

**CMS COLLEGE OF SCIENCE & COMMERCE
(AUTONOMOUS)**

An ISO 9001:2000 Certified Institution and Accredited at the 'A' level by NAAC

Chinnavedampatti, Coimbatore - 641 006

Phone No: 2666465

Email: info@cmscbe.com

Website: www.cmscbe.com



DEPARTMENT OF COMMERCE

B. Com (Professional Accounting)

With

Skill Based Subjects

SYLLABUS

SCHEME OF EXAMINATION (CBCS)

(2012 onwards)

DEPARTMENT OF COMMERCE

B. Com (Professional Accounting) with Skill Based Subjects

REGULATIONS

INTRODUCTION:

The Department of Commerce as a part of its continued efforts in innovating the course in line with the changing economic scenario, the department of commerce offers professional accounting course which transforms students into corporate professionals. The department also offers courses that are highly relevant and job oriented in the modern business world. The courses are in great demand in the employment market. The department also offers research programs like M. Phil and Ph.D. A sophisticated computer laboratory supports our curriculum with 24 Hrs Internet facilities. After we obtained the autonomous status we bound to change the contents of syllabus according to the market demand. The teaching learning process inside the classroom is strengthened by the use of OHP and LCD. The teachers are highly qualified and motivated.

OBJECTIVES:

The objective of this course is to make the learners employable and professionally competent. The contents or the curriculum designed should be in line with the needs of the industries or demand of the accounting profession. Effort has been taken to equip the students with a sound knowledge of various aspects of practical accounting and to teach them to develop their entrepreneurial skills.

ELIGIBILITY: UG COURSE

As per Bharathiar University Regulation

DURATION OF UG COURSE:

The course shall extend over a period of three years comprising of six semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subject.

DISTRIBUTION OF THE MARKS AND CREDITS UNDER CBCS

PART	SUBJECT	No of Papers	Marks @	Credits
I	Language – I Tamil /Malayalam/Hindi/French	2	200	8
II	Language – II English	2	200	8
III	Core Subjects	17 \$	1700	68
	Core Subjects	2\$	150	6
	Allied Subjects	4 **	400	16
	Elective Subjects	3	300	12
IV	<u>1 - Non-Major Elective</u> Elective – I Tamil/Advanced Tamil/ Communicative English	2	100 #	4
	Elective – II Tamil/Advanced Tamil/ General Awareness			
	2 – Skill Based Subjects	4	300	12
	3 – Environmental Studies	1	50 #	2
	4- Value Education – Ethics	1	50 #	2
V	Extension Activities	-	50 !!	2
	Total		3500	140

Note: I

@ Includes 25/40 % continuous assessment marks for theory and practical subjects respectively.

\$ In core subjects both theory and Practicals should be included wherever applicable.

** In allied subjects both theory and Practicals should be included wherever applicable.

No Continuous Internal assessment for these subjects

!! The Evaluation of extension activities will be based on NSS/NCC/SPORTS

The following parameters are considered throughout study period.

- i) Regularity of Attendance
- ii) Active participation in classes/Camps/Games (College/District//University)
- iii) Exemplary awards/certificates/prizes
- iv) Other Social Components (Blood Camp, Fine Arts etc)

Note: II

The Credit points, Lecture Hours, Marks are not linked.

CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049**(Autonomous)****B. Com (Professional Accounting) DEGREE COURSE****WITH SKILL BASED SUBJECTS****SCHEME OF EXAMINATION - CBCS PATTERN****(For the students admitted during the academic year 2012 and onwards)**

Sem	Part	Sub code	Subject	Ins. hrs / week	Examinations				
					Dur. in hrs	CIA	ESE	Total Marks	Credit
I	I	11T/M/H/F	Language – I	6	3	25	75	100	4
	II	12E	English – I	6	3	25	75	100	4
	III	13A	Core Paper I – Fundamentals of Accounting I	6	3	25	75	100	4
	III	13B	Core Paper II – Mercantile Law	5	3	25	75	100	4
	III	1AA	Allied I – Quantitative Techniques I- Mathematics	5	3	25	75	100	4
	IV	11FC	Environmental studies	2	3	-	50	50	2
Total								550	22
II	I	21T/M/H/F	Language – II	6	3	25	75	100	4
	II	22E	English – II	6	3	25	75	100	4
	III	23A	Core III – Fundamentals of Accounting II	5	3	25	75	100	4
	III	23B	Core IV- Information Technology	5	3	25	75	100	4
	III	2AA	Allied II – Quantitative Techniques II- Statistics	6	3	25	75	100	4
	IV	2FCB	Value Education – Ethics	2	3	-	50	50	2
Total								550	22

III	III	33A	Core V – Advanced Accounting I	7	3	25	75	100	4
	III	33B	Core VI – Industrial Law	7	3	25	75	100	4
	III	33C	Core VII – Principles of Management & Organizational Behaviour	6	3	25	75	100	4
	III	3AA	Allied III – Managerial Economics	5	3	25	75	100	4
	IV	3DIP	Skill based subject I (Diploma) – MS Office	3	3	20	55	75	3
			Tamil / Advanced Tamil (Or) Non-Major Elective – I (Communicative English)	2	3	-	50	50	2
Total								525	21
IV	III	43A	Core IX – Corporate Accounting – I	5	3	25	75	100	4
	III	43B	Core X – Business Ethics & Communication	5	3	25	75	100	4
	III	43C	Core XI – Cost Accounting	4	3	25	75	100	4
	III	43D	Core XII – Company Law & Secretarial Practices	3	3	20	55	75	3
	III	43E	Core XII – Principles of Auditing	3	3	20	55	75	3
	III	4AA	Allied IV –Principles of Marketing	5	3	25	75	100	4
	IV	4DIP	Skill based subject II- Tally I	3	3	20	55	75	3
	IV		Tamil / Advanced Tamil (Or) Non-major elective – II (General Awareness #)	2	3	-	50	50	2
Total								675	27

V	III	53A	Core XIII – Corporate Accounting – II	6	3	25	75	100	4
	III	53B	Core XIV – Entrepreneurial Development Programme	6	3	25	75	100	4
	III	53C	Core XV – Direct Tax I	6	3	25	75	100	4
	III	53D	Core XVI – Human resource Management	5	3	25	75	100	4
	III	5AA	Elective – I –Financial Management	4	3	25	75	100	4
	IV	5DIP	Skill based Subject III (Diploma) – Banking and Insurance Law	3	3	20	55	75	3
Total								575	23
VI	III	63A	Core XVII – Management Accounting	6	3	25	75	100	4
	III	63B	Core XVIII – Strategic Management	6	3	25	75	100	4
	III	63C	Core XIX – Direct Tax II	5	3	25	75	100	4
	III	6AA	Elective II- Brand Management	5	3	25	75	100	4
	III	6AB	Elective III – Investment Management	5	3	25	75	100	4
	IV	6DIP	Skill based Subject IV (Diploma)- Indirect Tax	3	3	20	55	75	3
	V		Extension Activities	-	-	-	50	50	2
Total								625	25
Grand Total								3500	140

SEMESTER I

SUBJECT TITLE: FUNDAMENTALS OF ACCOUNTING I

SUBJECT CODE: 13A

GOALS: To make the learners understand the various conventions and concepts of accounting.

