

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)
(Re-accredited with 'A' grade by NAAC)
(Affiliated to Mother Teresa Women's University, Kodaikanal)
PALANI.



**SYLLABUS FOR
BACHELOR OF COMMERCE**

2016 Onwards

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 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 TamilNadu or any other Examination accepted by the Syndicate as equivalent there to with Accountancy and Commerce as their main subjects.

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 INSTRUCTION : English

5. ELIGIBILITY FOR 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 examinations.
- Three internal tests will be conducted and the best two will be considered for the internal mark consolidation.

6. EVALUATION

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

The break-up of internal assessment shall be follows.

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

7. PASSING REQUIREMENT

- The passing minimum is 40 per cent (both internal and external) in each paper.
- To complete the course the students should gain the prescribed credits i.e., 140 credits.

8. QUESTION PAPER PATTERN

Core, Allied and Elective Papers

Summative Examination

Duration : 3Hrs

Total Marks : 75 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	15 questions to be answered (no choice)	15 x 1= 15
B	Paragraph about	5 questions (either or	5 x 6 = 30

	1 ½ page	pattern)	
C	Paragraph about 3 pages	3 out of 5 questions	3 x 10 = 30
	Total		75

Internal Question Paper Pattern

Duration : 1 Hr

Total Marks : 15 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	4 questions to be answered (no choice)	4 x 1 = 4
B	Paragraph about 1 page	1 out of 2 questions	1 x 4 = 4
C	Essay Type – about 3 pages	1 out of 2 questions	1 x 7 = 7
	Total		15

SBC and NME Papers

Summative Examination

Duration : 3Hrs

Total Marks : 75 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	15 questions to be answered (no choice)	15 x 1 = 15
B	Paragraph about 1 ½ page	5 out of 7 questions	5 x 6 = 30
C	Paragraph about 3 pages	3 out of 5 questions	3 x 10 = 30
Total			75

Internal Question Paper Pattern

Duration : 1 Hr

Total Marks : 15 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	4 questions to be answered (no choice)	4 x 1 = 4
B	Paragraph about 1 page	1 out of 2 questions	1 x 4 = 4
C	Essay Type – about 3 pages	1 out of 2 questions	1 x 7 = 7
Total			15

9. PROJECT

Group project has been introduced as a Skill Based Subject (SBS) in the sixth semester with internal evaluation.

Report = 75 Marks : Viva-Voce = 25 Marks

10.COMMERCIAL PRACTICES - EVALUATION PATTERN

Report = 50 Marks: Attendance = 25 Marks: Viva-Voce = 25 Marks.

11.ENGLISH FOR COMMERCE - EVALUATION PATTERN

ORAL PRACTICAL = 100 MARKS

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
PG AND RESEARCH DEPARTMENT OF COMMERCE

B.COM

(for those who joined in June 2016)

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CIA	TOTAL
I	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core - 1	Financial Accounting -I		5	4	25	75	100
	Core - 2	Business Organisation		5	4	25	75	100
	Allied- 1	General Economics - I		5	5	25	75	100
	Part – IV							
	SBC	English for commerce –I		2	2	25	75	100
	Value Education	Yoga Practical		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 – 3	Financial Accounting - II		5	4	25	75	100
	Core – 4	Business Communication		5	4	25	75	100
	Allied - 2	General Economics - II		5	5	25	75	100

	Part – IV							
	SBC	English for commerce –II		2	2	25	75	100
	Value Education	Yoga Theory		1	2	25	75	100
	Total			30	23			700

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
III	Part – III							
	Core - 5	Partnership Accounting		6	4	25	75	100
	Core - 6	Business Statistics		6	4	25	75	100
	Core -7	Banking Theory, Law and Practice		5	3	25	75	100
	Core -8	Principles of Insurance		4	3	25	75	100
	Allied -3	Business Accounting with Tally		5	5	25	75	100
	Part – IV							
	SBC	Entrepreneurship Development		2	2	25	75	100
	NME - 1	Stock Market Practices		2	2	25	75	100
	Total			30	23			700

IV	Part – III							
	Core – 9	Cost Accounting		6	4	25	75	100
	Core – 10	Business Mathematics		6	4	25	75	100
	Core – 11	Business Management		6	4	25	75	100
	Core – 12	Business Law		5	3	25	75	100
	Allied - 4	Office Automation		5	5	25	75	100
	Part – IV							
	SBC	Stock Market Practices		2	2	25	75	100
	Part – V	Extension Activities		-	1	-	-	100
		Total		30	23			700

