

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)**

**COIMBATORE-21**

**B.Com DEGREE COURSE**

**SCHEME OF EXAMINATION: CBCS PATTERN**

**(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2015 –2016)**

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)**

**Scheme of Curriculum for B.Com 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
	2	E-1	15BGE12E	English - I	6	25	75	100	3	4
	3	C-1	15BCM13A	Core - I Fundamentals of Accountancy - I	6	25	75	100	3	4
	3	C-2	15BCM13B	Core - II Business Organization and Office Management	5	25	75	100	3	4
	3	AL-1	15BCM1AA	Allied - I Agricultural Economics of India	5	25	75	100	3	4
	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	E-2	15BGE22E	English - II	6	25	75	100	3	4
	3	C-3	15BCM23A	Core - III Fundamentals of Accountancy - II	6	25	75	100	3	4
	3	C-4	15BCM23B	Core - IV Principles of Marketing	6	25	75	100	3	4
	3	AL-2	15BCM2AB	Allied - II Economic Analysis	4	25	75	100	3	4
	4	FCB	15BGE2FB	Value Education - Human rights	2	0	50	50	3	2
3	3	C-5	15BCM33A	Core - V Cost Accounting	5	25	75	100	3	4
	3	C-6	15BCM33B	Core - VI Investment Management	5	25	75	100	3	4
	3	C-7	15BCM33C	Core - VII Principles of Management	5	25	75	100	3	4
	3	CP-1	15BCM33P	Core Practical I Computer Applications Practical-I (MS.Office & Tally I)	4	20	30	50	3	3
	3	AL-3	15BCM3AC	Allied - III Quantitative Methods	6	25	75	100	3	4
	4	SB-1	15BCM3ZA	Skill Based - I Business Law	3	20	55	75	3	3
	4	OL	ALANG1	Tamil / Advanced Tamil / Communicative English Yoga for Human Excellence / Women's Rights / Constitution of India	2	0	50	50	3	2
	6	ALC1	BALC1	<b>Advanced Learner Course – Paper 1</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>3</b>	<b>2</b>
4	3	C-8	15BCM43A	Core - VIII Corporate Accounting-I	6	25	75	100	3	4
	3	C-9	15BCM43B	Core - IX Executive Business Communication	6	25	75	100	3	4
	3	C-10	15BCM43C	Core - X Banking Theory	5	25	75	100	3	4
	3	CP-2	15BCM43P	Core Practical II- Computer Applications Practical -II ( Tally II)	4	20	30	50	3	3
	3	AL-4	15BCM4AD	Allied - IV Quantitative Techniques	4	25	75	100	3	4

	4	SB-2	15BCM4ZB	Skill Based - II Company Law	3	20	55	75	3	3
	4	OL	ALANG2	Tamil / Advanced Tamil (OR) Non-major elective - II General Awareness /Communicative English -II	2	0	50	50	3	2
	5	-	15BGE45A	Extension Activity	0	0	0	0	0	0
	<b>6</b>	<b>ALC2</b>	<b>BALC2</b>	<b>Advanced Learner Course – Paper 2</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>3</b>	<b>2</b>
5	3	C-11	15BCM53A	Core - XI Corporate Accounting - II	5	25	75	100	3	4
	3	C-12	15BCM53B	Core - XII Income Tax Law & Practice	6	25	75	100	3	4
	3	C-13	15BCM53C	Core - XIII Principles of Auditing	4	25	75	100	3	4
	3	C-14	15BCM53D	Core - XIV Entrepreneurial Development	4	25	75	100	3	4
	3	EL-1	ELE1	ELECTIVE - I	4	25	75	100	3	4
	4	SB-3	15BCM5ZC	Skill Based - III Business Ethics	3	20	55	75	3	3
	3	-	15BCM53V	Industrial report	4	20	80	100	3	3
	<b>6</b>	<b>ALC3</b>	<b>BALC3</b>	<b>Advanced Learner Course – Paper 3</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>3</b>	<b>2</b>
6	3	C-15	15BCM63A	Core - XV Management Accounting	6	25	75	100	3	4
	3	C-16	15BCM63V	Core - XVI Project and Viva-voce	6	20	80	100	3	4
	3	CP-3	15BCM63P	Core Practical III-Computer Applications Practical – III (Online Accounting & SPSS)	5	40	60	100	3	3
	3	EL-2	ELE2	Elective - II	5	25	75	100	3	4
	3	EL-3	ELE3	Elective - III	5	25	75	100	3	4
	4	SB-4	15BCM6ZD	Skill Based - IV Indirect Taxes	3	20	55	75	3	3
	<b>6</b>	<b>ALC4</b>	<b>BALC4</b>	<b>Advanced Learner Course – Paper 4</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>3</b>	<b>2</b>
					<b>180</b>	<b>850</b>	<b>3050</b>	<b>3900</b>	<b>129</b>	<b>148</b>