OBJECTIVES: To enhance the students with practical knowledge of book keeping and accounting

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

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I : 15 hours

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

UNIT II: 10 hours

Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

UNIT III: 15hours

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

UNIT IV: 15 hours

Accounting for consignments and joint ventures

UNIT V: 20 hours

Accounts of non profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals.

TEXT BOOKS

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

REFERENCE BOOKS

1. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
2. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
3. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
4. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
5. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

SEMESTER I

SUBJECT TITLE: MERCANTILE LAW

SUBJECT CODE: 13B

GOALS : To enrich the students with the basic concepts of commercial law.

OBJECTIVES: To enable the students to understand the fundamentals of law relating to commercial activities

CONTENTS

**[ESE: 75 marks
CIA: 25 marks]**

UNIT I: 10 hours

Indian contract Act 1872 – Contract – Definition – Obligation and agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance – Consideration- Capacity – Free consent – Unlawful agreements – Quasi contracts.

UNIT II: 13 hours

Different modes of Discharge of Contract – Remedies for Breach – Principle for Awarding Damages. Contract of Indemnity and Guarantee – Rights of surety – Discharge of surety – Pawn or pledge – Rights of Pawnee – Rights and liabilities of finder of lost goods.

UNIT III: 10 hours

Law of Agency – Kinds of agency – Expost facto agency requirements – Rights and liabilities of Principals and agents

UNIT IV:12 hours

Indian Partnership act 1932 – Definition and Tests of Partnership –Implied Authority of partners – Limitations - Firm’s debts and private debts – Priority in discharge- Rights and Liabilities of Partners – dissolution of Partnership firm.

UNIT V:15 hours

Rights and duties of common carriers – Contract of carriage of goods by sea – Bill of Lading and Charter party- Distinction. Sale of Goods Act 1930 – Definition of sale - Sale

and agreement to sell – Rules regarding passing of property in goods. Condition and warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations - Rights of unpaid

TEXT BOOKS

1. Handbook of Mercantile Law-Venkatesan.E
2. Mercantile Law: Shukla- M. C
3. Mercantile law- S.S.Gulshan
4. Business Law & Regulation- S.S.Gulshan & Ravi Akula. : Excel Books, New Delhi
5. Laws and Regulation of Insurance- Dr.UshaVirwel. : Bhasker Publications, Kanpur

REFERENCE BOOKS:

1. Elements of Mercantile Law- Kapoor.N.D
2. Mercantile Law- Maheswari.

SEMESTER II

SUBJECT TITLE: FINANCIAL ACCOUNTING

SUBJECT CODE: 23A

GOALS: To enrich the students with the various conventions and concepts of Financial Accounting.

OBJECTIVES: To enable the students to gain knowledge into practical application of Accounting concepts.

Distribution of marks--- Theory: Problems 20%:80%

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 15 hours

Accounting for depreciation -Need for and significance of Depreciation – Methods of providing Depreciation - Reserves and Provisions

UNIT II: 10 hours

Self-Balancing Ledgers - Meaning and advantages – Accounting Aspects- Transfers – Investment Accounts

UNIT III: 10 hours

Single entry system – Meaning and Features – Statement of affairs method and Conversion method.

UNIT IV: 15 hours

Branch accounts excluding foreign branch - Departmental Accounts – Transfer at cost or selling price – Departmental Accounts

UNIT V: 10 hours

Hire purchase and installment system including hire purchase trading Account – Accounting for goods sold on sale or return basis

TEXT BOOKS

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

REFERENCE BOOKS

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
7. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
10. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

SEMESTER II

SUBJECT TITLE: INFORMATION TECHNOLOGY

SUBJECT CODE: 23B

GOALS: To make the learners to understand the concepts of Information Technology.

OBJECTIVES: To impart the students the latest trends in the technological developments.

CONTENTS

[ESE: 75 marks

CIA: 25 marks]

UNIT I (8 Hours)

Introduction to Computers : Introduction – History and Generations of computers
-Characteristics of computers – Importance of computers - Classification of computers -
Computer Applications in Various Areas of Business – Computer Related Jobs in
Business.

UNIT II (11 Hours)

Components of digital computers : Input, CPU and Output unit – Various Input, Output
and Storage devices – Computer System: Hardware and Software - System Software and
Application Software; Programming Language: Machine Language, Assembly
Language and High Level Language - Flow chart and Programme flow chart – Steps in
developing a computer Programme.

UNIT III (10Hours)

Data and information – Data processing, Data storage and Data retrieval capabilities –
Data processing systems – Batch, Online and Real Time systems – Time Sharing,
Multiprogramming and Multi Processing Systems

UNIT IV (8 Hours)

Operating systems: DOS, Windows, UNIX, Windows NT, Windows 98,
Windows XP, Open source software , Extranet – Email and its uses – World Wide Web –
Mobile Computers. Networking: Local and Wide Area Network – E-Commerce:
Objectives and types of E-Commerce.

UNIT V (8 Hours)

System analysis and design – Computer based information system – Need - Transaction Processing system – Office Automation – Management Information System – Decision Support System – Expert Systems.

TEXT BOOKS:

1. R.Sarvanakumar, R.Parameshwaran and T.Jayalakshmi, A Textbook of Information Technology, Sultan Chand Publications,2008.
2. Alexis & Leon, Introduction to Computers, Vikas Publishing House,2011
3. Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.
4. Henry C. Lucas. Jr, Information Technology for Management, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
5. V.Rajaraman, Introduction to Information Technology, Prentice Hall of India Pvt Ltd., 2004

REFERENCE BOOKS:

6. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
7. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore.
8. I.T.Hawxyszkiwycz, Introduction to System Analysis and Design, 1997
9. Amita Goel, Computer Fundamentals, Pearson Education.
10. ITL Education Solutions Ltd, Introduction to Information Technology, Pearson Education, 2005.

SEMESTER III

SUBJECT TITLE: HIGHER FINANCIAL ACCOUNTING

SUBJECT CODE: 33A

GOALS: To enrich the students with the basic concepts in Higher Financial Accounting.

OBJECTIVES: To enable the students to learn the basic concept of Partnership Accounting and Allied aspects of accounting.

Distribution of marks--- Theory: Problems 20%:80%

CONTENTS

**[ESE: 75 marks
CIA: 25 marks]**

UNIT I: 20 Hours

Partnership Accounts-Division of Profit-Fixed and Fluctuating capitals-Past adjustments-Guarantee of profits-Admission and Retirement- Death of a partner.

UNIT II: 17 Hours

Dissolution-Insolvency of a partner-Rule in Garner Vs Murray-Piecemeal Distribution.

UNIT III: 17 Hours

Insurance claims-Claim for loss of stock and loss of profits.

UNIT IV: 16 Hours

Royalties including sub-lease- Voyage Accounts.

UNIT V : 20 Hours

Insolvency accounts – Statement of affairs and deficiency accounts – Insolvency of Individuals and partnership.

TEXT BOOKS:

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers, 2008.
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi, 2002.
3. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publications, 2010.
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I, Sultan Chand Publications, New Delhi, 2000.
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010.
6. Advanced Accountancy, Chandra Bose, Sultan Chand Publication, 2011

REFERENCE BOOKS:

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, New Delhi, 2007
7. B.S.Raman, Financial Accounting, United Publishers, 2010
8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. S.Kr.Paul and Chandrani Paul, , New Central Book Agency, 2009
10. Arulanandam and Raman Advanced Accounting, Himalaya Publications, New Delhi, 1999.

