



# **Dr. M.G.R.** **Educational and Research Institute** **University**

(Declared as Deemed to be University u/s.3 of UGC Act 1956)



**Maduravoyal, Chennai – 95**  
**(An ISO 9001 : 2008 Certified Institution)**



## **B.COM (GENERAL)** **(ONLINE COURSE)**

**(SEMESTER SYSTEM WITH CBCS)**

**(EFFECTIVE FROM THE ACADEMIC YEAR 2017)**

**REGULATIONS AND SYLLABUS**

**DEPARTMENT OF COMMERCE**

**B.COM (COMMERCE)**  
**(ONLINE COURSE)**  
**(SEMESTER SYSTEM WITH CBCS)**

**FIRST YEAR**

**SEMESTER I**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBTA21001 HBHI21001 HBFR21001	Language-I / Tamil I/Hindi I/French I	3	0	0	<b>3</b>
HBEN17001	English – I	3	0	0	<b>3</b>
HBCO17G01	Financial Accounting – I	3	1	0	<b>4</b>
HBCO17G02	Principles of Management	3	1	0	<b>4</b>
HBMA17A03	Business Statistics	4	0	0	<b>4</b>

**SEMESTER II**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBTA21002 HBHI21002 HBFR21002	Language-I/ Tamil II/Hindi II/French II	3	0	0	<b>3</b>
HBEN21002	English – II	3	0	0	<b>3</b>
HBCO17G03	Financial Accounting – II	3	1	0	<b>4</b>
HBCO17G04	Corporate Communication	4	0	0	<b>4</b>
HBCO17A01	Business Economics	4	0	0	<b>4</b>

**SECOND YEAR****SEMESTER III**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G05	Corporate Accounting I	3	1	0	<b>4</b>
HBCO17G06	Business Law	4	0	0	<b>4</b>
HBCO17G07	Marketing	4	0	0	<b>4</b>
HBCO17G08	Banking Theory Law & Practice	4	0	0	<b>4</b>
HBMG17001	Environmental studies	3	0	0	<b>3</b>
HBMG17L01	Soft Skill	2	0	0	<b>2</b>

**SEMESTER IV**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G09	Corporate Accounting II	3	1	0	<b>4</b>
HBCO17G10	Company Law	3	1	0	<b>4</b>
HBCO17G11	Business Environment	4	0	0	<b>4</b>
HBCO17G12	Practical Auditing	4	0	0	<b>4</b>
HBCO17G13	Business Taxation	4	0	0	<b>4</b>
HBMG21L02	Soft Skill	2	0	0	<b>2</b>

**THIRD YEAR****SEMESTER V**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G14	Cost Accounting I	3	1	0	<b>4</b>
HBCO17G15	Human Resources Management	3	1	0	<b>4</b>
HBCO17G16	Income Tax law and Practice-I	3	1	0	<b>4</b>
HBCO17G17	Financial Management	4	0	0	<b>4</b>
HBCO17G18	Computer application in Business Theory	4	0	0	<b>4</b>
HBCO17L01	Computer application in Business Practical	2	0	0	<b>2</b>

**SEMESTER VI**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G19	Cost Accounting II	3	1	0	<b>4</b>
HBCO17G20	Management Accounting	4	0	0	<b>4</b>
HBCO17G21	Financial Services	3	1	0	<b>4</b>
HBCO17G22	Income Tax Law & Practice II	4	0	0	<b>4</b>
HBCO17G23	Entrepreneurial Development	3	0	0	<b>3</b>
HBCO17P01	Project And Viva Voce	<b>10</b>			<b>10</b>

**SEMESTER – I**  
**TAMIL – I**

L	T	P	C
3	0	0	3

**நோக்கம்:**

- வாய்மொழி இலக்கியத்தையும் செய்யுள் இலக்கியத்தையும் அறிந்துகொள்ளல்.
- சிறுகதை மரபினைப் புரிந்துகொள்ளல்.
- பிழையின்றித் தமிழ் எழுதுவதற்கு அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்
- கவிதை மரபினையும் சிறுகதை மரபினையும் வரலாற்று நிலையிலிருந்து விளக்

**முதல் பருவம் – தமிழ்த்தாள் 1**

**அலகு – 1**

செய்யுள் திரட்டு வாய்மொழி இலக்கியம் நாட்டுப்புறப்பாடல்கள்

1. தாலாட்டு
2. காதல்
3. ஒப்பாரி
4. காணிநிலம் வேண்டும் – பாரதி
5. நல்லதோர் வீணை - பாரதி
6. தமிழ்க்காதல் - பாரதிதாசன்
7. தமிழ் வளர்ச்சி - பாரதிதாசன்
8. எந்நாளோ? - பாரதிதாசன்
9. ஆறுதல் வரலாறு கூறுதல் – கவிமணி தேசிக விநாயகம்பிள்ளை

**அலகு – 2**

1. வழித்துணை - ந. பிச்சமுர்த்தி
2. குருடர்களின் யானை – அப்துல் ரகுமான்
3. முள் முள் முள் - சிற்பி

**அலகு – 3** (புதுமைப்பித்தன் கதைகள்)

1. கடவுளும் கந்தசாமிப்பிள்ளையும்
2. செல்லம்மாள்
3. துன்பக்கேணி
4. ஆற்றங்கரைப் பிள்ளையார்
5. ஒருநாள் கழிந்தது

**அலகு – 4**

1. பெயர், வினை, இடை, உரிச்சொற்களின் பொது இலக்கணம், வலிமிகும் இடங்க இடங்கள்

**அலகு – 5**

1. தமிழ்க்கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபுக்கவிதை, புதுக்கவிதை)
2. தமிழ்ச்சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. மரபுத்தொடர்கள், பொருந்திய சொல் தருதல், கலைச்சொற்கள், நேர்காணல்

**மேற்பார்வை நூல்கள்**

1. சென்னைப்பல்கலைக் கழக வெளியீடு – 2013
2. பொது இலக்கணம்

## HINDI – I

L	T	P	C
3	0	0	3

**OBJECTIVES:** Special emphasis on creative writing with phrases and quotes.→ Essays of eminent authors have been selected→ Administrative terms prescribed by official language department is taught→ Prose, Administrative Hindi and Grammar.

