

**THIRUVALLUVAR UNIVERSITY**  
**BACHELOR OF ARTS**  
**B.COM. (FINANCE AND ACCOUNTS)**  
**DEGREE COURSE**  
**CBCS PATTERN**  
(With effect from 2020 - 2021)

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

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1.	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2.	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3.	III	Core Theory	Paper-1	5	3	Financial Accounting -I	25	75	100
4.	III	Core Theory	Paper-2	5	3	Financial Services	25	75	100
5.	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 3) 1. Indian Economy 2. Business Communication 3. Logistics Management	25	75	100
6.	III	PE	Paper-1	6	3	Professional English I	25	75	100
7.	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II							CIA	Uni. Exam	Total
8.	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9.	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10.	III	Core Theory	Paper-3	5	3	Financial Accounting –II	25	75	100
11.	III	Core Theory	Paper-4	5	3	Merchant Banking	25	75	100
12.	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 3) 1. Business Economics 2. Business Mathematics 3. Office Management	25	75	100
13.	III	PE	Paper-2	6	3	Professional English II	25	75	100
14.	IV	Value Education		2	2	Value Education	25	75	100
15.	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	25		200	600	800

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III							CIA	Uni. Exam	Total
16.	I	Core Theory	Paper-5	6	4	Corporate Accounting I	25	75	100
17.	II	Core Theory	Paper-6	5	4	Legal Aspects of Business	25	75	100
18.	III	Core Theory	Paper-7	4	4	Financial Management	25	75	100
19.	III	Core Theory	Paper-8	4	3	Investment Management	25	75	100
20.	III	ALLIED-2	Paper-3	6	3	Business Statistics	25	75	100
21.	IV	Skill based Subject	Paper-1	3	2	Computer Applications in Business	25	75	100
22.	IV	Non-major elective	Paper-1	2	2	General commercial Knowledge	25	75	100
				30	22		175	525	700
SEMESTER IV							CIA	Uni. Exam	Total
23.	I	Core Theory	Paper-9	6	4	Corporate Accounting II	25	75	100
24.	II	Core Theory	Paper-10	5	4	Modern banking	25	75	100
25.	III	Core Theory	Paper-11	4	3	Accounting Standards	25	75	100
26.	III	Core Theory	Paper-12	4	3	Portfolio Management	25	75	100
27.	III	ALLIED-2	Paper-4	6	5	Operations Research	25	75	100
28.	IV	NMSDC : Digital Skills for Employability	Paper-2	2	2	Office Fundamentals	25	75	100
29.	IV	Non-major elective	Paper-2	2	2	Principles of Accountancy	25	75	100
				30	23		175	525	700
SEMESTER V							CIA	Uni. Exam	Total
30.	III	Core Theory	Paper-13	5	4	Cost accounting I	25	75	100
31.	III	Core Theory	Paper-14	6	4	Management Accounting	25	75	100
32.	III	Core Theory	Paper-15	6	5	Income Tax Law and Practice I	25	75	100
33.	III	Core Theory	Paper-16	5	4	Computerised Accounting	25	75	100
34.	III	Elective	Paper-1	5	3	(to choose 1 out of 3) 1. Management Information System 2. Business Management 3. Human Resource Management	25	75	100
35.	IV	Skill based Subject	Paper-3	3	2	Customs, Goods and Services Tax	25	75	100
				30	22		150	450	600
SEMESTER VI							CIA	Uni. Exam	Total
36.	III	Core Theory	Paper-17	5	4	Cost accounting II	25	75	100
37.	III	Core Theory	Paper-18	5	4	Working Capital Management	25	75	100

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
38.	III	Core Theory	Paper-19	5	4	Income Tax law and practice II	25	75	100
39.	III	Compulsory Project	Paper-20	5	5	Individual / Group Project	25	75	100
40.	III	Elective	Paper-2	4	3	(To choose one out of 3) 1. Practical Auditing 2. Inventory management 3. Entrepreneurial Development	25	75	100
41.	III	Elective	Paper-3	4	3	(To choose one out of 3) 1. Financial Institutions and Markets 2. Marketing Management 3. Business Environment	25	75	100
42.	III	NMSDC : Digital Banking and Audit Essentials for Employability	Paper-4	2	2	Fintech Course	25	75	100
43.	V	Extension Activities		-	1		100	-	100
				30	26		275	525	800
TOTAL					140				4300