SEMESTER III

SUBJECT TITLE: INDUSTRIAL LAW

SUBJECT CODE: 33B

GOALS: To enable the students to learn the Indian legal environment.

OBJECTIVES: To know the various provision, powers and authorities of Factories Act.

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 18 Hours

Factories Act 1948: Objects; provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories- Duties of Occupier / Manager and their obligations under the Act; Power of the authorities under the Act: penalty provisions.

UNIT II: 16 Hours

Workers Compensation Act, 1923: objects; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioner for workmen's compensation

UNIT III: 18 Hours

Industrial Disputes Act, 1947: Objects: Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards: strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair Labour practices; miscellaneous provisions

UNIT IV: 18 Hours

Employee's state Insurance Act 1948: object registration of factories and establishments; the Employees state Insurance Corporation. Standing Committee and Medical Benefit Council; Provisions relating to contribution: inspectors – their functions and disputes: benefits under the Act; adjudication of disputes and claims; offences and penalties; miscellaneous provisions

UNIT V: 20 Hours

Wages and Benefits: a) Payment of Wages Act, 1936: objects, responsibilities, fixation of wage periods, time payment deduction and fines; maintenance of records and registers: inspectors.

b) Minimum wages Act, 1948: objects, provisions, procedure for fixing and revising minimum wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

c) Payment of Bonus Act, 1965: objects, computation, and determination of Bonus, eligibility and payment, provisions for new companies

TEXT BOOKS:

1. Mercantile Law - N.D. Kapoor, Sultan Chand & Sons
2. Mercantile Law: - S.S. Gulshan, Excel Books.
3. Labour and Industrial Law, Padhi PK, Sultan Chand Publication, 2010.
4. Elements of Industrial Law, N.D Kapoor, Sultan Chand Publication, 2005.
5. Industrial Law, Chawla RC, 1994.

REFERENCE BOOKS:

1. Business and Industrial Law, Dr.P.C.Tulsian, S.Chand, 2010.
2. Business and Industrial Law, P.P.S.Gogna, S.Chand, 2010.
3. Business and Corporate Laws, Dr.P.C.Tulsian, S.Chand, 2010.

SEMESTER III

SUBJECT TITLE: PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR

SUBJECT CODE: 33C

GOALS : To enrich the students with the basic concepts of business management.

OBJECTIVES: To make the students to understand the conceptual framework of Business Management and organizational behaviour.

CONTENTS:

**[ESE: 75 marks
CIA: 25 marks]**

UNIT I: 15 Hours

Definition of Management – Management and 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: 15 Hours

Planning – Meaning – Nature and Importance of Planning – Planning Process– Methods and Types of Plans -Decision Making-Steps involved in decision making. Organization – Meaning – Nature and Importance – Process of Organization – Principles of Sound Organization.

UNIT III: 15 Hours

Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship - Line, Functional and Staff. Motivation – Need – Determinants – Maslow’s Theory of Motivation.

UNIT IV: 15 Hours

Motivation Theories in management – X, Y and Z Theories – Leadership styles – MBO – Management by Exception – Staffing – Recruitment – Training. Communication – Types, benefits and barriers of communication - Coordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control.

UNIT V: 15 Hours

Organizational Behaviour: History - evolution, Challenges & opportunities, Contributing disciplines, management functions and relevance to Organization Behaviour. Organizational Behaviour responses to Global and Cultural Diversity. Personality - Determinants, structure, behaviour, assessment, psychoanalytical Social learning, job-fit, Trait theories.

TEXT BOOKS

1. Business Management: Dinkar Pagare, Sultan Chand & Sons, 5th edition, 2005
2. Principles & Practices of Management : L.M.Prasad, Sultan Chand, 2007
3. Principles of Management -Kathiresan, Radha, Prasanna Publishers, 2002
4. Principles of Management -P.Partha Sarathy, Vrinda Publications, 1st edition, 2005
5. Principles of Management -Kumkum Mukherjee, Tata McGraw, 2009.

REFERENCE BOOKS

1. Management –Stoner, Freeman, Gilbert, Prentice Hall, 6th edition
2. Business Organization and Management: M.C.Shukla, S.Chand & Sons, 2008
3. Business Management –G.S.Sudha, RBSA Publishers, 2nd edition, 2000
4. Principles of Management-T.Ramasamy, Himalaya Publications, 7th edition, 2006.
5. Principles of Management, Kathiresan Radha, Sultan Chand Publications, 2011.
6. Organizational Behaviour, Kavita Singh, 1994.
7. Organizational Behaviour, Margie Parikh, Sultan Chand Publication, 2010.

SEMESTER III

SUBJECT TITLE: MANAGERIAL ECONOMICS

SUBJECT CODE: 3AA

GOALS: To enable the students to learn the basic structures of economic systems and the various market conditions.

OBJECTIVES: To enable the students to understand the application of principles of economics in the field of managerial decision making.

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 15 Hours

Nature and Scope of Managerial Economics in relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises- Maximization of profit – Value of enterprise.

UNIT II: 15 Hours

Demand analysis – Demand determinants, Demand distinctions – Elasticity of demand- Types, methods – Applications – Demand forecasting for Industrial goods and Consumer goods-Consumer durables – Factor influencing elasticity of demand.

UNIT III: 10 Hours

Cost and production analysis – Cost concepts- Cost and output relationship – cost control – Short run and Long run – Cost functions – Production functions – Break – even analysis- Economics scale of production.

UNIT IV: 10 Hours

Pricing and output decisions in different market situations – (Monopoly and duopoly competition – perfect and imperfect competition) – pricing policies.

UNIT V: 10 Hours

Business cycles – National income – Monetary and fiscal policy – Public finance. TRIM's- Intellectual Property rights-TRIP's-Industrial Sickness-causes-remedies.

NOTE: Question paper shall contain 100 % Theory.

TEXT BOOKS:

1. Managerial Economics: Maheswari and Varshney, Sultan Chand & Sons.
2. Managerial Economics: P.L.Metha, Sultan Chand & Sons.
3. Managerial Economics: G.S.Gupta, Tata McGraw Hill.
4. Managerial Economics, Narayanan Nadar. E, Sultan Chand, 2010.
5. Managerial Economics, Geetika, Sultan Chand Publication, 2010.

REFERENCE BOOKS:

1. Managerial Economics: Joei Dean, Prentice Hall India.
2. Economic Theory & Applications: D.M.Mithani, Himalaya Publishing House.
3. Managerial Economics, Mark Hirschey, Sultan Chand Publication, 2009.
4. Managerial Economics, RL Varshney, Sultan Chand Publication, 2011.
5. Managerial Economics, MK Mishra, Sultan Chand Publication, 2010.

SUBJECT TITLE: COMPUTER PRACTICALS – I (MS OFFICE)

SUBJECT CODE: 3DIP

GOALS: To enable the students to learn the basic practical applications of Computers in business.

OBJECTIVES: To enable the students to gain the in depth skill in business automation tools.

