK

1. Cost Accounting :S.P.Jain&K.L.Narang
Kalyani Publishers, Delhi

BOOKS FOR REFERENCE

1. Practical Costing :B.S.Khanna, I.M.Pandey, G.K.Ahuja,M.N.Arora,
S.Chand Publications, New Delhi.
2. Cost Accounting :Dr.R.Ramachandran&Dr.R.Srinivasan
Sriram Publications.

3. Cost Accounting :R.S.N.Pillai&V.Bagavathi
S.Chand Publications, New Delhi.
4. Cost Accounting :T.S Reddy & V.M Moorthy
MarghamPublcations,Chennai.

**SEMESTER III
PART III – CORE PAPER II
BUSINESS STATISTICS**

Sub Code :

**6 Hrs/90 Hrs
Credit: 4**

Objectives:

To provide an exposure to Statistical techniques.

UNIT I

Meaning and Definition of Statistics – Importance – Functions – Limitations –
Statistical Survey – Collection of Data - Classification and Tabulation of Data –
Sampling and Sample Designs. **(18 Hrs)**

UNIT II

Measures of Central value - Mean, Median, Mode Geometric Mean and Harmonic Mean. **(18 Hrs)**

UNIT III

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation - Standard Deviation – Skewness. **(18 Hrs)**

UNIT IV

Correlation Analysis – Significance – Types of Correlation – Pearson’s Co-efficient of Correlation – Rank Correlation.

Regression Analysis – Regression Equation of X on Y and Regression Equation of Y on X. **(18 Hrs)**

UNIT V

Index Numbers – Problems in the Construction of Index numbers – Methods of Constructing Index Numbers – Weighted and Unweighted Indices– Consumer Price Index. **(18 Hrs)**

Note: 20% Theory and 80% Problems

TEXT BOOK

1. Fundamentals of Statistics : R.S.N. Pillai & Bagavathi
S.Chand & Co, New Delhi.

BOOKS FOR REFERENCE

1. Statistical Methods : S.P.Gupta
Sultan Chand & Sons, New Delhi.
2. Business Mathematics and

Statistics : P.A.Navanitham
Jai Publishers, Trichy
3. Fundamentals of Statistics : D.H.Elhance&VeenaElhance
S.Chand& Co, New Delhi.

SEMESTER III
PART III – CORE PAPER III
BANKING THEORY LAW AND PRACTICE

Sub Code : **5Hrs/75 Hrs**
Credit: 3

Objectives:

To enable the learners to be aware of the law and practice governing the day to day operations of commercial banks.

UNIT I

Banking –Meaning - Definition – Classification of Banks – Functions and Services of Commercial Banks – Functions of Central Bank. **(15Hrs)**

UNIT II

Banker and Customer : Meaning – Definition – Relationship – General and Special – Obligation to Honour Cheque – Lien – Obligation to Maintain Secrecy of Customer's Account – Right to Charge Compound Interest – Individual Charges.

(15Hrs)

UNIT III

Negotiable Instruments - Cheque – Definition – Features – Cheque Vs Bills of Exchange – Material Alteration – Marking – Meaning – Significance. Crossing – Meaning – Definition – Significance of Various Forms of Crossing. Endorsement - Meaning – Kinds – Regularity of Endorsement.

(15Hrs)

UNIT IV

Paying Banker : Meaning – Precautions Before Honouring a Cheque – Circumstances Under Which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Rights and Privileges of a Holder in Due Course. Collecting Banker – Meaning – Banker as a Holder for Value – Conversion – Basis of Negligence - Duties of a Collecting Banker.

(15 Hrs)

UNIT V

Recent Developments in the Banking sector - E – Banking : - Anywhere Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM – EFT (Electronic Fund Transfer).

(15Hrs)

TEXT BOOK

1. Banking Theory Law & Practice :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCE

1. Banking Theory Law & Practice :S.M.Sundaram&Varshney
S.Chand&Sons, New Delhi.

2. Banking Theory Law & Practice :Dr.Gurusamy
Vijaya Nicole Imprints (Pvt) Ltd, Chennai

**SEMESTER III
PART III– CORE PAPER IV
PRINCIPLES OF INSURANCE**

Sub Code :

**4 Hrs / 60 Hrs
Credit: 3**

Objectives:

1. To make the learners understand the fundamentals of insurance.
2. To enable the students to know the different categories of insurance.

