

# THIRUVALLUVAR UNIVERSITY

## BACHELOR OF COMMERCE

### DEGREE COURSE UNDER CBCS

[with effect from 2008-2009]

#### The Course of Study and the Scheme of Examinations

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credi t	Exa m Hrs	Max. Marks		
								IA	Uni. Exam.	Total
I Year I Semester	I	Language	Paper I		6	3	3	25	75	100
	II	English	Paper I		6	3	3	25	75	100
	III	Core	Paper I	Principle of Accountancy	5	4	3	25	75	100
	III	Core	Paper II	Business Communication	5	4	3	25	75	100
	III	Allied	Paper I	(to choose 1 out of 4) 1. Indian Economy I 2. Business Mathematics 3. Principles of Marketing 4. Law of Insurance	6	5	3	25	75	100
	IV			<b>Environmental Science</b>	2	2	3	25	75	100
I Year II Semester	I	Language	Paper II		6	3	3	25	75	100
	II	English	Paper II		6	3	3	25	75	100
	III	Core	Paper III	Financial Accounting	5	4	3	25	75	100
	III	Core	Paper IV	Business Organization	5	4	3	25	75	100
	III	Allied	Paper II	(to choose 1 out of 4) 1. Indian Economy II 2. Business Statistics 3. Modern Marketing 4. Logistics Management	6	5	3	25	75	100
	IV			<b>Value Education</b>	2	2	3	-	50	50
II Year III Semester	III	Core	Paper V	Corporate Accounting	5	4	3	25	75	100
	III	Core	Paper VI	Business Law	5	4	3	25	75	100
	III	Core	Paper VII	Modern Banking	5	3	3	25	75	100
		Core	Paper VIII	Business Economics I	5	3	3	25	75	100
	III	Allied	Paper III	Business Statistics and Operations Research I	5	5	3	25	75	100

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credi t	Exa m Hrs	Max. Marks		
								IA	Uni. Exam.	Total
	IV	Skill Based Subject I	Paper I	Development of Small Business	3	3	3	25	75	100
		Non-Major Elective I	Paper I	Elements of Accounting	2	2	3	25	75	100
II Year IV Semester	III	Core	Paper IX	Advanced Corporate Accounting	5	4	3	25	75	100
	III	Core	Paper X	Company Law	5	4	3	25	75	100
	III	Core	Paper XI	Banking Law and Practice	5	3	3	25	75	100
	III	Core	Paper XII	Business Economics II	5	3	3	25	75	100
	III	Allied	Paper IV	Business Statistics and Operations Research II	5	5	3	25	75	100
	IV	Skill Based Subject II	Paper II	Industrial Organisation	3	3	3	25	75	100
		Non-Major Elective II	Paper II	General Commercial Knowledge	2	2	3	25	75	100
III Year V Semester	III	Core	Paper XIII	Cost Accounting I	6	4	3	25	75	100
	III	Core	Paper XIV	Practical Auditing	6	4	3	25	75	100
	III	Core	Paper XV	Business Management	5	4	3	25	75	100
	III	Core	Paper XVI	Entrepreneurial Development	5	4	3	25	75	100
		Elective I	Paper I	(to choose 1 out of 4) 1. Income Tax Law 2. Personal Management 3. Office Management 4. Industrial Law	5	5	3	25	75	100
	IV	Skill Based Subject III	Paper III	Merchant Banking	3	3	3	25	75	100
III Year VI Semester	III	Core	Paper XVII	Management Accounting	6	4	3	25	75	100
	III	Core	Paper XVIII	Financial Management	6	4	3	25	75	100
	III	Core	Paper XIX	Cost Accounting II	5	4	3	25	75	100
		Elective II	Paper II	(to choose 1 out of 4) 1. Income Tax Practice 2. Marketing Management 3. Services Marketing 4. Computer Applications (Theory and	5	5	3	25	75	100

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credi t	Exa m Hrs	Max. Marks		
								IA	Uni. Exam.	Total
				Practice)						
		Elective III	Paper III	(to choose 1 out of 4) 1. Human Resource Management 2. Indirect taxes 3. Business Environment 4. Business Financial Services	5	5	3	25	75	100
	IV	Skill Based Subject IV	Paper IV	Public Enterprises in India	3	3	3	25	75	100
	V	Extension Activities				1	-	-	-	50
				<b>Total</b>	<b>180</b>	<b>140</b>				<b>3800</b>

# **THIRUVALLUVAR UNIVERSITY**

## **BACHELOR OF COMMERCE**

### **SYLLABUS**

#### **UNDER CBCS**

**(with effect from 2008-2009)**

#### **I SEMESTER**

##### **PAPER I**

##### **PRINCIPLES OF ACCOUNTANCY**

###### **Objective:**

To Enable the Students to learn about the fundamental principles of accountancy.

###### **UNIT-I**

Need for Concepts and Conventions – Accounting Equation – Opening Entries, Closing Entries, Adjustment Entries and Rectification Entries – Bank Reconciliation Statement.

###### **UNIT-II:**

Depreciation, Reserves and Provisions – Depreciation, Depletion and Amortization – Objectives of Providing Depreciation – Causes of Depreciation – Methods of Recording Depreciation – Straight Line Method – Diminishing Balance Method – Change in Method of Depreciation – Annuity Method – Sinking Fund Method – Insurance Policy Method – Machine Hour Rate Method – Depletion Method – Revaluation Method.

###### **UNIT-III**

Insurance Claim – Loss of Stock – Average Clause (simple problems).

#### **UNIT-IV**

Final Accounts – Distinction between Capital and Revenue Expenditure – Classification of Assets and Liabilities.

#### **UNIT-V**

Single Entry System – Objectives – Definition – Salient Features – Limitations of Single Entry System – Difference between Single Entry and Double Entry – Ascertainment of Profit – Methods – Net worth Method and Conversion Method – Difference between Statement of Affairs and Balance Sheet.

#### **Reference: Books:**

1. M.C.Shukla and T.S.Grewal, Advanced Accounts [Vol.I] S.Chand & Co.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.
3. T.S.Reddy and A.Murthy, Financial Accounting, Margham Pub.
4. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.

**PAPER II**  
**BUSINESS COMMUNICATION**

**Objective:**

To Enable the Students to know about the principles, objectives and importance of communication in commerce and trade

**UNIT-I**

Features of Business Communication – Importance of effective Communication in Business – Classification of Communication – Characteristics (7cs) and Guidelines of Effective Business Communication.

**UNIT-II**

Analysis of Business Letters – Basic Principles in Drafting – Appearance, Structure and Layout – Letter Styles.

**UNIT-III**

Various types of Business Letters – Letters of Enquiry – Offers, Quotations, Orders, Complaints and Settlement, Circular Letters, Status Enquiry – Collection Letters.

**UNIT-IV**

Letters of Application – Essential Qualities – Letters of Application with CV, Resumes – Application Answering an Advertisement – Solicited and Unsolicited Letters – Reference Letters.

**UNIT-V**

Business Report – Importance – Characteristics – Types – Reports by Individuals and Committees.

**Reference: Book:**

1. Business Communication by Ramesh and Pattanchetti, R Chand & Co.
2. Essentials of Business Communication – Rajendra Pal & J S Korlahall

**ALLIED I**

**(to choose any 1 out of the given 4)**

**PAPER I.1**

**INDIAN ECONOMY I**

**Objective**

To enable the students to understand the salient features of India and her occupational structure; to assess the relative share of Agriculture, industry and service sector in the economy and to analyse the fruits of planning.

**UNIT-I**

Meaning and Characteristics of underdevelopment - salient features of Indian Economy - factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

**UNIT-II**

Planning in India - meaning, process, and approaches. Five Year Plans - Objectives in general and targets and performance.

**UNIT-III**

Agricultural role in Indian Economy (Contribution to GNP, employment, etc.,) Problems of low productivity - Land Reforms - need and scope. The food problem and Green Revolution; Mechanisation - desirability and feasibility.

**UNIT-IV**

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI. Agricultural Credit : Need and Sources.

**UNIT-V**

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.) Industrial Sickness - causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

### **Reference Books**

1. Rudar Datt & Sundaram, Indian Economy, S. Chand & Co.,
2. M.L. Hhingam, Economics of Development & Planning, Konark Publishers, New Delhi.
3. Dr. S. Sankaran, Indian Economy, Margan Publication, Chennai.
4. RBI Bulletin, Primit Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,



**PAPER I.2**  
**BUSINESS MATHEMATICS**

**Objective**

To understand and apply statistical tools in Business.

