

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)  
COIMBATORE -21.**

**B.COM. PROFESSIONAL ACCOUNTING DEGREE COURSE**

**SCHEME OF EXAMINATION: CBCS PATTERN**

**(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2014 – 2015)**

Part	Study Components	Ins. hrs/ week	Examinations			Credit	
			Dur. Hrs	CIA	ESE		Total
<b>SEMESTER-I</b>							
I	Language-I	6	3	25	75	100	4
II	English-I	6	3	25	75	100	4
III	Core I – Fundamental of Accounting	5	3	25	75	100	4
III	Core II - Business Organization & Office Management	5	3	25	75	100	4
III	Allied Paper I – Economic Analysis	6	3	25	75	100	4
III	Environmental Studies*	2	3	-	50	50	2
<b>SEMESTER-II</b>							
I	Language-II	6	3	25	75	100	4
II	English-II	6	3	25	75	100	4
III	Core- III – Financial Accounting	5	3	25	75	100	4
III	Core- IV – Mercantile Law	5	3	25	75	100	4
III	Allied Paper –Business mathematics	6	3	25	75	100	4
IV	Value Education – Human Rights *	2	3	-	50	50	2

<b>SEMESTER-III</b>							
III	Core- V - Higher Financial Accounting	6	3	25	75	100	4
III	Core- VI – Corporate Accounting	6	3	25	75	100	4
III	Core VII – Company Law	6	3	25	75	100	4
III	Allied Paper – III –Foreign Trade	6	3	25	75	100	3
III	Skill based Subject : 1 Computer Applications in Business	4	3	25	75	100	3
IV	Tamil ** / Advanced Tamil ** (OR) Constitution of India*/Communicative English-I *	2	3	50	-	100	2
<b>SEMESTER-IV</b>							
III	Core- VIII – Higher Corporate Accounting	6	3	25	75	100	4
III	Core- IX- Financial Management	5	3	25	75	100	4
III	Core- X- Banking Theory Law & Practices	5	3	25	75	100	3
III	Core- XI- Indirect Taxes	4	3	40	60	100	4
III	Allied Paper -IV Business Statistics	5	3	25	75	100	4
III	Industrial report @	-	-	20	80	100	4
IV	Skill based Subject : 2 Computer Practical I - M.S Excel with VBA	3	3	25	75	100	3
IV	Tamil ** / Advanced Tamil ** (OR) Non-major elective - II General Awareness* */Communicative English -II*	2	3	-	50	50	2

<b>SEMESTER-V</b>							
III	Core- XII- Cost Accounting	5	3	25	75	100	4
III	Core- XIII- Insurance & Risk Management	5	3	25	75	100	3
III	Core- XIV- Principles of Auditing	5	3	25	75	100	3
III	Core XV – Direct Taxes - I	5	3	25	75	100	3
III	ELECTIVE-I	5	3	25	75	100	3
III	PLACEMENT TRAINING**	2			-		
IV	Skill based Subject : 3 Computer Practical II - Tally ERP	3	3	25	75	100	3
<b>SEMESTER-VI</b>							
III	Core- XVI- Direct Taxes - II	5	3	25	75	100	4
III	Core- XVII - Accounting for Decision making	4	3	40	60	100	4
III	Elective-II	5	3	25	75	100	4
III	Elective-III	5	3	25	75	100	4
III	Project Report	6	3	40	160	200	8
IV	Skill Based Subject – 4 Computer Practical IV – SPM Lab	3	3	25	75	100	3
IV	Placement Training	2			-		
V	Extension Activity	-	-	50		50	2
	<b>Total</b>			-	-	<b>3800</b>	<b>140</b>

**Note**

\* No Internal Examination; only External Examinations

\*\* No External Examination; only Internal Examinations

@ Vocational Industrial Training

**List of Elective Papers**

Elective-I	A	Marketing management
	B	Human Resource Management
	C	Communication Skill
Elective-II	A	Security Analysis And Portfolio Management
	B	Operation Research
	C	Business ethics
Elective-III	A	Entrepreneurship Development
	B	Indian Stock Market
	C	E- Commerce

## FUNDAMENTAL OF ACCOUNTING

**Goal:** To enable the students to learn fundamentals and concepts of Accountancy.

**Objective:** On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

### UNIT: I

Fundamentals of Book keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trial balance – Preparation of bank reconciliation statement – Errors and their rectification.