UNIT I

Insurance – Meaning – Definition - Nature – Principles – Evolution – Kinds -
Functions - Importance - Forms - Essentials of a Sound Insurance Plan. **(12 Hrs)**

UNIT II

Life Insurance contract – Features – Classification of Policies – Annuities – Procedure for taking a Life Policy and Policy Conditions. (12 Hrs)

UNIT III

Life Insurance Corporation of India – Privatisation of Insurance business in India. (12 hrs)

UNIT IV

Marine Insurance – Nature – Kinds of Marine Policies – Policy conditions – Premium calculation – Marine Losses – Payment of claims. (12 Hrs)

UNIT V

Fire Insurance – Nature – Kinds of policies – Policy Conditions – Payment of Claims.

(12 Hrs)

TEXT BOOK

1. Insurance Principles and Practices :Dr.G.Themozhi&Ms.T.Tamilselvi.
Merit India Publications, Madurai.

BOOKS FOR REFERENCE

1. Insurance Principles and Practices :M.N. Mishra
S. Chand Publications, Delhi.
2. Principles and Practice of Insurance :Kothari and Pahl
SahityaBhawan, Agra.
3. Elements of Insurance :A. Murthy
Margham Publication, Chennai.

**SEMESTER III
PART III- Allied
OFFICE AUTOMATION LAB**

Sub Code :

**5 Hrs/75 Hrs
Credit**

Objectives:

To train the students in creation of documents in word and excel and power point presentation

LIST OF PROGRAMS

MS-Word

1. Formatting the Text
2. Macro Creation
3. Table Creation
4. Mail Merge

MS-PowerPoint

5. Scenery Creation
6. Creating Presentation using Wizard
7. Slide show on College Courses
8. Creating Charts using PowerPoint

MS-Excel

9. Employee Payroll
10. Inventory Control
11. Chart Creation using Excel

MS-Access

12. Students Marklist
13. Employee Payroll
14. Form Creation

SEMESTER - III PART IV – Skill Based ENTREPRENEURSHIP DEVELOPMENT

Sub Code :

2Hrs/30Hrs

Credit: 2

UNIT I

Entrepreneurship – Meaning – Importance - Definition – Functions and Qualities of an Entrepreneur. **(6Hrs)**

UNIT II

Steps to be taken to start a business – Licensing – Registration and Local bye laws. **(6Hrs)**

UNIT III

Institutional arrangements for entrepreneurship development – DIC, SIPCOT, ITCOT, SIDCO, NSIC, SISI – Institutional finance to Entrepreneurs – TIIC, SIDBI, Commercial Banks. **(6Hrs)**

UNIT IV

Project Report – Meaning – Importance- Format for report – Project appraisal – Market feasibility and Economic feasibility. **(6Hrs)**

UNIT V

Entrepreneurship Development in India – Women Entrepreneurship in India. **(6Hrs)**

BOOKS FOR REFERENCE

1. Entrepreneurship : R.V.Badi
2. Entrepreneurship Development :C.B.Gupta&N.R.Srinivasan
3. Dynamics of Entrepreneurship Development :Vasanth Desai
Himalaya Publishing House, New Delhi

SEMESTER - III PART IV - Non Major Elective I PRACTICAL BANKING

Sub Code : **2Hrs/30Hrs**
Credit: 2

Objectives:

To enable the learners to become familiar with the various forms used in day to day banking.

UNIT I

Banking – Meaning – Definition - Customer – Banker - Customer relationship - Procedure for opening a bank account. **(6Hrs)**

UNIT II

Filling up of application form and other formalities - Various forms used in banks
– Pay-in-slip – Self Cheque - Cheques – Various types of crossing.

(6Hrs)

UNIT III

Demand Draft – Application form for safe custody of articles – Bank Locker.

(6Hrs)

UNIT IV

Loans and Advances - Various types of loans - Application for various loans.

(6Hrs)

UNIT V

Recent Developments in the Banking sector – E-Banking - ATM - Telebanking –
Mobile Banking.

(6Hrs)

TEXT BOOK

1. Banking Theory Law and Practice : E.Gordon&K.Natrajan
Himalaya Publisinghouse,Mumbai
2. Banking Theory Law & Practice : Dr.Gurusamy
Vijaya Nicole Imprints (Pvt) Ltd, Chennai

**SEMESTER IV
PART III – CORE PAPER I
ADVANCED ACCOUNTING**

Sub Code :

**6Hrs / 90Hrs
Credit: 5**

Objectives:

To enable the learners to acquire knowledge on partnership accounting.