Part	Subject	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages	2	4	8	100	200
Part II	Communicative English	2	4	8	100	200
Part III	Allied (Odd Semester)	2	3	6	100	200
	Allied (Even Semester)	2	5	10	100	200
	Electives	3	3	9	100	300
	Core	19	(3-5)	70	100	1900
	Professional English	2	3	6	100	200
	Compulsory Project (Group/Individual Project)	1	5	5	100	100
Part IV	Environmental Science	1	2	2	100	100
	Soft skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Lang. & Others /NME	2	2	4	100	200
	Skill Based	4	2	8	100	400
Part V	Extension Activities	1	1	1	100	100
	<b>Total</b>	<b>43</b>		<b>140</b>		<b>4300</b>

**SEMESTER III**  
**CORE PAPER - 5**

**CORPORATE ACCOUNTING-I**

**Objectives:**

1. To help the students to understand the basic concepts relating to issue and redemption of shares.
2. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.

**UNIT – I**

**ISSUE OF SHARES**

Issue of Shares – Introduction –Meaning and types of shares- Features and Kinds of Companies-Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

**UNIT - II**

**REDEMPTION OF PREFERENCE SHARES**

Introduction – Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

**UNIT- III**

**ACQUISITION OF BUSINESS**

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

**UNIT - IV**

**PROFITS PRIOR TO INCORPORATION**

Introduction – Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

**UNIT - V**

**FINAL ACCOUNTS OF COMPANIES**

Introduction –Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

**TEXTBOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy (Volume I)	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II,	S. Chand & Company Ltd, New Delhi

**REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	S.P.Jain and K.L.Narang,	Corporate Accounting (Volume I)	Kalyani Publishers- Ludhiana.
2.	T.S.Reddy and A.Murthy	Corporate Accounting (Volume I)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,- Chennai.

**E-Material**

1. [www.universityofcalicut.info](http://www.universityofcalicut.info) › syl › bcomiisem197

**Course Out Comes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b>	After studied unit-1, the student will be able to Understand the basic concepts relating to issue of shares and make accounting entries.
<b>Unit - II</b>	After studied unit-2, the student will be able to Make accounting entries for and redemption of preference shares.
<b>Unit - III</b>	After studied unit-3, the student will be able to Be acquainted with accounting treatment for acquisition of business.
<b>Unit - IV</b>	After studied unit-4, the student will be able to Understand the accounting procedures related to Profits Prior to Incorporation
<b>Unit - V</b>	After studied unit-5, the student will be able to Prepare Company Final Accounts & Company Balance Sheet.

**CORE PAPER - 6**  
**LEGAL ASPECTS OF BUSINESS**

**Objectives**

1. To make the students to gain the Basic Knowledge in Business Law.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession.

**UNIT - I**

**INDIAN CONTRACT ACT 1872 (INTRODUCTION AND ESSENTIAL ELEMENTS)**

Law - Meaning – Objectives – Need for the Knowledge of Law. Law of Contract – Contract-Definition – Agreement and its Enforceability – Consensus Ad Idem – Essential Elements of a Valid Contract – Classification of Contracts. Offer and Acceptance – Legal Rules as to Offer and Acceptance – Communication of Offer, Acceptance and Revocation.

**UNIT - II**

**INDIAN CONTRACT ACT 1872 (OTHER ESSENTIAL ELEMENTS)**

Consideration – Definition – Meaning – Legal Rules as to Consideration – Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor – Minor's Liability for Necessaries Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake. Agreements Opposed to Public Policy.