### UNIT: II

Apportionment of capital and revenue expenditure – Final accounts of sole trader with adjustments

### UNIT: III

Bills of exchange – Accommodation bills – Average due date – Account current.

### UNIT IV

Accounting for consignments and joint ventures

### UNIT V

Accounts of nonprofit organizations-Receipts and Payments and Income and Expenditure accounts and balance sheet; Accounts of professionals.

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

### REFERENCE BOOKS: :

- 1.S.P.Jain and K.L.Narang, Advanced Accounting, VolumeI, Kalyani ,Publishers,2008
- 2.R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
- 3.T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
- 4.M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, NewDelhi, 2000

## **BUSINESS ORGANIZATION AND MANAGEMENT**

**Goal:** To enable the students to learn principles and concepts of Business.

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

### **Unit: I Fundamental Concepts:**

Concepts of business, trade, industry and commerce- Business – features of business, Trade – Classification- Aids to Trade – Industry- Classification – 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 Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:**

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 – Rights and obligations of partners - Joint Hindu Family Business – Characteristics – Advantages and limitations.

### **Unit :III Joint Stock Company:**

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 – Contents – Statement in lieu of Prospectus.

### **Unit: IV Management, Planning and Decision Making**

Management – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management –Leadership-Leader Vs Manager-Traits of successful Leaders- Scientific Management – features- Fayol's Principles of Management. Planning– Significance –Types of Plans – Decision making – Steps in Process Decision making process.

### **Unit :V Organizing**

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.

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

#### **REFEENCE BOOKS:**

1. Bhatia RC: Business Organization and Management, Ane Books
2. Talloo : Business Organisation and Management. Tata
3. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
4. CB Gupta : Industrial Organization and Management
5. Govindarajan and Natarajan : Principles of Management, Prentice Hall
6. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani

## **ECONOMIC ANALYSIS**

**Goal:** To make the learners to know the economic concepts and its market conditions.

**Objectives:** To understand the application of principles of economics in the field of managerial decision making

### **UNIT -I**

Definition of economics – Nature and scope of economics – Utility analysis – Law of diminishing utility – Law of equi-marginal utility – Indifference Curve Analysis- Approaches of Economic Analysis — Objectives of Business firms – Profit maximization – Sales maximization and other objectives – Marshal’s Utility analysis – Law of diminishing marginal utility.

### **UNIT- II**

Theory of Consumer Behavior – Demand Analysis – Demand Schedule –Law of Demand – Demand Curves – Elasticity of Demand – Consumers Surplus – Analysis Schedule

### **UNIT -III**

Production – Factors of production – Law of diminishing returns – Law of variable proportion – Return to scale – Scale of Production – Law of Supply – Cost and Revenue – Concepts and Curves – Theory of Production – Production function – Factors of production – Enterprise as a factor

### **UNIT -IV**

Product pricing - Market definition – Types – Equilibrium under perfect competition of firm and industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under monopolistic competition – Pricing under Oligopoly.

### **UNIT -V**

Factor Pricing - Marginal Productivity Theory – Theories of wage, rent interest and profit

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



**REFERENCE BOOKS:**

1. Sankaran, BusinessEconomics, Margham Publication,1997
2. Seth MI ,Principles Of Economics, Lakshmi Narain Agarwal Pub, 31<sup>st</sup> Edn.,1997
3. Varshney &Maheswari , Managerial Economics, SultanChand & Sons ,2000

## **FOUNDATION COURSE ENVIRONMENTAL STUDIES**

### **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
4. Jadhav H and Bhosale VM,1995 Environmental Protection and Laws – Himalaya Publishing House , Delhi.

## SEMESTER-II

### FINANCIAL ACCOUNTING

**Goal:** To enable the students to learn the functional aspects of Accounting

**Objectives:** On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Departmental Accounts, Branch accounts, Hire purchase and Installment System Single entry and Partnership

#### Unit I

Depreciation Accounts- All Methods

#### Unit II

Single Entry system Accounts- Methods of Calculation of Profit

#### Unit III

Branch and Departmental Accounts.

#### Unit IV

Royalty Accounts

#### Unit V

Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.

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

#### REFERENCE BOOKS: :

1. Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi
2. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
3. Reddy & Murthy

## MERCANTILE LAW

### **Objectives:**

To test the general comprehension of elements of mercantile law

### **Unit I**

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.

### **Unit II**

Other essentials elements of a valid contract.