**UNIT-I**

Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set - set operation Union of sets, intersection of sets - difference of sets - complement of sets - venn diagram - De-Morgan's law - Cartesian product.

**UNIT-II**

Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.

**UNIT-III**

Co-ordinate geometry - Co-ordinates - distance between two points - straight line - Concurrent lines - slope - intercept from, slope - point from, two points form - angle between st. lines, parallel and perpendicular conditions - simple problems.

**UNIT-IV**

Simple interest - compound interest - annuities - discount on bills.

**UNIT-V**

Differentiations - limits - derivatives of standard function  $x^n$ ,  $e^x$ ,  $\log_x e$ , trigonometric functions - rules of Differentiation - Differentiation on

different types of functions - successive Differentiation - maxima and minima - applications in business problems.

**Reference Books**

1. Statistical Methods, S.P. Gupta, S.Chand & Co.,
2. Business Maths & Statistics, Dr. P.R. Vittal, Margham Publishers, Chennai.
3. Business Mathematics - Chandran & Agarwal.
4. Mathematics for Management, Raghavachari

## PAPER I.3

### PRINCIPLES OF MARKETING

#### Objective

To enable the students to gain deep knowledge in Marketing.

#### UNIT-I

Marketing - Meaning, Definition, Nature and Scope - Evolution of Marketing - Approaches to the Study of Marketing - Role of Marketing in Economic Development.

#### UNIT-II

Marketing Mix - Meaning - Definition - Elements - Marketing Process - Functions of Marketing - Buying Assembling - Selling.

#### UNIT-III

Transportation - Storage and Warehousing - Warehouses in India - Causes of slow growth - suggestions.

#### UNIT-IV

Standardisation and Grading - Labelling - Grading vs. Standardisation - Agricultural Produce - Extractive Industries and Manufactured Product - ISI and Agmark.

#### UNIT-V

Marketing Finance - Working Capital - Institutions in Marketing Finance - Role of STC, MMTC and EXIM Bank - Marketing Risks - Causes - Handling - Prevention, Reduction and Shifting.

#### Reference Books:

1. Marketing by Rajan Nair, Sultan Chand & Sons.
2. Modern Marketing by R.S.N. Pillai, S. Chand and Company Ltd., New Delhi.
3. Marketing Management in Indian Perspective by Jha and Singh, Himalaya.
4. Fundamentals of Marketing by William J. Stanton, MC Graw - Hill.
5. Principles of Marketing by Philip Kotler, Prentice Hall.
6. Fundamentals of Modern Marketing by Cundiff, Still and Govani.

**PAPER I.4**  
**LAW OF INSURANCE**

**Objective**

This Course enables the students to know the fundamentals of insurance.

**UNIT-I**

Insurance - Definition, Nature, Evolution, Principles, Kinds - Types of insurance organizations. Risk management - Reinsurance.

**UNIT-II**

Life insurance - Kinds of policies : Term insurance, Whole life, Endowment, Annuities - Surrender, Revival, Loans and Claims - Nomination and Assignment - Life insurance for the under privileged.

**UNIT-III**

Marine insurance - Nature, Kinds of Policies, Conditions Clauses, Marine Perils, Lloyd's Policy, Claims and Settlement.

Fire insurance - Nature, Kinds, Conditions, Claims and Settlement.

**UNIT-IV**

Motor insurance - Kinds of policies, Conditions, Settlement of Claims, Personal Accident Insurance, Mediclaim, Insurance, Burglary Insurance, Fidelity Guarantee Insurance.

**UNIT-V**

Insurance legislation in India : Salient features of Insurance Act, 1938 - Life Insurance Act, 1956 - Marine Insurance, Act, 1963 - Insurance Regulatory and Development Act 1999 - Insurance ombudsmen scheme.

**Reference Books**

1. Mishra M.N. Insurance - Principles, and Practice S. Chand & Co. New Delhi.
2. Gupta O-S: Life Insurance, Frank Brothers New Delhi.
3. Vinayakam N.Radhasamy and Vasudevan, S.V. Insurance, Principles and Prctice, S. Chand & Co. New Delhi.
4. Panda G.S. Principles and Practice of Insurance, Kalyani Publishers, New Delhi.
5. Murthy A. Elements of Insurance, Margham Publications, Chennai.

## **ENVIRONMENTAL STUDIES**

(For all UG Degree Courses)

### **UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES :**

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

### **UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:**

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.

Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

### **UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT**

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Land slides. Role of individuals in prevention of pollution - pollution case studies.

### **UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION**

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in

Environment and Human Health - Women and child welfare - Public awareness - Case studies.

#### **UNIT-V: FIELD WORK**

Visit to a local area / local polluted site / local simple ecosystem - Report submission

#### **REFERENCES**

1. KUMARASAMY, K., A.ALAGAPPA MOSES AND M.VASANTHY, 2004.  
ENVIRONMENTAL STUDIES, BHARATHIDSAN UNIVERSITY PUB, 1, TRICHY
2. RAJAMANNAR, 2004, ENVIRONEMNTAL STUDIES, EVR COLLEGE PUB, TRICHY
3. KALAVATHY,S. (ED.) 2004, ENVIRONMENTAL STUDIES, BISHOP HEBER COLLEGE PUB., TRICHY



**II SEMESTER**  
**PAPER III**  
**FINANCIAL ACCOUNTING**

**Objective:**

To gain knowledge of accounting in general and to understand the system of Financial Accounts

**UNIT-I**

Branch Accounts – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded) – Incorporation of Branch Figures in the Head Office Books (only simple problems)

**UNIT-II**

Departmental Accounts – Distinction between departments and branches – Allocation of common expenses – expenses which cannot be allocated – Inter Departmental Transfer at Cost and at Selling Price (simple problems only)

**UNIT-III**

Hire purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).

**UNIT-IV**

Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners – Adjustments in the Profit

Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill.

#### **UNIT-V**

Partnership Accounts – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner vs Murray – Fixed and Fluctuating Capital – All Partners Insolvency (simple problems only)

#### **REFERENCE: BOOKS:**

1. M.C.Shukla and T.S.Grewal S Chand & Co.
2. R.L.Gupta and V.K.Gupta – Sultan Chand & Co. (advanced account)
3. T.S.Reddy and A.Murthy – Financial Accounting, Margham Pub.
4. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.

## **PAPER IV**

### **BUSINESS ORGANISATION**

#### **Objective**

To make the students, to gain the knowledge of Business Organization and its importance.

#### **UNIT-I**

Business : Meaning and types - profession - meaning and importance of business organization. Social Responsibilities of Business - Business Ethics.

#### **UNIT-II**

Forum of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises.

Public Sector vs. Private Sector

#### **UNIT-III**

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.

#### **UNIT-IV**

Stock Exchange - Function - Types - Working - Regulation of Stock Exchange in India. Business Combination - Causes - Types - Effects of Combination in India.

#### **UNIT-V**

Trade association -Chamber of commerce - Function - Objectives Working in - India.

#### **Reference Books**

1. Business organization : Y.K. Bhusan, Sultan Chand, New Delhi.
2. Business organization & Management : Prakash & Jagedesh.
3. Principles of Business Organization & Management : Reddey & Gulshar.
4. Business Organization : Vasudevan & Radhasivam.

5. Business organization & Management, R.N. Gupta, S. Chand & Co. New Delhi.

**ALLIED I**

**(to choose any 1 out of the given 4)**

**PAPER II.1**

**INDIAN ECONOMY II**

**UNIT-I**

Industrial Finance - need and sources of credit; Development Financial Institutions (IFCI, SFC, ICICI, IDBI, SIDBI, IIBI, EXIM Bank, etc.) Foreign Capital - Various forms (Foreign Public vs. Private and Loans vs. Investments, etc.,) FDI and FII.

**UNIT-II**

Privatization and Economic Reforms; Public vs. Private Sector - debate, New Economic Policy (Liberalization, Privatization and Globalization); Economic Reforms Phase-I (1985-1990); Phase II 1991 & after; (reforms pertain to the following policies: Fiscal, Monetary, Pricing, Industrial, Trade, Public Sector, External and Foreign Investment) Common Minimum Program (CMP)

**UNIT-III**

Human Resource and Economic Development; Unique demographic features in India (growth rate, density, sex wise and age-wise distribution, etc.,) New population Policy (Integration of Economic and Population Planning). Unemployment and Poverty : - Remedial measures and Govt. schemes like IRDP, Micro Finance, etc., Business Process Outsourcing (BPO) - the Problems and Benefits to India.