UNIT I

Definition – Legal Requirements – Essential Features – Profit and Loss
Appropriation Account – Past Adjustments and Guarantee. **(18Hrs)**

UNIT II

Admission of a Partner – Profit Sharing Ratios – Revaluation of Assets and
Liabilities – Treatment of Goodwill – Adjustment of capital. **(18Hrs)**

UNIT III

Retirement and Death of a Partner – Treatment of Joint life policy. (18Hrs)

UNIT IV

Dissolution of firms – Insolvency of Partners – Garner Vs Murray Case - All Partners Insolvent – Piece Meal Distribution – Proportionate Capital Method – Maximum Loss Method. (18Hrs)

UNIT V

Amalgamation of Partnership Firms and Sale to a Company. (18Hrs)

TEXT BOOK

1. Financial Accounting :T.S.Reddy, A.Murthy
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accounting :Dr.M.A.Arulanandam&K.S.Raman
Himalaya Publications, New Delhi
2. Advanced Accounting :R.S.N.Pillai&Bhagavathy
KonarkPublication,New Delhi
3. Advanced Accountancy :S.P.Jain and K.L Narang
KalyaniPublicers, New Delhi

SEMESTER IV
PART – III - CORE PAPER II
BUSINESS MATHEMATICS

Sub Code:

6Hrs/90Hrs

Credit: 5

Objectives:

To develop mathematical skill among the learners.

UNIT I

Elements of Set Theory – Definition – Symbols – Roaster Method and Rule Method – Types of Sets – Union & Intersection – Sub-sets – Complement Set – Difference of Two Sets – Family of Sets – Venn Diagrams – Demorgan’s Laws.

(18Hrs)

UNIT II

Indices and Surds – Indices, positive, fractional, operation with power fraction – Surds – operation – rationalizing factors.

(18Hrs)

UNIT III

Interest calculation – Simple interest – Compound interest – Depreciation – Annuities – Types of Annuities – Annuity Certain and Annuity Contingent. **(18Hrs)**

UNIT IV

Matrix - Definition – Types – Addition, Subtraction and Multiplication of Matrix – Scalar multiplication(Simple problems only) – Determinants of order two and three – Cramer's Rule - Solution of a system of Linear equation - Cofactor – Adjoint – Inverse of a matrix. **(18Hrs)**

UNIT V

Interpolation and Extrapolations. **(18Hrs)**

TEXT BOOK

1. Statistics :R.S.N. Pillai&Bagavathi
S.Chand&Co,New Delhi.
2. Business Mathematics :M.Manokaran&C.Elango
Paramount Publications,Palani

BOOKS FOR REFERENCE

1. Business Mathematics :D.C.Sanchetti&V.K.Kapoor
Sultan Chand Sons ,New Delhi

**SEMESTER IV
PART III – CORE PAPER III
BUSINESS MANAGEMENT**

Sub Code :

**6 Hrs/90 Hrs
Credit: 3**

Objectives:

To acquaint the learners with the basic principles of management.

UNIT I

Management – Definition – Principles – Importance – Functions – Contributions of F.W Taylor and Henry Fayol – Management Vs. Administration.

(18 Hrs)

UNIT II

Planning – Definition – Objectives – Elements - Importance – Advantages & Limitations – Kinds – Process. Decision Making – Definition – Characteristics – Importance – Types – Process – Management by objectives. **(18 Hrs)**

UNIT III

Organizing – Definition – Principles – Formal & Informal Organisation – Types of Organisation – Factors Affecting Span of Management. Delegation – Authority – Responsibility – Accountability. Centralisation – Decentralisation – Meaning – Advantages and Disadvantages.

(18 Hrs)

UNIT IV

Motivation – Definition – Characteristics – Maslow's & Herzberg's theory of motivation – Leadership – Qualities and functions of a leader – Leadership style.

(18 Hrs)

UNIT V

Communication – Definition – Nature – Characteristics – Importance – Principles – Barriers to Communication – Overcoming the Barriers. Control - Steps in Controlling – Benefits of Control – Management by Exception (MBE).

(18 Hrs)

TEXT BOOK

1. Principles of Management

:T.Ramasamy
Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCE

1. Principles of Management
2. Principles of Management

:Dr.K.Natarajan, K.P.Ganesan
Himalaya Publishing House,Mumbai.
:Kathiresan&Dr.Radha
Prasanna Publishers, Chennai.