**UNIT - III**

**INDIAN CONTRACT ACT 1872 (SPECIAL CONTRACTS)**

Contingent Contract-Modes of Discharge of Contract – Remedies for Breach of Contract – Quasi Contract Special Contracts: Bailment and Pledge – Indemnity and Guarantee-

**UNIT - IV**

**SALE OF GOODS ACT 1930**

Goods-Classification of Goods-Contract of Sale-Sales and Agreement to Sell-Conditions and Warranties –Performance of Contract of Sale-Doctrine of Caveat Emptor” - Rights of Unpaid Seller.

**UNIT - V**

## CONSUMER PROTECTION ACT, 1986

Introduction- Objectives of the Act-Definitions-Deficiency in services-Role of Central and State Consumer Protection Council - Consumer Disputes Redressal Agencies: District Forum, State Commission and National Commission: Jurisdiction – Composition – Appeal.

### TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	N.D.kapoor	Business Law	Sultan Chand, New Delhi.
2.	R.S.N. Pillai and Bagavathi	Business Law	Chand & co, New Delhi.

### REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.C. Tulsian	Business Law	Tata McGraw Hill, New Delhi.
2.	P. Saravanavel & S. Sumathi	Legal Aspects of Business	Himalaya publication, New Delhi.
3.	M.R. Sreenivasan	Business Law	Margham publication, Chennai.
4.	AkhilashwarePathek	Legal Aspects of Business	Tata MCGraw Hill, , New Delhi.
5.	M.C. Kuchal	Business Law	Vikas Publication, , New Delhi.

### E-Material

1. [https://www.icai.org/post.html?post\\_id=13821](https://www.icai.org/post.html?post_id=13821) – e material
2. [https://www.dphu.org/uploads/attachements/books/books\\_3498\\_0.pdf](https://www.dphu.org/uploads/attachements/books/books_3498_0.pdf)- e material
3. <https://www.youtube.com/watch?v=8zaTVt0Qf9c>- Indian Contract Act, 1872 by CA Shivangi Agrawal- e content
4. <https://www.youtube.com/watch?v=HIuiDzdIIInM>-sale of goods act 1930 full lecture

### Course Out Comes:

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to Know the framework of Indian Contract Act 1872.
<b>Unit - II</b>	After studied unit-2, the student will be able to Understand the other essential elements of Indian Contract 1872.
<b>Unit - III</b>	After studied unit-3, the student will be able to Aware the provisions of Special Contracts and Modes of Discharge.
<b>Unit - IV</b>	After studied unit-4, the student will be able to Acquire Knowledge of Sale of Goods Act 1930.
<b>Unit - V</b>	After studied unit-5, the student will be able to Consciousness on Consumer Protection Act 1986 .

# **CORE PAPER - 7**

## **FINANCIAL MANAGEMNET**

### **Course Objectives**

- To provide expert knowledge on setting financial objectives & goals.
- To manage Financial Resource, financial risk management and through understanding of investment portfolios and financial instruments.
- To Maximize the Cost of Capital by Developing a Sound and Economical combinations of Corporate Securities
- Proper Estimation and Requirement for Expansion and Growth
- To Ensure adequate Return on Investment
- To Maintain Proper Cash Flow Creating Reserves and Goodwill

### **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 – Net Income Approach, NOI Approach and MM Approach-Capitalization – Cost of Capital – Computation of Cost of Capital-Dividend Policy-Factors Determining 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 – Meaning, Concept, Types and Significance-Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.

### **UNIT - V**

Security Analysis and Portfolio Management - Leverages –Meaning, Types of Leverage. Degree of Operating and Financial Leverage - Financial Ratio Analysis.