**UNIT-IV**

Labor Economics: Trade Unions - Industrial Relations - (Industrial Disputes) - Mechanization and labor problems - Labor Legislation - Social Security Schemes - recent policy changes - contributory pension schemes, etc.,

**UNIT-V**

Foreign Trade and Balance of Payments - Position, Problems and measures to improve; India in the Global Market. Functions of IMF, IBRD and WTO.

### Reference Books

1. Rudar Datt & Sundaram, Indian Economy, S. Chand & Co.,
2. M.L. Hhingam, Economics of Development & Planning, Konark Publishers, New Delhi.
3. Dr. S. Sankaran, Indian Economy, Margan Publication, Chennai.
4. RBI Bulletin, Pramit Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

## **PAPER II.2**

### **BUSINESS STATISTICS**

#### **Objective**

To understand and apply statistical tools in business tools.

#### **UNIT-I**

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

#### **UNIT-II**

Measures of Central tendency - Mean, Median and Mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

#### **UNIT-III**

Correlation - Karl Pearson's co-efficient of correlation - Spearman's Rank Correlation regression lines and Co-efficient.

#### **UNIT-IV**

Time series Analysis - Trend - Seasonal variations - Interpolation - Newtons and Lagranges method of estimation.

#### **UNIT-V**

Index numbers - aggregative and relative index - chain and fixed indeed wholesale index - Cost of living index - Sampling Techniques - types of sample and sampling procedure - tests of significance - Normal, t, f, chi - square - Simple Problems - Integration - Standard Formulae - Integration by substitution methods - Integration by parts - Application of Integration in business problems.

#### **Reference Books:**

1. Statistical methods - S.P. Gupta - S. Chand & Co.,
2. Statistic - Elhance.

3. Business Maths and Statistics - Dr. P. R. Vittal - Margham Publications, Chennai.
4. Elements of Statistics - Asthana.



## **PAPER II.3**

### **MODERN MARKETING**

#### **Objective**

Its aim to create a strong knowledge base in Marketing.

#### **UNIT-I**

Marketing - Meaning, Definition, Nature and Scope - Marketing Concept - Types of Marketing - Products Marketing, Securities Marketing and Services Marketing - Commodity Exchange and Regulated Markets - Organized and Unorganized Marketing Sector.

#### **UNIT-II**

Systems Approach in Marketing - Marketing Management and its Environment - External Uncontrollable Forces - Market Segmentation - Benefits - Bases of Market Segmentation.

#### **UNIT-III**

Product - Meaning and (Passification - Product Policies - Product Planning and Development - Product Life Cycle - Diffusion (Adoption) of Innovations - Product Mix vs. - Marketing Mix - Product Line Strategies - Branding - Packaging and Packing - Standardization - Labeling.

#### **UNIT-IV**

Pricing - Importance - Objectives - Price, Determination - Pricing Policies, Strategies and Techniques - Pricing from the Point of View of Government, Market and Consumer - International Pricing.

#### **UNIT-V**

Sales Promotion Techniques and Methods - Salesmanship and Advertising - Consumer Behavior - Consumer Protection - State Laws and Councils - respect there of - Consumer Bill of Rights - Legal Provisions to prevent adulteration, underweight, substandard etc.,

### **Reference Books**

1. Marketing by Rajan Nair, Sultan Chand and Sons, New Delhi.
2. Modern Marketing by R.S.N. Pillai, S. Chand and Company Ltd., New Delhi.
3. Marketing Management in Indian Perspective by Jha and Singh, Himalaya.
4. Fundamentals of Marketing by William J. Stanton, McGraw - Hill.
5. Principles of Marketing by Philips Kotler, Prentice Hall.
6. Fundamentals of Modern Marketing by Cundiff, Still and Govani.

## **PAPER II.4**

### **LOGISTICS MANAGEMENT**

#### **Objective**

To understand the comprehensive nature of Logistics Management.

#### **UNIT-I**

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

#### **UNIT-II**

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

#### **UNIT-III**

Transportation - infrastructure - freight management - transportation net work - route planning - containerization.

#### **UNIT-IV**

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

#### **UNIT-V**

Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multimodal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.

### Reference Books

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.
4. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
5. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.

**VALUE EDUCATION**  
**(For all UG Degree Courses)**

**UNIT-I**

Value Education - Definition - relevance to present day - Concept of Human Values - self introspection - Self esteem.

**UNIT-II**

Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability - Threats of family life - Status of women in family and society - Caring for needy and elderly - Time allotment for sharing ideas and concerns.

**UNIT-III**

Ethical values - Professional ethics - Mass media ethics - Advertising ethics - Influence of ethics on family life - psychology of children and youth - Leadership qualities - Personality development.

**UNIT-IV**

Social values - Faith, service and secularism - Social sense and commitment - Students and Politics - Social awareness, Consumer awareness, Consumer rights and responsibilities - Redressal mechanisms.

**UNIT-V**

Effect of international affairs on values of life/ Issue of Globalization - Modern warfare - Terrorism. Environmental issues - mutual respect of different cultures, religions and their beliefs.

### Reference Books

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore (1995)
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002.
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony - Value Education Today, (Madras Christian College, Tambaram and ALACHE, New Delhi, 1990)
5. S. Ignacimuthu - Values for Life - Better Yourself Books, Mumbai, 1991.
6. M.M.M.Mascaronhas Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

### WEBSITES AND e-LEARNING SOURCES:

[www.rkmissiondhe.org/education.html/](http://www.rkmissiondhe.org/education.html/)

[www.clallam.org/lifestyle/education.html/](http://www.clallam.org/lifestyle/education.html/)

[www.sun.com/./edu/progrmws/star.html/](http://www.sun.com/./edu/progrmws/star.html/)

[www.infoscouts.com](http://www.infoscouts.com)

[www.secretofsuccess.com](http://www.secretofsuccess.com)

[www.1millionpapers.com](http://www.1millionpapers.com)

<http://militaryfinance.umuc.edu/education/edu-network.html/>

**III SEMESTER**  
**PAPER V**  
**CORPORATE ACCOUNTING**

**Objective:**

To gain comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation of financial statements.

**UNIT-I**

Issue of Shares – at Par, Premium and Discount – Pro-Rate Allotment – Forfeiture and Reissue of Shares

**UNIT-II**

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

**UNIT-III**

Acquisition of Business – Profit Prior to Incorporation – Final Accounts (Managerial Remuneration Excluded)

**UNIT-IV**

Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded)

**UNIT-V**

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final – Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts (Weightage of Marks, Problems - 80%, theory - 20%)

**REFERENCE: BOOKS:**

1. Shukla M.C.Grewal, T.S.Gupta S.C. – Advanced Accounts – S.Chand & Co. Ltd, New Delhi
2. Gupta R.L. & Radhaswamy M. – Sultan Chand & Sons, New Delhi
3. Jain & Narang – Advanced Accountancy – Kalyani Publishers
4. Iyengar S.P. – Advanced Accounting - Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. – Corporate Accounting – Margam Publications, Chennai
6. Dr.S.Ganesan, S.R.Kalavathy, Thirumalai Publications, Nagarkoil.



**PAPER VI**  
**BUSINESS LAW**

**Objective:**

To gain a comprehensive knowledge on all aspects of legal rules as to contracts and sale of goods.

**UNIT-I**

Formation and Essential Elements of Contract – Types of Contract and Agreements – Rules as to offer, Acceptance and Consideration – Capacity to Contract – Lawful Object and Free Consent –

**UNIT-II**

Performance of Contract – Devolution of Joint Rights and Liabilities – Discharge of Contract – Breach of Contract and Remedies – Quasi Contracts

**UNIT-III**

Indemnity and Guarantee – Features and Distinctions – Extent of Surety's Liability – Rights and Discharge of Surety – Bailment and Pledge – Features – Difference – Rights and Duties of Bailor and Bailee – Law Relating to Lien and Finder of Lost Goods – Rights and Duties of Pawanor and Pawnee – Pledge by Non-Owner.

**UNIT-IV**

Contract of Agency – Definition and Meaning – Creation – Ratification and Requisites – Rights of Principal and Agent – Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency – Irrevocable Agency.

## UNIT-V

Sale of Goods Act 1930 – Definition of Sale – Sale Vs Agreement to Sell – Subject Matter – Express and Implied Conditions and Warranties – Caveat Emptor and Exceptions – Performance of Contract – Transfer of Property – Rights of an Unpaid Seller – Sale by Non – Owner – Auction Sale.