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CIA	TOTAL
V	Part – III							
	Core - 13	Income Tax Law and Practice - I		7	5	25	75	100
	Core – 14	Corporate Accounting - I		6	4	25	75	100
	Core – 15	Principles of Marketing		5	4	25	75	100
	Elective - 1	Auditing		5	5	25	75	100
	Elective - 2	Business Environment		5	5	25	75	100
	Part – IV							
	SBC	Commercial Practices		2	2	75	25	100

		Total		30	25			600
VI	Part – III							
	Core - 16	Income Tax Law and Practice - II		6	5	25	75	100
	Core – 17	Management Accounting		7	5	25	75	100
	Core – 18	E - Commerce		6	4	25	75	100
	Elective - 3	Company Law		5	5	25	75	100
	Part – IV							
	SBC	Group Project		2	2	25	75	100
	Environmental Studies		2	2	25	75	100	
NME - 2	Basics of Consumerism		2	2	25	75	100	
		Total		30	25			800

Total Marks : 4100

Credit : 140

SEMESTER I
PART III – CORE PAPER -1
FINANCIAL ACCOUNTING – I

Sub Code :

5Hrs/75 Hrs
Credit: 4

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. **(15 Hrs)**

UNIT II

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

UNIT III

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

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. **(15 Hrs)**

UNIT V

Depreciation –Meaning –Definition- Different Methods of Providing Depreciation – Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy method. **(15 Hrs)**

Note: 30% Theory and 70% Problems

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,
Eurasic Publishing House Ltd, New Delhi
2. Advanced Accountancy - R.S.N Pillai and Bagavathi,
Konark PublishersPvt Ltd, New Delhi.
3. Advanced Accountancy - S.P Jain , K.L Narang,
KalyaniPublishers,Delhi

SEMESTER I
PART III – CORE PAPER -2
BUSINESS ORGANISATION

Sub Code :

5Hrs/75Hrs
Credit: 4

Objectives :

To enable the learners to

1. Acquaint themselves with the basic principles of business and its organisation
2. Manage an organisation 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

Forms of organisation–Non Corporate Enterprises– Sole Proprietorship concern – Partnership Firms –JointHindu Family Firms– Features, Merits, Demerits , Distinctions – Ideal form of Organisation – Choice of a suitable form of organisation. **(15Hrs)**

UNIT III

Forms of organization – Corporate Enterprise – Forms ofCorporate Enterprises–Joint Stock Companies – Co operative Institutions – Features, Merits, Demerits – Distinctions. **(15 Hrs)**

UNIT IV

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 V

Public Enterprises – Rationale, objectives – Case against public enterprises – Organisation of public enterprises – Problems of public enterprises – Public utilities –

Characteristics – Special problems and Price policy – ownership and management-
Multinational Corporations (MNC) –Non-Governmental Organization. **(15 Hrs).**

TEXT BOOK

- | | |
|--------------------------|--|
| 1. Business Organisation | - S.M Sundaram
SreeMeenakshi Publications, Madurai. |
|--------------------------|--|

BOOKS FOR REFERENCE:

- | | |
|---|--|
| 1. Business Organisation | - Dr.N.Anbalagan
Merit India Publications, Madurai. |
| 2. Business Organisation and
Management | -C.B.Gupta
Sultan Chand Publisher, New Delhi. |
| 3. Fundamentals of Business
Organisation | -Y.K. Bhushan
Sultan Chand ,Delhi |

**SEMESTER I
SKILL BASED COURSE
ENGLISH FOR COMMERCE - I**

Sub Code :

**2 hrs/Week
30 hrs/Semester
Credit : 2**

Objectives :

1. To develop the abilities of students to understand the structure of language and correct usage of language
2. To develop the reading skill of students.

UNIT I (6 hrs)

Reading – Importance of Reading – Types of Reading – Loud Reading – Silent Reading

UNIT II (6 hrs)

Reading skill – Reading of given texts–Passages from different areas of study – Reading newspapers.

UNIT III (6 hrs)

Listening skill –Listening to speeches – Dialogues and Panel discussion

UNIT IV (6 hrs)

Body language and postures – Use of body language – Non- verbal cues – Gestures that convey positive impression–Gestures that carry negative overtones

UNIT V (6 hrs)

Translation – Translation of words – Sentences – Paragraphs – Newspapers – Official communication.

❖ 100 per cent Practical

BOOKS FOR REFERENCE

- 1.Career Guidance : Dr. G.Themozhi, Mrs.P.Selvi
New Century Book House, Chennai
- 2.Essentials of Business Communication : Rajendra Pal & J.S Korlahalli,
Sultan chand&sons,New Delhi.