Elective	Sub Code	Subject
	15BCM5EA	Business Research Methods
Elective-I	15BCM5EB	Principles and Practices of Insurance
	15BCM5EC	Business Finance
Elective-II	15BCM6EA	Logistics and Supply chain management
	15BCM6EB	Brand Management
	15BCM6EC	Micro Finance
Elective-III	15BCM6ED	Human Resource Management
	15BCM6EE	Indian Stock Market
	15BCM6EF	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

**Note**

\* No Internal Examinations only External Examinations

\*\* No External Examinations only Internals Examinations

@ Vocational Industrial Training

Elective-I	A	Business Research Methods
	B	Principles and Practices of Insurance
	C	Business Finance
Elective-II	A	Logistics and Supply chain management
	B	Brand Management
	C	Micro Finance
Elective-III	A	Human Resource Management
	B	Indian Stock Market
	C	International Business

### Semester -I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM13A	Fundamentals of Accountancy-I	6			4	Core-1

### Objective:

To accurately prepare the final accounts, otherwise known as the financial statements.

### UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

### UNIT – II

Final accounts of a sole trader with adjustments –Errors and rectification

### UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

### UNIT – IV

Accounting for consignments and Joint ventures

### UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts for professionals.

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

### Text Books

1. Principles of Accountancy N.Vinayakam, P.L.Mani, K.L.Nagarajan– S.Chand & Company Ltd.,

### Reference Book:

1. Introduction to Accountancy T.S.Grewal —S.Chand & Company Ltd.,
2. Financial Accounting R.L.Gupta, V.K.Gupta, M.C.Shukla — Sultanchand & sons
3. Advanced Accountancy T.S.Grewal, S.C.Gupta, S.P.Jain —Sultanchand & sons

### Semester -I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM13B	Business Organization & Office Management	5			4	Core-II

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

#### UNIT – I

Nature and scope of Business, Firms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

#### UNIT – II

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

#### UNIT – III

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

#### UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

#### UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

#### Text Books

- 1.Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons

#### Books Reference

- 1.Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
2. Saksena – Business Administration and Management– Sahitya Bhavan

## Semester- I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM1AA	Agricultural Economics of India	5			4	Allied-I

**Objectives:** On the successful completion of this course, students should have thorough Knowledge on agricultural economic conditions of India.

### UNIT I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

### UNIT II

Agricultural Labour and Mechanisation of Agriculture: Agriculture Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

### UNIT III

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

### UNIT IV

Land Tenure system in India – Need for land Reform-abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

### UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

### Text Books

1. Indian Agriculture: Problems, Progress and Prospects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram

### Semester- I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BGE1FA	Foundation Course 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.

### Text Books-

1. Environmental Studies- Erach Bharucha

## Semester – II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM23A	Fundamentals of Accountancy - II	6			4	Core-III

**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- 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).

### Text Books

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

### Reference Book:

1. Introduction to Accounting- S.N.Maheswari, Vikas Publishing House, New Delhi.
2. Advanced Accounts -M.C.Shukla, T.S.Grewal and S.C. Gupta –, S.Chand and Company Ltd., New Delhi.



## Semester-II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM23B	Principles of Marketing	6			4	Core-IV

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

### UNIT –I:

Meaning – Definition and Importance of Marketing – Difference between Selling and Marketing – Approaches to the study of Marketing – Marketing concept – Market Segmentation – Basic for segmenting the consumer market – Buyer Behaviour.

### UNIT-II

Product – Meaning and Definition – Product Policy – Classification of Products – New Product Development – Product life cycle – Product mix – product line strategies –Branding.

