

Rathinam College of Arts and Science (Autonomous), Coimbatore- 21.
B.Com PA Syllabus 2015-16 & onwards

RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

Scheme of Curriculum for B.Com PA for the Batch admitted during 2015-2016 Onwards

Sem	Part	Type	Sub Code	Subject & Paper	Per Week	CIA	ESE	Max Mark	Exam Hours	Credit
1	1	L-1	LANG1	Language-I	6	25	75	100	3	4
1	2	E-1	15BGE12E	English-I	6	25	75	100	3	4
1	3	C-1	15BPA13A	Core-I Fundamental of Accounting-I	6	25	75	100	3	4
1	3	C-2	15BPA13B	Core II –General Economics-I	5	25	75	100	3	4
1	3	AL-1	15BPA1AA	Allied Paper-I Quantitative Aptitude-I	5	25	75	100	3	4
1	4	FCA	15BGE1FA	Environmental Studies	2	0	50	50	3	2
2	1	L-2	LANG2	Language-II	6	25	75	100	3	4
2	2	E-2	15BGE22E	English-II	6	25	75	100	3	4
2	3	C-3	15BPA23A	Core-III Fundamental of Accounting-II	6	25	75	100	3	4
2	3	C-4	15BPA23B	Core-IV General Economics-II	6	25	75	100	3	4
2	3	AL-2	15BPA2AB	Allied Paper-II Quantitative Aptitude-II	4	25	75	100	3	4
2	4	FCB	15BGE2FB	Value Education-Human Rights	2	0	50	50	3	2
3	3	C-5	15BPA33A	Core-V Higher Financial Accounting	5	25	75	100	3	4
3	3	C-6	15BPA33B	Core-VI Corporate Accounting	6	25	75	100	3	4
3	3	C-7	15BPA33C	Core-VII Business Organization & Office Management	5	25	75	100	3	4
3	3	C-8	15BPA33D	Core-VIII Company Law	5	25	75	100	3	4
3	3	CP-1	15BPA33P	Core Practical I- Computer Practical - I MS office and Tally	3	40	60	100	3	4
3	3	AL-3	15BPA3AC	Allied Paper-III Foreign Trade	3	25	75	100	3	4
3	4	SB-1	15BPA3ZA	Skill based Subject-I Computer Applications in Business	3	20	55	75	3	3
3	4	OL	ALANG1	Tamil /Advanced Tamil (OR) Constitution of India /Communicative English-I	2	0	50	50	3	2
3	6	ALC1	BALC1	Advanced Learner Course – Paper 1	0	0	100	100	3	2
4	3	C-9	15BPA43A	Core-IX Financial Management	5	25	75	100	3	4
4	3	C-10	15BPA43B	Core-X Indirect Taxes	6	25	75	100	3	4
4	3	C-11	15BPA43C	Core -XI Management Accounting	5	25	75	100	3	4
4	3	C-12	15BPA43D	Core-XII Banking Law and Practice	5	25	75	100	3	4
4	3	AL-4	15BPA4AD	Allied Paper-IV Economic Analysis	4	25	75	100	3	4
4	4	SB-2	15BPA4ZP	Skill based subject- 2 Computer Practical II-VBA	3	20	55	75	3	3
4	4	OL	ALANG2	Tamil / Advanced Tamil (OR) Non-major General Awareness**/Communicative English -II*elective-II	2	0	50	50	3	2
4	5	EXT	15BGE45A	Extension Activities	0	0	0	0	0	0
4	6	ALC2	BALC2	Advanced Learner Course – Paper 2	0	0	100	100	3	2
5	3	C-13	15BPA53A	Core-XIII Cost Accounting	6	25	75	100	3	4
5	3	C-14	15BPA53B	Core-XIV Principles of Auditing	6	25	75	100	3	4
5	3	CP-2	15BPA53C	Core Practical- II Computer Practical III-Tally ERP	5	25	75	100	3	4
5	3	C-15	15BPA53D	Core-XV Direct Taxes-I	5	25	75	100	3	4
5	4	SB-3	15BPA5ZP	Skill based Subject -3 Human Resource Management	4	20	55	75	3	3

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5	3	EL-1	ELE1	ELECTIVE-I	4	25	75	100	3	4
5	6	ALC3	BALC3	Advanced Learner Course – Paper 3	0	0	100	100	3	2
6	3	C-16	15BPA63A	Core-XVI Direct Taxes – II	6	25	75	100	3	4
6	3	CPV-I	15BPA63V	Project and Viva-voce	5	20	80	100	3	4
6	4	SB-4	15BPA6ZP	Skill based Subject-4 Computer Practical IV- SPSS & Online Accounting	4	20	55	75	3	3
6	3	EL-2	ELE2	Elective-II	5	25	75	100	3	4
6	3	EL-3	ELE3	Elective-III	5	25	75	100	3	4
6	6	ALC4	BALC4	Advanced Learner Course – Paper 4	0	0	100	100	3	2
TOTAL					180	840	3060	3900	126	148

Elective	Sub Code	Subject
Elective-I	15BPA5EA	Business Research Methods
	15BPA5EB	Principles and Practices of Insurance
	15BPA5EC	Business Finance
Elective-II	15BPA6EA	Logistics and Supply chain management
	15BPA6EB	Brand Management
	15BPA6EC	Micro Finance
Elective-III	15BPA6ED	Entrepreneurship Development
	15BPA6EE	Indian Stock Market
	15BPA6EF	International Business

ADVANCE LEARNER COURSE

Semester	Sub Code	Subject
III	15BOM3LA	Banking Theory and Practices in India
	15BOM3LB	International Business Environment
	15BOM3LC	Accounting Theory
	15BOM3LD	Marketing Research
IV	15BOM4LA	Financial Institutions, Instruments & Markets
	15BOM4LB	International Marketing
	15BOM4LC	Strategic Financial Management
	15BOM4LD	Advertising Management
V	15BOM5LA	International Finance
	15BOM5LB	Foreign Trade and Politics
	15BOM5LC	International Finance
	15BOM5LD	Sales Management
VI	15BOM6LA	International Trade
	15BOM6LB	International Finance
	15BOM6LC	Financial Institutions, Instruments & Markets
	15BOM6LD	International Marketing

Semester- I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA13A	Fundamentals of Accounting-I	6			4	Core-I

Objectives:

1. To familiarize the basic concepts of accounting and its features
2. To understand the procedures involved in accounting process and its applications

UNIT – I

Theoretical Frame work: Meaning and Scope of Accounting- Accounting Concepts- Principles and Conventions.