### Text Books

S.No	Authors	Title	Publishers
1	Dr. S.N.Maheswari	Financial Management	Sultan Chand & Sons, New Delhi
2	Dr. A.Murthy	Financial Management	Margham Publications, Chennai.
3	Dr. J. Srinivasan, Sridhar and Ramalingam	Financial Management	Vijay Nicole Imprints Pvt .Ltd. Chennai
4	R.K. Sharma	Financial Management	Kalyani Publishers, New Delhi

### Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	I.M.Pandey	Financial Management	Vikas Publision house Pvt Ltd. Noida
2.	Prasanna Chandra	Financial Management 10ed.	McGraw hill education Pvt. Ltd India
3.	Subirkumar Banerjee	Financial Management	PHI Learning Pvt Ltd
4.	Vyuptakesh Sharan	Fundamentals of Financial Management	Pearson Education
5.	Dr .N. Premavathy	Financial Management	Sri Vishnu Publications, Chennai.
6.	S.C. Kuchhal	Financial Management	Chaitanya
7.	P.V. Kulkarni & B.G. Satyaprasad	Financial Management	HimalayaPublishingHouse

### Reference : Journals

1. Indian Journal of Business Finance and Accounting
2. Journal of Financial Reporting and Accounting
3. Asian Academy Management Journal of Accounting and Finance
4. Review of Accounting and Finance

### E- Materials

1. Economic Times.Com
2. Financial Express
3. Reserch gate.net
4. Entrepreneur.com
5. The Hindu businessline

## Course Out Comes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to To understand the basic Principles and practices of Financial management.
<b>Unit - II</b>	After studied unit-2, the student will be able to Determining the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks
<b>Unit - III</b>	After studied unit-3, the student will be able to To have the knowledge and practice of arriving financial Decision makings
<b>Unit - IV</b>	After studied unit-4, the student will be able to To acquire practical knowledge on Calculation of working capital
<b>Unit - V</b>	After studied unit-5, the student will be able to To gain knowledge on leverage and portfolio management

## **CORE PAPER - 8**

### **INVESTMENT MANAGEMENT**

#### **Objectives**

1. To enable the students to apply various tools and techniques of Investment and risk management.
2. To provide knowledge on various investment avenues that benefits the individual and nation.

#### **UNIT- I**

##### **INTRODUCTION TO INVESTMENT**

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for Investment Program- Stages in Investment - Investors Classification

#### **UNIT - II**

##### **SECURITY INVESTMENT**

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds

#### **UNIT - III**

##### **NON SECURITY INVESTMENT**

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

#### **UNIT - IV**

##### **RISK AND RETURN**

Meaning- Historical and Expected return- Types of risk- Measurement of risk

#### **UNIT - V**

##### **FUNDAMENTAL AND TECHNICAL ANALYSIS**

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

#### **TEXT BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Preeti Singh	Investment Management	Himalaya Publishing House. New Delhi. 2014
2.	Prasanna Chandra	Investment Analysis and Portfolio Management,	Tata McGraw – Hill Publishing Company Limited, New Delhi.

#### **REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Natarajan L	Investment Management Security Analysis and Portfolio Management	Margham Publication, Chennai.
2.	Avadhani VA	Investment and Securities Market in India	Himalaya Publishing House, Mumbai.

3. Bhalla VK Investment Management, S.Chand and Company  
Security Analysis and Ltd, New Delhi  
Portfolio Management

### E-Material

1. [www.universityofcalicut.info](http://www.universityofcalicut.info) > ...PDF Investment Management - University of Calicut
2. [www.pondiuni.edu.in](http://www.pondiuni.edu.in) > ddePDF Security Analysis and Portfolio Management
3. <https://www.cfainstitute.org> > ...PDF the future of investment management - CFA Institute

### Course Outcomes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to Understanding the Fundamentals of Investment
<b>Unit - II</b>	After studied unit-2, the student will be able to Knowledge pertaining to Security Investment.
<b>Unit - III</b>	After studied unit-3, the student will be able to Knowledge about Non Security Investment.
<b>Unit - IV</b>	After studied unit-4, the student will be able to Scientific reasoning about Risk and Return.
<b>Unit - V</b>	After studied unit-5, the student will be able to Reflective thinking through Fundamental and Technical Analysis.

**ALLIED - 2**  
**PAPER -3**  
**BUSINESS STATISTICS**

**Course Objectives**

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
2. To Customize the importance of Business Statistics for the Commerce Students.