SEMESTER II
PART III – CORE PAPER -3
FINANCIAL ACCOUNTING – II

Sub Code :
Objective:

5Hrs / 75Hrs
Credit: 4

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– Dishonor of bills - Renewals – Retiring of Bills - Insolvency of Acceptor. **(15 Hrs)**

UNIT II

Consignment Accounts – Meaning – Features – Distinction between Sale and Consignment – Important terms – Accounting Treatment. **(15 Hrs)**

UNIT III

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

UNIT IV

Single Entry System – Meaning and Features – Statement of affairs method and Conversion method. **(15 Hrs)**

UNIT V

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

Note: 30% Theory and 70% Problems

TEXT BOOK

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

BOOKS FOR REFERENCE

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

SEMESTER II
PART III – CORE PAPER -4
BUSINESS COMMUNICATION

Sub Code :

5 Hrs/75 Hrs
Credit: 4

Objective:

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

UNIT I

Communication – Meaning – Definition – Objectives – Characteristics - Elements. Business letters – Importance – Appearance – Qualities of a business letter – Format of business letters - Essentials of a good business letter. **(15 Hrs)**

UNIT II

Trade Enquiries – Offers and Quotations – Commercial Terms- Trade Order – Confirmation of Orders. **(15 Hrs)**

UNIT III

Letters of Credit – Status Enquiry - Complaints and Adjustments – Collection letters. **(15 Hrs)**

UNIT IV

Application for a Situation - circular letters – E-Mail Communications
(15 Hrs)

UNIT V

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

TEXT BOOK

1. Modern Commercial Correspondence : R.S.N.Pillai&Bagavathi,
Sultan Chand & 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, New Delhi

**SEMESTER II
SKILL BASED COURSE
ENGLISH FOR COMMERCE - II**

Sub Code :

**2 hrs/Week
30 hrs/Semester
Credit : 2**

Objectives :

1. To develop the abilities of students in oral and written language.
2. To develop the language competence of learners.

UNIT I

(6hrs)

Writing Skills: Describing a person, situation, picture – Describing family members – Teachers – Favourite actors – Players etc

UNIT II

(6 hrs)

Group Discussion – Initiation techniques – Content – Group Dynamics – Leadership – Communication skill – Summarising techniques

UNIT III

(6 hrs)

Conversation skill – Developing conversation – Skill by giving situations

UNIT IV

(6 hrs)

Speaking Skills: Self-introduction – Role Play

UNIT V

(6 hrs)

Public speaking skills- Content of Public Speech- Delivery

❖ 100 per cent Practical

BOOKS FOR REFERENCE

1.Career Guidance

: Dr. G.Themozhi, Mrs.P.Selvi
New Century Book House, Chennai

2.Essentials of Business Communication : Rajendra Pal & J.S Korlahalli,

Sultan chand&sons,New Delhi.

SEMESTER III
PART III – CORE PAPER 5
PARTNERSHIP ACCOUNTING

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

Objective:

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. **(18 Hrs)**

UNIT II

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

UNIT III

Retirement and Death of a Partner. **(18 Hrs)**

UNIT IV

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

UNIT V

Amalgamation of Partnership Firms. **(18 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Financial Accounting :T.S.Reddy, A.Murhty
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
Konark Publication, New Delhi
3. Advanced Accountancy :S.P.Jain and K.L Narang
Kalyani Publishers, New Delhi

SEMESTER III

PART III –Core 6 BUSINESS STATISTICS

Sub Code :

6Hrs/90 Hrs

Credit: 4

Objective:

To provide an exposure to Statistical techniques.

UNIT I

Statistics - Meaning - Definition – Importance – Functions – Limitations.

(18 Hrs)

UNIT II

Measures of Central value - Mean, Median, Mode.

(18 Hrs)

UNIT III

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation -
Standard Deviation – Co-efficient of Variation.

(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 –Methods of Constructing Index Numbers – Weighted and
Unweighted Indices– Fisher’s Ideal Index – Time Reversal and Factor Reversal Test–
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 -7
BANKING THEORY LAW AND PRACTICE

Sub Code :

5Hrs/75 Hrs
Credit: 3

Objective:

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 RBI. **(15 Hrs)**

UNIT II

Banker and Customer : Meaning – Definition – Relationship – General and Special – Obligation to HonourCheque – Lien – Obligation to Maintain Secrecy of Customer’s Account – Right to Charge Compound Interest – Individual Charges. **(15 Hrs)**

UNIT III

Negotiable Instruments - Cheque – Definition – Features – ChequeVs Bills of Exchange –Material Alteration – Marking – Meaning – Significance. Crossing – Meaning – Definition – Significance of Various Forms of Crossing. Endorsement - Meaning – Kinds – Regularity of Endorsement. **(15 Hrs)**

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) – RTGS – NEFT .