### UNIT I

Sabhyatakaarahasya – lesson and annotations ,Questions & answers, 2. Administrative terms (Prayojanmulak Hindi).

### UNIT II

Mitrathakarahasya - lesson and annotations questions and answers 2. Patralekhan, definitions, correspondence in hindi.

### UNIT III

Paramanuoorjaevam and kadhyasanrakshan (lesson) annotations and answers, 2. Technical terms and words, letter writing.

### UNIT IV

Yuvavon se (lesson), annotations, essay and questions and answers 2. Types of official correspondence, technical terms 3. Grammar(Change of voice, correcting the sentences).

### UNIT V

Yogyataaurvyavasaykachunav (Lesson) essay, questions and answers 2. Letter writing 3. grammar& technical terms.

### REFERENCE BOOKS:

1. Dr. Syed Rahmatullah&PoornimaPrakashan, Hindi gadhyamaala References Dr. Syed Rahmatullah&PoornimaPrakashan, Prayojanmulak Hindi
2. Dakshin Bharat Hindi Prachara Sabha, T.Nagar,Saral Hindi Vyakaran-2

## **FRENCH – I**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
3	0	0	3

### **UNIT I**

Découvrir le langue française

### **UNIT II**

Faire connaissance

### **UNIT III**

Organizer son temps

### **UNIT IV**

Découvrir son environnement

### **UNIT V**

S’informer, Se faire plaisir

### **REFERENCE BOOKS:**

1. Jacky Girardet, Jacques Pécheur

Available at :Goyal Publishers Pvt Ltd 86, University Block JawaharNagar ,  
New Delhi – 110007. Tel : 011 – 23858362 / 23858983

## ENGLISH – I

L	T	P	C
3	0	0	3

### OBJECTIVES:

To make students improve their vocabulary and its usage.→ To inculcate in them the pleasure of reading stories, plays and dramas.→ To promote their skill of writing essays, paragraph etc.→ to make them learn grammar in an informal way.→ To improve their speaking skill.→ To facilitate in enhancing their LSRW skills. the learner.

### UNIT I

Textures of English (Cambridge University Press India Pvt. Limited) Headache - R.K Narayan A Little Bit of What You Fancy - Desmond Morris My Early Days - Abdul Kalam How to Escape from Intellectual Rubbish - Russell Town by the Sea - Amitav Ghosh

### UNIT II

POETRY Verse (Macmillan Publishers India Limited) Written in Early Spring - Wordsworth When I have Fears - John Keats Ulysses - Tennyson The Unknown Citizen - Auden For Elkanah - Ezekiel

### UNIT III

Short Stories Vignettes: A Collection of Short Stories Ed.Dr.P.N.Ramani (New Century Book House (p)Limited) Upper Division Love - Manohar Malgonkar The Doll's House - Katherine Mansfield Marriage is a Private Affair - Chinua Achebe The Man Who Knew Too Much - Alexander Baron The Ransom of Red Chief - O Henry

### UNIT IV

Functional English & Soft Skills 8 Hrs Synonym, Antonym, Prefix-Suffix, Word Formation, Tense, Auxiliaries (Primary and Modal), Types of Sentences, Voice, Interrogatives (Yes or No, Wh questions), Tag questions, Adjectives, Degrees of Comparison, Adverb, Conditional Sentences, Sentences Expressing Cause and Effect, Purpose, Concord or subject-verb agreement, Common errors Letter Writing –seeking permission, requests, comprehension, note-making. Soft Skill: Spring Board to Success, Sharda Kaushik. Etal Orient Black Swan – 2014. Part I – Speech Sounds in English Language Part II – Group Talk

### UNIT V

One Act Plays Six One Act Plays Ed;Dr.NafeesaKaleem – (AnuChitra Publications) The Dear Departed - Stanley Houghton The Discovery - Herman Ould The Shirt - Francis Dillon The Pie and the Tait - Hugh Chesterton Refund - Fritz Karinthy Test and Written Exercises:

### REFERENCE BOOKS:

1. English Pronunciation in Use-Marks Hancock Cambridge Univ – 2003.
2. Sharda Kaushik etal Orient Black Swan (2014) Spring Board to Success



## **FINANCIAL ACCOUNTING – I**

### **COURSE OBJECTIVES:**

1. To help the students a sound understanding of basic accounting concepts and principles of the accounting process.
2. To familiarize the students with the method of preparing final Accounts of Sole Proprietorship concerns and Non-Trading organizations.
3. To inculcate the ability to rectify the errors arising at different, stages of the Accounting process.