UNIT – II

Accounting Standards- Concepts, Objectives, Benefits, Accounting Policies, Accounting as a Measurement Discipline- Valuation Principles, Accounting Estimates.

UNIT – III

Accounting Process: Books of Accounts leading to the preparation of Trial Balance, Capital and Revenue Expenditure, Capital and Revenue Receipts, Contingent Assets and Contingent Liabilities, Fundamental Errors including Rectifications thereof.

UNIT- IV

Bank Reconciliation Statement – Consignments- Joint Ventures- Bills of Exchange and Promissory Notes, Sale of Goods on approval or return basis.

UNIT-V

Inventories- Basis of Inventory Valuation and Record Keeping- Introduction to Company Accounts: Issue of Shares and Debentures, Forfeiture of Shares, Re – Issue of Forfeited Shares.

Recommended Text books:

- 1.Reddy & Murthy, Financial Accounting, Margham Publications, Chennai

Reference books:

1. Gupta R. L. & Gupta V. K., Financial Accounting, Sultan Chand Publications, New Delhi
2. Jain & Narang, Financial Accounting, Kalyani Publishers, Patiala Tulsian P.C.,
- 3.

Semester-I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA13B	General Economics-I	5			4	Core-II

Objectives:

1. To have a grasp of the General Principles of Economics.
2. To prepare students to Apply the various theories and principles of Economics in Business and Commercial Environments.

UNIT – I

Micro Economics- Introduction to Micro Economics- Definition, Scope and Nature of Economics, Methods of Economic study- Central Problems of an economy and production possibilities.

UNIT – II

Theory of Demand and Supply- Meaning and Determinants of Demand- Law of Demand and Elasticity of Demand- Price, Income and Cross Elasticity.

UNIT – III

Theory of Consumer Behavior- Marshalling Approach and Indifference Curve Approach- Meaning and Determinants of Supply , Law of Supply and Elasticity of Supply.

UNIT – IV

Theory of Production and Cost- Laws of Production- The Law of Variable Proportions and Law of returns to scale- Concept of Costs- Short run and Long run cost- Average and Marginal costs, Total, Fixed and Variable Costs.

UNIT – V

Price Determination in different Markets- Various forms of Markets- Perfect Competition- Monopoly-Monopolistic Competition and Oligopoly- Price Determination in these markets.

Recommended Text books:

Sankaran Jhingan M.L., Money Banking international Trade and Public Finance, Ed.8, 2004 Veranda Publishers, New Delhi.

Reference books:

1. Lipsey, Richard, G., 1998, Introduction to Positive Economics, English Language Society and Weidenfeld and Nicolson, London.

Semester-I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA1AA	Quantitative Aptitude-I	5			4	Allied-I

Objective : Student Learn, knowledge, skills, attitudes, and habits of mind that students take with them from a learning experience.

UNIT – I

Ration and Proportion, Indices, Logarithms,

UNIT -II

Equations : Linear- Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable- equations of a straight line, intersection of straight lines- Graphical solution to linear equations.

UNIT – III

Inequalities: Graphs of inequalities in two variables- common region, Simple and Compound Interest including annuity- Applications.

UNIT – IV

Basic concepts of permutations and Combinations- Sequence and Series – Arithmetic and geometric progressions.

UNIT – V

Sets- Functions and Relations- Limits and Continuity- Intuitive Approach.

Text Book:

1. Business mathematics- Wilson. M - Himalaya publisher - Delhi

Reference Book:

1. Business Mathematics and Statistical - Navaneetham- S. Chand & co
2. Quantitative Techniques for Decision Making – Ndiyappan-. Chand & co
3. Quantitative Aptitude - Aggarwala - Himalaya Publisher – Delhi

Semester-I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BGE1FA	Environmental Studies	2			2	FCA

UNIT I

Multi Disiplinary nature of environmental studies: Definition –Scope and importance- need for public awareness-natural recourses : introduction-renewable and non-renewable recourses-Forest Recourses-Water recourses-mineral recourses-food resources-land recourses-Role of an individual in conservation of natural resources.

UNIT II

Eco systems: Concept of an ecosystems-ecosystem degradation-Resource utilization-structure and functions of an ecosystem-Procedures , consumers and decomposers-energy flow in the ecosystem-food chains, food webs and ecological pyramids.

UNIT III

Environmental Pollution: Definition-Causes, effects and control measures – solid waste management-role of individual in pollution prevention- Disaster management- Floods-Earthquakes-cyclones-landslides.

UNIT IV

Social issues and the environment - From unsustainable development – urban problems related to energy – water conservation, rain water harvesting- watershed management – Resettlement and Rehabilitation of people, its problems and concerns

UNIT V

Environment ethics – climate change – global warming – acid rain – ozone layer depletion – nuclear accidents – wasteland reclamation – consumerism and wasteland reclamation – environment protection act –(air , water, wildlife and forest) – public awareness.

Note: (The question paper shall consist of 100% Theory only.)

REFERENCE BOOKS: :

1. Environmental Studies- Erach Bharucha
2. Agarwal KC, 2001. Environmental Biology, Nidi Publishing Ltd.Bikaner
3. Down to Earth, Center for science and environment

Semester-II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA23A	Fundamentals of Accounting-II	6			4	Core-III

Objectives:

1. To familiarize the basic concepts of accounting and its features
2. To understand the procedures involved in accounting process and its applications
3. To identify the various approaches in modern accounting practices

UNIT-I

Depreciation- Meaning, Causes, Types of Depreciations (Straight line method, Diminishing balance method, Sinking fund method, Revaluation method, Machine Hour rate method, Depletion method) – Reserves and Provisions

UNIT II

Single entry system – Net worth method and Conversion method – Self-balancing ledgers – Insurance claims, claims of stock destroyed, asset destroyed, loss of profit (Simple problems only).