(15 Hrs)

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 8
PRINCIPLES OF INSURANCE

Sub Code :

4Hrs/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 – Kinds - Functions - Importance - Essentials of a Sound Insurance Plan -Salient features of IRDA Act - Administration of IRDA Act - Regulatory measures of IRDA **(12 Hrs)**

UNIT II

Life Insurance Contract – Features – Classification of Policies – Economic Uses of Life Insurance- Advantages of Life Insurance - Principles of Life Insurance- Procedure for taking a Life Policy - Policy Conditions - Kinds of Policy. **(12 Hrs)**

UNIT III

Marine Insurance – Meaning – Definition – Principles - Kinds of Marine Policies – Procedure for taking out a marine policy– Policy conditions – Marine Losses – Payment of claims. **(12 Hrs)**

UNIT IV

Fire Insurance – Meaning – Definition – Features –Scope- Principles – Procedure for effecting Fire Insurance Policy- Rights of Insurer- Kinds of Policies – Policy Conditions – Payment of Claims. **(12 Hrs)**

UNIT V

Miscellaneous Insurance: Motor Insurance –Health Insurance-Personal Accident and sickness Insurance — Burglary Insurance – Cattle Insurance – Crop Insurance. **(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 Paul
SahityaBhawan, Agra.
3. Principles and Practice of Insurance : Dr.A. Murthy
Margham Publication, Chennai.

SEMESTER III
PART III – Allied 3
BUSINESS ACCOUNTING WITH 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 software - Starting Tally – Company Creation – Ledger Creation – Single , Multiple, Voucher entry. **(15Hrs)**

UNIT II

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

(15Hrs)

UNIT III

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

UNIT IV

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

(15Hrs)

UNIT V

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

(15Hrs)

REFERENCE BOOK

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

SEMESTER - III
PART IV – Skill Based Course
ENTREPRENEURSHIP DEVELOPMENT

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

Objectives :

1. To know the basic concepts of Financial Accounting
2. To Know the various Institutional support to Entrepreneurs

UNIT I

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

UNIT II

Women Entrepreneur – Meaning – Definition – Types – Motivational factors – Problems of Women Entrepreneur. **(6Hrs)**

UNIT III

Institutional support to Entrepreneurs – District Industries Centre (DIC), Small Industries Development Organisation (SIDCO), National Small Industries Corporation (NSIC). **(6 Hrs)**

UNIT IV

Rural Entrepreneurship – Meaning – Need –Problems – Development of Rural Entrepreneurship. **(6 Hrs)**

UNIT V

Self Help Groups – Objectives – Formation – Women Empowerment through SHG. **(6 Hrs)**

TEXT BOOK

1. Entrepreneurship Development :Dr(Mrs).G.Themozhi&Dr(Mrs).T.Tamilselvi
New Dalphin Publishers, Chennai.

BOOKS FOR REFERENCE

1. Entrepreneurial Development : S.S.Khanka

S.Chand& Company Ltd., New Delhi

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 – NME I
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 - Financial Intermediaries. **(6 Hrs)**

UNIT II

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

UNIT III

New issue market – Functions – Methods of Issue. **(6 Hrs)**

UNIT IV

Stock Market – Functions of Stock Exchange. **(6Hrs)**

UNIT V

OTCEI – BSE - NSE – Listing of Securities – Procedure – Advantages – Demat Account – Mechanics of Trading in Stock Exchange. **(6 Hrs)**

TEXT BOOKS

1. Financial Markets and Services :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.
2. Indian Capital Market : V.A. Avadhani
Himalaya Publishing House, Mumbai.
3. Indian Financial System :P.N. Varshney
4. Investment Management : Preethi Singh
Himalaya Publishing House, Mumbai.
5. Security Analysis and Portfolio
Management : PunidhavadhiPandiyan

SEMESTER III - 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 – Recording. **(15Hrs)**

UNIT III

Ledger – Posting and Balancing. **(15 Hrs)**

UNIT IV

Sub-Division of Journal – Subsidiary Books – Cash Book- Single column and
double column only - Petty Cash Book. **(15 Hrs)**

UNIT V

Trial Balance – Meaning - Definition – Reasons for preparation of Trial
Balance. **(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
Eurasic Publishing House ltd, New Delhi.
2. Advanced Accountancy :R.S.N.Pillai&Bagavathi
KonarkPublishers,Delhi.