### UNIT –III:

Pricing – Importance of Price – Objectives of Pricing- Factors affecting e Price determination – Pricing Policies – kinds of Pricing – Pricing of New products – Discounts and Allowance- Resale – Price maintenance. Channels of Distribution – Factors influencing the choice of a channel – Channel of Distribution for consumer and Industrial goods – Middlemen – Kinds of Wholesalers and retailers and their functions.

### UNIT –IV

Promotion – Promotional mix- Factors determining promotional mix – Sales promotion – Objectives – Types- Advertising Budget – Personal Selling – Kinds of Advertising – Benefits – Advertisement copy, Advertising Budget – Personal selling – kinds of salesmen – Function – Qualities of a good salesmen- process of selling.

### UNIT – V

Market Research – Objectives, Importance – Marketing Research activities – Types of Research Design – types of elements of Research Design – Steps involved in Research process – Marketing Information System.

### Text books:

1. Marketing by Rajan Nair – Sultan Chand Company
2. Marketing management by Sherlekar
3. Principles of Marketing- Philip Kotler.

## Semester-II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM2AB	Economic Analysis	4			4	Allied-II

**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

### Text Books

1. Business Economics: Dr.S. Sankaran, Margam Publications, Chennai

### Reference book:

1. Business Economics: Misra and Puri, Himalaya Publications, Mumbai
2. Economic Theory Dutt & Sundaram – M.L. Seth –A Text Book off Economics.

## **Semester-II**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BGE2FB</b>	<b>Human Rights</b>	<b>2</b>			<b>2</b>	<b>FCB</b>

### **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.

#### **Text books:**

1. International Bill of Human Rights, Amnesty International Publication, 1988.

#### **Reference book:**

1. Human Rights, Questions and Answers, UNESCO, 1982
2. Maurice Cranston- What is Human Rights
3. 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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM33A	Cost Accounting	5			4	Core-V

**Objective:** To make the students acquire the knowledge of cost accounting methods.

#### UNIT-I:

Introduction: Cost Accounting: Definition –Features –Objectives –Functions –Scope – Advantages and Limitations-Essentials of a good cost accounting system. Difference between Cost Accounting and Financial Accounting–Cost concepts –Cost Classification-Cost Sheet.

#### UNIT-II:

Material: Direct and Indirect Material cost –Inventory Control Techniques –Stock Levels –EOQ –ABC Analysis –Issue of Materials to Production –Pricing methods: FIFO, LIFO with Base Stock and Average methods.

#### UNIT-III:

Labour and Overheads: Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification-Methods of Allocation-Appportionment and Absorption of Overheads – Machine hour rate.

#### UNIT-IV:

Unit and Job Costing: Unit Costing: Features -Cost Sheet –Tender and Estimated Cost Sheet. Job Costing: Features -Objectives –Procedure -Preparation of Job Cost Sheet.

#### UNIT-V:

Contract and Process Costing: Contract Costing: Features –Advantages -Procedure of Contract Costing –Guidelines to Assess profit on Incomplete Contracts. Process Costing: Meaning –Features –Preparation of Process Account –Normal and Abnormal Losses.

#### Text Books:

1. Cost Accounting - Jain S.P.And Narang K.L

#### Reference Books:

1. Cost Accounting - Reddy and Murthy
2. Cost Accounting: M.N Arora, Himalaya

### Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM33B	Investment Management	5			4	Core-VI

**Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

#### UNIT- I

Investment – Speculation – Gambling – Investment objectives – Investment process, Investment alternatives – Negotiable securities – Non-Negotiable securities – Mutual Funds.

#### UNIT- II

New Issues Market (Primary market) – Parties involved in the new issue – Placement of the issue – Pricing of New issues – History of stock exchanges in India – Functions of Stock Exchange – Regulatory frame work – Meaning – BSE, NSE, OTCEI.

#### UNIT- III

Objectives of SEBI – Functions of SEBI – Organisation of SEBI – SEBI’S Role in the primary Market – Secondary Market and SEBI – Critical Review of SEBI.

#### UNIT - IV

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis – Assumption – Technical tools – Dow theory – Odd Lot Trading.

#### UNIT- V

Portfolio Construction – Approaches in Portfolio construction – Determination of objectives – Selection of portfolio – Markowitz Model – The Sharpe Index Model – Capital Asset pricing mode (CAPM).