UNIT III

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

UNIT IV

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price - Hire purchase and instalment - Default and repossession - Difference between Hire purchase and Instalment system.

UNIT V

Partnership firm - Admission of a partner - Retirement of a partner – Profit and loss Appropriation – Capital accounts of Partners(Fixed capital method & fluctuating Capital method).

Note: The question paper shall consist of 20% Theory and 80% problem.

Text Books

1. Advanced Accountancy- R.L. Gupta and M. Radhaswamy –Sultan Chand & Sons.,New Delhi.

Semester-II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA23B	General Economics-II	6			4	Core-IV

Objectives:

1. To have a grasp of the General Principles of Economics.
2. To prepare students to Apply the various theories and principles of Economics in Business and Commercial Environments.

UNIT – I

Indian Economic Development: Indian Economy – A Profile – Nature of the Indian Economy- Role of different sectors- Agriculture, Industry and Services in the development of the Indian economy, their problems and growth, National Income of India- Concepts of national income- Different methods of measuring national income, Growth of national income and per capita income in various plans.

UNIT – II

Select Aspects of Indian Economy: Population- Its size, rate of growth and its implications for growth- Poverty- Absolute and relative poverty and main programs for poverty alleviation- Unemployment- Types, Casus and incidence of unemployment-Infrastructure-Energy, Transportation, Communication, Health and Education.

UNIT –III

Select Aspects of Indian Economy: Inflation- Budget and Fiscal deficits- Balaance of payment- External debts.

UNIT –IV

Economic Reforms in India: Features of economic reforms sionce 1991-Liberalisation – Privatisation and Disinvestment- Globalisation

UNIT –V

Money and Banking: Money- Meaning and functions- Commercial Banks- Role and functions- Reserve Bank on India- Role and Functions- Monetry policy.

Semester-II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA2AB	Quantitative Aptitude-II	4			4	Allied-II

UNIT – I

Basic Concepts of Differential and Intergal Calculus (excluding trigonometric functions)

UNIT –II

Statistical description of data – Textual, Tabular & Diagramatic representation of data-
Frequency Distribution- Graphical representation of frequency distribution – Histogram- frequency
polygon, ogive.

UNIT –III

Measures of Central Tendency and Description- Arithmetic Mean- Median- Partition Values ,
Mode, Geometric Mean and Harmonic, Mean, Standard Deviation, Quartile deviation.

UNIT – IV

Correlation and Regression

UNIT- V

Probability and Expected Value by Mathematical Expectation- Theoretical Distributions,
Binomial- Poisson and Normal- Sampling Theory- Basic Principles of sampling theory- Comparison
between sample survey and complete enumeration- Errors in sample survey- some important terms
associated with sampling- Types of sampling, Theory of estimation- Determination of sample size-
Index Numbers.

Text Book:

1. Business mathematics- Wilson. M - Himalaya publisher - Delhi

Reference Book:

1. Business Mathematics and Statistical - Navaneetham- S. Chand & co
2. Quantitative Techniques for Decision Making – Ndiyappan-. Chand & co
3. Quantitative Aptitude - Aggarwala - Himalaya Publisher – Delhi.

Semester-II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BGE2FB	Human Rights	2			2	FCB

UNIT-I

Definition of Human Rights – Nature, Content, Legitimacy and Priority – Theories on Human Rights –Historical Development of Human Rights.

UNIT-II

International Human Rights – Prescription and Enforcement up to World War II – Human Rights and the U .N .O. – Universal Declaration of Human Rights –

UNIT-III

Human Rights Declarations –U.N. Human Rights Declarations –U.N. Human Commissioner- Fundamental Rights in the Indian Constitution – Directive Principles of State Policy –Fundamental Duties –National Human Rights Commission.

UNIT-IV

International Covenant on Civil and Political Rights – International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

UNIT-V

Contemporary Issues on Human Rights: Children’s Rights – Women’s Rights –Dalit’s Rights – Bonded Labour and Wages – Refugees – Capital Punishment.

Note: (The question paper shall consist of 100% Theory only.)

Reference Books :

1. International Bill of Human Rights, Amnesty International Publication, 1988.
2. Human Rights, Questions and Answers, UNESCO, 1982
3. Maurice Cranston- What is Human Rights
4. Desai, A.R. - Violation of Democratic Rights in India
4. Constitutional Law-Pandey

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA33A	Higher Financial Accounting	5			4	Core-V

Objectives: After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the Partnership Accounting.

UNIT - I

Partnership Accounts- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments -Amalgamation of partners firm.

UNIT- II

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Retiring Partner’s Loan Account with equal Installments only.

UNIT – III

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only.

UNIT – IV

Insolvency of Individuals – Fire Claims: Normal Loss - Computation of Insurance claims (General Insurance).

UNIT – V

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

Note: Distribution of Marks: Theory - 20% Problems - 80%

Reference Books:

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, NewDelhi.
2. Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.
3. Dr. M. A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.

4. Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application -13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA33B	Corporate Accounting	6			4	Core-VI

Objectives: After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

UNIT - I

Issue of shares: Par, Premium and Discount - Forfeiture and Reissue of shares.

UNIT - II

Issue of Debentures -Redemption of Debenture with and without Provisions -Redemption of Preference Shares.

UNIT - III

Amalgamation, Absorption, nature of purchase – nature of merger, external and internal reconstruction of companies. Acquisition of Business -Profit Prior to Incorporation -Final Accounts (Managerial Remuneration Excluded)

UNIT - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares)..

UNIT - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

Note: Distribution of Marks: Theory - 20% Problems - 80%

Reference Books:

- 1.S.P. Jain & K.L. Narang,"Advanced Accounting", Kalyani Publications, New Delhi.
- 2.Gupta R.L. & Radhaswamy M.,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- 3.Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himala ya Publications, New Delhi.2003.