Note: 30% Theory and 70% Problems

SEMESTER IV

PART III – CORE PAPER -9 COST ACCOUNTING

Sub Code:

6Hrs/90 Hrs

Credit: 4

Objective:

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 – Analysis and Classification of Costs – Preparation of Cost Sheet. **(18 Hrs)**

UNIT II

Materials: Meaning – Direct and Indirect Material - Different Methods of Valuing Material Issues – Different Stock Levels, Economic Order Quantity. **(18 Hrs)**

UNIT III

Labour – Meaning – Direct and Indirect Labour – Remuneration and 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 and Secondary Distribution of Overheads. **(18 Hrs)**

UNIT V

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

Note: 30% Theory and 70% 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
MarghamPublcatons,Chennai.

SEMESTER IV
PART – III - CORE PAPER 10
BUSINESS MATHEMATICS

Sub Code:

6Hrs/90Hrs

Credit: 4

Objective:

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.

(18 Hrs)

UNIT II

Ratio – Definition – Inverse of ratio – Dividing a number into a given ratio – Commensurable and incommensurable quantities – Compound ratio – Duplicate ratio – Triplicate ratio – Sub-duplicate ratio – Sub-triplicate ratio – Continued ratio – Theorems on ratio.

(18 Hrs)

UNIT III

Interest calculation – Simple interest – Compound interest – Depreciation – Percentage.

(18 Hrs)

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.

(18 Hrs)

UNIT V

Theory of Probability – Theorems – Conditional Probability – Baye's Theorem – Mathematical Expectations. **(Simple Problems only)(18 Hrs)**

TEXT BOOKS

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

BOOK FOR REFERENCE

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

SEMESTER IV

PART III – CORE PAPER -11 BUSINESS MANAGEMENT

Sub Code :

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

Objective:

To acquaint the learners with the basic concepts, principles, practices and functions of business 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 – Characteristics of Planning - Nature - Importance – Advantages & Limitations – Steps in Planning Process – Management by Objectives.

(18 Hrs)

UNIT III

Organization – Definition – Characteristics - Principles – Functions – Importance - Formal & Informal Organisation – Types of Organisation – Delegation of Authority and Decentralisation.

(18 Hrs)

UNIT IV

Staffing – Definition – Elements – Functions – Process – Advantages - Motivation – Definition – Nature – Importance - Characteristics – Maslow's Theory of Motivation.

(18Hrs)

UNIT V

Communication – Definition – Nature – Importance – Objectives – Elements - Principles – Barriers to Communication – Overcoming the Barriers – Types.

Control – Definition – Scope of Control – Steps in Control Process –
Requirements for effective Control System.

(18 Hrs)

TEXT BOOK

1. Principles of Management :T.Ramasamy
Himalaya Publishing House,Mumbai.

BOOKS FOR REFERENCE

1. Principles of Management :Dr.K.Natarajan, K.P.Ganesan
Himalaya Publishing House,Mumbai.
2. Principles of Management :Kathiresan&Dr.Radha
Prasanna Publishers, Chennai.

SEMESTER – IV
PART III – Core 12
BUSINESS LAW

Sub Code :

6Hrs/90 Hrs
Credit: 4

Objective:

To impart knowledge of important laws applicable to business.

UNIT I

Indian Contract Act 1872- Meaning – Definition – Essential of a Valid Contract- Classification of Contract – Offer – Acceptance - Essentials of valid offer and acceptance–Consideration- Essentials of Consideration – Capacity to Parties – Meaning - Definition and Persons Disqualifies.

UNIT II

Performance of Contract- Termination And Discharge of Contracts-Modes of Discharges of Contract- Remedies for Breach of Contract - Quasi Contract Special Contract- Indemnity and Guarantee.

UNIT III

Contract of Agency – Definition – Creation of Agency- Agent and Principal - Classification- Termination of Agency

UNIT IV

Consumer Protection Act – 1986- Meaning – Features -Definition of Important Terms- Consumer Rights- Consumer Protection Council- Consumers Dispute Redressal Agencies.

UNIT V

Right to Information Act, 2005 - Meaning of 'Information', 'Right To Information' -Need for Right to Information - Public Information - Request for

Obtaining Information -Grounds for Rejection of Information - Central Information Commission - Constitution and Powers.