SEMESTER - IV
PART III - CORE PAPER IV
BUSINESS LAW

Sub Code :
Credit: 3

5 Hrs/ 75 Hrs

Objectives:

To impart basic knowledge of important laws applicable to business.

UNIT I

Indian Contract Act 1972 – Meaning - Definition - Essential of a valid contract –
Classification of contract – Offer – Acceptance - Consideration. **(15Hrs)**

UNIT II

Performance of contract – Termination and Discharge of Contracts – Remedies for Breach of Contract – Quasi contract special contract – Indemnity and guarantee.

(15 Hrs)

UNIT III

The sale of Goods Act – Contract of sale of goods – Distinguish between sale and agreement to sale – Unpaid seller – Rights of an unpaid seller

(15 Hrs)

UNIT IV

Contract of Agency – Definition – Creation of Agency – Classification – Termination of Agency.

(15 Hrs)

UNIT V

Contract of Bailment – Meaning – Definition – Duties and Rights of Bailor and Bailee – Finder of goods. Pledge – Meaning – Definition - Duties and Rights of Pawnor and Pawnee.

(15 Hrs)

TEXT BOOK

1. Business Law :R.S.N Pillai and Bagawathi
S.Chand Co Ltd ,Delhi.

BOOKS FOR REFERENCE

1. Business Law :N.D.Kapoor
Sultan Chand & Sons, New Delhi
2. Mercantile Law :Shukla M.C.
S.Chand Co Ltd,Delhi

SEMESTER IV
PART III – Allied
TALLY

Sub Code :

5 Hrs/ 75Hrs

Credit: 5

Objectives :

1. To know the basic concepts of Financial Accounting
2. To apply the theory of financial accounting in business with the help of computerized accounting with Tally

UNIT I

Introduction of accounting softwares - Starting Tally – Company Creation – Ledger Creation – Single , Multiple, Voucher entry. **(15 Hrs)**

UNIT II

Day Book Summary – Trial Balance – Final Accounts – Reports Printing.

(15 Hrs)

UNIT III

Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Center – Cost Categories. **(15 Hrs)**

UNIT IV

Debit Note – Credit Note – Bills Registers – Sales, Purchase Summary.

(15 Hrs)

UNIT V

Inventory Voucher Entry – Receipt Note – Delivery Note – Rejection In, Rejection Out – Outstanding Reports – Accounting Voucher with Inventory details.

(15 Hrs)

REFERENCE BOOK

1. Tally 9 - Study material Published by CSC Computer Education.

SEMESTER IV

PART IV – Skill Based

BASICS OF CONSUMERISM

Sub Code :

2Hrs/30Hrs

Credit: 2

Objectives:

To make the learners understand the rights and responsibilities of the consumer.

UNIT I

Consumerism –Concept –Need for Consumerism-Role of Consumerism.

(6Hrs)

UNIT II

Consumerism and business-Utility of consumerism.

(6Hrs)

UNIT III

Consumer Protection- Plight of Indian consumer- (Govt Measures) consumer rights –Responsibilities-Violation of consumer rights.

(6Hrs)

UNIT IV

Consumer Protection Act 1986-Consumer protection council.

(6Hrs)

UNIT V

Consumer disputes - Redressal Agencies-Consumer complaints-Remedial Action.

(6Hrs)

TEXT BOOK

1. Business Environment
and Policy :Francis Cherunilam
Himalaya Publishing House,
New Delhi.

BOOK FOR REFERENCE

1. Modern Marketing :R.S.N Pillai&Bagavathi
S.Chand&Co
2. Teachers Reference Book
Published by Civil Supplier
& Consumer Protection :Department, Govt of Tamilnadu

SEMESTER V
PART III – CORE PAPER I
INCOME TAX LAW AND PRACTICE - I

Sub Code :

6 Hrs/ 90 Hrs
Credit: 5

Objectives:

To impart to the students a basic understanding about various heads of income.