### **UNIT I**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book

### **UNIT II**

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings (Simple Problems)

### **UNIT III**

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Average Due Date

### **UNIT IV**

Depreciation – Meaning, Causes, Types – Straight Line Methods, Written Down Value Method. (Change in Method Excluded). Bank Reconciliation Statement (Simple Problems)

### **UNIT V**

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Methods- Conversion Methods (Only Simple Problems)

### **REFERENCE BOOK:**

1. R.L. Gupta & V.K. Gupta –Advanced Accounting – Sultan Chand – New Delhi
2. T.S. Reddy & a. Murthy –Financial Accounting – Margham Publications – Chennai
3. Shukla & Grewal – Advanced Accounting – S. Chand – New Delhi
4. Jain & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting

### **QUESTION PAPER PATTERN:**

SECTION – A	5out of 6(5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7 (5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7 (5X10=50 marks)	[5 Sums 2 Theory]

**SEMESTER – I**  
**B. COM (GENERAL)**  
**PRINCIPLE OF MANAGEMENT**

**COURSE OBJECTIVES:**

1. To enable to students appreciate the contribution made by management thinkers towards the basic principles and function of management.
2. To provide opportunities to apply the general function of management in day today managerial practice.

**UNIT – I**

Management : Importance – Definition – Nature and Scope of Management  
Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

**UNIT – II**

Planning: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making- Process of Decision-Making – Types.

**UNIT – III**

Organizing : Types of Organizations – Organization Structure – Span of Control– Departmentalization – Informal Organization.

**UNIT – IV**

Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility – Direction – Nature and Purpose.-- Leader ship and Kinds Motivation Kinds Of Motivation

**UNIT – V**

Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process.

**REFERENCE BOOKS:**

- |                               |                          |
|-------------------------------|--------------------------|
| 1. P.C. Tripathi & P.N. Reddy | Principles of Management |
| 2. L.M. Prasad                | Principles of Management |
| 3. Dinkar Pagare              | Principles of Management |
| 4. C.B. Gupta                 | Business Management      |
| 5. N. Premavathy              | Business Management      |
| 6. J. Jayasankar              | Principles of Management |

**QUESTION PAPER PATTERN:**

- |             |            |                   |
|-------------|------------|-------------------|
| SECTION – A | 5 out of 6 | (5 X 4 =20 marks) |
| SECTION – B | 5 out of 7 | (5 X 6=30 marks)  |
| SECTION – C | 5 out of 7 | (5X10=50 marks)   |

## **SEMESTER – I**

### **BUSINESS STATISTICS**

#### **COURSE OBJECTIVES:**

1. To understand and apply statistical tools for the business.
2. To know the uses of diagrammatic representation and its application for the business.
3. To understand and apply the different correlation analysis

#### **UNIT I**

Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.

#### **UNIT II**

Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

#### **UNIT III**

Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.

#### **UNIT IV**

Correlation Analysis – Types of Correlation – Karl Pearson's coefficient of correlation – Rank Correlation.

#### **UNIT V**

Sets – Relations & Functions - Basic – Concepts – Subsets – operating of Sets – Functions – Finding Functions .

#### **RECOMMENDED BOOKS:**

1. Statistical Methods – S.P. GUPTA
2. Business Mathematics – V. SUNDARESAN
3. Business Statics – P.R. VITAL
4. Basic Statics – B.AGARWAL
5. Business Statistics- J.K. SHARMA.

#### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6 (5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7 (5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7 (5X10=50 marks)	[5 Sums 2 Theory]

## SEMESTER – II

### **TAMIL – II**

அலகு-1

L	T	P	C
3	0	0	3

1. சிற்றிலக்கிய வரலாறு
2. கிறித்தவ இலக்கிய வரலாறு
3. இசுலாமிய இலக்கிய வரலாறு

அலகு-1I

4. நந்திக் கலம்பகம்
5. முத்தொள்ளாயிரம்
6. தமிழ்விடு தாது

அலகு-1II

7. திருக்குற்றாலக் குறவஞ்சி
8. முக்கூடற்பள்ளு
9. இயேசுபிரான் பிள்ளைத்தமிழ்

அலகு-1V

10. நளவெண்பா
11. சீறாப்புராணம்

அலகு- V

மொழிப்பயிற்சி : பண்புத்தொகை, வினைத்தொகை, உம்மைத்தொகை, உவமைத்தொகை, வேற்றுமைத்தொகை, அன்மொழித்தொகை, பண்புத்தொகை.

ஒரு பொருள் குறித்த பலசொல், பல பொருள் குறித்த அகரவரிசைப்படுத்துதல், ஒருமை, பன்மை மயக்கம், பிறமொழிச் சொற்கள்

பார்வை நூல்கள் :

1. சென்னைப் பல்கலைக்கழக வெளியீடு-2013
2. பொது இலக்கணம்

## HINDI II

L	T	P	C
3	0	0	3

**OBJECTIVES:** Famous ancient and modern poets from the Hindi literature are prescribed— Navrasas and meters are taught— to keep with latest trends in modern Hindi, Computer applications in Hindi, provisions of official— language Act etc are included

### UNIT I

(Poetry, Hindi computing ,alankar) 1. Poetry Manu Ki chintā – kaviparichay, annotation, summary, Madhushala and kabirdhas , two padhya only 2. Alankaaranupras, and upma only.

### UNIT II

Poetry Surdas (two padh only), kaviparichay, annotation , Kaikeyikapaschatap, Utprekshaalankar

### UNIT III

Meerabai only one padya, Kaamkajihindi, concept of official language, and Hindi computing theory.

### UNIT IV

Jugnu, summary & meaning annotation, Hindi software packages.