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA33C	Business Organization and Office management	5			4	Core-VII

Objective: On successful completion of this course, the student should have understood Nature and types of Joint stock company's organizations and Process of decision-making.

UNIT: I

Concepts of business, trade, industry and commerce- Business – features of business, Trade — Industry – Commerce- Relationship between trade, industry and commerce- Business Organization- Concept- – Functions of Business. Entrepreneur – Meaning-Characteristics of Entrepreneurs – Types of Entrepreneurs – Functions of an entrepreneur - Steps to start Enterprise– Sources of finance –Long Term-Short Term.

UNIT: II

Business Organization – Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization. Sole Proprietorship - Characteristics – Advantages and disadvantages – suitability. Partnership –Characteristics –Kinds of partners- Registration of partnership – Partnership deed .

UNIT : III

Joint Stock Company – Characteristics –Advantages - Kinds of Companies – Difference between private and public companies –Promotion of A Company: Promotion –Stages-Promoters – Characteristics –Registration –Capital subscription – Commencement of Business – Preparation of Important documents – Memorandum of Association – Significance – Clauses – – Articles of Association – Contents — Prospectus – Statement in lieu of Prospectus.

UNIT: IV

Management – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management –Leadership-Leader Vs Manager-Traits of successful Leaders- Planning– Significance –Types of Plans – Decision making – Steps in Process Decision making process - Motivation, Morale – Committees and Group Decisions.

UNIT: V

Organizing - Organization – Features – the process of organization – principles of organization- Elements of organizations –organization chart Delegation of authority – meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective Centralization – Decentralization– Differences between delegating and decentralization- Co-ordination – control – Delegation – communication

Reference books:

- Bhatia RC: Business Organization and Management, Ane Books

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA33D	Company Law	5			4	Core-VIII

Objectives: On successful completion, the students are expected to familiarize with law.

Unit –I

Introduction Meaning and Definition of a Company –Characteristics of a Company – Advantages –Limitations Types of Companies –Distinction between a Private Ltd. Company and a Public Ltd. Company.

UNIT-II

Formation of a Company –Promotion –Functions of Promoter –Memorandum of Association – Meaning –Contents-Purpose –Articles of association Meaning –Contents –Distinction between Memorandum and Articles.

UNIT-III

Prospectus –Meaning –Requirements of a Prospectus –Conditions for a Prospectus –Objects of Issuing a Prospectus –Contents –Liability for Mis-Statement –Remedies for Mis-Statement –Statement in Lieu of Prospectus. Company Secretary:Definition, Types, Qualification, Position, Rights and Duties, Preparation of Auditor’s report.

UNIT-IV

Members of a Company -Meaning and Definition –Who can become a Member? –Rights of the Members –Liabilities of the Members –Termination of Membership. –Winding up of a Company – Meaning –Methods of Winding up –Powers and Consequences - Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

UNIT-V

Directors of a Company –Definition –Eligibility to become a Director–Number of Directorships –Appointment of Directors –First Directors –Subsequent Directors –Vacation of Office – Removal of Directors –Positions of the Directors –Powers, Duties and Liabilities of Directors – Winding up of a Company –Meaning –Methods of Winding up –Powers and Consequences

Reference Books:

1. N.D. Kapoor
2. Chris Taylor
3. Sangeet Kedia
4. Secretarial Practices & Company law Arun Kumar & Rachana Sharma

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA33P	Computer Practical - I MS office and Tally	3			4	CP I

I - MS WORD

1.Type Chairman's speech/ Auditor's report / Minutes/Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip parts.

II - MS EXCEL

3. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

4. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

III - MS POWERPOINT

5. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

6. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

TALLY

7. Create a Company with all relevant details including VAT options

8. Create the ledgers under appropriate predefined groups

- ❖ Cash a/c
- ❖ Computer sales a/c
- ❖ Buildings a/c
- ❖ Machinery a/c
- ❖ Furniture a/c
- ❖ Commission received a/c
- ❖ Printer purchase a/c
- ❖ Commission paid a/c Rent received a/c
- ❖ Salary a/c
- ❖ Rent paid a/c
- ❖ Indian bank a/c Wages a/c
- ❖ Sales returns a/c Capital a/c
- ❖ Depreciation a/c Purchase returns a/c

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA3AC	Foreign Trade	3			4	Allied-III

UNIT I

Foreign Trade: Meaning –Documents used in foreign trade: Bill of exchange – Marine insurance policy – Invoices – Certificates and other documents – Transport documents: Bill of lading, Multimodal transport documents, Airway bill, Other transport documents.

UNIT II

Foreign exchange: Meaning – Administration of foreign exchange – Functions of the foreign exchange– Foreign exchange market in India – Exchange Control: Objectives and methods – Exchange Control Regulations relating to exports and imports - Foreign Exchange market Features, Participants and importance of foreign exchange market - Evolution of exchange rates system - Functions of Foreign Exchange Department of RBI - The Role of Commercial Banks – administrative set up under FEMA .

UNIT III

Export Financing: Packing Credit Advances, Advances against duty drawback, Other services to exporters – Post – Shipment finance

UNIT IV-

Export – Import Bank of India: Lending to Indian exporters, Lending to foreign governments and companies, Loans to commercial banks in India, Export Credit Guarantee Corporation of India Limited: Standard Policies, Specific Policies and Guarantees to banks.

UNIT V

Import Financing: Import licenses – Letter of Credit: Mechanism and types – Opening of a letter of credit – Payment of import bills – Import trust receipt – Deferred payment imports – Foreign Currency loans - Foreign Exchange: Meaning and problem of foreign exchange Determination of Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory and Balance of Payments Theory; Liberalized Exchange Rate Mechanism (LERM).

Note: (The question paper shall consist of 100% Theory only.)