UNIT I

Income Tax Act 1961 – Introduction – Definitions – Assessee – Principal Officer – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income – Agricultural Income. **(18 Hrs)**

UNIT II

Residential status – Individual, HUF, Joint Stock Company – Scope of Total Income – Income Exempt from Tax(Sec.10)(**Theory only**) **(18 Hrs)**

UNIT III

Computation of Income from salary. **(18 Hrs)**

UNIT IV

Computation of Income from house property and Profits and gain from business or profession. **(18 Hrs)**

UNIT V

Computation of Income from Capital gains and Income from other sources. **(18 Hrs)**

TEXT BOOK

1. Income Tax Law & Practice :Dr.H.C.Mehrothra
SahityaBhawan Publications, Agra

BOOKS FOR REFERENCE

1. Student's Guide to Income Tax :Dr.Vinod&Singhania
Taxmann's Publications.
2. Income Tax :Guar &Narang
Kalyani Publishers, New Delhi

SEMESTER V
PART – III - CORE PAPER II
CORPORATE ACCOUNTING - I

Sub Code :

6Hrs/90Hrs

Credit: 5

Objectives:

To enable the learners to acquire knowledge in corporate accounting

UNIT I

Joint Stock Company – Kinds of Shares – Accounting Procedure for Issue of Shares at Par, at Discount, and at Premium – Pro-rata allotment-Calls in Advance – Calls in Arrears – Forfeiture and Re-issue of Shares. **(18Hrs)**

UNIT II

Preference Shares –Issue and Redemption. **(18 Hrs)**

UNIT III

Debentures – Issue and Redemption.(Excluding Own Debentures) **(18 Hrs)**

UNIT IV

Profit Prior to Incorporation – Underwriting. **(18 Hrs)**

UNIT V

Final Accounts – Preparation and Presentation according to the requirements of Schedule IV Part I and II. **(18 Hrs)**

TEXT BOOK

1. Corporate Accounting :T.S.Reddy, A.Murthy
MargahamPublication,Chennai

BOOKS FOR REFERENCE

1. Advanced Accountancy :S.P Jain &K.L.Narang
KalyaniPublishers , New Delhi.
2. Advanced Accountancy :Dr.M.A.Arulanandam&K.S.Raman
Himalaya Publishing House, Mumbai.
3. Advanced Accountancy :R.S.N.Pillai&Bhagavathy
S.Chand Publications, New Delhi.

SEMESTER V PART III – CORE PAPER III COMPANY LAW

Sub Code : **6Hrs/90Hrs**
Credit: 3

Objectives:

To impart basic knowledge about formation and function of joint stock companies.

UNIT I

Company – Meaning – Definition – Characteristics – Difference between
Company and Partnership – Kinds of Companies. **(18 Hrs)**

UNIT II

Formation of Companies – Incorporation of Company – Documents to be filed with the Registrar – Certificate of Incorporation – Commencement of Business – Promoter – Meaning – Functions - Pre-incorporation Contracts. **(18 Hrs)**

UNIT III

Memorandum of Association – Clauses – Alteration of Memorandum – Doctrine of ultravires. **(18 Hrs)**

UNIT IV

Articles of Association – Contents – Alteration of Articles of Association – Doctrine of Indoor Management. **(18 Hrs)**

UNIT V

Raising of Capital – Prospectus – Contents – Mis-statements in Prospectus – Statement-in-lieu of Prospectus.

Share Capital – Kinds of Share Capital – Alteration of Capital – Reduction of Capital – Further issue of Capital – Reorganisation of Share Capital. **(18 Hrs)**

TEXT BOOK

1. Elements of Company Law :N.D.Kapoor
Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

1. A Text book of Company Law :P.P.S Gogna
S.ChandCoLtd , Delhi.
2. Company Law & Secretarial Practice :Acharya&Govekar
Himalya Publishing House,
New Delhi.

SEMESTER V
PART III – Elective I
E – COMMERCE

Sub Code :

5Hrs/75Hrs
Credit: 5

Objectives:

To enable the students to understand the technology of E-Commerce for
Business Applications

UNIT I

E-Commerce - Framework Classification of E-Commerce-Anatomy of E-Commerce Applications-Components of the I-Way – Network Access Equipment – Internet Terminology. **(15Hrs)**

UNIT II

Electronic Data Interchange- Benefits – EDI Legal, Security & Privacy Issues – EDI software Implementation – Value added networks – Internal Information Systems- Work flow automation and Coordination – Customization and Internal Commerce. **(15Hrs)**

UNIT III

Network security Firewalls – Client Server Network Security – Emerging client server security threats – Firewalls and Network security – Data and message security – Encrypted documents and electronic mail- Hypertext Publishing – technology behind the web. **(15Hrs)**