### UNIT V

1. Kaviparichay 2. Kabirdas, Meerabai Mythili saran gupta 3. Jaishankar Prasad 4. Sleshaalankar.

### REFERENCE BOOKS:

1. Dakshin Bharat hindipracharasabha, KavyaKusum- 3
2. Murali Manohar&vidhyanilaya,Ras Chand Alankar
3. Hareeshvishwavidyalayprakashan, agra, Kaamkajihindi and hindi computing

## **FRENCH II**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
3	0	0	3

### **UNIT I**

Cultiver les relations

### **UNIT II**

Découvrir le passé

### **UNIT III**

Entreprendre UNIT - 4 9 Hrs Prendre des décisions

### **UNIT IV**

Faire face aux problèmes et s'évader

### **REFERENCE BOOKS:**

1. Jacky Girardet, Jacques Pécheur

Available at : Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar  
New Delhi – 110007. Tel : 011 – 23858362 / 23858983

## ENGLISH – II

L	T	P	C
3	0	0	3

**OBJECTIVES:** To make students improve their vocabulary and its usage.→ To inculcate in them the pleasure of reading stories, plays and dramas.→ To promote their skill of writing essays, paragraph etc.→ To make them learn grammar in an informal way.→ To improve their speaking skill, To facilitate the learners in enhancing their LSRW skills.

### UNIT I

Textures of English (Cambridge University Press India Pvt. Limited) History of Chess - Barbara Mack To Know When to Say, "It's None of Your Business" - McCormick The India of My Dreams - Indira Gandhi The Second Crucifixion - Collins and Lapierre How to Avoid Argument - Sam Horn.

### UNIT II

POETRY Verse (Macmillan Publishers India Limited) 8 Hrs Leave this Chanting - Tagore The Stone - Gibson Mending Wall - Frost The Ballad of Father Gilligan - W.B. Yeats The Listeners - De La Mare.

### UNIT III

BIOGRAPHICAL SKETCHES Portraits in Prose - An Anthology of Biographical Sketches Ed: S. Jagadisan, Orient Blackswan Private Limited Socrates - Sir Richard Livingstone Leo Tolstoy - Ronald Seth Alexander Fleming - Philip Cane Mother Teresa - John Frazer Martin Luther King - R.N. Roy.

### UNIT IV

FUNCTIONAL ENGLISH & SOFT SKILLS : Prepositions, Reported Speech, Editing, Phrasal Verbs and Idioms, Gerunds Infinitives, Beginning Sentences with 'It', Common Errors, Use in sentence words as different word classes – (Text based) Writing CV, Completing a dialogue, Expansion of hints Soft Skill: Spring Board to Success, Sharda Kaushik. Etal Orient Black Swan – 2014. Part III English Usage Part IV Listening Skills Part V Face to Face Interaction Unit V Scenes from Shakespeare – Emerald Publication Test and Written Exercises.

### REFERENCE BOOKS:

1. English Pronunciation in Use - Marks Hancock Cambridge Univ – 2003.
2. Sharda Kaushik etal Orient Black Swan (2014) Spring Board to Success

## **FINANCIAL ACCOUNTING – II**

### **COURSE OBJECTIVES:**

1. To understand the accounting procedure for different kinds of business like – branch, Hire purchase, Installment, Department Accounts.
2. To understand the Accounting Procedure for dissolution of partnership under different methods.

### **UNIT – I Branch Accounts:**

Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit

### **UNIT – II Departmental Accounts:**

Departmental Accounts – Basis for allocation of expense – Inter departmental -Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated.

### **UNIT – III Hire Purchase & Installment Purchase System**

Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.

### **UNIT – IV Partnership Accounts:**

Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement – Simple Problems only.

### **UNIT – V Dissolution of Partnership Firm**

Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

### **REFERENCE BOOKS:**

1. R.L. Gupta & V.K. Gupta \_ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6 (5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7 (5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7 (5X10=50 marks)	[5 Sums 2 Theory]



## **SEMESTER – II**

### **CORPORATE COMMUNICATION**

#### **UNIT I**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

#### **UNIT II**

Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

#### **UNIT III**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

#### **UNIT IV**

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

#### **UNIT V**

Modern Forms of Communication - Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.

#### **REFERENCE BOOK:**

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers]

#### **QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C            5 out of 7    (5X10=50 marks)

## **SEMESTER - II**

### **BUSINESS ECONOMICS**

#### **Course Objective:**

1. To understand basic economics and apply the practical economics in life.

#### **UNIT:I**

Introduction to Economics – Wealth, Welfare and Scarcity – Views in Economics – Positives and Normative Economics – Definition – Scope and Importance of Business Economics.

Concept – Production Possibility Frontiers – Opportunity Cost – Accounting Profit And Economics – Profit Incremental and Marginal Concepts, Time & Discounting Principle – concept of Efficiency.

#### **UNIT:II**

Demand and supply Functions – Meaning Of Demand – Determinants and Distinctions of Demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply Concept and Equilibrium.

#### **UNIT:III**

Consumer Behaviours Theory – Marshallian and Hicksian Interpretation.

#### **UNIT:IV**

Theory of Production – Law of Variable Proportion – Law of Returns to Scale.

#### **UNIT:V**

Market Structure – Role of Time Elements in Price Theory – Competition and Price Determination.

#### **Recommended Books:**

1. Stonier & Hague : Text books of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S.Sankaran : Economics analysis
4. HS Agarwall : Micro economics
5. M.L Seeth : Principles of Economics
6. Watson D.S : Price Theory and its uses

#### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6 (5 X 4 =20 marks)
SECTION – B	5 out of 7 (5 X 6=30 marks)
SECTION – C	5 out of 7 (5X10=50 marks)

## **SEMESTER: III**

### **CORPORATE ACCOUNTING – I**

#### **Unit : I**

Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.

#### **Unit – II**

Redemption of Preference shares – purchase of business – Profit prior to incorporation.