### **Reference: Books:**

1. Business Laws – N.D.Kapoor, Sultan Chand & Sons, New Delhi
2. Business Laws – M.C.Dhandapani, Sultan Chand & Sons, New Delhi
3. Mercantile Law – M.C.Shukla, S.Chand & Co., New Delhi
4. Business Laws – R.S.N.Pillai & Bagavathi, S.Chand & Co., New Delhi
5. Business Laws – P.C. Tulsian, Tata McGraw Hill, New Delhi

**PAPER VII**  
**MODERN BANKING**

**Objective:**

To provide the students the latest development in the field of Banking and Financial System.

**UNIT-I**

Brief History of Banking – Unit Banking – Branch Banking – Structure of Indian Financial System – Mixed Banking – Functions and Importance of Commercial Banks – Credit Creation of Commercial Banks.

**UNIT-II**

State Bank of India – Organisation – Function – Management – Regional Rural Banks (RRBS)

**UNIT-III**

Central Banking (Special Reference to India) – Functions – Instruments of Credit Control – Quantitative and Qualitative or Selective Credit Control.

**UNIT-IV**

Constituents of Well Developed Money Market – Importance of Developed Money Market – Indian Money Market – Capital Market in India.

**UNIT-V**

Development Banking – Industrial Finance Corporation of India (IFC) – Industrial Credit and Investment Corporation of India (ICICI) – Industrial Development Bank of India (IDBI) – Recent Trends – Debit card, Credit Card, ATM and e-banking.

**Reference: Books:**

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.
3. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
4. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Mylapore, Chennai – 4.
5. Radhaswami and Vasudevan, A Text book of banking (Law, Practice and Theory of Banking).

**PAPER VIII**  
**BUSINESS ECONOMICS I**

**UNIT-I**

Introduction to Business Economics - Objectives of Business Profit maximization - Social responsibility of Business.

**UNIT-II**

Demand analysis - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

**UNIT-III**

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve - Break-even analysis - Profit theories and concepts.

**UNIT-IV**

Different types of Demand Forecasting.

**UNIT-V**

Production - Production function - The law of variable proportions - Economies of scale, Law of returns to scale.

**ALLIED II**

**PAPER III**

**BUSINESS STATISTICS AND OPERATION RESEARCH I**

**Objective**

To understand and apply statistical tools in Business.

**UNIT-I**

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Types of Sampling Methods, Simple Random, Systematic, Stratified and Cluster.

**UNIT-II**

Measure of Central Tendency - Mean - Median - Mode Harmonic Mean and Geometric Mean.

**UNIT-III**

Measure of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve. Measure of skewness - Karl Pearson's and Bowley's coefficient of skewness.

**UNIT-IV**

Statistical Quality Control - Control Charts -  $\bar{X}$ , P, C, R - Charts - Acceptance sampling only.

**UNIT-V**

Linear Programming - Formation and Graphical Solution - Simplex Method.

### Reference Books

1. J.K. Sharma - Business Statistics - Pearson Education.
2. B. Agarwal - Basic Statistics - Wiley Eastern.
3. R.S.N. Pillai & Bhagavathi - Statistics.
4. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.
5. Hamdy & A. Tahe - Operation Research - Macmillan.
6. Dr. S.P. Gupta - Business Statistics & Operation Research - Sultan Chand.

**SKILL BASED SUBJECT I**  
**PAPER I**  
**DEVELOPMENT OF SMALL BUSINESS**

**Objective:**

To enable the students to gain knowledge of small business, its opportunities in the present scenario.

**UNIT-I**

Meaning of Small Scale Enterprises – Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) – Importance of MSMEs – Advantages – Problems – Measures of the Government to Develop Small Industries.

**UNIT-II**

Steps for Starting a Small Industry – Search for Business Idea, Sources of Ideas – Project Formulation and Design.

**UNIT-III**

Selection of Type of Organization – Sole Proprietorship, Partnership – Joint Stock Company – Factors Influencing the Choice of Organization.

**UNIT-IV**

Sources of Project Finance – Short Term, Medium Term and Long Term Finance – Role of Banks – Institutions Assisting Small Enterprises – District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

**UNIT-V**



Incentives and Subsidies – Meaning – Need and Problems – Schemes of Incentives for SSI Units – Taxation Benefits to SSIs.

**Reference Books:**

1. Y.K.Bhusan- Business organization – Sultan Chand, New Delhi
2. C.B.Gupta & N.P.Srinivasan – Entrepreneurship Development in India Sultan Chand
3. P.Saravanel –  $\frac{3}{4}$  Entrepreneurship Development ESS PEE KAY Pub, Chennai.

**NON-MAJOR ELECTIVE I**  
**PAPER I**  
**ELEMENTS OF ACCOUNTANCY**

**UNIT-I**

Definition of Accountancy – Book Keeping – Accounting Concepts and Conventions – Double entry System – Accounting Rules – Journal Entries.

**UNIT-II**

Posting of Journal to Ledger – Balancing of Ledger Accounts – Trial Balance.

**UNIT-III**

Preparation of Three Columnar Cash Book – Contra Entry – Petty Cash Book – Imprest System

**UNIT-IV**

Classification of Errors – Rectification – Suspense Account (simple problems only)

**UNIT-V**

Final Accounts – Trading and Profit and Loss Account and Balance Sheet – Simple Adjustments – Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

**Reference Books:**

1. T.S.Reddy & Murthy – Financial Accounting, Margham Publications, Chennai
2. R.L.Gupta & V.K.Gupta – Financial Accounting, Sultan Chand & Sons, New Delhi.
3. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications, New Delhi
4. M.C.Shukla & T.S.Grewal – Advanced accounts, S.Chand & Co.Ltd., New Delhi

5. N.Vinayaga, P.L.Mani, K.L.Nagarajan – Principals of Accountancy S.Chand Co.LTd., New Delhi.

## **IV SEMESTER**

### **PAPER IX**

#### **ADVANCED CORPORATE ACCOUNTING**

##### **Objective:**

To gain accounting knowledge in banking and insurance companies and inflation accounting

##### **UNIT-I**

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods

##### **UNIT-II**

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded)

##### **UNIT-III**

Bank Accounts : Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA)

##### **UNIT-IV**

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method)

## UNIT-V

Inflation Accounting (Accounting for Price Level Changes) – Limitations of Historical Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method – Preparation of Income Statement – Profit and Loss Account and Balance Sheet. (Weightage of Marks, Problems - 80%, Theory - 20%)

### Reference Books:

1. Shukla M.C.Grewal, T.S.Gupta S.C – Advanced Accounts, S.Chand & Co. Ltd., New Delhi
2. Gupta R.L. & Radhaswamy M. – Sultan Chand & Sons, New Delhi
3. Jain & Narang – Advanced Accountancy – Kalyani Publishers
4. Iyengar S.P.Advanced Accounting – Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. Corporate Accounting – Margham Publications, Chennai.

**PAPER X**  
**COMPANY LAW**

**Objective:**

To gain knowledge about the company law.

**UNIT-I**

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

**UNIT-II**

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

**UNIT-III**

Prospectus – Meaning – Requirements of a Prospectus – Conditions for a Prospectus – Objects of Issuing a Prospectus – Contents – Liability for Mis-Statement – Remedies for Mis-Statement – Statement in Lieu of Prospectus.

**UNIT-IV**

Members of a Company – Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership

**UNIT-V**

Directors of a Company – Definition – Who is eligible to become a Director? – Number of Directorships – Appointment of Directors – First Directors – Subsequent Directors – Vacation of Office – Removal of Directors – Positions of the Directors –

Powers, Duties and Liabilities of Directors – Winding up of a Company – Meaning – Methods of Winding up – Powers and Consequences.

**REFERENCE BOOK:**

1. N.D.Kapoor – Company Law – S Chand
2. Kathiresan and Radha – Company law – Prasanna Publishers, Madras

**PAPER XI**  
**BANKING LAW AND PRACTICE**

**Objective:**

To gain knowledge of the law and practice of banking

**UNIT-I**

Banker – Customer Relationship – Meaning of Banker and Customer – Customer – Old View – Duration Theory and Modern View – Relationship Between Banker and Customer – General Relationship – Debtor and Creditor – Special Relationship – Bailor and Bailee, Principal and Agent, Trustee and Beneficiary, Banker as Adviser – Rights of a Banker – Right of set off Right of lien – Law of Limitation, Right of Appropriation – Obligations (Duty) – Duty to honour Cheques, Duty to Maintain Secrecy, Duty not to Close the Account of the Customer with Proper Notice – Opening of Bank Account – General Precaution to be taken by a Bank –Special Type of Banker’s Customer – Minor, Club, Societies, Partnership, Joint Stock Companies, Joint Account – Closing of a Bank Account.