Reference Books :

1. Francis Cherunilam, International Trade and Export Management
2. C. Jeevanandam, Foreign Exchange – Practice, Concepts and Control
3. Reserve Bank of India, Exchange control Manual – Vol. I & II
4. S.K. Verghese, Financing Foreign Trade

Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA3ZA	Computer Application in Business	3			3	Skill I

Objectives: After the successful completion of the course the student must be Aware of concepts and utilization of computer in day to day life.

UNIT I

Computer: Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

UNIT II

Software: Meaning – Types of Software – Operating Systems: Meaning - Functions –Types - Programming Language – Compilers and Interpreters Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database.

UNIT III

Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types.

UNIT IV

Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.

UNIT V

Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

Note: (The question paper shall consist of 100% Theory only.)

Reference Books :

1. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
2. Information Technology for Management - Henry C. Lucas
3. Computers and Common sense - Roger Hunt and John Shellery

Semester –IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA43A	Financial Management	5			4	Core-IX

Objectives: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

UNIT– I

Meaning, definition Nature, Scope and Environment of Business finance –corporate finance – time value of money

UNIT –II

Capital budgeting – Methods of capital budgeting- Complex investment decisions- Risk analysis in capital budgeting – capital budgeting process and practices.

UNIT –III

Financial and operating Leverage – Capital structure theories – Capital structure planning and policy – Cost of capital - Capital Structure -Meaning –Factors affecting capital structure-EBIT-EPS Analysis-Indifferent Point of EBIT - Capital Structure theories-Leverage-Meaning and types of Leverages.

UNIT –IV

Sources of finance – leasing. Type of lease, advantage and disadvantage, shares debenture, bonds, meaning and types

UNIT –V

Dividend theories – Dividend Policy and internal financing – Venture capital financing – Mergers and acquisitions.

Note: Distribution of Marks: Theory - 60% Problems - 40%

Reference Books:

- 1.I.M.Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi.
- 2.My.Khan and P.K.Jain, Financial Management, Tata Mc Graw- hill Publishing Co. Ltd., new Delhi.
- 3.James C. Van Horne, Financial Management and Policy, Prentice Hall of India, New Delhi.

Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA43B	Indirect Taxes	6			4	Core- X

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT- I

Special features of Indirect Taxes - Contribution to government revenues – Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excitability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration.

UNIT-III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers –Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

UNIT-IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT-V

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST –Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration -Voluntary Registration - Security from dealer-registration procedure.

Note: The question paper shall consist of 100% Theory only.

Reference Books :

1. **V.S.Datey**, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
2. **Balachandran**, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
3. **R.L.Gupta V.K.Gupta**, “Indirect Tax”

Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA43C	Management Accounting	5			4	Core-XI

Objectives: After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks: Theory 20% and Problems 80%

Reference Books :

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing Hous

Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA43D	Banking Law and Practice	5			4	Core-XII

Objectives: After the successful completion of the course the student should have a thorough knowledge on Indian Banking and Insurance System and Acts pertaining to it

UNIT -I

Definition of banker & customer - features of their relationship – special relationship – general relationship - main & subsidiary functions rendered by banker to customer.

UNIT -II

Opening of bank account – procedure – bank deposits – savings, fixed , current , recurring deposits- precaution taken by the banker and customer –bank pass book – Core Banking System- Unit Banking – Branch Banking

UNIT -III

Types of bank customers, account holders- procedure and precaution taken by the opening and closing of bank account- KYC.

UNIT -IV

Negotiable instrument – Definition - features - types of negotiable instrument – meaning & definition - (promissory note , bill of exchange , cheque) – features - types – cause of dishonor of cheque- Paying banker & collecting banker- e-banking system NEFT,RTGS,EC , A/c -mail transfer- internet & mobile banking.

UNIT- V

Loans and advances-Forms of securities – lien, pledge, hypothecation and advance against the document of title of goods – mortgage – position of surety – letter of credit .

Books Recommended:

- 1 .Banking Law and Practice in India –M.L. Tannan
2. Banking Law and Practice – Varshney
3. Modern Banking – Sayers
4. Banking Law and Practice – Sundaram & Varshney
5. Theory, Practice of Banking – Radhaswamy & Vasudevan

Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA4AD	Economic Analysis	4			4	Allied-IV

Objectives: On successful completion of this course, the students should be well versed in the concepts, tools and principles in the field of Economics and Business Management

UNIT-I

Definition, Nature and Scope of Business Economics, -Micro-economics and macroeconomics. Economics and decision-making. Uses and significance of Economics in business. And foreign business Economics

UNIT-II.

Demand Analysis – Meaning, Determinants of Demand - Law of Demand, Elasticity of Demand – Price income and Cross demand – Demand Estimation and Demand Forecasting – Demand Distinctions

UNIT-III

Production Function. Law of Variable Proportions- Law of Supply- Elasticity of Supply- Measurement of Elasticity of Supply.

UNIT-IV.

Costs of Production.- Short run and long run costs- Economies of Scale- Cost estimation and cost forecasting- Breakeven analysis- Pricing under various Market Forms- Perfect competition, Monopoly, Monopolistic Competition, Oligopoly- Price Discrimination.

UNIT-V

Pricing Strategies and Methods- Cost Plus Pricing - Marginal Cost Pricing- Price Leadership- Transfer Pricing- Seasonal Pricing- Cyclical Pricing

Recommended Books:

1. Managerial Economics –Analysis, Problems and Cases, P.L.Mehta, SultanChand and Sons, New Delhi.
2. Managerial Economics - Varshney and Maheshwari, Sultan Chand andSons, New Delhi.
3. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi.

Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA4ZP	Computer Practical II- VBA	3			3	Skill-II

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline
6. Using What-If analysis in Excel performs Data Table and Goal Seek Features.
7. Create, assign and protect a macro in Excel.
8. Prepare a program that loops through all charts on a sheet and changes each chart to a pie chart where the other program changes some properties of the first chart.
9. Create a histogram in Excel VBA.
10. Perform MsgBox and Input box function in Excel VBA.
11. Find the prime number using Excel VBA.
12. Sort numbers using Excel VBA.