#### Reference Books

1. Investment Management – Preeti singh – Himalaya Publishing House
2. Security Analysis and Portfolio Management – Punithavathy Pandian Vikas Publishing House Private Limited
3. Investment Management – V.A.Avadhani – Himalaya Publishing House

### Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM33C	Principles of Management	5			4	Core-VII

**Objectives:** On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

#### UNIT-I

Definition of Management – Management Vs Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

#### UNIT-II

Planning -Meaning, Nature and Importance of Planning –Steps in Planning –Forecasting –Decision Making Process –Types of decision.

#### UNIT-III

Organization –Meaning, nature and importance –Types of organization –Span of control - Delegation and Decentralization

#### UNIT-IV

Leadership –Styles –Motivation -Meaning –benefits –Maslow and McGregor theories. Personality - Determinants, structure, behavior, assessment, psycho-analytical social learning, trait theories.

#### UNIT-V

Communication –Process –Types –Barriers -Co-ordination –Principles of Co-ordination - Control –steps in control –Essentials of effective control.

#### Text book:

1. Business Management -Dinkar Pagare
2. Principles of Management-J.Jayasankar Margham Publications

#### Reference Books:

1. Business Organisation and Management-Y.K.Bhushan
2. Business Management -Chatterjee
3. Cooperative Banking –C.D. Indule

### Semester-III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM33P	Core Practical I Computer Applications Practical- I (MS.Office & Tally I)	4			3	CP-1

#### 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**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
15BCM33C	Business Law	5			4	Core-VII

**Objectives:** This course aims the students to understand the Fundamentals of Laws relating to Commercial Activities

#### **Unit – I**

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

#### **Unit – II**

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

#### **Unit – III**

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

#### **Unit – IV**

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety- Bailment and Pledge.

#### **Unit – V**

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods

#### **Text book**

1. N.D. Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi 200 5

#### **Reference Books**

- 1.R.S.N. Pillai & Bagavathi, “Business Law” S.Chand, New Delhi 2005.
- 2.Arun Kumar Sen,” Commercial Law”, The world press pvt Ltd, Calcutta

#### Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM43A	Corporate Accounting-I	6			4	Core-VIII

**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 and debentures - Various kinds - Forfeiture - Re-issue - Underwriting of shares and debentures.

#### UNIT - II

Redemption of preference shares and debentures - Purchase of business - Profits prior to incorporation.

#### UNIT - III

Preparation of company final accounts - Company balance sheet preparation - Computation of Managerial Remuneration.

#### UNIT - IV

Valuation of goodwill and shares -- Methods of valuation of Goodwill and Shares.

#### UNIT – V

Alteration of share capital - Internal reconstruction and reduction of capital - Liquidation of Companies - Statement of Affairs -Deficiency account.

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

#### Text Books

1 “Advanced Accounting”, S.P. Jain & K.L. Narang, Kalyani Publications, NewDelhi.

#### Reference Books

- 1.”Corporate Accounts “, Gupta R.L. & Radhaswamy M Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. “Advanced Accountancy”, Shukla M.C., Crewel T.S. & Gupta S.L.S. Chand & Co.,

#### **Semester-IV**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BCM43B</b>	<b>Executive Business Communication</b>	<b>6</b>			<b>4</b>	<b>Core-VIII</b>

**Objectives:** After the successful completion of the course the students must be able to communicate clearly in the day – to – day business world.

#### **UNIT - I**

Business Communication-Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layouts.

#### **UNIT - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### **UNIT – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### **UNIT – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

#### **UNIT - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

#### **Text Books**

1. Essentials of Business Communication”, **Rajendra Pal Korahill** Sultan Chand & Sons, New Delhi, 2006.
2. Business Communication”, **Ramesh, MS, & C. C Pattanshetti**,R.Chand&Co,New Delhi, 2003.
3. Effective Business Communication Concept” **Rodriquez M V**, Vikas Publishing Company, 2003.

#### **Semester-IV**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BCM43C</b>	<b>Banking Theory</b>	<b>5</b>			<b>4</b>	<b>Core-X</b>

**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**

Origin of banks - Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) – Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

#### **UNIT – II**

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E - Banking – ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

#### **UNIT – III**

Opening of an Account - Types of Deposit Account - Types of customers (Individuals, firms, Trusts, and Companies) - Importance of customer relations - Customer grievances and Redressal - Ombudsman.

#### **UNIT – IV**

Principles of lending - Types of Borrowings - Precautions to be taken by a banker.