#### **Unit – III**

Preparation of Company's final accounts – Company Balance sheet preparation – computation of Managerial Remuneration.

#### **Unit : IV**

Valuation of goodwill and shares.

#### **Unit :V**

Internal Reconstruction – Alteration of share capital and Reduction of capital.

#### **Reference Books :**

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Jain and Narrang - Company Accounts, Kalyani.
4. R.L.Gupta – Corporate Accounting, Sultan chand.
5. Chakraborti- Advanced Accountancy.

#### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6	(5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7	(5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7	(5X10=50 marks)	[5 Sums 2 Theory]

## **SEMESTER – III**

### **BUSINESS LAW**

#### **Unit : I**

##### **Nature of Contract : Object of Law of contract**

The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation.

Consideration – Capacity to contract – Free consent - Legality of object –void agreement.

#### **Unit : II**

Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

#### **Unit : III**

Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.

#### **Unit : IV Special Contracts :**

Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

#### **Unit : V Sale of Goods Act :**

Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

#### **Books Recommended**

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

#### **QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C            5 out of 7    (5X10=50 marks)

## **SEMESTER – III**

### **MARKETING**

#### **Course Objective :**

1. To enable the students to understand the elements of the complex world of marketing.
2. To make him to appreciate the need for marketing science in the modern business world.

#### **UNIT I**

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

#### **UNIT II**

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

#### **UNIT III**

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

#### **UNIT IV**

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

#### **UNIT V**

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

#### **Reference Books:**

1. Rajan Nair - Marketing – Sultan chand& sons New Delhi
2. Philip Kotler - Marketing Management Prentice Hill
3. R.S.N. Pillai - Modern Marketing S. Chand & Co. Ltd. New Delhi
4. Cundiff - Fundamentals of Marketing
5. Dr. D.L. Varshney& Dr. S.L. Gupta Marketing mgt. An Indian Perspective.

#### **QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C            5 out of 7    (5X10= 50 marks)

## **SEMESTER – III**

### **BANKING THEORY LAW AND PRACTICE**

#### **UNIT-I**

Definition of banking-Classification of banks-Role of banks in economic development - Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital I &II – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.

#### **UNIT-II**

Characteristics of a Central Bank - Administration and management of Reserve Bank - Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control

#### **UNIT-III**

Commercial Banks, Various functions -Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking

#### **UNIT-IV**

Opening of an account, Types of deposit account - Types of customers, Relationship between banker and a customer - Importance of customer relations, Customer grievances and redressal, role of banking ombudsman.

#### **UNIT-V**

Negotiable Instruments-Meaning and Characteristics - Promissory notes, bills of exchange - Cheques including E-cheques, Feature, Material alteration, Crossing-Meaning, Kinds, Endorsement-Meaning and Types, Payment and Collection of Cheques, Rights, Duties, Statutory protection to the paying banker and collecting banker

#### **REFERENCE BOOKS**

1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4<sup>th</sup>Ed., Margham Publications, Chennai.
2. Dr.K Nirmala Prasad & J Chandradass, 2005, *Banking theory Law & Practice*, 1st Ed., Himalaya Publishing House, Mumbai.
3. M.L.Tannan, 2005, *Banking Law & Practice*, 21<sup>st</sup> Ed., Wadheva Publishers, Mumbai.
4. [www.banking\\_guide.org.uk](http://www.banking_guide.org.uk)
5. [www.economywatch.com/banking](http://www.economywatch.com/banking)

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SECTION – B                    5 out of 7    (5 X 6=30 marks)

SECTION – C 5 out of 7    (5X10=50 marks)

**SEMESTER: IV**  
**CORPORATE ACCOUNTING – II**

**Unit –I**

Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price level changes.

**Unit – II**

Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

**Unit –III**

Preparation of profit and loss account and balance sheet of banking companies and insurance companies

**Unit –IV**

Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)

**Unit –V**

Liquidation – meaning – order of payment liquidator's remuneration – Liquidator's final statement of accounts.

**Reference Books :**

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. Jainand Narang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

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SECTION – B	5 out of 7	(5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7	(5X10=50 marks)	[5 Sums 2 Theory]

## **SEMESTER - IV COMPANY LAW**

### **UNIT-I**

Meaning, Definition & Salient Features of Companies Act, 2013 - Kinds of Companies - Promotion, Role of Promoters-Incorporation of a Company

### **UNIT-II**

Memorandum of Association, Contents & Alteration - Articles of Association, Contents & Alteration - Prospectus, Contents & Consequences of misstatement - Doctrine of Ultra Virus & Indoor Management.

### **UNIT-III**

Directors-Appointment, Qualification-Disqualification - Membership in a Company, Modes of acquiring Membership - Rights and Liabilities of Members, Termination of Membership - Corporate Governance- Meaning, benefits of good governance, factors influencing corporate governance.

### **UNIT-IV**

General and Statutory Meeting, Extraordinary Meetings -Resolutions, Meaning and Kinds - Role of Company Secretary with respect to meetings

### **UNIT-V**

Meaning and modes of winding up - Powers of court in winding up - Consequences and procedures for winding up - Powers, Liabilities and Duties of Liquidators

### **REFERENCES**

1. S.Kathireasan&Dr.V.Radha, 2006, *Company Law*, 6<sup>th</sup> Ed., Prasanna Publishers, Chennai.
2. P.C.Tulsian, 2005, *Business & Corporate Laws*, 1<sup>st</sup> Ed., Tata McGraw Hill, New Delhi.
3. Majumdar&G.K.Kapoor, 2005, *Company Law*, 9<sup>th</sup> Ed., S.Chand& Sons, New Delhi.
4. H.R.Machiraju, 2004, *Corporate Governance*, 1<sup>st</sup> Ed., Himalaya Publishing House, Mumbai.
5. [www.mca.gov.in](http://www.mca.gov.in)
6. [www.companylawonline.com](http://www.companylawonline.com)

### **QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C 5 out of 7    (5X10=50 marks)



## **SEMESTER – IV**

### **BUSINESS ENVIRONMENT**

#### **UNIT I**

The concept of Business Environment – its nature and significance – Brief overview of political – Cultural – legal – economic and social and environments and their impact on business and strategic decisions.