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA53A	Cost Accounting	6			4	Core-XIII

Objective: On successful completion, the students are expected to develop the capability of modern cost accounting techniques.

UNIT I

Definition of costing – Importance – uses of Costing – objects and advantages – Difference between Cost and Financial Accounts – Installation of Costing System – Analysis and Classification of Costs – Preparation of Cost sheet.

UNIT II

Materials: purchase procedures – Requisition for material control – Recording and Controlling of material department – Maintenance of Stores: Minimum level, Maximum level, Reorder level, Economic Order Quantity – perpetual Inventory – Control over wastage and scrap and spoilage.

UNIT III

Methods of remunerating Labour: Incentive schemes – Idle time Control over idle time – job evaluation – Merit rating – Time study – Labour Turn Over – Meaning and Measurement.

UNIT IV

Accounting Overheads: Fixed and Variable Overheads – Basis of Charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, Administration overhead, selling Overhead and Distribution Overhead – Distribution of Service overhead.

UNIT V

Job Costing and Contract accounts – profit on incomplete contracts – (Simple problems only excluding estimated contracts) – Process Costing – Normal loss – Abnormal loss and Abnormal gains – Effectiveness – Equivalent – Production excluding By – Products and Joint Products.

Note: (The question paper shall consist of 20% Theory and 80% problem.)

Reference Books

1. Cost Accounts : SP. Jain and K.L Narang.
2. Cost Accounts : R.S.N. Pillai & Bagwathi.
3. Cost Accounts : Das Gupta

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA53B	Principles of Auditing	6			4	Core-XIV

Objectives: On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

UNIT – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching –Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

UNIT -V

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Note: The question paper shall consist of 100% Theory only.

Reference Books :

- 1. B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd**
- 2. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons**

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC53C	Computer Practical III-Tally ERP	5			4	CP- II

1. Create a company IN Tally ERP-9 With VAT options.

2. Create Single ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	Purchases Return a/c

3. Create Multiple Ledgers under appropriate predefined groups

	₹
Started Business with	2, 50,000
Purchase machinery on credit from Ramesh	50,000
Bought Furniture for cash	25,000
Sold goods to Anand	22,500
Goods returned by Anand	2,500
Bought goods for cash	25,000
Goods sold for cash	50,000
Cash Received from Anand	10,000

Paid Advertisement	5000
Cash paid to Ramesh	20,000
Cash withdrawn from Bank	50,000
Cash withdrawn for personal use	6,250
Paid Salary	15,000
Paid Rent	2500

4. Create Vouchers for the following:	₹
Sold goods to Selvam on credit	1, 700
Paid wages	85
Received Commission	70
Sold goods to Kannan for cash	200
Cash Sales	500
Paid Rent	250
Salaries	2500
Bought goods for Cash from Somu	1,700

5. The following balances are extracted from the books of Kautilya& Co, on 31st march 2012. You are required to make the necessary closing entries and prepare Trading and Profit & Loss a/c and Balance sheet as on that date:

₹	₹		
Opening stock	2,250	Bills Receivable	500
Purchase	25,000	Sales	19,500
Wages	1,500	Bills Payable	1,400
Insurance	9,825	Creditors	550
Capital	15,000	Sundry debtors	8,950
Carriage inwards	725	Carriage outwards	400
Commission (Dr)	350	Interest on capital	400

Stationery	650	Return inwards	225
Commission (Cr)	250	Return outwards	200
Trade Expenses	500	Office Expenses	100
Cash in hand	2,375	Cash at Bank	225
Rent & Taxes	550	Closing Stock	12, 500

6. The Following are the balances extract from VWR on 31cDec 2015:

	₹		₹
Opening Stock	6,200	Sales	82,920
Buildings	34,000	Capital	24,000
Furniture	2,000	Bank Loan	6,000
Purchases	42,400	Sundry Creditors	9,840
Salaries	4,400	Return Outward	840
Rent	1,200	Interest	260
Misc.Expenses	1,000	Dividend	220
Postage	560	Stationery	520
Wages	10,400	Freight on purchase	1,120
Carriage on sales	1,600	Repairs	1,800
Sundry Debtors	12,000	Bad debts	240

Cash in hand	2,600	Return Inward	2,040
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Value of Stock on 31.12.2015 was ₹ 5, 960

Prepare Profit& Loss A/c and Balance Sheet.

7. Enter the following details comment upon the short-term solvency position of the

Company:

₹

Working capital	205,60,492
Cash	14,500
Bank	18,500
Debtors	5,18,260
Creditors	4,29,337
Sales	5,15,252
Purchases	4,33,310
Stock	1,25,982

Net profit...?

8. Find out the Quick Ratio from the following Balance Sheet

Preference Share Capital	2,00,000	Goodwill	20,000
Equity Share Capital	3,00,000	Plant & Machinery	1,70,000
Reserves & Surplus	50,000	Land & Buildings	2,30,000
Sundry Creditors	40,000	Sundry Debtors	50,000
Bills Payable	20,000	Stock	30,000
Outstanding Expenses	5,000	Cash in hand	40,000
Cash at Bank	30,000	Bills Receivables	45,000
	6,15,000		6,15,000

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA53D	Direct Tax-I	5			4	Core-XV

Objectives: To gain the knowledge of the provisions of Income- tax law relating to the topic mentioned in the contents below; and to gain ability to solve simple problems concerning assesses with the status of “Individual” and covering the areas mentioned in the contents below.

UNIT I

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year –Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

UNIT II

Income from salary – Income from House Property

UNIT III

Income from Business or Profession

UNIT IV

Income from Capital Gains – Income from other sources

UNIT V

Income of other persons included in assesses total income – Aggregation of income; Set – Off or carry forward and set off of losses – Deductions from gross total income Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Note: (The question paper shall consist of 20% Theory 80% Problem.)

Reference Books :

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

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA5ZP	Human Resource Management	4			3	Skill III

Objectives:

1. To introduce the basic concepts, functions and processes of human resource management.
2. To create an awareness of the role, functions and functioning of human resource department of the organizations.