**UNIT - I**

**INTRODUCTION**

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

**UNIT- II**

**MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION**

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

**UNIT- III**

**CORRELATION AND REGRESSION ANALYSIS**

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

**UNIT - IV**

**TIME SERIES**

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

**UNIT - V**

**INDEX NUMBERS**

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

**Note :** Questions in Sec. A, B & C shall be in the proportion of 20:80 between

## **Theory and Problems.**

### **Suggested Readings**

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9<sup>th</sup> revised edition 2013
3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House
4. Sharma J K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai
6. J o s e p h   A n b a r a s u , Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

### **E-Resources**

[www.spss.co.in](http://www.spss.co.in)  
<https://statlearning.class.stanford.edu>  
<http://www.mit.edu>  
[www.springer.com](http://www.springer.com)

**SKILL BASED SUBJECT**  
**PAPER – 1**  
**COMPUTER APPLICATIONS IN BUSINESS**

**Course Objectives**

1. Identify computer concepts terminology and concepts, basic operating system functionality and terminology
2. To apply basics and advanced formatting techniques, skills to produce word processing documents
3. Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports
4. Develop a database; create and format tables, queries and reports; enter and modify table data.
5. Develop and deliver business presentations using presentation

**UNIT - I**

Introduction to computer- characteristics of computer- history of computer- computer generation –hardware – software- system software and application software.

**UNIT - II**

MS – word processing: starting MS word- ms word environment – working with word documents.

**UNIT - III**

Ms excel – ms excel sheet- ms excel environment – working with excel workbook – worksheet- formulas and functions – inserting charts – printing in excel – free worksheet (ms excel)- 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 - IV**

Programming under a DBMS environment – the concept of the data base management system; data field, records, and files, sorting and indexing data; searching records. Designing queries, and reports; linking of data files; understanding programming environment in DMBS; developing menu drive applications in query languages (MS- Access).

## UNIT - V

Electronic commerce – types –advantages and disadvantages – electronic data interchange (EDI) working of EDI- EDI benefits & limitation – future of EDI – FEDI- smart card – smart card application.

### TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Anathi shehasaayee	Computer Application in Business and Management	Margam Publication.
2.	leon& Leon	Computer Applications in Business	Vjay Nicholes imprint pvt.ltd – Chennai.

### REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.K.Taxali,	Pc Software for Windows Made Simple	Tata Mcgraw Hill publications – India 2010
2.	Hebert Schildt	Windows 2000 Programming from the ground up	Tata Mc Graw Edition 2000
3.		Comadex Computer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press.	

### E- MATERIALS

[www.ggu.ac.in](http://www.ggu.ac.in)

[www.ddegjust.ac.in](http://www.ddegjust.ac.in)

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

### Course Out Comes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to Gainedbasic knowledge about computer concept and terminology
<b>Unit - II</b>	After studied unit-2, the student will be able to Acquired skills to produce word processing documents
<b>Unit - III</b>	After studied unit-3, the student will be able to Demonstrated basic skills involving MS excel sheet
<b>Unit - IV</b>	After studied unit-4, the student will be able to Acquired skills on data base
<b>Unit - V</b>	After studied unit-5, the student will be able to Enhanced knowledge on business presentation by using presentation software.



**NON-MAJOR ELECTIVE**  
**PAPER - 1**  
**GENERAL COMMERCIAL KNOWLEDGE**

**Course Objective**

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

**UNIT - I**

Business – Commerce -Industry- Trade - Profession - Meaning-Scope – Importance-Kinds- Economic Basis of Commerce.

**UNIT - II**

Forms of Business organization – Sole Trade– Partnership Firm-Features-Merits-Demerits - Co-Operative Societies –Features-Types-Advantages.

**UNIT - III**

Joint stock Company-Features-Memorandum and Articles-Contents-Prospectus.

**UNIT - IV**

Stock Exchange - Function - Types - Regulation of Stock Exchanges in India.

**UNIT - V**

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

**Note:** Questions in Sec. A, B & C - 100 % Theory.

**Text Books:**

<b>S.no</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>
1	Ghosh and Bhushan	General Commercial Knowledge	Sultan Chand & Sons, New Delhi.
2.	R.N. Gupta	Business organization & Management	S. Chand & Co. New Delhi.