#### **UNIT II**

Political Environment – Government and Business relationship in India – Provisions of Indian Constitution pertaining to business.

#### **UNIT III**

Social environment – Cultural heritage – social attitudes – impact of foreign culture – castes and communities – joint family system – linguistic and religious groups – Types of social organization –social responsibilities of business.

#### **UNIT IV**

Economics Environment – Economic systems and their impact on business – Macroeconomic parameters like GDP – growth rate of population – Urbanisation – Fiscal deficit – Plan investment – Per capita income and their impact on business decisions – Five Year Planning.

#### **UNIT V**

Financial and technological Environment – Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs

#### **REFERENCE BOOKS:**

1. Sankaran S – Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta & Sengupta – Government and Business in India
5. Srinivisan K. – Productivity and social Environment.

#### **QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C 5 out of 7    (5X10=50 marks)

**SEMESTER - IV**  
**PRACTICAL AUDITING**

**Course objectives**

1. To appreciate the rate of auditing in business.
2. To understand the steps involved in the audit of accounts.
3. To familiarize with provision of the companies act relating to the appointment, conduct and right, Duties and liabilities of an auditor.

**Unit : I**

Auditing – meaning – Definition – Objectives – kinds.

**Unit : II**

Internal control – internal check – Internal audit – audit Note book – Audit working paper - Audit programme.

**Unit : III**

Vouching – Verification & Valuation of Assets & Liabilities.

**Unit : IV**

Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors.

**Unit : V**

EDP – Audit.

**Reference Books:**

1. B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of Auditing sultan chand publication – 2009 – New Delhi
3. Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi

**QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C 5 out of 7    (5x10=50 marks)

## **SEMESTER – IV**

### **BUSINESS TAXATION**

#### **UNIT – I**

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

#### **UNIT – II**

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate provisions.

#### **UNIT – III**

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

#### **UNIT - IV**

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

#### **UNIT- V**

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

### **REFERENCE BOOKS**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
5. Indirect Taxes - Datt
6. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy

### **QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C 5 out of 7    (5X10=50 marks)

## **SEMESTER - V**

### **COST ACCOUNTING I**

#### **COURSE OBJECTIVES:**

1. To enhance the basis of cost accounting through the preparation of cost sheets.
2. To make the feasibility report to the management about the labour turnover and the overheads incurred by each department.

#### **UNIT – I**

Nature and scope of cost accounting - Cost analysis - Concepts and classifications – Installation of costing systems, cost centers and profit centers.

#### **UNIT – II**

Preparation of statement of cost sheet – Meaning – Prime cost – Works cost – Cost of Production – Cost of sales – Profit.

#### **UNIT – III**

Material Costing – Issue of Material – FIFO, LIFO, HIFO, STORES control – EOQ – Material purchase control – Levels, Aspects, Need and Essentials of Material control – Inventory Control - Re-order Levels – Minimum, Maximum, and Average Stock Levels.

#### **UNIT – IV**

Labour Cost – Computation and Treatment – Methods of wage payment – Time rate and Piece rate system(Taylor's, Merrick's, Gantt's task) – Labour turnover.

#### **UNIT – V**

Overheads – Classifications – Apportionment and Allocation – Accounting and control of Overheads – Manufacturing, Administration, Selling and Distribution – Primary and Secondary – Direct, Repeated Distribution Method, Step Ladder Method.

#### **REFERENCE BOOKS:**

1. Jain S.P And Narang K.L – Cost Accounting – Kalyani Publishers
2. Reddy And Murthy – Cost Accounting – Margham Publications
3. S.N. Maheswari – Cost Accounting – Sultan Chand & Sons

#### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6	(5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7	(5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7	(5X10=50 marks)	[5 Sums 2 Theory]

**SEMESTER - V**  
**HUMAN RESOURCES MANAGEMENT**

**UNIT – I**

Nature and scope of HRM-Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – methods of Selection – Use of Various tests – Interview techniques in selection – Placement.

**UNIT – II**

Induction – Training – Methods – Techniques – identification of the training needs – Training and Development – Performance appraisal-transfer – promotion and termination of services – Career development.

**UNIT – III**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

**UNIT – IV**

Labour Relations – Functions of trade unions – Forms of collective bargaining – Workers participation in management – Types and effectiveness – Industrial Disputes and settlements (laws excluded)

**UNIT– V**

Human Resource Audit – Nature – Benefits – Scope – approaches

**REFERENCE BOOKS:**

1. V.S.P. Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Garry Deseler – Human Resource Management
4. L.M. Prasad – Human Resource Management
5. Tripathi – Human Resource Management

**QUESTION PAPER PATTERN:**

SECTION – A            5 out of 6    (5 X 4 =20 marks)

SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C 5 out of 7    (5X10=50 marks)

**SEMESTER - V**  
**INCOME TAX LAW & PRACTICE – I**

**UNIT-I**

Income Tax Act 1961-Basic Concepts-Capital Revenue-Residential Status-Incidence of Tax-Exempted Income.