UNIT-I

Human Resource Management -Definition -Objectives -Functions -Scope -Importance -HRM in India -Evolution of HRM --Computer Application in Human Resource Management -Quality of a good Human Resource Managers -Human Resource Planning -Job Analysis, Job description and Job Specification.

UNIT-II

Recruitment and Selection -Sources of Recruitment-Selection Process -Test Types -Interview typing-Career Planning -VS Man Power Planning and succession Planning -Career Planning -Process -Career Development -Placement and Induction.

UNIT-III

Training -Methods of Training -Executive Development --Performance Appraisal -Methods of Performance Appraisal -Transfers -Promotion -Wage & Salary Administration -Wage Boards and Pay Commission -Wage Incentive -Fringe Benefits -Employees Welfare -Safety and Health Measures - Grievance Procedures -Redressal of Grievances.

UNIT-IV

Industrial Relations -Meaning & Characteristics Industrial Relations -Parties to Industrial relations -Nature of Trade Unions -Problems of Trade Union -Measures to Strengthen Trade Union Movement in India -Causes for industrial Disputes -Settlement of Industrial Disputes

UNIT-V

Collective , Bargaining -Features -Pre-requisite of Collective Bargaining -Agreement at different levels -Workers Participation in Management -Objectives for Successful Participation.

Note: (The question paper shall consist of 100% Theory only.)

Reference Books:

1. Human Resource Management -Dr. C.B. Gupta -Sultan and Sons.
2. Personnel & Human Resource Management -P. Subba Rao -Himalaya Publishing House

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA63A	Direct Tax-II	6			4	Core- XVI

Objectives:

To gain the knowledge of the provisions of assessment of various types of persons, Appeals, Provisions and Prosecution, Wealth tax and

To gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Cooperative Societies and covering the areas mentioned in the contents below.

Unit I

Assessment of HUF, Firms.

Unit II

Assessment of AOP and Companies

Unit III

Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe Benefits.

Unit IV

Appeals and Provisions, Penalties and Prosecution.

Unit V

Wealth Tax-TDS-Agricultural Income- E-Filing of Income Tax

Note: (The question paper shall consist of 100% Theory only.)

Reference Books :

1. Government of India, Income Tax Manual
2. Dr.H.C.Mehrotra Income Tax Law and Practice.
3. Dr.Bhagawathi Prasad, Law & Practice of Income Tax India.
4. DinakarPagare, Law & Practice of Income Tax.
5. Lal, B.B. Income Tax Law & Practice.

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA63V	Project & Viva Voce	5			4	CPV I

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review 05 Marks

Second Review 05 Marks

Work Diary 10 Marks

20Marks

3) End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner 30 Marks

Internal Examiner 30 Marks

Viva-Voce Examination 20 Marks

(Jointly given by the external and internal examiner) _____

80 Marks

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6ZP	Computer Practical IV- SPSS & Online Accounting	4			3	Skill -IV

1. Weight of babies (kg) below 6 months taken from a hospital record is given below.

Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provided by two analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug B	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: Drug A and B provides similar relief

3) The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

Videocon – CD Player	Videocon Music Systems	Not Applicable	Nos	2	18	36
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4) Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	16	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: (H_0) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (H_A) there is correlation between age and systolic blood pressure.

5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust	35	2	8	10 Nos	350	40

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Covers						
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total					286150	

6. From the followings prepare payroll

Capital = Rs.10, 00,000
 Mano = Rs.5, 00,000
 Krish = Rs.2, 00,000
 Raghul = Rs.3, 00,000
 Deposited into UCO Bank Rs 10,000
 Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	manager	staffs	supervisors	Workers
Basic salary(on attendance per day)	Rs 100	RS 80	RS 75	RS.50
House rent allowance(HRA)(As computer value) <1000 2% 1000to3000 3% <3000 5%				
Dearness allowance(DA)(flat rate)(per month)Rs 100				
Provident fund (PF)(as user delined value)Rs.50				

ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Rraju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA5EA	Business Research Methods	4			4	Elective I

Objectives:

- Students will demonstrate the ability to use appropriate secondary data to solve business problems.
- Students will develop a research plan including a problem statement, hypotheses, related literature and methodology.

UNIT – I

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems- Setting objectives – literature review - Hypothesis – Research design.

UNIT – II

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

UNIT – III

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing– Types and contents and style of reports – Steps in drafting reports.

UNIT – IV

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regressions.

UNIT – V

Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test and ANOVA test.

Note: The question paper shall cover 100 % theory only.

BOOKS FOR REFERENCE:

1. Business Research Methods - Emory
2. Business Research Methods - Rummel&Ballaine

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA5EB	Principles and Practices of Insurance	4			4	Elective I

Objectives :On the successful completion of this course, the students should understand the concept of Insurance and its contribution to the economic development

UNIT-I

Defining Risk and Uncertainty - Classification of risk - Sources of risk - External and Internal risk Insurance - Meaning, nature and significance, essential requirements and principles of insurance – reinsurance - privatization of insurance business in India - Insurance Regulatory Development Authority – Recent Developments in the Insurance sector.

UNIT-II

Life Insurance; General Principles of Life Insurance Contract - Proposal and policy - assignment and nomination - LIC - Role and functions.

UNIT-III

General Insurance - Different types of general insurance - general insurance Vs life insurance - Fire insurance – Features - various types of fire policy - Accident and Motor Insurance - Nature, disclosure, terms and third party insurance.

UNIT-IV

Marine Insurance - scope and nature - types of policy - insured perils - under insurance.

UNIT-V

Deposit and Credit Insurance - Nature, terms and Conditions, claim, recovery etc public liability insurance - emergency risk insurance structure and power, functions of General Insurance Corporation of India - Deposit Insurance and credit Guarantee Corporation.

Reference Books

1. Insurance Principles and Practices M.N.Mishra
2. Principles and Practices of Insurance Kothari & Bahl

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA5EC	Business Finance	4			4	Elective I

Objectives: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

UNIT – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance - Traditional and Modern Concepts.