CONTENTS:

[ESE: 55 marks

CIA: 20 marks]

MS-WORD: (6 Hours)

Type an error free document and perform various formatting operations

Type a cost audit report and perform the following:

- A) Right alignment, Bold the important words.
- B) Center align the second paragraph and performs italics for the important words.
- C) Change third paragraph into two column paragraph.
- D) Insert page numbers at the bottom, insert date time and heading in the header section.
- E) Character spacing for side headings.

3. Type a sample research report and perform the following functions:

Insert the symbols Caption, Page break, justification of text, indent a text re-arrange paragraphs using mouse.

4. Identify an organization and prepare an organizational chart prevailing in that concern.
5. Prepare a diagrammatic representation showing the elements of cost using auto shapes.

MS-POWER POINT: (6 Hours)

6. Prepare a simple invitation
7. Design an advertisement slide with animation effects
8. Design various slides for seminar and create a hyperlink among the slides

.

MS –EXCEL: (6 Hours)

9. Prepare a table showing customer details of a bank (Customer name ,Nature of Account, Account number, Address E-mail – ID and perform the following operation:

Delete the customer number who has closed the A/C.

Insert the row in between the 1st and 2nd customer.

Insert a column between Address and E-mail ID and name it as telephone number.

Hide the column Address.

10. Prepare the pay roll 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,LIC) as a percentage of basic pay and sum the total basic pay,netpay of all employees.

11. Create a table showing the following:

1) Years (Minimum 5 years)

2) Profit

3) Depreciation

4) Profit after depreciation

5) Tax 6) Profit after tax 6) Cash Inflows Cumulative cash inflows of project and find its pay back period

MS – ACCESS: (6 Hours)

12. Create a students database find Total average Display list where average is greater than 60% and retrieve the students according to the highest marks

13. Create a students database using design view for students mark details:

A) Add a least 10 records.

B) Sort the names in alphabetical order.

C) Find Total and Average.

D) Display the list where total is greater than 50 and greater than 400.

E) Apply sort option to display records.

F) Generate reports by using the above queries.

INTERNET: (6 Hours)

14. Create an E-Mail ID.
15. Learn how to use a search engines and list some of your search results.
16. Visit RBI.com and collect some information.

SEMESTER IV

SUBJECT TITLE: CORPORATE ACCOUNTING -I

SUBJECT CODE: 43A

GOALS : To enrich the students with the basic concepts of corporate accounting.

OBJECTIVES: To gain insight into the procedure relating to preparation of company final accounts.

Distribution of marks--- Theory: Problems 20%:80%

CONTENTS

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 10 hours

Books of accounts and statutory books – issue of shares and debentures – forfeiture and reissue of share – surrender of share – right issue – underwriting.

UNIT II: 10 hours

Redemption of Preference share and debentures– profits prior to incorporation.

UNIT III: 10 hours

Preparation and presentation of final accounts of joint stock companies as per Company Law requirements – Determination of managerial remuneration.

UNIT IV: 15 hours

Reduction and reorganization of share capital – amalgamation, absorption and reconstruction (excluding inter company holdings).

UNIT V: 15 hours

Valuation of shares and goodwill – Liquidation of companies.

TEXT BOOKS:

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
5. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999

REFERENCE BOOKS

6. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
7. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
8. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000
9. Basu & Das: Practice in Accountancy, Rabindra Library, Kolkata, 2003

SEMESTER IV

SUBJECT TITLE: BUSINESS ETHICS AND COMMUNICATION

SUBJECT CODE: 43B

GOALS : To familiarize the students with ethics of business and communication skills.

OBJECTIVES : To have an understanding of ethical issues in business and to nurture and develop the Oral and Written business communication skills.

CONTENTS :

[ESE: 75 marks

CIA: 25 marks]

Unit I :12 hours

Introduction to Business Ethics -The nature, purpose of ethics and morals for organizational interests; ethical and social implications of business policies and decisions; corporate social responsibility; Environmental Issues - Protecting the Natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.

Unit II : 10 hours

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

Unit III: 13 hours

Business communication; meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit IV: 13 hours

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters, Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit V: 12 hours

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. Kitson.A and Campbell.R - The Ethical Organisation, Palgrave, 2001
2. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
3. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.
4. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company, 2003.
5. Shaikh Saleem – Business Environment, Pearson Education, 2006

REFERENCE BOOKS :

1. Davis & Keith William C. Frederik - Business and society
2. Francis Cherunilam - Business Environment
3. Pruti S. - Economic & Managerial Environment in India
4. Shaikh Saleem – Business Environment, Pearson Education, 2006
5. Hill.C.W., International Business : Competing in the Global market place, Irwin-McGraw Hill, 1999.
6. Philip R.Cateora, International Marketing, Irwin McGraw Hill, 9th edn.
7. Shivaramu, International Business, Macmillan India.
8. Francis Cherunilam, International Business, Wheeler Publications.
9. Charles W.L., Hill, International Business, Irwin-McGraw Hill, 1998.

SEMESTER IV

SUBJECT TITLE: COST ACCOUNTING

SUBJECT CODE: 43C

GOALS: To enrich the students with the basic concepts of cost accounting.

OBJECTIVES: To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge

Distribution of marks--- Theory: Problems 40%:60%

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 9 hours

Cost Accounting-Definition, meaning and scope-Relationship of Cost Accounting with Financial accounting and Management accounting-Methods of costing -cost analysis, concepts, preparation of cost sheet and classifications - Elements of cost, preparation of Cost sheet and Tender - Costing as an aid to management - limitations and objections against cost accounting. Materials- purchasing of materials, procedure, and documentation involved in purchasing-requisitioning for stores.

UNIT II: 8 hours

Methods of valuing material issues-maximum, minimum and reordering levels- EOQ - perpetual inventory-control over wastages, scrap and spoilage, labour-systems of wage payment, idle time, control over idle time-labour turnover.

UNIT III: 10 hours

Overhead- classification of overhead- Allocation and absorption of overhead.

UNIT IV: 9 hours

Process Costing: Features of process costing-Process losses, waste, scrap, normal process loss, abnormal process losses, abnormal gain, inter process profit (excluding equivalent production), Costing of joint products and by-products

UNIT V: 9 hours

Operating Costing, contract costing, Reconciliation of costs and financial accounts.

TEXT BOOKS

1. Cost accounting: Jain and Narang
2. Cost Accounting – V.K.Saxena &C.D.Vasisht,Sultan Chand ,2001
3. Practical Costing –V.S.Khanna ,I.M.Pandey &Ahuja ,S.Chand &Co ,2004
4. Cost accounting: M.C. Shukla &T S Grewal
5. Cost & Financial Management - S.Kr.Paul & Chandrani Paul

REFERENCE BOOKS

1. Advanced Cost accounting: R.S.Nigam , S.P.Sharma , B.C.Sehgar
2. Cost accounting: R.S.N.Pillai & Bagavathi
3. Advanced Cost accounting: C.A.Banerjee
4. CostAccounting&ProfitabilityAnalysis –Dr.Mahesh Gupta ,Pointer Publishers,1997
5. 5,Cost Accounting –A.Murthy &S.Gurusamy,Mc.Graw Hill,2008

SEMESTER IV

SUBJECT TITLE: COMPANY LAW AND SECRETARIAL PRACTICES

SUBJECT CODE: 43D

GOALS : To enrich the students with the basic concepts of company law and secretarial practice.