**UNIT-II**

Negotiable Instruments – Meaning – Characteristics – Types – Cheque, Promissory Note, Bills of Exchange – Differences between Promissory Note and Bills – Bill and Cheque – Cheque – Meaning – Features of a Cheque – Specimen of a Cheque – Material Alterations

**UNIT-III**

Crossing of Cheques – Meaning – Objects – Types – General, Special and Double Crossing – Its Significance – Parties Eligible to Cross.

**UNIT-IV**

Endorsement – Meaning – Rules for Endorsement or Essentials of a Valid Endorsement – Kinds – Significance



## UNIT-V

Payment of Cheques – Paying Banker – Role of a Paying Banker – Duties of a Paying Banker – Precautions by the Paying Banker – Statutory Protection to the Paying Banker – Refusal of Payment of Cheques. Collection of Cheques – Collecting Banker – Meaning – Capacity of the Collecting Banker – Precautions to be taken by the Collecting Banker – Statutory given to the Collecting Banker – Negligence – Duties and Responsibilities of a Collecting Banker – Procedure for Collection

### REFERENCE BOOKS:

1. K P M Sundharam and P NCTE Varshney – Banking Law and Practice – Sultan chand & Sons
2. Kandasami, Natarajan and Parameswaran – Banking Law and Practice – S Chand & Co
3. B Santhanam – Banking Law and Practice – Margham Publications
4. K P Kandasami – Banking Law and Practice – S Chand & Co.

**PAPER XII**  
**BUSINESS ECONOMICS II**

**UNIT-I**

Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost etc. - Various types of revenue curves short term and long term - Diagrammatic representation.

**UNIT-II**

Market structure and pricing - Pricing under perfect competition - Pricing under monopoly - Pricing under monopolistic competition.

**UNIT-III**

Distribution theories of distribution - Theories of profits.

**UNIT-IV**

Government and Business - Industrial Policy - National Income Computation - Gross Domestic Products - National Income in India - Contribution.

**UNIT-V**

Fiscal Economics - Revenues and Public expenditure - Canon of Taxation - Fiscal policy of India.

**ALLIED II**

**PAPER IV**

**BUSINESS STATISTICS AND OPERATION RESEARCH II**

**Objective**

To understand and apply statistical tools in Business.

**UNIT-I**

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation - Regression Equations.

**UNIT-II**

Index Number - Definition - Uses - Unweighted Index Number Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's Paasche, Dorbish Bowley's - Marshall Edgeworth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

**UNIT-III**

Time Series - Definition and Uses - Components - Semi average Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method - Interpolation: Definition - Newton (Forward only) - Lagrange's - Binomial Expansion.

**UNIT-IV**

Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

**UNIT-V**

Transportation (IBFS) and Assignment problem.

**Reference Books**

1. J.J. Sharma - Business Statistics - Pearson Education.
2. B. Agarwal - Basic Statistics - Wiley Eastern.
3. R.S.N. Pillai & Bhagavathi - Statistics.
4. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.
5. Hamady & A. Trade - Operation Research - Macmillan.
6. Dr. S. P. Gupta - Business Statistics and Operation research - Sultan Chand.

**SKILL BASED SUBJECT II**  
**PAPER II**  
**INDUSTRIAL ORGANIZATION**

**Objective:**

To gain knowledge of the basic industrial structure, its working.

**UNIT-I**

Principles of Industrial Revolution – Industrial Growth – Mass Production – Aggregation, Consolidation and Integration – Specialization, its Advantages and Disadvantages – Division of Labour, its Advantages and Disadvantages.

**UNIT-II**

Industrial Ownership – Sole Proprietorship, Partnership and Joint Stock Companies – Advantages and Disadvantages

**UNIT-III**

Plant Location – Layout – Types of Layouts  $\frac{3}{4}$  - Plant Design – One Story and Multi-Story Plants – Building Design for Industrial Fire Prevention, Fireproof Buildings – Its Walls, Floors, Doors and Window – The Power Factor, Plant Communication Systems – Employee Facilities

**UNIT-IV**

Purchasing and Inventory Control – Purchasing Policies – Need for Inventory Control.

**UNIT-V**

Production Control – Need – Essential of Planning, Assembly, Scheduling and Dispatching – Time and Motion Study – Inspection and Quality Control – Reasons

and Basis for Inspection - Methods of Inspection – Inspection of Purchase, Inspection during Manufacture.

**REFERENCE BOOKS:**

1. Principles of Industrial organization – Kimball & Kimball McGraw – Hill Book Company
2. Effective Industrial Management – Lundy, Eurasia Publishing House (Pvt.) Ltd., New Delhi
3. Industrial organization and management, L Bethel, Atwater, Smith and Stackman, McGraw – hill Book company

**NON-MAJOR ELECTIVE II**  
**PAPER II**  
**GENERAL COMMERCIAL KNOWLEDGE**

**Objective:**

To gain the students to gain basic knowledge of Trade, Industry and Commerce

**UNIT-I**

Commerce, Trade, Industry – Meaning – Scope and Importance of Commerce – Economic Basis of Commerce

**UNIT-II**

Forms of Business Organizations – Sole Trade – Partnership Features – Merits and Demerits

**UNIT-III**

Joint Stock Company – Features – Memorandum and Articles – Contents – Prospects and Contents – Shares and Debentures – Types – Co-operatives – Features – Types – Advantages

**UNIT-IV**

Office Organization – What is an Office? Functions of Office – Office Accommodation and Environment – Office Layout – Office Manual

**UNIT-V**

Handling of Mail, Filing and Indexing – Inward / Outward Mail – Filing and Indexing – System, Essentials and Classification – Methods – Horizontal vs Vertical Filing – Centralized and Decentralized – Indexing

**REFERENCE BOOKS:**

1. Principles of Commerce and General Commercial Knowledge – K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan – S.Chand & Co., New Delhi
2. A text book of Commerce – J.C. Sinha & V.N.Mughali – R.Chand & Co., New Delhi
3. Commerce – Principles & Practice – P.N. Reddy & S.S.Gulshan – S. Chand & Co., New Delhi
4. Elements of Commerce & Business Methods – J.C. Bahl & E.R.Dhongde – New Book & Co., Mumbai
5. General Commercial Knowledge – Ghosh and Bhushan – Sultan Chand & Sons, New Delhi



**V SEMESTER**  
**PAPER XIII**  
**COST ACCOUNTING I**

**Objective:**

To gain knowledge of basic concepts and techniques of Cost Accounting

**UNIT-I: Nature and Scope of Cost Accounting**

Cost Accounting : Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting, Cost System : Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Center and Profit Centre.

**UNIT-II: Material Purchase and Control**

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control : Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.

**UNIT-III: Methods of pricing of Material Issues**

Cost Price Methods : FIFO, LIFO, Average Price Methods : Simple and Weighter Average Price Methods, National Price Methods : Standards Price, and Market Price Methods

**UNIT-IV: Labour Cost Control**

Labour Turnover : Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Inventives : Time and Piece Rate – Taylor's Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.

## **UNIT-V: Overheads**

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate. [Weightage of Marks, problems 80%, theory 20%]

### **REFERENCE BOOKS:**

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N.Maheswarin – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Marham Publications, Chennai
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills
5. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi

**PAPER XIV**  
**PRACTICAL AUDITING**

**Objective:**

To gain knowledge of the principle and practice of auditing

**UNIT-I**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

**UNIT-II**

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors Duty in Regards to Internal Check System – Internal Check and Internal Audit

**UNIT-III**

Vouching – Meaning of Vouching – Importance – Objects – Vouching of Cash Transactions – Verification of Assets and Liabilities – Meaning of Verification – Objectives – Distinction between Vouching and Verification – Distinction between Valuation and Verification

**UNIT-IV**

Company Auditors – Qualification and Disqualification of an Auditor – Appointment and Removal of an Auditor – Powers and Duties of Auditors – Liabilities of an Auditor

## UNIT-V

Auditor's Report – Importance of Auditor's Report – Contents of Audit Report – Kinds of Reports – Qualified Report.