UNIT – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

UNIT – III

Capitalization - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalization – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

UNIT – IV

Capital Structure – Theories of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

UNIT – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages-Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Reference Books

- 1.Essentials of Business Finance - R.M. Sri Vatsava
- 2.Financial Management - Saravanel
- 3.Financial Management - L.Y. Pandey
- 4.Financial Management - S.C. Kuchhal
- 5.Financial Management - M.Y. Khan and Jain

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6EA	Logistics and Supply Chain Management	5			4	Elective II

Objectives: To create awareness about the supply chain activities taken in order to deliver the goods

UNIT - I

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

UNIT - II

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

UNIT - III

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain.

UNIT - IV

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement-Systems and Values of Supply Chain

UNIT - V

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications

Reference Book:

- 1., Logistics and Supply Chain Management - G Raghuram& N Rangaraj Cases and Concepts. Mac Millan.
2. Logistics & Supply Chain Management: Martin Christopher, Creating Value-Adding Networks, FT Press.
3. Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson. Text Book:D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st Edition

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6EB	Brand Management	5			4	Elective II

Objective : On the successful completion of the course, the students can establish their own branching

UNIT-I

Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brand – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

UNIT-II

Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

UNIT-III

Branding impact on buyers – competitors, Brand loyalty – loyalty programmes –brand equity – role of brand manager – Interrelations with manufacturing, marketing, finance, purchase and R & D – brand audit.

UNIT --IV

Planning and implementing brand marketing programs- choosing brand elements to build brand equity - options and tactics for brand elements - designing marketing programs to build brand equity - product strategy- pricing strategy - channel strategy- Integrating marketing communications - leveraging secondary brand knowledge.

UNIT-V

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. Designing and implementing branding strategies.

Reference Books

1. “Strategic brand Management”, Kevin Lane Keller, Person Education, New Delhi, 2003.
2. LanBatey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
3. “Strategic brand Management”, Jean Noel, Kapferer, The Free Press, New York, 1992.
4. Branding in Asia, Paul Tmeporal, John Wiley & sons (P) Ltd., New York, 2000.
5. “Managing Indian Brands”, S.Ramesh Kumar, Vikas publishing House (P) Ltd., New Delhi, 2002.
6. Brandex, Biztantra, Jagdeep Kapoor, New Delhi, 2005

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6EC	Micro Finance	5			4	Elective II

Objectives:

To analyzed the various reasons for the existence of MFIs, and the challenges MFI managers face.

UNIT-I

Microfinance :meaning and definition, concept of Micro finance and Rural poverty .Evolution and character of microfinance in India. : Present and Future.

UNIT-II

Some Innovative and Creative Microfinance Models. Legal and regulatory framework. Major Micro Finance Institutions.(MFIs).SHG; Monitoring and Evaluation Findings. Emerging issues.

UNIT-III

Impact assessments and Social Assessments of MFIs; Loan Disbursement and repayment. Risk Management in Microfinance, Delinquency management in microfinance, Operational aspects of microfinance. Micro finance and sustainability -Microfinance as a Tool for Development. Reasons for establishment of Regional Rural Banks (RRBs), Meaning – Objectives - Organization and Management - Functions of - Progress - performance and problems - Difference between and Commercial banks.

UNIT-IV

Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, different intermediaries credit cooperative sector;

UNIT-V

Regulatory framework of MFIs in Reserve Bank of India and its policy and functions in Rural Banking - National Bank for Agriculture and Rural Development (NABARD) and its role in RuralDevelopment. Financial Inclusion. Priority sector lending.

Reference Books

1. Micro finance-prospective and operation-Macmillan India-IIBF
2. Micro finance in India-P Arunachalam-Serials publications
3. Micro finance and Rural development in India-B P Nanda,S k Dash, JRath

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6ED	Entrepreneurship Development	5			4	Elective III

Goals: To enable the students to learn the concept of Entrepreneurship

Objectives: On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies

Unit – I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and Type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – Including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation Evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital Assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import Substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6EE	Indian Stock Markets	5			4	Elective III

Objectives:

To introduce the basic concepts, functions and processes of Indian Stock Markets.

UNIT I

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings-Trading of Securities.

UNIT II

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

UNIT III

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Listing conditions of BSE and NSE – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.

UNIT IV

SEBI-Functions and working - SEBI measures for primary market and secondary market

UNIT V

Internet Stock Trading-Meaning and features-Current Scenario- Different trading systems - Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures – DEMAT and Trading Accounts

BOOKS FOR REFERENCE

- 1.Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
- 2.Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
- 3.Financial Services : Dr.D.JosephAnbarasu& Others, Sultan Chand & Sons.
- 4.Financial Institutions and Markets : L.M.Bhole, Tata McGraw – Hill Publishing

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPA6EF	International Business	5			4	Elective III

Objectives:

To give students the knowledge and understanding of the unique aspects involved doing business internationally on a business, legal and political level.

UNIT I

Meaning and features of International Business Management, Globalization forces – Meaning, dimensions and stages in Globalization – Globalization Boon or bane – Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler – Trading Environment of International Trade- Tariff and Non-Tariff Barriers – Trade blocks.

UNIT II

International Financial Management – Balance of Trade and Balance of Payment – International Monetary fund, Asian Development Bank, World Bank, Introduction to Export and Import finance, methods of Payment in International Trade, International Financial Instruments.

UNIT III

Bilateral and Multilateral Trade Laws – World Trade Organization (WTO), different rounds, IPR, TRIPS, TRIMS, GATS, Ministerial Conferences, SAARC.

UNIT IV

Foreign Direct Investment and Financial Institutional Investments.

UNIT V

SEZ – Introduction- Types of economic zones, Meaning and Nature of SEZ – Mechanism of setting of SEZ, opposition to SEZ.

Text Books :

- 1) International business environment – Sandarac and Black
- 2) International business environment – Ballard and Raju

Reference Book:

- 1) International financial management – P.G. Apte
- 2) International business – Francis Cherunilam
- 3) International business – Rao and Rangachari