**UNIT-II**

Income from salary-Different form of salary and allowance-Perquisites-Problems in computation of salary income.

**UNIT-III**

Income from house property-Annual value-Standard Deduction-Unrealized rent-Problems in computation of house property income.

**UNIT-IV**

Income from under the head-Business or Profession –Deduction ,Allowable –Expressly disallowed expenses-Computation- Problems in computation of business or professional income.

**UNIT-V**

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C – Computation of Tax) - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

**Reference Books :**

1. Income Tax Law & Accounts – H.C.M.ehrotrc
2. Income Tax Law & Practice – Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & Accounts – Vinod Singhania
5. Income Tax Law & Practice – Gaurand Narang

**QUESTION PAPER PATTERN:**

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SECTION – B	5 out of 7	(5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7	(5x10=50 marks)	[5 Sums 2 Theory]

**SEMESTER – V**  
**FINANCIAL MANAGEMENT**

**Theory : 60**  
**Problems :40**

**UNIT I**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

**UNIT II**

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

**UNIT III**

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC) (Simple Problems)

**UNIT IV**

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment – Bonus Issues – Rights Share

**UNIT V**

Working capital – components of working capital – types - working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements. (Simple Problems)

**REFERENCE BOOKS :**

1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari
4. Financial Management – Y. Khan and Jain

**QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6	(5 X 4 =20 marks)	[1 Sums 5 Theory]
SECTION – B	5 out of 7	(5 X 6=30 marks)	[3 Sums 4 Theory]
SECTION – C	5 out of 7	(5x10=50 marks)	[3 Sums 4 Theory]

## **SEMESTER – V**

### **COMPUTER APPLICATION IN BUSINESS THEORY**

#### **UNIT I**

Basic Computing Concepts: Introduction to Computers, Applications of Computer in Business, Basic computer Architecture: Systems Concept, CPU, Memory & storage Devices, Input & Output Technologies; Software: Types of Software with examples, Operating System: Functions, Types and classification

#### **UNIT II**

Problem Solving, steps of problem solving, tools and techniques of problem solving, Data Processing and management – Basic of data processing : data and information, data processing activities, representation of data in computer memory(binary , octal and Hexadecimal system) ASCII and EBCDIC.

#### **UNIT III MS-OFFICE**

**Word Processing** : Word Basics, Creating a new document, Page-Setup, Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, auto correct and auto format.

#### **UNIT IV**

**Excel** : Spreadsheets and their uses in business, Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques, using function protection, goal seeks scenarios, pivot table and chart.

#### **UNIT V**

**PowerPoint** : Creating and inserting a new slide, creating a title slide , applying a design template , creating a hierarchy, slide sorter view, printing the slides.

**Access** : Creating tables, Querying, Forms, Reports.

#### **Reference Books**

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield , Ms-Office, Tech Publication
3. V Rajaraman, Introduction to Information Technology, PHI ,2004
4. June Jamarich Parsons, Computer Concepts, Thomson Learning
5. Leon & Leon Introduction to computers, vikas publishing house



## **SEMESTER – V**

### **COMPUTER APPLICATION IN BUSINESS LAB**

#### **UNIT I**

**Word Processing** : Word Basics, Creating a new document, Page-Setup, Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, auto correct and auto format.

#### **UNIT II**

**Excel** : Spreadsheets and their uses in business, Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques, using function protection, goal seeks scenarios, pivot table and chart.

#### **UNIT III**

**PowerPoint** : Creating and inserting a new slide, creating a title slide , applying a design template , creating a hierarchy, slide sorter view, printing the slides.

#### **UNIT IV**

**Access** : Creating tables, Querying, Forms, Reports. Basic of Internet.

#### **UNIT V**

**Tally** : Accounting Package (Contemporary Version) :-Journal Entry, Ledger posting, Preparation of Trial Balance, Preparation of Balance Sheet & Profit & Loss Accounts..

**TOTAL NO OF PERIODS: 60**

#### **Reference Books**

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield , Ms-Office, Tech Publication
3. V Rajaraman, Introduction to Information Technology, PHI ,2004 Delhi, 2001.
4. Luca, Information Technology for Management, Tata

**SEMESTER - VI**  
**COST ACCOUNTING - II**

**Objective:**

To teach the methods of costing i.e., techniques and process employed for the ascertainment of cost in various types of industries and manufacturing activities.

**UNIT- I**

Job Costing Features and Objectives-procedure - Merits and Limitations of Job Costing - Batch Costing and EBQ

**UNIT-II**

Contract Costing Introduction and Features - Preparation of Contract Accounts - WIP Valuation - Cost Plus Contracts and Escalation Clause

**UNIT-III**

Unit Costing Meaning and Applicability - Treatment of scrap material - Transport costing, Costing Procedure - Computation of cost unit-running Kilometers

**UNIT-IV**

Process costing, characteristics and types of industries using process costing - Advantages and Disadvantages of Process costing - Process losses, inter-process Profits - Joint and By-Product costing

**UNIT-V**

Definition of Marginal cost and Marginal costing - Features, advantages and limitations of marginal costing - Cost-volume-profit analysis - Application of marginal costing

**REFERENCES**

1. S.P.Iyengar, 2004, Cost Accounting, 13<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi.
2. S.P.Jain&K.L.Narang, 2002, Cost Accounting, 17<sup>th</sup> Ed., Kalyani Publishers Ludhiana.
3. M.N.Arora, 2003, Cost Accountancy, 17<sup>th</sup> Ed., Vikas Publishing House, New Delhi.
4. R.S.N.Pillai&V.Bagavathi, 2004, Cost Accounting, 7<sup>th</sup> Ed., S.Chand& Co, New Delhi.
5. T.S.Reddy&Y.Hari Prasad Reddy, 2007, Cost Accounting, 2<sup>nd</sup> Ed., Margham Publications, Chennai.
6. [www.harvardbusinessonline.hbsp](http://www.harvardbusinessonline.hbsp)

**QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6 (5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7 (5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7 (5x10=50 marks)	[5 Sums 2 Theory]

## **SEMESTER – VI**

### **MANAGEMENT ACCOUNTING**

#### **COURSE OBJECTIVES:**

1. To understand and analyse financial statement to help in managerial decision making.
2. To prepare statements like cash flow, funds flow, budgets etc., so as to assist the managements to take meaningful and correct decisions.