### **Unit III**

Performance of contract and Breach of contract

### **Unit IV**

The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights

### **Unit V**

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of Partners- Registration and dissolution firm.

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

### **REFERENCE BOOKS:**

1. Business Law N.D.Kapoor Sultan Chand Fifth edition 2007
2. Business Law R.S.N.Pillai & Bhagavathi S.Chand Reprint 2009
3. Business Law P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007
4. Elements of Commercial Law N.D.Kapoor S.Chand Reprint 2008
5. Elements of Mercantile Law N.D.Kapoor S.Chand 29<sup>th</sup> revised edition reprint 2008

## BUSINESS MATHEMATICS

**Goal :** To enable the students to apply mathematical knowledge to solve business problems.

**Objectives:** On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

### UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest

### UNIT – II

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

### UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

### UNIT – IV

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

### UNIT – V

Introduction of O.R-Meaning and Scope of O.R- limitations of O.R. Linear Programming Problem – Formulation of L.P.P – Graphical solutions of L.P.P – Problems.

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

### Reference Books :

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

Himalaya Publishing House

## **HUMAN RIGHTS**

### **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 upto 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
5. Working for Justice and Human Rights Timm. R.W

## SEMESTER-III

### . HIGHER FINANCIAL ACCOUNTING

**Goal:** To enable the students to be aware on the Partnership Accounting in conformity with the provision of the Companies Act.

**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.

#### 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 - Settlement of Accounts - 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 and Firms – Fire Claims : Normal Loss – Abnormal Loss.

#### 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
5. Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., NewDelhi.

## **CORPORATE ACCOUNTING**

**Goal:** To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

**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 - Reissue – Surrender of Shares –Right and Issue

### **Unit - II**

Debentures – Issue– Redemption: Sinking Fund Method.

### **Unit - III**

Final Accounts of Companies - Calculation of Managerial Remuneration.

### **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-13thRevised 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.
- 4.Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13thRevised Edition 2006, Sultan Chand & Co., New Delhi



## COMPANY LAW

**Goal :** To enable the students to gain adequate knowledge about company law.

**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.

### 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

### 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

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

### Reference Books:

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

## **FOREIGN TRADE**

### **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.

### **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.

**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

## **COMPUTER APPLICATION IN BUSINESS**

**Goal:** To enable the students to know the importance of Computer in Business

**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.

### **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 Commonsense - Roger Hunt and John Shellery

**SEMESTER-IV**  
**HIGHER CORPORATE ACCOUNTING**

**Goal:** To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

**Objectives:** After the successful completion of the course the student should Have a thorough knowledge on the Advanced Accounting Practice Prevailing in the Corporate.

**Unit I**

Holding Company Accounts

**Unit II**

Insurance Company Accounts

**Unit III**

Banking Company Accounts

**Unit IV**

Computerised Accounting – Importance, Introduction to Tally

**Unit V**

Accounting for liquidation of Companies

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

**Reference Books:**

- |                                   |   |                                 |
|-----------------------------------|---|---------------------------------|
| 1. Advanced Accounts              | – | By M.C. Shukla and T.S. Grewal  |
| 2. An introduction to Accountancy | – | By S.N. Maheswari               |
| 3. Advanced Accountancy           | – | By R.L. Gupta and M. Radhaswamy |

## **FINANCIAL MANAGEMENT**

**Goal :** To enable the students to know the intricacies of Business Finance.

**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 (Theory only)**

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

### **Unit –II (Theory and Problem)**

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

### **Unit –III (Theory and Problem)**

Financial and operating Leverage – Capital structure theories – Capital structure planning and policy – Cost of capital.

### **Unit –IV (Theory only)**

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

### **Unit –V (Theory only)**

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 Publising 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, Prentce Hall of India, New Delhi.

## **BANKING THEORY LAW & PRACTICE**

**Objective :** To make the students aware of the laws relating to the Banking

### **Unit I**

Banking Law - Meaning, Nature and Scope - Bank and Bank Customers - Meaning, Types of Customers, Banking system- Core Banking and unit banking and Branch Banking -Customer Relationship: General relationship, Special Relationship, Rights and Obligations of a Banker

### **Unit II**

Opening of bank account – procedure – bank deposits – type of accounts- savings, fixed , current, recurring deposits- precautions taken by the banker and customer –bank pass book –loan and advances

### **Unit III**

Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement - Meaning and types

### **Unit IV**

Paying Banker & Collecting banker: Meaning,, Obligations –statutory Protection to paying banker – collecting banker - procedure –statutory procedure

### **Unit V**

Innovations in Banking: Internet Banking, E-Banking, Mobile banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking. Asset Classification, Non-Performing Assets.