### REFERENCE BOOKS:

1. B.N. Tandon – Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing
3. Sharma <sup>3</sup>/<sub>4</sub> - Sahitya Bhavan, Agra – Auditing

## **PAPER XV**

### **BUSINESS MANAGEMENT**

#### **UNIT-I**

Concept of Management – Meaning and Definitions – Nature and Characteristics of Management – Management Vs Administration – Levels of Management – Importance of Management and Scope of Management - Principles

#### **UNIT-II**

Process of Management – Planning – Its Nature, Need Characteristics, Objectives and Importance of Planning – Types of Planning – Principles of Planning – Steps in Planning Process – Planning Premises – Forecasting – Decision Making

#### **UNIT-III**

Organizing – Principles of Organization – Staffing Functions and Importance of Staffing – Departmentation - Authority and Responsibility – Organization Charts and Manual – Job Analysis and Job Evaluation

#### **UNIT-IV**

Directing : Principles of Delegation – Delegation Vs Decentralisation – Principles and Techniques of Directing – Span of Supervision – Fundamentals of Effective Supervision – Role of Communication

#### **UNIT-V**

Leadership – Qualities of a Good Leader – Types of Leadership – Co-ordination and Control – Problems in Co-ordination – Steps Involved in Control Process

**REFERENCE BOOKS:**

1. Business Management – Dr.C.B.Gupta – Sultan Chand & Sons
2. Management principles and Practices – Lallan Prasad & S.S.Gulshan & S.Chand & Co.
3. Principles of management – Koontz, Weihrich and Aryasri & Tata McGraw hill
4. Principles & Practice of Management – Dr.H.C. Das Gupta & Sahitya Bhawan Agra

**PAPER XVI**  
**ENTREPRENEURIAL DEVELOPMENT**

**Objective:**

To gain knowledge about setting-up and managing a business

**UNIT-I**

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of a True Entrepreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Roles of Entrepreneurs in the Economic Development

**UNIT-II**

Establishing an Enterprise – Project Identification – Selection of the Product – Project Formulation – A Assessment of Project Feasibility – Preparation of Project Report – Selection of Site (Location)

**UNIT-III**

Selection of Types of Organization – Sole Proprietorship – Partnership Joint Stock Company – Factors Influencing the Choice of Organization – Sources of Project Finance – Sources of Long Term Finance – Sources of Short Term Finance

**UNIT-IV**

Incentives and Subsidies – Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Area – Incentives for SSI Units in Backward Areas – Taxation Benefits to SSI Units – Subsidies and Incentives in Tamil Nadu

## UNIT-V

Women Entrepreneurs – Concept – Functions and Role – Problems of Women Entrepreneurs – Suggestions for Development of Women Entrepreneurs – Rural Entrepreneurship – Need – Problems – How to Develop Rural Entrepreneurship

### REFERENCE BOOKS:

1. C.B. Gupta – Entrepreneurship development in India – Sultan Chand
2. Jayashree Suresh – Entrepreneurial Development – Margham publications
3. P Sarvanavel – Entrepreneurial development – Ess Pee kay Pub. House



## **ELECTIVE I**

**(to choose any 1 out of the given 4)**

### **PAPER I.1**

## **INCOME TAX LAW**

### **UNIT-I**

Objectives of Taxation – Direct and Indirect Taxes – Definitions in Income Tax Act 1961 – Person, Assesses Income – Previous Year Vs Assessment Year - Residential Status – Incidence of Tax

### **UNIT-II**

Heads of Income – Salaries, Perquisites, Profit in Lieu of Salary and Deductions – Income from House Property – Annual Value – Deductions.

### **UNIT-III**

Profits and Gains of Business or Profession: Chargeability – Expressly Allowed and Disallowed Deductions – Depreciation – Conditions Governing Depreciation

### **UNIT-IV**

Capital Gains – Transfer – Cost of Acquisition – Exempted Capital Gain – Method of Computation – Income from Other Sources – General and Specific Incomes - Deductions

### **UNIT-V**

Set Off of Losses and Carry Forward and Set Off of Losses – Clubbing of Incomes – Income Tax Authorities – Powers and Duties – Procedure for Assessment – Kinds of Returns and Kinds of Assessment.

**Note: Question should be related to Theory only]**

### **REFERENCE BOOKS:**

1. Dr. H.C.Mehrotra – Income Tax Law and Practice
2. Gaur and Narang – Income Tax Law and Practice
3. Dr.Bagavathi Prasad – Income Tax Law and Practice
4. B.B.Lal – Direct Taxes

5. Singhani - Income Tax Law and Practice

**PAPER I.2**  
**PERSONNEL MANAGEMENT**

**Objective :**

To gain knowledge in the present day human resources development practice

**UNIT-I**

Personnel Management – Definition – Significance – Scope – Functions – Qualities of a Good Personnel Manager

**UNIT-II**

Manpower Planning – Benefits – Problems and Limitations – Planning Job Requirements – Job Description and Job Evaluation – Skill Analysis

**UNIT-III**

Manpower Requirement – Sources – Selection – Tests – Employee Orientation and Training – Training Needs and Objectives

**UNIT-IV**

Labour Productivity – Motivation – (Theories Excluded) – Financial and Non-Financial Incentives – Morale – Absenteeism – Causes – Employee Turnover

**UNIT-V**

Personnel Supervision – Leadership – Styles – Leadership Qualities

**REFERENCE BOOKS:**

1. Personnel Management and Industrial Relation – P C Thirupathi – Sultan Chand & Sons
2. Personnel Management – K K Ahuja – Kalyani publications
3. Personnel Management and Industrial Relation R S Davar – Vikas Publishing house

**PAPER I.3**  
**OFFICE MANAGEMENT**

**Objective :**

To enable the students to understand management of office, methods, environment and procedures

**UNIT-I**

Modern Office – Functions – Growth of Office Work – Activities of Modern Office - Importance

**UNIT-II**

Functions of Office Management – Planning, Organizing, Directing, Motivating, Coordinating and Controlling – Elements of Office Management – Office Manager – Functions, Qualities and Drawbacks

**UNIT-III**

Office Accommodation and Layout – Location of Office – Layout and Merits – Open and Private Office – Merits and Demerits – Office Environment

**UNIT-IV**

Office Appliances – Importance, Merits and Demerits – Types – Record Administration – Objects and Principles – Advantages of Records – Keeping – Filing – Objects – Essentials of Good Filing – Centralized Vs Decentralized Filing – Modern Methods and Classification – Indexing – Importance and Essentials – Methods and Merits

**UNIT-V**

Report Writing – Types – Objectives – Model Reports

**REFERENCE BOOKS:**

1. Office Management – R.S.N. Pillai and Bagavathi – S.Chand & Co., New Delhi
2. Office Organization and Management – C.B.Gupta, Sultan Chand, New Delhi
3. Office Management – P.K.Ghosh – Sulthan Chand, New Delhi
4. Office Management – A.Kamaraj – Pallavan Pathippagam – Karamanikuppam

**PAPER I.4**  
**INDUSTRIAL LAW**

**Objective :**

To enable the students to gain knowledge on few enactments that governs working of industries and to labour force.

**UNIT-I**

Factories Act 1948 – Definition and Meaning – Health, Safety and Welfare – Hazardous Process – Working Hours for Adults – Holidays – Employment of Young Persons and Women – Annual Leave with Wages

**UNIT-II**

The Workmen's Compensation Act 1923 – Definition of Scope – Rules Regarding Compensation – Amount and Distribution of Compensation – Fatal Accident – Medical Examination – Insolvency of Employer – First Charge on Assets Transferred – Returns as to Compensation – Contracting Out - Penalties

**UNIT-III**

The Payment of Wages Act 1936 – Definition – Rules for Payment of Wages – Deduction from Wages – Registers and Records – Inspection – Appeal – Penalty of Offence

**UNIT-IV**

Industrial Dispute Act 1947 – Objects and Definitions – Industrial Dispute Meaning – Reference of Disputes to Grievance – Settlement Authorities – Authorities under the Act – Conciliation and Adjudication Machinery – Procedure, Powers and Duties of Authorities – Strike, Lockout and Layoff - Retrenchment

## UNIT-V

The Trade Unions Act 1926 – Definition and Registration – Rights and Privileges of Registered Trade Union – Amalgamation and Distribution of Trade Union – Regulation and Penalties

### REFERENCE BOOKS:

1. Elements of Mercantile Law – N.D.Kapoor – Sulthan Chand & Sons, New Delhi
2. Legal Aspects of Business – Saravanavel and Sumathi, Kalyani Publishers, Delhi
3. Commercial and Industrial Law – H.K. Sahoroy and N.K. Saha – New Central Book Agency, Kolkatta
4. Commercial and Industrial Law – M.V. Dhandepani – Sulthan Chand & Sons, New Delhi
5. Commercial and Industrial Law – Dr. M.R. Srinivasan – Margaham Publications – Chennai