#### **UNIT – V**

Negotiable Instruments - Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features – Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonor of Cheques - Role of collecting banker.

#### **Text books**

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.

#### **Reference Books**

1. Indian Banking - Parameswaran - S. Chand and Co.

**Semester-IV**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM43P	<b>Core Practical II - Computer Applications Practical -II (Tally II)</b>	4			4	CP-II

**Cost Center**

1. Create cost centers project A & B project Bunder primary cost category and record the following transaction in the books of TATA trading company:

- (a) On 07-09-2014, purchased cement worth Rs.150000/-from ultra tech cement ltd. That will be shared equally between project A and project B.A credit period of 30days was provided.
- (b) Record a transaction on 09-09-2014 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B. A credit period of 45 days was allowed.

2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.

- (a) On 05-10-2014, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.
- (b) Record a transaction on 09-10-2014 for the purchase worth Rs.6, 00,000 from Hindustan Unilever Ltd. Allocate rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was allowed.
- (c) On 18-10-2014, record a transaction for the sale to Super Technologies for Rs.15, 75,000-of which 1200000 would be allocated to Bangalore branch and the rest to Pune.
- (d) On 22-10-2014, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

## Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin & Mr. Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions.

Kindly guide Mr.Prakash in creating the above mentioned company in Tally. ERP 9 with the name of his firm creating a user account for Mr.Prakash giving owner rights. Mr.Pravin is very much concerned about the data security and that is why he decides to adopt the following password policy:

- Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it.
- Users need to change password on first login.
- Users should be provided the rights to change their passwords.

After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash.

Help Mr.Prakash record the following transactions and complete the steps as mentioned:

1. Received rs.10000 in cash from National Enterprises on 22-11-2014 against audit services provided.
2. Received rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2014 against audit services provided.
3. Paid rs.1500 in cash to and general stores on 03-12-2014 for stationary expenses.
4. Deposited rs.18000 on 08-12-2014 in the Kodak bank account of the firm.
5. Paid rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
6. E- Mailed the balance sheet in excel format to Mr.sudhir at [sudhir\\_1607\\_2022@gmail.com](mailto:sudhir_1607_2022@gmail.com).
7. Export all the master in XML format with file name masters 1.xml to "D:/dataBackup"
8. Export transaction in XML format with file name transactions 1.xml to "D:/dataBackup"
9. Create a new company "copy of M/S Pravin associates" with security control enabled.
10. Import the two file masters 1.xml and transactions 1.xml in this new company.

4. Mahesh is one of the partners in karma marketing .His work keeps him away from the office many times, however he wants to know his business details even while travelling.

1. He wants to check his daily purchases, payments that are approaching, overdue receivables, orders outstanding and daily deposits into bank.
2. Enable his mail id [mahesh@karmamarketing.com](mailto:mahesh@karmamarketing.com) as a tally. NET users with owner's rights.
3. Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

## **INVENTORY**

5. Record the following vouchers in the books of Universal Company Ltd.

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.
- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000 .The save was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

6. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cash book.
- 05-04-2014 paid 1000 from petty cash for office expenses.
- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.

- 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt. Ltd.
- 25-04-2014 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.7200 from petty cash.

## PAY ROLL

### 7. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
	5000	Percentage	10
5000	10000	Percentage	15
10000		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but up to 10000-15%
- For amount above 100000-20%



#### **Semester-IV**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BCM4ZB</b>	<b>Company Law</b>	<b>3</b>			<b>4</b>	<b>Skill-II</b>

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

#### **UNIT – I**

Company – Definition – Characteristics – Kinds - Formation– promotion – Promoters – functions – Duties – certificate of Incorporation - Prospectus –Contents – Misstatement in prospectus.

#### **UNIT –II**

Memorandum of Association – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Contents – Alteration of Article (Table A) – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

#### **UNIT –III**

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal - Director’s remuneration – Powers – Duties– Liabilities - Kinds of Shares and Debentures – Share Certificate – Form and Content – Object of Share Certificate – Rules with regard to issue of Share Certificate – Share Warrant – Procedure – Distinction between Share Certificate and Share Warrant.

#### **UNIT –IV**

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Notices – Agenda – proxy – Writing of Minutes.

#### **UNIT –V**

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary winding up.

#### **Text Books**

1. Gowar,LCB, Principles of Modern company Law, Stevens & Sons, London.
2. Hanningan, Brenda, Company Law, Oxford University Press, U.K.