OBJECTIVES: To enlighten the students' knowledge on Companies Act.

CONTENTS:

[ESE: 55 marks

CIA: 20 marks]

UNIT I: 6 hours

Company –Definition & Features –Distinction between company and partnership firm–
Kinds of companies – differences between a public company and private company –
incorporation of a company – documents to be filled – Memorandum of Association –
Doctrine of Ultravires.

UNIT II: 6 hours

Articles of Association – Doctrine of constructive notice indoor management – Alteration
of Articles – Prospectus- contents – Misstatements – Liability for misstatements – Public
deposits – Certificate of commencement of business.

UNIT III: 5hours

Shares, debentures – Allotment, valid allotment, irregular allotment, effect of irregular
allotment – transfer and transmission of shares – Membership of a company.

UNIT IV: 7 hours

Company Management – Board of Directors – Appointment qualification, powers, duties,
liabilities and position of directors, managing director and manager – managerial
remuneration – company secretary – appointment qualifications, powers, duties and
position.

UNIT V: 6hours

Company meetings – Secretarial duties for statutory meeting – Annual general meeting –
Extraordinary general meetings – Wind up and board meetings – Resolution, minutes,
quorum, and proxy.

TEXT BOOKS

1. Secretarial Practice: Sherlekar
2. Company Law and Secretarial Practice: N.D. Kapoor ,Sultan Chand & Sons ,1993
3. Secretarial Practice –M.C.Kuchhal ,Vikas Publishing House ,2002

REFERENCE BOOKS

1. Principles of Company Law: M.C. Shukla Gulsan
2. Secretarial Practice: B.N. Tandon
3. Principles of Commerce & General Commercial Knowledge –K.L.Ngarajan ,N.Vinayakam,Radhasamy,1989

SEMESTER IV

SUBJECT TITLE: PRINCIPLES OF AUDITING

SUBJECT CODE: 43E

GOALS: To familiarize the students with the Principles of Auditing.

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

CONTENTS:

**[ESE: 55 marks
CIA: 20 marks]**

Unit – I :4 hours

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

Unit – II: 6 hours

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

Unit – III: 7 hours

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

Unit – IV: 7 hours

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

Unit V: 6 hours

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

TEXT BOOKS:

1. B.N. Tandon, "Practical Auditing", S Chand Company Ltd .
2. F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London .
3. Spicer and Pegler, "Auditing: Khatalia's Auditing" Kamal Gupta, "Auditing " , Tata Mcgriall Publications.
4. Principles of Auditing by Dinkar Pagare S chand &co Ltd Reprint 2007.
5. Practical Auditing by RavinderKumar & Virendar Sharma, Prentice Hall of India Reprint 2001.

REFERENCE BOOKS:

1. Practical Auditing by B.N.Tandon & S.Sudharsanam, S chand &co Ltd Reprint 2003.
2. Auditing by Pradeep Kumar, Kalyani Publishers Reprint 2006.
3. Principles & Practice of Auditing by V.H.Kishnadwala & N.H. Kishnadwala ,S chand &co Ltd Reprint 2005.

SEMESTER IV

SUBJECT TITLE: PRINCIPLES OF MARKETING

SUBJECT CODE: 4AA

GOALS: To enable the students to learn the principles of marketing.

OBJECTIVES: To introduce students to gain knowledge on fundamentals of market and other related concepts of marketing.

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 10 hours

Marketing – Definition of markets and marketing – Importance of Marketing – Modern Marketing Concepts – Global Marketing – E-Marketing – Tele Marketing – Multi Level Marketing - Marketing ethics

UNIT II: 10 hours

Marketing functions – Buying - Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

UNIT III: 15 hours

Consumer behaviour – Meaning –Need for studying consumer behaviour – Factors influencing consumer behaviour – Market segmentation – Customer relations marketing

UNIT IV: 15 hours

Marketing Mix – Product Mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix- Importance – Pricing Objectives – Pricing strategies.

UNIT V: 10 hours

Advertising - Personal selling and sales promotion - Place mix – Important channels of distribution – Functions of middlemen – Retailing - concept – Importance and Role - Marketing and Government – Bureau of Indian standards – Green Marketing

TEXT BOOKS:

1. Marketing management - Rajan Saxena, Tata McGraw-Hill, 2002, 5th Edition.
2. Principles of Marketing -Rjan Nair , Sultan Chand & Sons, 2008
3. Modern Marketing -R.S.N Pillai Bhagvathi ,S.Chand & Sons ,2003

4. Marketing Mngement –Philip Kotler ,Prentice Hall ,10 th edition ,2001
5. Marketing Management –V.S.Ramaswamy & S.Namakumary,Macmillan,2nd edition,1999

REFERENCE BOOKS:

1. Principles & Practices of Marketing in India – Mammoria & Joshi ,Kitab Mahal Publishers,2006
2. Philip Kotler and Gary Amstrong - Principle of Marketing, Prentice Hall India, 2003, 2003.
3. Marketing –Dr.N.Rajan Nair & Sanjith Nair,Sultan Chand & Sons ,7th edition ,2003
4. Marketing Management –M.Altaf Khan ,Wisdom Publications ,2009
- 5.Marketing Management -M.GovindaRajan,HI Learning ,2nd edition ,2009

SEMESTER IV**SUBJECT TITLE: TALLY****SUBJECT CODE: 4DIP**

GOALS: To enable the students to learn the practical exposure of preparing final accounts with IT enabled packages.

OBJECTIVES: To enable the students to gain knowledge about preparation of accounts using tally.

CONTENTS:**[ESE: 55 marks****CIA: 20 marks]**

1. Create a company With VAT options. (3 hours)
2. Create Single ledgers under appropriate predefined groups (3 hours)

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	

John & Co. a/c (purchased goods from this company), Ram agency a/c (sold goods to this company).

3. Create Multiple Ledgers under appropriate predefined groups (3 hours)

Started Business with Rs.2, 50,000	Purchase machinery on credit from Ramesh Rs.50, 000
Bought Furniture for cash Rs.25, 000	Sold goods to Anand Rs.22, 500
Goods returned by Anand Rs.2, 500	Bought goods for cash Rs.25, 000
Goods sold for cash Rs.50, 000	Cash Received from Anand Rs.10, 000
Paid Advertisement Rs.5000	Cash paid to Ramesh Rs.20, 000
Cash withdrawn from Bank Rs.50, 000	Cash withdrawn for personal use Rs.6250
Paid Salary Rs.15, 000	Paid Rent Rs.2500.

4. Create Vouchers for the following: (3 hours)

Sold goods to Selvam on credit Rs.1, 700
 Paid wages Rs.85
 Received Commission Rs.70

(3 hours)

7. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary: Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks
4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

(3 hours)

8. Create stock items, stock groups, sales categories, godowns, units of measure.(3 hours)

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op.Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

9. Enter the following details comment upon the short-term solvency position of the company: (3 hours)

Working capital Rs. 205, 60,492

Cash Rs. 14500

Bank Rs. 18500

Debtors Rs.518260

Creditors Rs. 429337

Sales Rs.515252
Purchases Rs. 433310
Stock Rs. 125982
Net profit...?

10. Find out the Quick Ratio from the following Balance Sheet (3 hours)

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

SEMESTER V

SUBJECT TITLE: CORPORATE ACCOUNTING - II

SUBJECT CODE: 53A

GOALS: To enrich the students with the basic concepts of corporate accounting.