**SKILL BASED SUBJECT III**

**PAPER III**

**MERCHANT BANKING**

**Objective :**

To enable the students to understand Merchant banking and the services rendered by it to the corporate sector

**UNIT-I**

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities

**UNIT-II**

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues

**UNIT-III**

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI

**UNIT-IV**

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – Enomiation – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital

## UNIT-V

Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct

### REFERENCE BOOKS:

1. A Manual of Merchant Banking – Dr. J.C.Verma – Bharath Law house, New Delhi
2. Merchant Banking and financial services – Dr.S.Guruswamy – Vivay Nichole, Chennai
3. Merchant Banking – H.R. Machiraju – New Age International, New Delhi
4. Merchant Banking and Financial Services – Dr.V.Balu – Sri Venkateswara Publications, Chennai
5. A Treatise on Merchant Banking – Skylark Publications, New Delhi

**VI SEMESTER**  
**PAPER XVII**  
**MANAGEMENT ACCOUNTING**

**Objective :**

To gain knowledge of basic concepts and their applications in area of Management Accounting

**UNIT-I**

Management Accounting: Definition, objectives functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis

**UNIT-II**

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios

**UNIT-III**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3

**UNIT-IV**

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting

## UNIT-V

Capital Budgeting : Concepts – Nature – Advantages and Limitations – Ranking Investment Proposals – Pay Back Period, ARR, NPV, IRR and Present Value Index. [Weightage of Marks, Problems - 80%, theory - 20%]

### REFERENCE BOOKS:

1. S.N.Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi
2. T.S.Reddy & Hari Prasad Reddy – Management Accounting – Marham Publications, Chennai
3. Manmohan & Goyal – Management Accounting – Saithiya Bhavan, Agra
4. R.S.N.Pillai & Bhagavathi – Management Accounting – S.Chand & Co. Ltd., New Delhi
5. S.P.Gupta – Management Accounting – Sultan Chand & Sons, New Delhi

**PAPER XVIII**  
**FINANCIAL MANAGEMENT**

**UNIT-I**

Nature and Importance of Finance Functions – Organizing Finance Functions – Functions of Finance Manager – Objectives of Finance Function – Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.

**UNIT-II**

Goals of Finance Function – Financing Decisions – Financial Planning – Financial Forecasting – Capital Structure Decisions – Capitalization – Cost of Capital – Dividend Policy

**UNIT-III**

Investment Decisions – Estimation of Cash Flows – Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods – Decision Making Under Risk and Uncertainty – Inflation and Investment Decisions

**UNIT-IV**

Working Capital – Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.

**UNIT-V**

Security Analysis and Portfolio Management Leverages – Financial Ratio Analysis

[Unit 4 and 5 include principles and problems. Question paper may be prepared in the ratio of 60 : 40]

**REFERENCE BOOKS:**

1. Financial Management – I.M.Pandian
2. Financial Management – Dr. S.N.Maheswari
3. Financial Management – Prasanna Chndra
4. Financial Management – Subir kumar Banerjee
5. Fundamentals of Financial Management – Vyuptakesh Sharan

**PAPER XIX**  
**COST ACCOUNTING II**

**Objective :**

To gain knowledge of application of concepts and techniques of Cost Accounting.

**UNIT-I**

Job, Batch, Contract Costing: Job Costing – definition – Features – Procedure – WIP – Cost Accumulation, Batch Costing – EBQ, Contract Costing – Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account

**UNIT-II**

Process Costing : Definition – Features – Job Vs Process Costing – Process Account – Losses – By Products and Joint Products – WIP – Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss.

**UNIT-III**

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet – Reconciliation of Cost and Financial Account.

**UNIT-IV**

Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision – Selection of Product Mix – Changes in Selling Price – Foreign Market Offer – Desired Level of Profit.

## **UNIT-V**

Standard Costing: Definition – Features – Advantages – Limitation – Analysis of Variances – Material, Labour and Overhead – Sales Variances.

[Weightage of Marks, Problems - 80%, Theory - 20%]

### **REFERENCE BOOKS:**

1. S.P.Jain and Narang – Cost Accounting - Kalyani Publishers, New Delhi
2. S.N.Maheswarin – Principles of Cost Accounting – Sultan Chand & Sons, New Delhi
3. T.S.Reddy & Hari Prasad Reddy – Cost Accounting – Marham Publications, Chennai
4. Tulsian P.C – Cost Accounting – Tata McGraw Hills
5. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi



**ELECTIVE II**

**(to choose any 1 out of the given 4)**

**PAPER II.1**

**INCOME TAX PRACTICE**

**UNIT-I**

Determination of Residential Status – Scope of total Income Tax free incomes – Deductions allowed in computing total Income – Section 80C to 80U

**UNIT-II**

Salaries – Perversities, Allowances and Deductions – Computation of Taxable Salary Income – Income from House Property – Annual Value under different Circumstances – Deductions – Computation of Taxable Income from House Property.

**UNIT-III**

Profits and Gains of Business or Profession; Computation of Business Income and Professional Income Separately – Provisions Relating to Speculation Income – Computation of Depreciation Allowances

**UNIT-IV**

Capital Gains – Short Term – Long Term – Deductions and Exemption – Method of Computation of Income from other Sources

**UNIT-V**

Aggregation of Income – Adjustment and Carry Forward of Losses – Assessment of Individuals and Firm – Computation of Tax Liability

**Note: Question paper may be prepared in the ratio of Theory 20 : Problems 80]**

**REFERENCE BOOKS:**

1. Dr. H.C.Mehrotra – Income Tax Law and Practice
2. Gaur and Narang – Income Tax law and Practice
3. Dr.Bagavathi Prasad – Income Tax Law and Practice

4. B.B.Lal – Direct Taxes
5. Singhani – Income Tax Law and Practice

## **PAPER II.2**

### **MARKETING MANAGEMENT**

#### **UNIT-I**

Marketing – Definition – Importance – Features of Marketing – Marketing Concepts – Marketing Approaches – Marketing Mix – Marketing Management – Functions – Marketing Information System.

#### **UNIT-II**

Product – Features, Classification, Product Concepts, Product Mix, Product Policy, Product Planning – Idea Generation, Screening, Business Analysis, Product Development, Test Marketing and Commercialization – Product Life Cycle.

#### **UNIT-III**

Pricing – Importance – Objectives – Pricing Policies, Strategies and Techniques – Pricing from the Point of View of Government

#### **UNIT-IV**

Sales Promotion Techniques and Methods – Advertising – Objectives, Benefits, Selection of Media, Advertising Copy and Ethics in Advertising.

Salesmanship – Objectives, Qualities and Types of Salesmen.

#### **UNIT-V**

Consumer Behaviour – Buying Motives – Consumerism – Consumer Rights, CRM – Marketing Segmentation – Targeting – Positioning – E Marketing

#### **REFERENCE BOOKS:**

1. Rajan Nair – Marketing, Sultan Chand & Sons, New Delhi
2. R.S.N.Pillai – Modern Marketing, S.Chand & Co. Ltd., New Delhi
3. Philips Kotler – Marketing Management, Prentice Hall
4. Cundiff – Fundamentals of Marketing
5. Jha and Singh – Marketing Management, Himalaya

## **PAPER II.3**

### **SERVICES MARKETING**

#### **Objective :**

To enable the students to acquire a deep knowledge in marketing of services.