UNIT IV

Consumer Oriented Electronic Commerce: Consumer Oriented Application-Mercantile Process Models –Mercantile Models From the Consumers Perspectives – Mercantile Models from the Merchant Perspective. **(15Hrs)**

UNIT V

Electronic Payment Systems- Types –Digital Token Based Electronic Payment System- Smart Cards & Credit Card Electronic Payment Systems- Risk –Designing electronic Payment System. **(15Hrs)**

TEXT BOOK

1. E-Commerce : C.S.Rayadu
Himalaya Publishing House, New Delhi.
2. Electronic Commerce :Bharat Bhasker
Tata McGraw Hill Publishing Co. Ltd.,New Delhi

SEMESTER - V
PART III - Elective II
AUDITING

Sub Code :

5 Hrs/75 Hrs
Credit: 5

Objectives:

To enable the learners to

1. be familiar with the principles of auditing
2. get knowledge about the audit procedure

UNIT I

Audit – Definition – Objects – Types – Advantages – Auditing vs Investigation – Qualities of an auditor – Rights and Duties – Company Audit – Auditor – Appointment – Removal – Qualification – Audit Report. **(15 Hrs)**

UNIT II

Audit Programme – Audit notes – Audit files – Working papers – Procedure for Audit – Internal Control – Internal check – Auditors’ duty as regards internal check.

(15 Hrs)

UNIT III

Vouching – Meaning – Definition – Importance – Duties of an auditor – Vouching of cash transactions and of trading transactions. **(15 Hrs)**

UNIT IV

Verification and valuation of assets and liabilities – Duties of an auditor – Audit report. **(15 Hrs)**

UNIT V

Liabilities of an auditor – Liabilities for negligence – Liabilities misfeasance – Criminal liability – Liability to third party – Legal positions. **(15 Hrs)**

TEXT BOOK

1. Practical Auditing : B.N.Tandon
S.Chand& Co, NewDelhi

BOOKS FOR REFERENCE

1. Auditing : M.S.Ramasamy
S.Chand& Co, New Delhi
2. Auditing : S.M.Sundaram
SreeMeenakshi Publications, Karaikudi

SEMESTER – V
PAPER IV – Skill Based
CAREER GUIDANCE

Sub Code:

2 Hrs/30 Hrs
Credit: 2

Objectives

To equip the students to meet the challenges in the competitive examinations as well as fair well in their career.

UNIT I: 1 Hr

- i. General knowledge and Current Affairs
- ii. General Awareness
- iii. Numerical Ability
- iv. Reasoning Ability
- v. Skill in English Language
- vi. Pedagogy
- vii. Writing Applications
- viii. Designing a Resume

UNIT II : 1 Hr

- i. E-Mail and Internet Accession
- ii. Facing an Interview
- iii. Group Discussion
- iv. Body Language
- v. Public Speech
- vi. Professional Ethics

Duration of the External Examination : 3 Hrs

Evaluation : External 75 marks

TEXT BOOK

1. Career Guidance – Dr. G.Themozhi& Mrs. P.Selvi , New Century Book House Pvt Ltd ,Tamilnadu.

**SEMESTER – VI
PART III – CORE PAPER I
INCOME TAX LAW AND PRACTICE – II**

**Sub Code : 7 Hrs/105 Hrs
Credit: 5**

Objectives:

To impart basic knowledge of assessment of firms, companies and individuals.

UNIT I

Clubbing of income - Set-off and Carry forward of Losses: Set-off of losses – Carry forward and set-off of losses – Order of set-off. **(21Hrs)**

UNIT II

Computation of Individual's total income – Deductions in the computation of total income – Assessment of Individuals. **(21Hrs)**

UNIT III

Assessment of Hindu Undivided Family – Assessment of Partnership Firms – Assessment of Joint stock companies. **(21Hrs)**

UNIT IV

Income Tax Authorities – General Powers of CBDT – Director/Chief Commissioner of Income Tax – Assessing Officer. **(21Hrs)**

UNIT V

Procedure for Assessment - Types of Assessment – Permanent Account Number (PAN). **(21Hrs)**

TEXT BOOK

1. Income Tax Law & Accounts : Dr.H.C.Mehrothra
Sahitya Bhawan Publications, Agra

REFERENCE BOOK

1. Income Tax Law and Practice :V.P.Gaur and D.B.Narang
Kalyani Publishers, New Delhi.
2. Student's Guide to Income Tax :Dr.Vinod&Singhania
Taxmann's Publications.