TEXT BOOK:

1. Business Law : R.S.N.Pillai and Bagavathi
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.
3. Mercantile Law : Kuchal, M.C., Vikas Publications, New Delhi

**SEMESTER IV
PART III – Allied 4
OFFICE AUTOMATION - LAB**

Sub Code :

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

LIST OF PROGRAMS

MS-Word

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

MS-Excel

5. Employee Payroll
6. Inventory Control
7. Chart Creation using Excel

MS-PowerPoint

8. Scenery Creation
9. Creating Presentation using Wizard
10. Slide show on College Courses
11. Creating Charts using PowerPoint

MS-Access

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

SEMESTER –IV
PART IV -SKILL BASED COURSE
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 - Financial Intermediaries. **(6 Hrs)**

UNIT II

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

UNIT III

New issue market – Functions – Methods of Issue. **(6 Hrs)**

UNIT IV

Stock Market – Functions of Stock Exchange. **(6Hrs)**

UNIT V

OTCEI – BSE - NSE – Listing of Securities – Procedure – Advantages – Demat Accounts – Mechanics of Trading in Stock Exchange. **(6 Hrs)**

TEXT BOOKS

1. Financial Markets and Services :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.
2. Indian Capital Market : V.A. Avadhani
Himalaya Publishing House, Mumbai.
3. Indian Financial System :P.N. Varshney
4. Investment Management : Preethi Singh
Himalaya Publishing House, Mumbai.
5. Security Analysis and Portfolio Management : PunidhavadhiPandiyam

SEMESTER –IV
PART V
EXTENSION ACTIVITIES

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

Sub Code:

5Hrs/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

Preparation of Manufacturing , Trading and Profit and Loss Account. **(15Hrs)**

UNIT II

Preparation of Balance Sheet . **(15Hrs)**

UNIT III

Final accounts of Sole trading concern with Adjustments - Closing stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance and Depreciation. **(15Hrs)**

UNIT IV

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

UNIT V

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

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.N Pillai and Bagavathi
Konark Publishers PvtLtd,New Delhi.
3. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani.
EurasicPublising House Ltd, New Delhi

Note: 30% Theory and 70% Problems

SEMESTER V
PART III – CORE PAPER -13
INCOME TAX LAW AND PRACTICE - I

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

Objective:

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

UNIT I

Income Tax Act 1961 – Introduction – Definitions – Assessee – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income. **(21Hrs)**

UNIT II

Residential status – Individual, HUF, Joint Stock Company – Income Exempt from Tax(Sec.10) **(Theory only)** **(21Hrs)**

UNIT III

Computation of Income from salary. **(21Hrs)**

UNIT IV

Computation of Income from house property and Profits and gains from business or profession. **(21Hrs)**

UNIT V

Computation of Income from Capital gains and Income from other sources. **(21Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Income Tax Law & Practice :Dr.H.C.Mehrothra
SahithyaBhawan 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 -14
CORPORATE ACCOUNTING - I

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

Objective:

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. **(18 Hrs)**

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. **(18 Hrs)**

UNIT V

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

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Corporate Accounting :T.S.Reddy, A.Murthy
Margaham Publication, 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 -15
PRINCIPLES OF MARKETING

Sub Code :

5Hrs/75 Hrs
Credit: 4

Objective:

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 – Modern Marketing Concept –Marketing Functions–Marketing Mix: Introduction to 4 Ps.

(15 Hrs)

UNIT II

Product – Meaning – Definition – Features – Product Policies – Product Innovation – New Product Planning – Product Management: Product Failure– Product Life Cycle– Branding – Meaning – Reasons – Functions – Features – Types – Advantages – Labelling – Meaning – Functions –Packaging – Meaning – Functions – Materials used for Packaging – Kinds – Requisites of good package. **(15 Hrs)**

UNIT III

Pricing – Meaning – Importance – Factors – Objectives – Kinds.Channels of distribution– Types of channels– Channel Function– Factors affecting choice of distribution channel –Multichannel Marketing System.**(15 Hrs)**

UNIT IV

Sales Promotion & Advertising: Sales Promotion – Meaning – Definition – Objectives – Advantages – Disadvantages – Kinds. Advertising – Meaning – Definition – Objectives – Functions – Kinds of Advertising – Advantages – Objections – Elements – Kinds of advertising media. **(15 Hrs)**

UNIT V

Recent Developments in Marketing: **Online marketing:** Meaning – Importance – Kinds–Advantages – Disadvantages. **Rural marketing:** Meaning – Importance – marketing mix–problems of rural marketing. **Green marketing:** Meaning – Importance –marketing mix & strategy–problems of green marketing- Relationship Marketing.

TEXT BOOK

1. Modern Marketing Principles and Practices :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 :RajanSaxena Tata McGraw Hill Publishing Company Ltd, New Delhi
- 4.Marketing-A Managerial Introduction :J.C.Gandhi Tata McGraw Hill Publishing Company Ltd, New Delhi
- 5.Principles and Practices of Marketing in India :C.B. Memoria NarosaBook Distributors,

SEMESTER - V
PART III - Elective 1
AUDITING

Sub Code :

5Hrs/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-Computer Assisted Audit Techniques(CAAT)-meaning- advantages.