OBJECTIVES: To gain insight into the procedure relating to preparation of final accounts of specialized companies

Distribution of marks--- Theory: Problems 20% :80%

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT – I: 17 hours

Banking Companies Accounts: P & L A/C-Balance Sheet.

UNIT – II: 17 hours

Insurance Companies Accounts: Life Insurance Companies A/C- Revenue A/C and Balance Sheet – General Insurance – Accounts of Fire and Marine Insurance.

UNIT – III: 17 hours

Accounts of Holding Companies: Holding Company- Goodwill/Cost Of Control – Minority Interest – Capital Profit (Excluding Chain Holding) – Revenue, Profit And Loss And Consolidated Balance Sheet.

UNIT – IV: 12 hours

Double accounts including final statement of accounts of electricity – treatments of repairs and renewals - Human Resources Accounting (Theory Only).

UNIT – V: 12 hours

Introduction to Government Accounts – Accounting Standards – Basic Knowledge of Financial Reporting Practice –Accounting for Price Level Changes (simple problems only).

TEXT BOOKS:

- 1.S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
- 2.R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
- 5.Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999

REFERENCE BOOKS

1. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
2. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
3. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000
4. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003

SEMESTER V

SUBJECT TITLE: ENTREPRENEURIAL DEVELOPMENT PROGRAMME

SUBJECT CODE: 53B

GOALS: To enrich the students with the entrepreneurial development.

OBJECTIVES: To enable the students to learn the concept of Entrepreneurship, various institutions offering finance, incentives etc.

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT I: 15 hours

Concept of entrepreneurship - definition, characteristics and functions of entrepreneur - types of entrepreneurs -sickness and survival-need for training and development-phases of EDP-special agencies-development of women entrepreneurs and rural entrepreneurs.

UNIT II :15 hours

Institutional finance to entrepreneurs – SFCs – SIDCs – SIPCOT –TIIC -Commercial Banks -Small Industries Development Bank - Venture Capital.

UNIT III: 15 hours

Institutional setup-DICs, SIDO, NSIC, SISIs, Indian Investment Centre - Khadi and Village Industries Commission.

UNIT IV: 15 hours

Incentives and subsidies - subsidized services-subsidy for market - transport subsidy-seed capital assistance-taxation benefits to SSI-Special facilities for imports-Role of entrepreneurs in export promotion and import substitution.

UNIT V: 15 hours

Project formulation-project identification – evaluation-feasibility analysis, project report.

TEXT BOOKS:

6. Entrepreneurial Development- C.B.Gupta & N.P.Srinivasan, Sultan Chand & Sons, 2010
7. Entrepreneurial Development -S.S.Khanka ,S.Chand Publication,2008
8. Fundamentals of Entrepreneurship- H.Nandan,PHI Learning,2nd edition ,Jan 2011
9. Entrepreneurship Development -Dr.Radha ,Prasanna &Co ,2007
10. Fundamentals of Entrepreneurship & Small Business-Renu Arora & S.K.Sood
,Kalyani Publishers ,2004

REFERENCE BOOKS:

5. Entrepreneurship –Rajeev Roy ,Tata McGraw ,2010 edition
6. Entrepreneurship Text & Cases –P.Narayana Reddy,Cengage Learning ,2010
7. Entrepreneurship in the New Millenium –Kuratko Hodgetts ,Cengage Learning,2009
8. Entrepreneurship Development -K.Ramachandran,Tata McGraw Hill,2009
9. The Small Entrepreneurs –B.Yerram Raju,Ram R. Pujari ,Excel Books ,2009

SEMESTER V

SUBJECT TITLE: DIRECT TAX I

SUBJECT CODE:53C

GOALS: To gain the knowledge of the provision of income tax law.

OBJECTIVES: To enable the students to solve problems concerning assesses with the status of “Individual”.

Distribution of Marks: Theory: Problem = 40: 60

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT-I: 12 hours

Important definitions in the income – tax Act, 1961 – Basis of Charge; Rates of taxes applicable for different types of assesses- Concepts of previous year and assessment year- Residential status and scope of total income – Exempted Income .

UNIT –II: 20 hours

Income from salary- Income from house property.

UNIT-III: 15 hours

Income from Business or Profession.

UNIT-IV: 15 hours

Income from Capital Gains-Income from other sources.

UNIT-V: 13 hours

Income of other persons included in assessing total income – Aggregation of Income; Set-off Or carry forward and Set-Off losses-Deduction from Gross Total Income-Computation of Total Income and Tax payable.

TEXT BOOKS

1. Income Tax Law and Practice - V.P. Gaur and D.B.Narang (Kalyani Publishers)
2. Income Tax law and accounts - Dr.H.C.Mehrotra. (Sathiya Bhawan Publications)

REFERENCE BOOKS

3. Law and Practice of Income Tax in India – Bhavagathyprasad.
4. Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice, Taxmann Publication (P) Ltd., New Delhi.

SEMESTER V

SUBJECT TITLE: HUMAN RESOURCES MANAGEMENT

SUBJECT CODE: 53D

GOALS: To enable the students to learn the importance of the human resources, recruitment, and training and also the importance of the labour relations in the organization.

OBJECTIVES: To enable the student to learn about the pay plans, performance appraisal and compensation and the importance of the labour relation, the employee security and collective bargaining.

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

Unit I- 12 hours

Human Resource Philosophy – Changing environments of HRM – Functions & trends in HRM – Organization of HR department – Line & Staff functions – Role & Functions of HR Managers.

Unit II -13 hours

Recruitment & selection: Selection process, basic testing concepts, types of test – selection techniques – interview techniques.

Unit III –13 hours

Orientation & Training: Orienting the employees - the training process - need analysis - Training techniques - special purpose training - Training via the Internet. Developing Managers: Management Development - The responsive managers - On-the-job and off-the-job training

Unit IV – 12 hours

Performance appraisal: Methods - Problem and solutions - MBO approach – The appraisal techniques - Performance appraisal in practice.

Unit V- 10 hours

Job evaluation – basics of compensation – factors determining pay roll – current trends in compensation – retirement benefits and other welfare measures to built employee commitment.

TEXT BOOKS :

- 1 M.Personnel anagement – C. B. Memoria
- 2.Organizational Behaviour – L. M. Prasad
- 3.Personal Management & Industrial Relations : P.C.Tirupathi, TataMcGraw Hill
- 4.Human Resource & Personal Management : Aswathappa,Tata McGraw Hill

REFERENCE BOOKS

1. Management of Human resources : L.Prasad &Bannerger,Streling Publishers
2. Management of Human resources: Gomez –Mejia,Prentice Hall India.
3. Human Resource Management : Gary Dessler,Pearson Education

SEMESTER V

SUBJECT TITLE: FINANCIAL MANAGEMENT

SUBJECT CODE: 5AA

GOALS : To enrich the students with the basic concepts of financial management.

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

Distribution of marks--- Theory: Problems 60%:40% (simple problems only)

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT-I: 9 hours

Nature and scope of financial management – objectives of financial management – financial decisions- financial management process – functional areas of financial management – organization of finance function- Sources of finance.