SEMESTER – VI
PART III – CORE PAPER II
MANAGEMENT ACCOUNTING

Sub Code :

6 Hrs / 90 Hrs

Credit: 4

Objectives:

To acquaint the students with the conceptual frame work of management accounting.

UNIT I

Management Accounting – Meaning - Definition – Objectives – Relationship between cost, financial and Management Accounting. **(18 Hrs)**

UNIT II

Financial statement Analysis and Interpretation: Accounting ratio, their significance, utility and limitations, Analysis for liquidity, profitability and solvency.

(18 Hrs)

UNIT III

Fund Flow and Cash Flow Analysis – Forecasting of Fund requirements. **(18 Hrs)**

UNIT IV

Standard Costing and Variance Analysis (Material and Labour only). Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(18 Hrs)**

UNIT V

Budgetary Control – Meaning – Definition – Objectives - Advantages – Limitations – Steps in the installation – Types of Budgets – Cash, Flexible, Production, Purchase and Sales **(18 Hrs)**

TEXT BOOK

1. Management Accounting : Ramachandran and Srinivasan
Sriram Publications, Trichy.

BOOKS FOR REFERENCE:

1. Cost accounting :S.P.Jain&K.L.Narang
Kalyani Publishers, Delhi.
2. Management Accounting :R.S.N Pillai&Bhagavathi
S.Chand& Co, Delhi.
3. Management Accounting :S.N Maheswari
Sultand& Sons, New Delhi.

**SEMESTER VI
PART III – CORE PAPER III
CORPORATE ACCOUNTING II**

Sub Code :

**6 Hrs/90 Hrs
Credit: 4**

Objectives:

To enable the learners to acquire knowledge in corporate accounting

UNIT I

Valuation of Shares and Goodwill.

(18 Hrs)

UNIT II

Amalgamation, Absorption, Reconstruction (external) of Joint Stock Companies.
(Excluding Amalgamation in the nature of merger, Inter- company transactions and
Holdings) **(18 Hrs)**

UNIT III

Alteration of share capital and Internal reconstruction. **(18 Hrs)**

UNIT IV

Liquidation of Companies – Meaning – Modes – Order of Payment – Secured
Creditors – Preferential Creditors - Statement of Affairs – Deficiency / Surplus Account –
liquidators final statement of accounts(excluding receiver for debenture holders and ‘B’
list of Contributories). **(18 Hrs)**

UNIT V

Holding Companies – Meaning – Definition – Preparation of Consolidated
Balance Sheet- treatment of unrealized profits- Revaluation of Assets and Liabilities –
issue of bonus shares. **(18 Hrs)**

TEXT BOOK

1. Corporate Accounting :T.S.Reddy ,A.Murthy
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accounting :S.P.JainandK.LNarang,
KalaniPublishers ,New Delhi.
2. Advanced Accounting :Dr. M.A.Arulanandam&K.S.Raman
Himalaya Publishing House,Mumbai.
3. Advanced Accounting :R.S.N. Pillai&Bhagavathy
S.Chand& Co Ltd, Delhi.

**SEMESTER -VI
PART III – Elective III
MARKETING**

Sub Code:

**5 Hrs/75 Hrs
Credit: 5**

Objectives:

To enable the students to understand the concept of modern marketing and to make them aware of marketing strategies for decision making.

UNIT I

Marketing – Meaning – Definition – Concepts - Importance – Marketing Environment – Marketing Research. **(15Hrs)**

UNIT II

Product – Product policies – Product mix – Product line – Product planning and Development – Alteration of Existing products – Standardization – Branding - Functions – Advantages – Types – Packing – Functions – Advantages – Limitations – Positioning the product – Product Life Cycle – New product development. **(15 Hrs)**

UNIT III

Pricing – Importance of pricing – Factors affecting pricing decision – Pricing objectives – Kinds of pricing – Discounts, allowances – Legal restrictions in pricing – Resale price maintenance. **(15 Hrs)**

UNIT IV

Marketing Promotion – Definition – Kinds, Planning – Sales promotion – Definition – Merits – Demerits – Advertising – Principles of advertising, kinds – Advertising copy – Characteristics – Selecting the advertising media – Personal selling and salesmanship. **(15 Hrs)**