#### **UNIT – I**

Management Accounting – Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.

#### **UNIT – II**

Analysis and interpretation of financial statements, Methods of analysis (comparative, common size statements and trend analysis) - Ratio Analysis – Meaning, Types, Advantages and Limitations – Profitability ratios – Turnover Ratios – Financial Ratios.

#### **UNIT – III**

Funds flow analysis – Meaning, Importance, Difference between funds flow and Balance Sheet – Advantages and Limitations – Cash flow statement – Meaning – Importance – Difference between funds flow analysis and cash flow analysis – Advantages and Limitations.

#### **UNIT – IV Depreciation**

Budgets and Budgetary Control – Meaning, objectives, merits and demerits – Types of budgets – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.

#### **UNIT – V**

Capital Budgeting – Meaning & Definition - Types – Pay Back Period, NPV, ARR &

#### **REFERENCES**

1. Dr.N.P.Srinivasan, 1988, *Management Accounting*, 2<sup>nd</sup> Ed., Sterling Publication, New Delhi.
2. R.K.Sharma& Shashi K.Gupta, 1999, *Management Accounting*, 2<sup>nd</sup> Ed., Kalyani Publication, Ludhiana.
3. R.S.N.Pillai&Bhagavathy, 1999, *Management Accounting*, 7<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi.
4. N.Vinayakam&I.B.Sinha, 1998, *Management Accounting*, 4<sup>th</sup> Ed., Himalaya Publications, Mumbai.
5. [www.imanet.org](http://www.imanet.org)

#### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6	(5 X 4 =20 marks)	[2 Sums 4 Theory]
SECTION – B	5 out of 7	(5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7	(5x10=50 marks)	[5 Sums 2 Theory]

## **SEMESTER - VI**

### **FINANCIAL SERVICES**

#### **Objectives**

1. To highlight the meaning and significance of the financial services available in the country.
2. To understand the role of financial service in the development of the capital market and the economy of the country.

#### **Unit-I**

Meaning and importance of Financial Service – Types of Financial Services – Financial services and economic environment – players in Financial Services Sector.

#### **Unit-II**

Merchant Banking – Functions – Issue Management – Managing of new issues – underwriting - capital market - stock exchange - Rule & SEBI.

#### **Unit-III**

Leasing and Hire purchase – concepts and features – Types of Lease.

#### **Unit- IV**

Factoring – Functions of factor – Consumer finance – Venture capital – Mutual funds – Credit rating.

#### **Unit-V**

Insurance – Different Types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Insurance Act 1938)

#### **Reference Books:**

1. Mahendra Raja – F.S. –Sultan chand Pub – New Delhi – 1998.
2. M.Y. Khan – FS – tatamchraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasur, V.K. Boominathan, P. Manoharan, G. Gnanaraju.
4. FS. Sultan chand& sons – New Delhi – 2004.
5. ShasiK.Gupta& Nisha Aggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai.
6. B. Santhanam – Financial Services – Margham Publication – 2010 – Chennai.

#### **QUESTION PAPER PATTERN:**

SECTION – A	5 out of 6 (5 X 4 =20 marks)
SECTION – B	5 out of 7 (5 X 6=30 marks)
SECTION – C	5 out of 7 (5x10= 50 marks)

**SEMESTER - VI**  
**INCOME TAX LAW & PRACTICE – II**

**UNIT I**

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

**UNIT II**

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

**UNIT III**

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

**UNIT-IV**

Assessment ,Tax Planning Tax Management of individuals- Hindu undivided family firms and AOPs.

**UNIT-V**

Income Tax Authorities-Producer for Assessment-Tax deduction at source- Tax Collected at Source

**Reference Books :-**

- |    |                           |   |                   |
|----|---------------------------|---|-------------------|
| 1. | Income Tax Law & accounts | - | H.C. Mehrotra     |
| 2. | Income Tax Law & Practice | - | Bhagavathi Prasad |
| 3. | Outline of Income Tax     | - | Rupram Gupta      |
| 4. | Income Tax Law & accounts | - | Vinod K.Singhania |
| 5. | Income Tax Law & Practice | - | Gaurand Narang    |

**QUESTION PAPER PATTERN:**

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SECTION – B	5 out of 7	(5 X 6=30 marks)	[5 Sums 2 Theory]
SECTION – C	5 out of 7	(5x10=50 marks)	[5 Sums 2 Theory]

## **SEMESTER – VI**

### **ENTREPRENEURIAL DEVELOPMENT**

#### **UNIT – I**

Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs

#### **UNIT – II**

Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

#### **UNIT – III**

Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal.

#### **UNIT – IV**

Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation

#### **UNIT– V**

Economic development and entrepreneurial growth

Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship.

#### **REFERENCE BOOKS:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

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SECTION – B            5 out of 7    (5 X 6=30 marks)

SECTION – C            5 out of 7    (5x10= 50 marks)