UNIT-II: 9 hours

Investment decisions – Capital Budgeting – nature of capital budgeting – importance – capital budgeting process – kinds of decisions – evaluation of investment opportunities – investment decisions tools – average rate of return, payback, NPV, IRR and PI methods.

UNIT-III: 10 hours

Cost of Capital – importance – measurement of specific costs – cost of debt – cost of preference shares – cost of Equity capital – cost of retained earnings – weighted average cost of capital.

UNIT –IV: 8 hours

Lease financing – types of lease financing – operating leverage – financial leverage – EBIT, EPS analysis – combined leverage – capital structure decision – factors determining capital structure – theories of capital structure – NI – NOI – Modigliani miller (MM) model.

UNIT-V: 9 hours

Working capital management – concept of working capital – determinants of working capital – estimate of working capital requirements – sources of working capital.

TEXT BOOK

1. Financial Management: R.K.Sharma & Shashi.K.Gupta., Kalyani Publishers ,2004
2. Financial Management: I.M.Pandey
3. Financial Management –I,S.Kr. Paul, Chandrani Paul, New Central Book Agency ,2010
4. Financial Management ,M.Y .Khan,P,K.Jain ,Tata McGraw Hill ,4th edition ,2010
5. Financial Management : P.V.Kulkarni ,B.G.SatyaPrasad ,Himalaya Publishing House ,13th edition ,2007.

REFERENCE BOOKS

1. Financial Management: Prasanna Chandra, Tata McGraw Hill ,4th edition ,1984 ,
2. Financial Management: R.M. Srivatsava, Pragati Prakashan, 6th edition 1997.
3. International Financial Management : Cheol S.Eun, Bruce G.Resnik, McGraw Hill Education, 4th edition
4. Financial Management: S.C.Kuchhhal, Chaitanya Publishing House ,13th edition, 2001
5. Fundamentals of financial Management, James.C.VanHorne, JohnM. Wachowicz, Prentice Hall ,11th edition, 2002

SEMESTER V

SUBJECT TITLE: BANKING AND INSURANCE LAW

SUBJECT CODE:5DIP

GOALS: To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

OBJECTIVES: To enable the students to understand and thorough knowledge on Indian Banking and Insurance System & Acts.

CONTENTS:

**[ESE: 55 marks
CIA: 20 marks]**

UNIT-I :6 hours

Banking and Customer – Definition –Relationship – Functions of Commercial Bank- Recent development in banking – Core Banking System.

UNIT-II :6 hours

Negotiable Instrument Act – Crossing – Endorsement – Material Alteration – Payment of Cheques: Circumstances for dishonor – Precautions and Statutory Protection of Paying and Collecting Banker.

UNIT-III :6 hours

Insurance: Meaning-Functions-Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk-Impact of LPG on Indian Insurance Industry.

UNIT-IV :6 hours

Legal dimension of Insurance: Insurance Act, 1938-Life Insurance Act 1956-General Insurance Business Act, 1932 – Consumer Protection Act, 1986.

UNIT-V :6 hours

IRDA –Mission-composition of authority – Duties, Powers and Functions- Power of authority – Duties, Powers and Functions – Powers of Central Government in IRDA Functioning.

TEXT BOOKS

1. Banking Theory Law and Practice: E.Gordon and Natarajan.,Himalaya Publishing House,15th edition ,2001
2. Banking Theory Law and Practice: Sundaram and Varshney,Sultan Chand & Sons ,2006
3. Commercial Banking –B..N.Dash ,Arise Publishers ,2011
4. Banking & Financial System-Vasanth Desai ,Himalya Publishing,2005
5. Banking Theory & Practice –K.C.Shekhar ,Vikas Publishing House 2002

REFERENCE BOOKS

6. Banking Law and Practice: S.N.Maheswari.
7. Banking & Financial System –Dr.Nirmala & Chandradas,Himalaya Publishing House, 1997
8. Tannan's Banking Law and Practice in India,Indian Law House ,2003
9. Banking Theory and Practice: P.K.Srivastava.
10. Indian Banking –S.Natarajan&Parameswaran ,S.Chand & Co ,2007

SEMESTER VI

SUBJECT TITLE: MANAGEMENT ACCOUNTING

SUBJECT CODE: 63A

GOAL : To enrich the students with the basic concepts of management accounting.

OBJECTIVES: To acquaint the students with the Management Accounting Techniques that facilitate managerial decision – making.

Distribution of marks--- Theory: Problems 40%:60%

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT-I: 15 hours

Management Accounting-Meaning, objectives and scope-Relationship between management accounting, cost accounting and financial accounting-Need and significance of management accounting in organization - Financial statements-Analysis-Financial statements and their importance-Tools for analysis and interpretation.

UNIT-II: 15 hours

Analysis and interpretation of financial statement-Ratio analysis-Significance of ratios and long term financial position-Profitability – Uses and limitations of ratios.

UNIT-III: 15 hours

Working capital-Concepts, kinds, importance of working capital-Working capital requirements and their computation-Sources of working capital-Fund flow and cash flow analysis.

UNIT-IV: 15 hours

Cost-volume-profit analysis-Marginal costing and break-even analysis, managerial applications of marginal costing-Significance and limitations of marginal costing.

UNIT-V: 15 hours

Budgeting and budgetary control- Definition, importance, essentials, classifications of budgets, master budget, preparation of different, budgets-Steps in budgetary control, standard costing-Material and labour variances.

TEXT BOOKS

- 1.Principles of Management Accounting: S.N.Maheswari,S.Chand & Sons
16th edition ,2007

2. Management Accounting: Sharma and Gupta
3. Management Accounting: M.Y Khan & P.K. Jain, Tata McGraw Hill, 2004
4. Management Accounting - S.K.R. Paul & Chandrani Paul, New Central Books, 2010
5. Management Accounting – Hrishikesh Chakraborty & Srijith Chakraborty, Oxford Publishers, 2nd edition, 1997

REFERENCE BOOKS

6. Cost and Management Accounting: Jain and Narang
7. Accounting for Management: S.K. Bhattacharya, John Dearden, Vikas Publishers, 1995
8. Financial Management & Management Accounting – P.V. Ratnam, Kitab Mahal Publications, 10th edition, 1996
9. Management Accounting and Financial Control: Sashi Kapoor & Mehta
5. Introduction to Management Accounting – Charles Hongrew & Gary, Prentice Hall, 10th edition, 1995

SEMESTER VI

SUBJECT TITLE: STRATEGIC MANAGEMENT

SUBJECT CODE: 63B

GOAL : To enrich the students with general and competitive business environment.

OBJECTIVES: To develop an understanding of strategic management concepts and techniques.

CONTENT:

[ESE: 75 marks

CIA: 25 marks]

Unit I:15 hours

Business Environment: General Environment – Demographic, Socio- cultural, Macro & Micro Environment. Business Policy and Strategic Management: Meaning and nature, Benefits, Limitations. Strategic Management. Imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Unit II:15 hours

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

Unit III:15 hours

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production Strategy, Logistics strategy, Human resource strategy.

Unit IV:15 hours

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centre by business, product or service, market segment or customer; Leadership and behavioral challenges.