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

### **Reference Books :**

1. Tannans - Banking Law and Practice in India
2. Shekhar K.C. - Banking Theory and Practice
3. Vaish M.C. - Modern Banking
4. Panandikar S.G. - Banking in India
5. Maheshwari S.N. - Banking Law and Practice

## **INDIRECT TAX**

**Goal :** To familiarize the students with the major indirect tax.

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

### **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, Labelling 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”

## **BUSINESS STATISTICS**

**Goal:** To enable the students to learn the Statistical methods and their applications in Commerce

**Objective:** On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

### **UNIT I**

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

### **UNIT II**

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

### **UNIT III**

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

### **UNIT IV**

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

### **UNIT V**

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition– Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

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

### **Reference Books :**

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



## **SUMMER INTERNSHIP PROJECT**

### **GUIDELINES FOR THE INTERNSHIP PROGRAMME**

**Objective:** To give optimum exposure on the practical side of Commerce and Industry.

1. Duration of the internship training is 20 / 3 weeks days during the Summer Vacation which falls at the end of the 4<sup>th</sup> Semester.
2. The departments concerned will prepare on exhaustive panel of Institutions. Industries and practitioners.
3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
4. The students hereafter will be called as Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the section in-charge.
5. A detailed outline of the job to be done, sections in which they have to be attached both in the office as well as in the field, should be provided to each student.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
8. Monitoring and inspection by staff on a regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. Specimen forms are to be attached wherever it is necessary.
12. Report evaluation: External Viva-Voce examination will be conducted and it may be graded as Satisfactory / Commended / Highly Commended.
13. Report should be submitted in the 5<sup>th</sup> Semester.
14. Expected outcome of the internship training is given separately.

## MS EXCEL WITH VBA

**Goal:** To enable the students to learn MS Excel along with Visual Basic Application through practical sessions.

**Objective:** On successful completion of this course the students shall enrich to solve the problems in through Excel VBA.

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 perform 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 Inputbox function in Excel VBA.
11. Find the prime number using Excel VBA.
12. Sort numbers using Excel VBA.

**SEMESTER-V**  
**COST ACCOUNTING**

**Goal:** To provide adequate knowledge on Cost Accounting principles and practices

**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

## **INSURANCE AND RISK MANAGEMENT**

### **Unit I**

Introduction to Insurance – Origin, History, Nature of Insurance, Insurance in India, Market potential –Emerging Scenario. Principles of Insurance, Utmost good faith, Insurable interest, Material faith, Indemnity, proximate cost.

### **Unit II**

Insurance Laws and Regulations. Contract Act, Insurance Act, LIC Act, GIC Act, IRDA Act, Consumer protection Act. Ombudsman. Life Insurance – selection of Risk and Policy conditions. Risk Management and Reinsurance. Selection of Risks – Computation of Premium.

### **Unit III**

Life Insurance Products – Team Insurance, Whole Life, Endowment Annuities. Insurance Documents –Proposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy Form etc., Policy conditions and privileges – Age Admission, Revival, Loans, Claims etc.

### **Unit IV**

Introduction to general Insurance. Fire, Motor, Marine, Health, Miscellaneous. Group Insurance Schemes – Group Insurance, Group Gratuity, Superannuation and Pension Plan. Rural Insurance and Insurance for weaker sections of society. Marketing of Insurance Products – Selling Processes.

### **Unit V**

Risk Management – meaning of risk – types of risk – static and dynamic, financial and non-financial, pure and speculative, business and personal risk – cost of risk – characteristics of risk management – significance and objectives of risk management – principles of risk management – risk management information system – organization of risk management in business- methods and process of risk management.