(15 Hrs)

UNIT II

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

(15Hrs)

UNIT III

Vouching – Meaning – Internal Check as regards cash - Procedure to be followed in vouching debit and credit side of cash book.

(15Hrs)

UNIT IV

Vouching of trading transactions – Internal check as regards purchases and sales - Duties of an auditor.

(15Hrs)

UNIT V

Verification and Valuation of assets and liabilities – Meaning – Problems in the valuation of assets – Valuation of assets during inflationary period – Mode of valuation of fixed assets, floating assets, Washing assets and intangible assets-

Auditor's position – Valuation of investments – Methods of stock taking – Valuation of stock-in-trade – Verification of liabilities. **(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

PART III – Elective 2 BUSINESS ENVIRONMENT

Sub Code :

5Hrs/ 75 Hrs

Credit: 5

Objectives:

1. To make the students familiar with the changing business environment.
2. To have a clear idea about the global business environment and the factors affecting such environment.

UNIT I

Business Environment – Meaning – Definition –Features – Importance– Nature–Types of Environment –Environmental Analysis– Need - Benefits and Limitations. **(15Hrs)**

UNIT II

Economic Environment - Economic System-Meaning-Characteristics-Functions-Types-Capitalism, Socialism, Mixed Economy- General Economic factors influencing the business. **(15Hrs)**

UNIT III

Social Responsibilities of Business – Arguments for and against Social Responsibilities of Business – Barriers to Social Responsibility- Social Audit- Features-Benefits-Approaches. **(15 Hrs)**

UNIT IV

Social and Cultural Environment – Culture and Business-Concept of Culture- Elements of Culture- Organisation of Culture - Interface between Business and Culture. **(15Hrs)**

UNIT V

Corporate Governance-Need and Significance-Principles-Corporate Governance in India-SEBI Code of Corporate Governance-Business Ethics-

Concept,Nature,Elements,Sources-Need for Ethics in Business-Factors influencing Business Ethics- Business Ethics in India.

TEXT BOOK

1. Business Environment :Dr.L.Natarajan
Merit India Publications, Madurai

BOOKS FOR REFERENCE

1. Business Environment : Francis Cherunilam
Himalaya Publishing House, New Delhi.
2. Essentials of Business Environment: Aswathappa
Himalaya Publishing House, New Delhi.
3. Business Environment : K.Chidambaram&V.Alagappan
Vikas Publishing House Pvt Ltd, New Delhi

SEMESTER V
PART IV - SBC
COMMERCIAL PRACTICES

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

Objectives

To impart practical knowledge as to various commercial practices in Communication, Banking, Marketing and Taxation.

UNIT I

Letters to the Editor – Letters to the Local Bodies. **(6 Hrs)**

UNIT II

Writing of Minutes – Agenda **(6 Hrs)**

UNIT III

Fixing Brand Name – Writing Advertisement Slogans. **(6 Hrs)**

UNIT IV

Filling up of Pay-in-Slip – Withdrawal Slip – Cheque Leaf – DD Challan. **(6 Hrs)**

UNIT V

Computation of Tax Liability – Filing of Form 16 – Preparation of Saral Form. Application for PAN Card. **(6 Hrs)**

❖ **100 Per cent Practical**

SEMESTER – VI
PART III – CORE PAPER -16
INCOME TAX LAW AND PRACTICE – II

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

Objective:

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

UNIT I

Set-off and Carry forward of Losses: Set-off of losses – Carry forward and set-off of losses – Order of set-off. **(18 Hrs)**

UNIT II

Computation of Individual's total income – Deductions in the computation of total income – Assessment of Individuals. **(18Hrs)**

UNIT III

Assessment of Hindu Undivided Family – Assessment of Partnership Firms – Assessment of Joint stock companies. **(18 Hrs)**

UNIT IV

Income Tax Authorities – General Powers of CBDT – Director/Chief Commissioner of Income Tax – Assessing Officer. **(18 Hrs)**

UNIT V

Procedure for Assessment - Types of Assessment – Permanent Account Number (PAN). **(18 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Income Tax Law & Accounts : Dr.H.C.Mehrothra
SahityaBhawan 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 -17
MANAGEMENT ACCOUNTING

Sub Code :

7Hrs / 105 Hrs
Credit: 5

Objective:

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.