#### **UNIT-I**

Concept of service – Meaning, definitions – Components and types – Service Vs goods – Service Marketing mix characteristics – Advertising – objectives – Advertising message and media selection – merits – personal selling – process - Advantages

#### **UNIT-II**

Physical evidence – Essential and peripheral evidence – Guidelines for physical evidence – Managing demand and supply Capacity constraints – demand patterns – Capacity planning and types – Managing capacity to match demand – Managing demand to match capacity

#### **UNIT-III**

Pricing in services – objectives – types of pricing – characteristics and factors affecting pricing decisions – customer relationship marketing – objectives and requisites – benefits

#### **UNIT-IV**

Quality of service – five dimensions of quality – Gap analysis and causes for customer gap – key factors leading to Customer Gap – Provider Gaps

#### **UNIT-V**

Marketing of Services by Insurance business – Banks – Education – Tourism - Transport

**REFERENCE BOOKS:**

1. Services Marketing – Dr.L.Natarajan – Margahm Publications, Chennai
2. Services Marketing – M.K.Rampal – S.L.Gupta – Galgotta Pub. House
3. Services Marketing – S.M.Jha – Himalaya Publications, New Delhi
4. Services Marketing – Dr.B.Baly – S.Chand & Co., New Delhi
5. Services Marketing – Vasanthi Venugopal & Raghu V.N. – Himalaya Publications, New Delhi

**PAPER II.4**  
**COMPUTER APPLICATIONS**  
**(THEORY)**

**UNIT-I**

Information Technology Basics – Information definition – Perquisites of Information – need for Information – Components of Information Technology – Role of Information Technology in Business

**UNIT-II**

Word Processing with MS Word – Starting MS Word - MS Word environment - Working with word documents – Working with text – working with tables – checking spelling and grammar – printing a document

**UNIT-III**

Spreadsheets and MS Excel – Starting MS Excel – MS Excel environment – working with Excel workbook – working with worksheet – Formulas and functions – Inserting charts – Printing in Excel

**UNIT-IV**

Making presentation with MS Power Point – Starting MS Power Point – MS Power Point environment – Working with power point – working with different views – designing presentation – printing in power point

**UNIT-V**

Electronic commerce – types – advantages and disadvantages – Electronic data interchange (EDI) – how EDI works – EDI benefits – EDI limitations

## **ELECTIVE III**

**(to choose any 1 out of the given 4)**

### **PAPER III.1**

## **HUMAN RESOURCE MANAGEMENT**

### **UNIT-I**

Nature and scope of HRM – personnel Management and HRM – Functions of HRM – Functions of HR Manager – HRM as a profession – Indian perspective

### **UNIT-II**

Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of Various tests – Interview techniques in selection - Placement

### **UNIT-III**

Induction – Training methods – Techniques – Identification of training needs – Training and Development

### **UNIT-IV**

Job satisfaction – Motivation (Maslow's and Two Factor Theory only) – Performance Appraisal – Methods – Compensation – Incentives – Monetary and Non-Monetary

### **UNIT-V**

Transfer – Promotion and Termination of Services – Career Development - Monitoring

### **REFERENCE BOOKS:**

1. Aswathappa – Human Resource and Personnel Management
2. Memoria CB – Personnel Management
3. Decenzo / Robbins – Human Resource Management
4. Jayasankar – Human Resource Management

5. C B Gupta - Human Resource Management
6. L M Prasaad - Human Resource Management



## **PAPER III.2**

### **INDIRECT TAXES**

#### **Objective :**

To gain the knowledge about the different types of indirect taxes which are exists in India

#### **UNIT-I**

Concept of Direct and Indirect Taxes – Salient Features, Objectives and Scope of Indirect Taxes, Merits and Demerits of Direct and Indirect Taxes

#### **UNIT-II**

Service Tax: Meaning and Elements – Persons liable to pay Service Tax – Taxable Service – Value of Taxable Service – Exempted Services – Different Services on which tax is payable – Consultancy – Services, Professional Services, Financial Services and Personal Services – Service Tax Procedure – Registration, records, payment and refund to tax – offences and penalties.

#### **UNIT-III**

Customer Act 1962;

Principles governing levy of and exemption from customs duties – Classification and valuation of goods – customs authorities, Appointment of customs ports, Warehousing Stations – Importation and Exportation of goods, Baggage, Goods imported or exported by post and stores – Transportation and Warehousing drawback of customs duties paid

#### **UNIT-IV**

Central Excise Duty 1944;

Nature of Excise Duty, Levy and Collection of excise duties under the CST Act. Legal effects of notifications, Tariff advices, Trade notices – Manufacture and removal of excisable goods – Type of excise duty – Valuation of goods – Daily stock account –

Revision of duty lost or destroyed goods – Clearance of goods – Clearance of samples – Registration and exemption from registration

#### **UNIT-V**

Dutiability in special cases, CENVAT measuring and features – CENVAT credit – Difference between CENVAT and MODAVAT – New CENVAT schemes – Valuation of goods – Distinction between MRP and wholesale price – Computation of Excise duty – Concession to small scale industry

#### **REFERENCE BOOKS:**

1. Indirect Taxes, Dr. H.C. Mehrotra, Prof. V.C. Agarwal, Sahitya Bawan Publications
2. Indirect Taxes, Dr. Sanjeev Kumar, Bharat Law house Pvt. Ltd., New Delhi

### **PAPER III.3**

## **BUSINESS ENVIRONMENT**

### **UNIT-I**

An Overview of Business Environment – Types – Internal and External, Micro and Macro – Environmental Analysis and Strategies Management – Techniques of Environmental Analysis – Steps and Approaches.

### **UNIT-II**

Economic Environment – Nature and Structure of Economy – Economic Policies and Conditions – Political and Government Environment – Government and Legal Environment.

### **UNIT-III**

Natural and Technological Environment – Innovation – Technology and Competitive Advantage – Demographic Environment – Population Size, Falling Birth Rate and Changing Age Structure – Migration and Ethnic Aspect.

### **UNIT-IV**

Social Environment – Social Responsibility of Business – Consumer Protection – Need for Consumer Protection – Consumer Bill of Rights – Corporate Governance.

### **UNIT-V**

Globalisation – Meaning and Dimensions – Features and Stages of Globalisation – Essential Conditions for Globalisation – Pros and Cons – Globalisation of Indian Business

### **REFERENCE BOOKS:**

1. Business Environment, Francis Cherunilam, Himalaya Publishing House, Delhi
2. Business Environment, K.Aswhappa, Himalaya Publishing House, Delhi
3. Business Environment, Dr.S.Sankaran, Mangam Publication, Chennai
4. Business and Society, Keith Davis William, C.Frederik, McGraw Hill International Books Co., New Delhi
5. Business Environment, I/e Sheik Saleem, Pearson Education, Chennai - 2006

## **PAPER III.4**

### **BUSINESS FINANCIAL SERVICES**

#### **Objective :**

Explain the meaning of financial services, the part played by financial institutions and financial markets

Enumerate leasing and factoring, their types and uses

Discuss the concept of Venture Capital and mutual fund

Explain credit rating and functions of institutions relating to credit rating

#### **UNIT-I**

Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market – SWAP Analysis

#### **UNIT-II**

Introduction to leasing – legal and tax aspects – lease evaluation – Merits and Demerits – Accounting and Reporting for Lease – lease funding – Types of lease – Lease agreement – Hire purchase Vs lease – Legal aspects of Hire purchase – rights and duties of hire vendor and hire purchaser

#### **UNIT-III**

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services - forfeiting

#### **UNIT-IV**

Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines – infrastructure financing – assessment of risk – legal aspects

## UNIT-V

Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating - Symbols

### REFERENCE BOOKS:

1. Indian Financial System, M.Y.Khan, Tata McGraw Hill, 2001
2. Indian Financial System, H.R.Machiraju Vikas Publishing House, 1999
3. Management of Capital Markets, Financial Services and Institutions, B.S. Bhatia & G.S.Bhatre, Deep and Deep Publishers, 2000
4. Financial Services and Systems – Dr.S.Gurusamy, Vijay Nichole Imprint, Pvt. Ltd., 2004 – Chennai
5. Finance Institutions and Markets – L.M.Bhole, Tata McGraw Hill, 2002
6. Mutual Funds in India, H.Sadhak, Sage Publications, New Delhi, 1997
7. SEBI Guidelines, Bharat Publication, New Delhi
8. Merchant Banking & Finance Services, Dr.V.Balu, Sri Venkateswara Publication, Chennai – 2003

**SKILL BASED SUBJECT IV**  
**PAPER IV**  
**PUBLIC ENTERPRISES IN INDIA**

**Objective :**

To gain knowledge about public enterprises in India and its working.

**UNIT-I**

Evolution of the Public Sector in India – Forms of organization – Growth – Causes for the Expansion of Public Enterprises.

**UNIT-II**

Role of Public Sector in India – Employment – Capital Formation – Infrastructure Development – Export Promotion.

**UNIT-III**

Pricing Policy in Public Enterprises – Features – Guidelines – On Pricing Policy.

**UNIT-IV**

Problems of the Public Sector – Remedial Measures – New Policy of the Government.

**UNIT-V**

Public Enterprises under State and Central Government.

**REFERENCE BOOKS:**

1. Ramanadham VV - The Structure of Public Enterprises in India, Allied Publications, New Delhi
2. Gopal Das - The Public Sector in India, Asia Publishing House, New Delhi
3. Dutt & Sundaram - Indian Economy, S Chand & Co., New Delhi
4. Sankaran S - Indian Economy, Margham Publication, Chennai