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

### **Reference Books :**

1. Life Insurance – Institute of Insurance, Mumbai
2. General Insurance – Institute of Insurance, Mumbai
3. Sharma R.S. – Insurance : Principles and Practice, 1960 Vora Bombay
4. Arifkhan M. – Theory and Practice of Insurance (1976) Educational Book House, Aligarh
5. Srinivasan – Principles of Insurance Law (1977) Ramanuja Publisher, Bangalore
6. Dr. B. Varadharajan – Insurance : Volume 1 and 2 (1979) Tamil Nadu Text Book Society
7. Principle of Insurance and Risk Management – Alka Mittal & SL Gupta

## **PRINCIPLES OF AUDITING**

**Goal:** To familiarize the students with the Principles of Auditing.

**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 Computerised 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 Ltd,London
- 3. Spicer and Pegler**, “Auditing: Khatalia’s Auditing”  
**Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

## **DIRECT TAX-I**

**Goal :** To familiarize the students with recent amendments in Income-tax.

**Objectives:** To gain the knowledge of the provisions of Income- tax law relating to the topics 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” Sahithya Bhavan publishers
3. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
4. V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
5. Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
6. R.L.Gupta V.K.Gupta, “Indirect Tax”

**Skill based subject : 3**  
**Computer application practical - II**  
**TALLY- PRACTICAL**

1. Creation of company, Groups –Single & Multiple
2. Posting of Journal to ledger –Single & Multiple.
3. Preparation of Accounting vouchers.
4. Preparation of Trail balance.
5. Financial Statement: Trading account, profit and loss account and Balance sheet.
6. Preparation of Bank Reconciliation Statement
7. Preparation of Inventory: Stock Item, Stock Group, Stock category,
8. Preparation of VAT (Value Added Tax)
9. Inventory Voucher.
10. Preparation of TDS (Tax Deducted at Source) & Service Tax

**SEMESTER-VI**  
**DIRECT TAX-II**

**Goal :** To familiarize the students with recent amendments in Income-tax.

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

**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. Dinakar Pagare, Law & Practice of Income Tax.
5. Lal, B.B. Income Tax Law & Practice.
6. Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice.



## ACCOUNTING FOR DECISION MAKING

**Goal :** To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

**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 House.

### **PROJECT WORK GUIDELINES**

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 were 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

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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) 

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80 Marks

### **SOFTWARE PROJECT MANAGEMENT LAB**

**Goal :** To make the students to provide a practical knowledge of how to schedule a project.

**Objectives :** On successful completion of this course, the student should be well versed in Software Project Lab.

1. Create simple tasks and subtasks to a Project File.
2. Create a timeline, milestone for the tasks.
3. Create relationship between tasks.
4. Add a simple resource and Assign those resources to tasks.
5. Track the Gantt Chart for a project.
6. Show the Critical path.
7. Create slack time for scheduling.
8. Design a simple project for the initial phase of System Test Plan.

## **ELECTIVE-I**

### **A) MARKETING MANAGEMENT**

**Goal:** To make the students to understand about the Modern marketing and other marketing concepts

**Objectives:** On successful completion, the students are expected to develop the capability of modern marketing techniques.

#### **UNIT - I**

Introduction to Marketing: Definition, Importance & process of marketing, Elements of marketing, Evolution of marketing, Functions of marketing, Concepts of marketing, Indian Marketing Environment. Role and functions of marketing department. Changing scenario.

#### **UNIT - II**

Consumer Demand Segmentation: Concepts in Demand, Market research – Forecasting and Measurement, Marketing Mix, Market Segmentation and Targeting – Identification of Market segments -Positing functional strategies – marketing strategies.

#### **UNIT - III**

Product Management: Definition, New Product Development, Product Life Cycle, Product mix and line – Branding and brand related issues. - Market Testing, Commercialization.

#### **UNIT - IV**

Pricing Strategy: Objectives, Methods and processes of pricing, Factors influencing the pricing. Adopting price, initiating the price cuts, imitating price increases, responding to Competitor's price changes.

#### **UNIT - V**

Distribution Management and Promotion: Sales Techniques for Consumer/Industrial clientele- Distribution network, Sales force Management – Promotional mix – communication strategies. Sales

promotion: Definition, role, types, consumer sales promotion, dealer display contests, discounts, bonus offers, retail merchandising techniques

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

**Reference Books:**

1. Phillip Kotler: "Marketing Management", 11/e, Pearson Publishers, New Delhi, 2003
2. Rajan Saxena: "Marketing Management, 2/e, Tata McGraw Hill, New Delhi, 2008.
3. Tapan K Panda: "Marketing Management Text and Cases", Excel Books, New Delhi.

## **B) HUMAN RESOURCE MANAGEMENT**

**Goal :** To enable the students to know the intricacies of Human Resource Management.

**Objectives :** On successful completion of this course, the student should be well versed in the concept of Human Resource Management and its applications.