UNIT V

Channels of distribution – Types of channels – Channel functions – Selection of channels – Middlemen – Kinds – Functions – Retailers – Services – Kinds – Departmental Store – Chain stores, Cooperative societies. **(15 Hrs)**

TEXT BOOK

1. Marketing

:R.S.N.Pillai and Baghavathi
S.Chand& Co, New Delhi

BOOKS FOR REFERENCE

1. Marketing :Dr.N.Rajan Nair &Sanjith, R.Nair
Sultan Chand & Sons, Delhi.
2. Marketing :J.Jeyasankar
Margham Publications, Chennai
3. Marketing and Sales
Management :D.C.Kapoor
S.Chand, New Delhi
4. Marketing-A Managerial
Introduction :J.C.Gandhi
Tata McGraw Hill Publishing Company Ltd,
New Delhi
5. Principles and Practices
ofMarketing in India :C.B. Memoria
NarosaBook Distributors,

SEMESTER VI PART IV - Non Major Elective II BASICS OF CONSUMERISM

Sub Code :

**2 Hrs/ 30 Hrs
Credit: 2**

Objectives:

To make the learners understand the rights and responsibilities of the consumer.

UNIT I

Consumerism – Concept – Need for Consumerism - Role of Consumerism. (6 Hrs)

UNIT II

Consumerism and business - Utility of consumerism. (6 Hrs)

UNIT III

Consumer Protection- Plight of Indian consumer- (Govt Measures) consumer rights –Responsibilities-Violation of consumer rights. (6 Hrs)

UNIT IV

Consumer Protection Act 1986 - Consumer protection council. (6 Hrs)

UNIT V

Consumer disputes -Redressal Agencies-Consumer complaints-Remedial Action. (6 Hrs)

TEXT BOOK:

1. Business Environment and Policy :FrancisCherunilam
Himalaya Publishing House,New Delhi.

REFERENCE BOOK:

1. Modern Marketing :R.S.N Pillai&Bagavathi ,S.Chand&Co
2. Teachers Reference Book
Published by Civil Supplier
& Consumer Protection : Department, Govt. of TamilNadu

SEMESTER VI
PART IV- ENVIRONMENTAL STUDIES

Sub Code:

2 Hrs/ 30 Hrs

Credit: 2

Unit I

The Multidisciplinary Nature of Environmental Studies:

- Definition, Scope and importance
- Need for public awareness.

Unit II

Natural Resources:

- Renewable and non-renewable resources

- Natural resources and associated problems
 - a) Forest resources: Use and –exploitation, deforestation, case studies, Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam’s benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, case studies.
 - f) Land resources: Land as a resource, land degradation, man induced lands slide, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit III

Ecosystems:

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, Consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)

Unit IV

Biodiversity and its conservation:

- Introduction: Definition
- Hotspots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts.
- Endangered and endemic species of India.

- Conservation of biodiversity: In situ and Ex-situ conservation of biodiversity.

Unit V

Environmental Pollution:

- Definition
- Causes, effects and control measures of:
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards.
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.

Unit VI

Social issues and the Environment:

- From unsustainable to sustainable development
- Water conservation, rain water harvesting, watershed management.
- Environmental ethics: issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies.
- Wasteland reclamation.

Unit VII

Human population and the Environment:

- Population explosion Family Welfare Programme
- Environment and human health
- Women and Child Welfare
- Role of information Technology in Environment and human health.

Unit VIII

Field work:

- Visit to a local area to document environmental assets – river/forest/grassland/hill/mountain.
- Visit to a local polluted site - Urban/ Rural/ Industrial/ Agricultural.

SEMESTER – VI
PART IV – Skill Based
STOCK MARKET PRACTICES

Sub Code :

2 Hrs/ 30 Hrs

Credit: 2

Objectives:

To enable the learners to know about the financial system and functioning of industrial securities market.

UNIT I

Financial System in India – Financial assets - Physical assets - Financial Intermediaries. **(6 Hrs)**

UNIT II

Financial Markets – Classification – Importance of Capital markets. **(6 Hrs)**

UNIT III

New issue market – Functions - Players in the new issue market. **(6 Hrs)**

UNIT IV

Methods of floating new issue –Public issue –Offer for sale –Placement - Rights issue –Instruments of issue. **(6Hrs)**

UNIT V

Secondary market - Functions – Organization – On-line trading - Reading and interpretation of stock indices. **(6 Hrs)**

TEXT BOOK

1. Financial Markets and Services :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.