**Semester - V**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
15BCM53A	Corporate Accounting II	5			4	Core-XI

**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**

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction

**UNIT-II**

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and Payment of dividend (Inter Company Holdings excluded).

**UNIT-III**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

**UNIT-IV**

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000

**UNIT-V**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice –International Financial Reporting Standards - IFRS – Theoretical Aspects only.

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

**Text Book**

1. Advanced Accounting”, . S.P. Jain & K.L. Narang, Kalia Publications, New Delhi.

**Reference Book**

- 1 Corporate Accounts “Gupta R.L. &Radhaswamy M. Theory Method and
- 2 Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- 3 Advanced Accountancy, Part-I”, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.2003.

<b>Semester-V</b>							
<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>	
<b>15BCM53B</b>	<b>Income Tax – Law And Practice</b>	<b>6</b>			<b>4</b>	<b>Core-XII</b>	

**Objectives:** To know about the Income Tax Act.

### **UNIT – I**

Basic concepts – Assessee – person – previous year– assessment year – Income – Casual income – Gross total income – Total income - Exempted income. – Rate of Income Tax – Due dates for filing – Types of Returns – Basics of E-filing.

### **UNIT--II**

Heads of income – income under salaries – definition, features – computation of salary income – PF– allowances – perquisites – other items included in salary – deductions under salary – tax – rebate, relief – Tax Deducted at Source & Tax collected at source.

### **UNIT--III**

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self –occupied houses.

### **UNIT – IV**

Definition of business and profession - Profits and gains of business and profession — income chargeable under profits and gains - Income from capital gains –basis of charge –short and long term capital gains.

### **UNIT – V**

Income from other sources - Set off and Carry forward of losses - Computation of Tax liability- Income Tax authorities and their Powers.

### **Text books**

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur&Narang, Kalyani publishers

## Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM53C	Principles of Auditing	4			4	Core-XIII

### Objectives:

- ❖ To Checking arithmetical accuracy of books of accounts, verifying posting, costing, balancing etc.
- ❖ To Verifying the authenticity and validity of transactions.

### UNIT – I

Introduction – definition of audit – objectives of audit – classification of audit – internal audit – periodical audit – continuous audit – interim audit – balance sheet audit – internal check – internal control – procedure of audit – audit programme – test check.

### UNIT – II

Vouching of cash transactions, trading transactions personal and impersonal ledgers – valuation and verification of assets and liabilities.

### UNIT – III

Depreciation - Meaning – Causes – Methods – Auditors duties regarding depreciation – Reserves – Classification of reserves – Secret reserves – Auditors duties regarding secret reserves.

### UNIT – IV

Audit of limited companies – share capital audit – share transfer audit – appointment, Qualification rights and liabilities of company auditors – audit reports.

### UNIT – V

Divisible profits and Dividends – Investigations – Audit of computerized Accounting.

### Text Books

1. Practical Auditing by Spicer and Pegler.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand& Co.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalayani Publishers.
5. Auditing by Dinkerpagare – Sultan Chand & Sons.

## Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM53D	Entrepreneurial Development	4			4	Core-XIV

**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, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

### Unit – V

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

### Text Books

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- V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM5ZC	Business Ethics	3			3	Skill Based-III

### Objectives:

1. To awareness of the ethical dimensions of common business practices.
2. To examining these practices through the lens of a Christian world view.

### UNIT I

**Business** ethics; Definition & nature, Characteristics of ethical problems in management  
Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethic.

### UNIT - II

Management of Ethics - Ethics analysis [ Hosmer model ]; Steps/ considerations in resolving ethical dilemma; Ethics in practice - professional ethics for functional managers - Comparative ethical behaviour of managers - Code of ethics - Competitiveness, organizational size, profitability and ethics - Cost of ethics in Corporate ethics evaluation.

### UNIT – III

Social Responsibility of Business - Big Business and society Business and ecological environmental issues in the Indian context.

### UNIT IV

Ethics, Culture and values: importance of culture in organisations - Indian ethics and value systems - Model of management on the Indian social political environment - Indian heritage in production and consumption.

### UNIT V

Business ethics - Relevance of values in management - Holistic approach foe managers in decision making - Ethical management - Role of organisational culture in ethics - structure of ethics management - ethics committee.