Unit V:15 hours

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

TEXT BOOKS

1.Francis Cherunilam , 2005 Strategic Management , Himalaya Publishing House , Mumbai,

2. Pearce John A, Richard B & Robinson Jr., Strategic Management – Strategic Formulation & implementation , AITBS publishers , Delhi
3. Barnett John, H and William, D, 205 Strategic Management , Atlantic Publishers and Distribution , New Delhi.
4. Prasad , L.M., 2005, Business Policy : Strategic Management , Sultan Chand & Sons , New Delhi.

BOOKS FOR REFERENCE:

1. Business Policy and Strategic Management P. Subbha Rao Himalaya Publishing House Reprint 2003
2. Strategic Management Text and Cases VSP Rao & V. Harikrishna Excel Books 1st edition 2003
3. Quality Management Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine Tata McGraw Hill Publishing co Ltd 3rd edition 2009
4. Business Policy and Strategic Management Azhar Kazmi Tata McGraw Hill Publishing co Ltd 7th reprint 2004
5. Quality Management K. Shridara Bhatt Himalaya 1st edition 2007

SEMESTER VI

SUBJECT TITLE: DIRECT TAX II

SUBJECT CODE: 63C

GOALS: To gain the knowledge of the provision of assessment of various types of person, Appeals, Provisions and Prosecution, Wealth tax.

OBJECTIVES: To enable the students to solve problems concerning assesses with the status of HUF, Firms, Person, Company and Cooperative Societies.

Distribution of marks--- Theory: Problems 60%:40%

CONTENTS:

[ESE: 75 marks

CIA: 25 marks]

UNIT-I: 15 hours

Income Tax Authorities- Central Board of Direct Tax (CBDT) - Powers- Director General of Income Tax – Powers- Chief Commissioner of Income Tax- Assessing Officer – Appointment – Jurisdiction- Powers – Powers relating to search and seizure- Settlement commission- Income Tax returns- Various types of returns – Assessment Types.

UNIT-II: 12 hours

Rebate and Relief's-Provision concerning advance tax and Tax Deducted at Source- Provisions for filling of return of Income - E-Filing – TDS - Appeals and Provisions, Penalties and Prosecution.

UNIT-III: 10 hours

Assessment of HUF, Firms.

UNIT-IV: 12 hours

Assessment of AOP and Companies.

UNIT-V: 11 hours

Wealth Taxes- Deemed assets- exempted assets – computation of net wealth.

TEXT BOOKS:

1.Income Tax Law and Practice - V.P. Gaur and D.B.Narang (Kalyani Publishers)

2.Income Tax law and accounts - Dr.H.C.Mehrotra. (Sathiya Bhawan Publications)

REFERENCE BOOKS

3.Law and Practice of Income Tax in India – Bhagawathiprasad.

4.Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice, Taxmann Publication (P) Ltd., New Delhi.

SEMESTER VI

SUBJECT TITLE : BRAND MANAGEMENT

SUBJECT CODE :6AA

GOALS : To familiarize the students with Brand management.

OBJECTIVES : To teach the importance of brand and its impacts among the customers

CONTENTS :

[ESE: 75 marks

CIA: 25 marks]

Unit I - 10 hours

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

Unit II - 12 hours

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

Unit III - 14 hours

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

Unit IV - 13 hours

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle.

Unit V - 11 hours

Co-branding- meaning, Definition, Forms of Co-branding-Ingredient, Same company, Joint Venture, Multiple Sponsor Co-branding. Brand Strategies: Designing and implementing branding strategies.

TEXT BOOKS :

1. Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
2. Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002.

REFERENCE BOOKS:

1. Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.
2. Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
3. S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.
4. Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

SEMESTER VI

SUBJECT TITLE : INVESTMENT MANAGEMENT

SUBJECT CODE: 6AB

GOALS : To familiarize the students with Investment management.

OBJECTIVES : The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process, including Portfolio Management.

CONTENTS :

[ESE: 75 marks

CIA: 25 marks]

Unit- I 10 hours

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment- Return and Risk;

Unit -II 14 hours

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

Unit- III 12 hours

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk

Unit -IV 12 hours

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit- V 12 hours

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model

TEXT BOOKS :

1. Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3. Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and Investment Analysis”, John Wiley, New York.
4. Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
5. Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.

REFERENCE BOOKS :

1. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Haung, Stanley, S. C. and Randall, Maury, R. (198) “Investment Analysis and Management”, London, Allyn and Bacon, London.
3. Lee, Chang F. (1990), “Security Analysis and Portfolio Management”, Scott, Foremen.
4. Markowitz, and Harry, M. (), “Mean Variance Analysis in Portfolio Choice and Capital Markets”, Basic Blackwell, London.
5. Sharpe and William, F. (199), “Investment”, Prentice Hall of India, New Delhi.
6. Jones. P. (2001), “Investments”, John Wiley and Sons, New Delhi.
7. Bodie, “ Investments”, Tata McGraw Hill, New Delhi.
8. Cottle, “Graham & Todd’s Security Analysis”, Tata McGraw Hill, New Delhi.

SEMESTER VI

SUBJECT TITLE : INDIRECT TAXATION

SUBJECT CODE : 6DIP

GOALS : To familiarize students with the basic concepts of service and value added tax.

OBJECTIVES : To gain knowledge of the provisions of service tax as mentioned below and basic concepts of Value Added Tax (VAT) in India.

CONTENTS :

[ESE: 55 marks

CIA: 20 marks]

UNIT-I : 5 hours

Constitutional back ground of taxes-Types of taxes – Direct and Indirect taxes- Indirect taxation – nature – Advantages- Disadvantages – Excise, Sales, Customs and Service taxes –Contribution to State Exchequer - Tax evasion – Tax avoidance – Cause and Consequences .

UNIT-II : 5 hours

The Central Excise Act 1944 - Important definitions - Nature and Levy of Excise Duty- Types- Definitions- Manufacture-Production- Excisable goods under Central Excise Tariff Act (CETA)- Valuation of Excisable Goods.

UNIT-III : 5 hours

The Customs Act 1962-Customs Duty- Important Definitions – Types - Negative list of items of Import and Export- Assessment of Duty-Valuation of Dutiable goods.

Unit - IV : 7 hours

Service Tax – Concepts and general principles. Charge of service tax and Taxable services . Valuation of taxable services. Payment of service tax and filing of returns

UNIT – V : 8 hours

VAT – Concepts and general principles Calculation of VAT Liability including input Tax Credits- Small dealers and Composition Scheme- VAT Procedures

TEXT BOOKS :

- 1.VAT Dr.G.K.Pallai Jaico Publishing house 2008 3rd edition
- 2.Indirect Taxation R.Radhakrishnan Kalyani Publishers 2008 4th edition
- 3.Business taxation –Dinkar Pagare ,Sultan Chand &sons ,2004
4. Business taxation –Dinkar Pagare ,V.Balachandran ,Sultan Chand & Sons ,2007
- 5.Indirect Taxation: Radhakrishnan., Sultan Chand &Sons ,2005

REFERENCE BOOKS:

- 1.Principles of taxation -Dr.Parameswaran,Prasanna Publishers ,2006
2. Custom Law and Procedures: S.P.BHATNAGAR
3. Bare acts with latest amendments
- 4.Nabhis Central Excise guidelines.
- 5.Indirect Taxes Made easy Prof.N.S.Govindan Kalyani Publishers 2004 4th edition.
6. Indirect Taxes Law &Practice V.S.Datey ,Taxman Publications ,16th edition 2005