### **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.
3. Human Resource and Personnel Management -K. Aswathappa -Tata Mc Graw Hill Publishing Co. Ltd.
4. Personnel Management & Human Resources -C.S. Venkata Rathnam & B.K. Srivastava. TMP

## **C) COMMUNICATION SKILLS**

**Goal:** To provide adequate knowledge on Communication skills.

**Objective:** On successful completion, the students are expected to develop the capability of their interpersonal skills.

### **UNIT-I COMMUNICATION IN BUSINESS**

Systems approach- forms - functions and principles of communication - management and communication- communication patterns - barriers to communication - interpersonal perception – SWOT analysis -Johari Window -Transactional Analysis.

### **UNIT-II NON-VERBAL AND INTERCULTURAL COMMUNICATION**

Importance of non-verbal communication - personal appearance - facial expressions- movement- posture – gestures - eye contact –voice - beliefs and customs- worldview and attitude.

### **UNIT-III ORAL COMMUNICATION**

Listening - types and barriers to listening - speaking - planning and audience awareness - persuasion- goals - motivation and hierarchy of needs - attending and conducting interviews-participating in discussions, debates - and conferences - presentation skills- paralinguistic features -fluency development strategies

### **UNIT- IV BUSINESS CORRESPONDENCE**

Business letter - principles of business writing- memos -e-mails – agendas- minutes- sales letter- enquiries- orders- letters of complaint- claims and adjustments- notice and tenders- circulars- letters of application and résumé.

### **UNIT-V BUSINESS PROPOSAL AND REPORTS**

Project proposals- characteristics and structure- Project reports – types- characteristics,-structure-Appraisal reports – performance appraisal, product appraisal- Process and mechanics of report writing- visual aids- abstract - executive summary- recommendation writing- definition of terms.

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



**Reference Books:**

1. McGrath, E. H., S.J, Basic Managerial Skills for All, 8<sup>th</sup> ed. Prentice-Hall of India, New Delhi, 2008.
2. Raman, Meenakhshi, and Prakash Singh, Business Communication. O U P, New Delhi, 2008.

## **ELECTIVE – II**

### **A) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Goal:** To make the students clear in security analysis and portfolio management.

**Objectives:** After the successful completion of the course the student must be through knowledge in security and portfolio management.

#### **Unit – I**

Investments - Investment vs. Speculation - Investment Process - Investment alternative

Risk and return - Factors Influencing Risk - Measuring Risk and Return,

#### **Unit – II**

Options: Types of security market - Primary –Secondary market Determinants of Option value - Option Position and Strategies –OTC-SEBI regulation

#### **Unit – III**

Fundamental Economic analysis: Key Macroeconomic Factors. Industry analysis: Industry Life Cycle Analysis. Analyzing the Structure and Characteristics of an Industry - Profit Potential of Industries. Company Analysis: Analyzing the Financial Statements.

#### **Unit – IV**

Technical Analysis: Market Indicators, Forecasting Individual Stock Performance. Efficient Market Theory - Random Walk - The Efficient Market Hypothesis.

#### **Unit – V**

Port folio management –meaning- diversification –theories - Capital market Theory: CAPM - Arbitrage Pricing Theory. Sharpe Index. Treynor Index, Jensen's Model.

**Note: Distribution of Marks : Theory – 100%**

#### **Reference Books**

1. Donald E, Fischer and Ronald J.Jordan, Security Analysis and Portfolio Management.
2. Prasanna Chandra, Managing Investments, Tata McGraw Hill.
3. R.J.Fuller and J.L. Farrel, Modern Investments and Security Analysis, McGraw Hill.
- 4.Jack Clark Francis, Management of Investments, McGraw Hill.

## **B) OPERATION RESEARCH**

**Goal:** To enable the students to know the various concepts in operation research.

**Objectives:** After the successful completion of the course the student must be able to solve the problems in operation research.

### **Unit – I**

Operation research: Introduction, Models, Area of application – Mathematical formulation of LPP – Graphical method – Simplex Method.