Accounting ratio – significance - utility and limitations - Analysis for liquidity - profitability and solvency. **(21 Hrs)**

UNIT II

Fund Flow and Cash Flow Analysis. **(21 Hrs)**

UNIT III

Standard Costing and Variance Analysis (Material and Labour only). **(21 Hrs)**

UNIT IV

Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(21 Hrs)**

UNIT V

Budgetary control – Meaning – Definition – Objectives – Advantages – Limitations – Steps in the installation – Types of Budgets – Cash and Flexible. **(21 Hrs)**

Note: 30% Theory and 70% Problems

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 -18
E - COMMERCE

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

Objective:

To enable the students to understand the technology of E-commerce for Business applications.

Unit I

Definition of E-Commerce - Objects of E-Commerce - Factors promoting E-Commerce- Advantages and disadvantages of E-Commerce - Framework of E-Commerce- Applications of E-Commerce Technologies – E – Banking – E – Searching – Education and Learning - Marketing -Supply Chain Management - Impact of E-Commerce.

(18 Hrs)

Unit II

Classification of E –Commerce –Business – to – Business E-Commerce: B2B, B2C, C2C, C2B,B2E – Social Media E – Commerce – Internet Based Social Networking – Online Communities – Friendship Communities – Media Sharing – Online Gaming – Online Social Services.

(18 Hrs)

Unit III

Meaning of EDI – Layered Architecture – Application / Conversion Layer – The Standard Formats Layer – Data Transport Layer – Interconnection Layer – Value Added Networks – Benefits of EDI – Applications of EDI.**(18 Hrs)**

Unit IV

Introduction to Payment systems – Characteristics of Online Payment Systems – Pre - Paid Electronic Payment Systems: E - cash – Mondex – Millicent – MicroMint – NetBill – Mini-Pay – NetFare – CyberCash – Post-Paid Electronic

Payment Systems: iKP – CyberCash – SET – FSTC Electronic Cheque – Mandate Electronic Check – NetCheque – First Virtual. **(18 Hrs)**

Unit V

Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Types of Firewall – Securing the Web (HTTP) Service – Cyber Crimes – The Information Technology Act, 2000. **(18 Hrs)**

TEXT BOOK ;

1. E -Commerce : Bharat Bhasker, , McGraw Hill Education(India) Pvt Ltd, New Delhi

REFERENCES:

1. E-Commerce : Abirami Devi and Alagammai. M , MarghamPublications, Chennai.
2. E-Commerce : VijayalakshmiSundaram,, S.Madhubala and Company, Chennai.
3. E-Commerce :C.S.Rayadu Himalaya Publishing House, New Delhi

SEMESTER VI

PART III –Elective-3 COMPANY LAW

Sub Code :

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

Objective:

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. **(15 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. **(15 Hrs)**

UNIT III

Memorandum of Association – Clauses – Alteration of Memorandum – Doctrine of ultravires. Articles of Association – Contents – Alteration of Articles of Association – Doctrine of Indoor Management. **(15 Hrs)**

UNIT IV

Prospectus-Definition-Legal Rules Relating to issue of Prospectus-Contents-Liability for Mis-Statement and Omission of Facts- Statement in Lieu of Prospectus. **(15 Hrs)**

UNIT V

Management and Control of Companies:Managing Director-Appointment-Disqualification.Director,Secretary- Appointment-Qualification- Disqualification-Duties and Liabilities. **(15 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.Chand Co Ltd , Delhi.
2. Company Law & Secretarial Practice :Acharya&Govekar

Himalya Publishing House,
New Delhi

SEMESTER –VI

PART IV - Skill Based Course

GROUP PROJECT

Sub Code :

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

**SEMESTER VI
PART IV
ENVIRONMENTAL STUDIES**

Sub Code :

**5 Hrs/75 Hrs
Credit: 4**

SEMESTER VI
PART IV– NME 2
BASICS OF CONSUMERISM

Sub Code :

2 Hrs/30 Hrs
Credit: 2

Objective:

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

UNIT I

Consumer - Meaning – Concept – Definition – Features –Types.

(6Hrs)

UNIT II

Consumerism – Meaning – Definition – Need for Consumerism – Role of consumerism – Plight of Indian Consumers – Exploitation of Indian Consumers.

(6Hrs)

UNIT III

Consumer Protection – Meaning – Need – How to protect the consumers – Consumer rights and responsibilities – Consumer Rights Violations.

(6Hrs)

UNIT IV

Consumer Protection Act 1986 - Consumer protection council – Consumer Redressal Agencies- Remedial Action.

(6Hrs)

UNIT V

Consumer Movement in India – History and growth - Stages of Development of Consumer Movement in India -.Role of Voluntary Organisation- Achievement of Consumer Movement in India

(6 Hrs)

TEXT BOOK

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

BOOKS FOR REFERENCE

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