### Text Books

1. The Ethics of Management by Larue Tone Hosmer, Richard D. Irwin Inc.
2. Management Ethics - integrity at work' by Joseph A. Petrick and John F. Quinn, Response,Books: New Delhi.
3. Ethics in Management by S.A. Sherlekar, Himalaya Publishing House. Business Ethics by W.H. Shaw.

## Semester - VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM63A	Management Accounting	6			4	Core-XV

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

### Unit – I

Management Accounting – Meaning – Objective and Scope – Functions – Tools and Technique – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

### Unit – II

Financial statement analysis – Comparative statement – Common Size Statement – Trend analysis – Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of balance sheet.

### Unit – III

Capital budgeting – Methods of Capital budgeting – Working Capital – Concept – Working capital requirements and Computation – Cash flow statement – Fund flow statement.

### Unit – IV

Marginal Costing – Absorption costing - Break even analysis – Managerial applications of marginal costing – CVP analysis

### Unit – V

Budgeting – Budgetary control – Importance – Classification of Budgets –Preparation of Master budget, Cash budget, Sales budget, Purchase budget, Material budget, Flexible budget and Zero Base Budget.

**NOTE:** Distribution of Marks: 20% Theory and Problems 80%

### Text books

1. Management Accounting, Dr.A.Murthy&Dr.S.Gurusamy. Tata McGraw-Hill New Delhi, 2009
2. Management Accounting Dr. S.N Maheswari. Sultan Chand & Sons New Delhi, 2004.
3. Cost and Management Accounting”, S.P. Jain and KL Narang, Kalyani Publishers, New Delhi.

**Semester-VI**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BCM63P</b>	<b>Computer Applications Practical – III</b>	<b>5</b>			<b>4</b>	<b>CP-III</b>



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*

4) Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

<b>Age</b>	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
<b>BP</b>	160	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.**

**Semester-VI**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BCM63V</b>	<b>Project Work</b>	<b>6</b>			<b>4</b>	<b>Core-XVI</b>

- 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	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
	<hr/>
	40Marks
	<hr/>

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

External Examiner	60 Marks
Internal Examiner	60 Marks
Viva-Voce Examination	40 Marks
(Jointly given by the external and internal examiner)	<hr/>
	160 Marks

## Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM6ZD	Indirect Taxes	3			4	Skill -IV

**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 – Rates Input and Output Tax – Penalties – Filing of Return – Service Tax Registration and Rates input and output – Tax penalties and Filings and Returns.

### 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.

### Text Books

1. Indirect Taxes”, V.S.Datey, Taxmann Publications (P) Ltd., New Delhi 2002
2. Indirect Taxation”, Balachandran, Sultan Chand &Co., New Delhi2006.
3. R.L.GuptaV.K.Gupta, “Indirect Tax

## Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM5EA	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 80% theory and 20% problems only.

### Text Books

1. Business Research Methods - Emory
2. Statistical Methods - S.P. Gupta
3. Research Methodology – Kothari

## Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM5EB	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.

### Text Books

1. Insurance Principles and Practices M.N.Mishra
2. Principles and Practices of Insurance Kothari & Bahl
3. Principles and Practices of Insurance G.S.Panda

## Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM5EC	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 Capitalization – Cost Theory – Earning Theory – Over Capitalization – Under Capitalization – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.

### 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.

### Text Books

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey

## Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM6EA	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

### Text Books

- 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.

## Semester- VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM6EB	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- choose 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.

### Text Books

1. Strategic brand Management, Kevin Lane Keller, Person Education, New Delhi, 2003.



## Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM6EC	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 Rural Development. Financial Inclusion. Priority sector lending.

### Text Books

1. Micro finance-prospective and operation-Macmillan India-IIBF
2. Micro finance in India-P Arunachalam-Serials publications

## Semester- VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCM6ED	Human Resource Management	5			4	Elective III

### Objectives:

To introduce the basic concepts, functions and processes of human resource management.

### 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 -Career Planning -VS Man Power Planning and succession Planning -Process -Career Development -Placement and Induction.

### UNIT-III

Training -Methods of 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.

### Text 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
15BCM6EE	Indian Stock Market	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

### Text Books

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**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
<b>15BCM6EF</b>	<b>International Business</b>	<b>5</b>			<b>4</b>	<b>Elective III</b>

**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
- 3) International financial management – P.G. Apte.