### **Unit – II**

Transportation problem : North – West Cornes rule – Least cost method – Vogel's approximation method for balanced and unbalanced - Assignment problem – Hungarian method

### **Unit – III**

Game theory – Two person zero sum game – the maximin – minimax principle – Problems (2xn) and (mx2) graphical method – problem

### **Unit – IV**

Queuing Theory – Introduction – Queuing system – characteristics of Queuing system – Problems in (m/m/i): (D/FIFO)/(m/m/i) : (N/FIFO) Models

### **Unit – V**

PERT/CPM : Introduction – Network and basic components – Rules of network construction – Time calculation in research

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

### **Reference Books:**

1. Operations Research – Kandisevarup, P. K. Gupta, Man Mohan, S. Chand & Sons Education Publications, New Delhi, 12th Revised edition.
2. Operations Research – Prem Kumar Gupta D. S. Hira, S. Chand & Company Ltd, Ram Nagar, New Delhi
3. Operations Research Principles and Problems: S. Dharani Venkata Krishnan, Keerthi publishing house PVT Ltd.

## C) BUSINESS ETHICS

**Goal:** To make the students to understand about the ethic prevailing in the business

**Objectives:** On successful completion of this course, the students should have a thorough knowledge on business ethical concepts

### UNIT I

Introduction to Business Ethics – nature and purpose of ethics, Characteristics of business ethics, Ethical theories. Constituents of business environment -Business and society, Business & ethics-Social responsibility.

### UNIT II:

Managing Ethics-meaning and types –framework of organizational theories and sources – ethics across culture –factors influencing business ethics –ethical decision making –ethical values and stakeholders-ethics and profit. Corporate Governance –structure of Boards-reforms in Boards – compensation issues –ethical leadership.

### UNIT III:

Ethics in Workplace, Individual in the organisation, discrimination, Ethics in Marketing and Consumer Protection, Healthy competition and protecting consumer's interest.

### UNIT IV

Business ethics - Ethical management - Relevance of values in management - Role of organisational culture in ethics - structure of ethics management - ethics committee

### UNIT V

Globalization of the economy –trends and issues, Politics and environment, MNCs and Government relationships-Introduction to GATT and WTO.

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

**Reference Books:**

1. "Business Ethics" -W.H. Shaw.
2. "Management Ethics - integrity at work"-Joseph A. Petrick and John F. Quinn,
3. "Ethics in Management" by S.A. Sherlekar, Himalaya Publishing House.

## **ELECTIVE- III**

### **A) ENTREPRENEURSHIP DEVELOPMENT**

**Goal:** 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:**

Entrepreneurs– Characteristics of entrepreneur - Nature and importance of entrepreneur- Types of Entrepreneurs, functions of an entrepreneur, entrepreneurship process, Factors Affecting Entrepreneurial Growth.

#### **Unit II:**

Entrepreneurship and environment-Policies governing entrepreneurs, entrepreneurial development programmes - Institutions for entrepreneurship development.

#### **Unit III:**

Business Plan Preparation: Sources of Product for Business - Prefeasibility Study - Criteria for Selection of Product - Ownership - Capital - Budgeting Project Profile Preparation - Matching Entrepreneur with the Project - Feasibility Report Preparation and Evaluation Criteria.

#### **Unit IV:**

Concept of project and classification of project identification, project formulation - project report - project design - project appraisal - profitability appraisal - project planning - social cost benefit analysis - financial analysis and project financing.

#### **Unit V:**

Financial assistance of firms –government's private concession & subsidies

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

**Reference Books:**

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Dynamics of entrepreneurial development and Management – Vasanta Desai
3. Entrepreneurial development - Vasanta Desai

## **B) INDIAN STOCK MARKET**

**Goal:** To enable the students to get a clear outlook of Indian stock market.

**Objectives:** After the successful completion of the course the student must be capable on the mechanism undergoing in stock market.

### **Unit – I**

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market– Methods of floatation of capital – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.

### **Unit – II**

Meaning, Nature, Functions of Secondary Market– Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India.

### **Unit – III**

Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.

### **Unit – IV**

Indian Stock Exchanges: BSE– Different trading systems – Share groups on BSE – BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction.

### **Unit-V**

Indian Stock Exchanges: NSE– Market segments – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction.

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

### **Reference Books:**

- 1.Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
- 2.V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- 3.Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.



- 4.Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
- 5.Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

## C) E-COMMERCE

**Goal:** To enable the students to understand the technology of e-Commerce for Business Application.

**Objectives:** After the successful completion of the course the student must be aware of techniques in the application of e-Commerce.

### UNIT I

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

### UNIT II

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization andCoordination-Customization and Internal Commerce.

### UNIT III

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

### UNIT IV

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

### UNIT V

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

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

### Reference Books:

1. **Ravi Kalakota & Andrew b. Whinston** , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker** , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.