**Reference Books:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>
1.	P.N.Reddy&S.S.Gulshan	Commerce – Principles & Practice	S. Chand & Co. New Delhi.
2.	C.D.Balaji&Dr.G.Prasad	Business organization	Margham Publications, Chennai.

**Reference journals:**

1. Arabian Journal of Business and Management Review,
2. International Public Management Journal,
3. International Small Business Journal,
4. Journal of Business and Psychology,
5. journal of International Management,

**E-Materials:**

1. E-book Business organization by H. E Morgan
2. Business Organisation - sbpd publication

**Course Out Comes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit – I</b>	After studied unit-1, the student will be able to To gain knowledge about Commerce, Trade, Industry.
<b>Unit - II</b>	After studied unit-2, the student will be able to To learn about Forms of Business organization.
<b>Unit- III</b>	After studied unit-3, the student will be able to To acquire knowledge about Company.
<b>Unit - IV</b>	After studied unit-4, the student will be able to To know about Stock Exchange
<b>Unit - V</b>	After studied unit-5, the student will be able to To impart effective knowledge about Trade association and Chamber of commerce

**SEMESTER IV**  
**CORE PAPER - 9**  
**CORPORATE ACCOUNTING - II**

**Objectives:**

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.

**UNIT - I**

**VALUATION OF GOODWILL AND SHARES**

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

**UNIT - II**

**ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION**

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

**UNIT - III**

**AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION**

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning-Accounting treatment-External Reconstruction- -Meaning-Accounting treatment (Intercompany holding excluded).

**UNIT - IV**

**HOLDING COMPANIES**

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve— Elimination Of Common Transactions – Unrealised profit – Revaluation of Assets and Liabilities – Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

**UNIT - V**

**BANKING COMPANY ACCOUNTS**

Accounts of Banking Companies - Rebate on bill discounted-Non - Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

**TEXTBOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II	S. Chand & Company Ltd, New Delhi

**REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	S.P.Jain and K.L.Narang	Corporate Accounting (Volume II)	Kalyani Publishers- Ludhiana.
2.	T.S.Reddy and A.Murthy	Corporate Accounting (Volume II)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,- Chennai.

**E-Material**

1.[www.universityofcalicut.info](http://www.universityofcalicut.info) › syl › bcomiisem197

**Course Outcomes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b>	After studied unit-1, the student will be able to
<b>Unit - II</b>	After studied unit-2, the student will be able to
<b>Unit - III</b>	After studied unit-3, the student will be able to
<b>Unit - IV</b>	After studied unit-4, the student will be able to
<b>Unit - V</b>	After studied unit-5, the student will be able to

# **CORE PAPER - 10**

## **MODERN BANKING**

### **Course Objectives**

1. To understand the basic Concepts banking
2. To have knowledge about Central Banking
3. To known the SBI
4. To acquire knowledge in development Bank.
5. To acquire the recent trend in e-banking

### **UNIT - I**

#### **INTRODUCTION**

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**

#### **CENTRAL BANKING**

Central banking (special reference to India) – functions – measures / methods of credit control – Quantitative and Qualitative credit control measures

### **UNIT - III**

#### **STATE BANK OF INDIA**

State bank of India – Organization – functions – management – Regional Rural Banks (RRBs)

### **UNIT - IV**

#### **DEVELOPMENT BANKING**

Development Banking – Industrial Finance Corporation of India (IFC) – Industrial Credit and Investment Corporation of India (ICICI) – Industrial Development of Bank of India (IDBI)

### **UNIT - V**

#### **E-banking**

Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses – computerization in clearing houses- Tele banking- Banking on home computers –Electronic Money Transfer -uses of EMT.

### Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.Gurusamy	Banking Theory Law and Practice	Vijay Nicole Imprints Pvt's Ltd.,
2.	Dr.V.Balu	Banking and Financial System,	Sri Venkateswara Publications,
3.	B.Santhanam	Banking and Financial System	Sri Margham Publications.
4.	K.P.M.Sundaram and E.N.Sundaram	Modern Banking	Sultan Chand and Sons.
5.	Dr.Gupta	Banking Law and Practice in India	Sahitya Bhawan Publication.

### Reference Items:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	O.P.Agarwal,	Modern Banking	Himalaya Publishing house
2.	K.C.Shekher	Banking Theory and Practice,	Vikas Publishing.
3.	A.Gajendran	Banking Law and practice	Vrinda Publications (P) Ltd
4.	D.Muraleedharan	Modern Banking Theory and Practice,	Prentice hall India Learning Private Limited.
5.	S.Natarajan and R.Parameswaran	Indian Banking	S.Chand.

### Course Out Comes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to The students will be able to acquire the knowledge of different types of banking.
<b>Unit - II</b>	After studied unit-2, the student will be able to The students will be able to know the measures and methods of credit control in central bank.
<b>Unit - III</b>	After studied unit-3, the student will be able to The students will be able to understand the concept of SBI.
<b>Unit - IV</b>	After studied unit-4, the student will be able to The students will be able to study the different types of development banking in India.
<b>Unit - V</b>	After studied unit-5, the student will be able to The students will be able to acquire the new concepts of E-Banking.

## **CORE PAPER - 11**

### **ACCOUNTING STANDARDS**

#### **Objectives:**

To make the students acquire the knowledge of provisions and application of Indian Accounting Standards.

#### **UNIT - I**

Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.

#### **UNIT - II**

**AS 1, 2, 3, 4, 5, 7 and 9:** AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition (including simple problems).

#### **UNIT - III**

**AS-10, 11, 12, 13, 14, 16 and 17:** AS-10: Property Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting (including simple problems).

#### **UNIT - IV**

**AS-18, 19, 20, 22, 24, 26 and 29:** AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets (including simple problems).

## **UNIT - V**

Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS – AS Vs. Ind AS - Road map for implementation of Ind AS.

### **Suggested Readings:**

1. Accounting Standards: Saini, HPH
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman



## **CORE PAPER - 12**

### **PORTFOLIO MANAGEMENT**

**Objectives:** To equip students to construct portfolios select optimal portfolio and decide to change the portfolios based on evaluation

#### **UNIT - I**

Introduction: Investment - Meaning, importance, types, investment avenues – Portfolio and Portfolio Management – objectives, portfolio construction, revision, reconstruction and portfolio management.

#### **UNIT - II**

Security and Portfolio Analysis: Estimating rate of return and portfolio return, Risk of Security and Portfolio, Effects of combining securities – two securities and more than two securities portfolio. Portfolio returns.

#### **UNIT - III**

Selection of optimum Portfolio: Markowitz risk – return optimisation – Single Index and Factor Model, Sharpe's optimisation solution

#### **UNIT - IV**

Capital Market Theory and Factor Models: CAPM, Capital market line, security market line; Risk free lending and borrowing; recent developments, Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multifactor models.

#### **UNIT - V**

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures.

#### **Text Books:**

1. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, Delhi, 2010.
2. M. Ranganatham, Investment Analysis and Portfolio Management, Pearson Education, 2012.

#### **Reference Books:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, 3rd Edition, Tata McGraw Hill Publishing Ltd., Noida 2010.
2. Donald B. Fisher, Ronald J. Jordon Security Analysis and Portfolio Management, Prentice Hall of India.
3. V. K. Bhalla, Investment Management, Security Analysis and Portfolio Management, S.Chand &Co. 7th Edition, 2000.
4. ZVI Bodia, alex Kane, Alan J. marcus, Pitabas Mohanty Investments, Tata McGraw Hill Publishing Company Ltd., Delhi 2006.
5. Samir Barua K, Portfolio Management, Tata McGraw Hill Publishing Ltd., Noida 2004.

**ALLIED - 2**  
**PAPER -4**  
**OPERATIONS RESEARCH**

**Course Objectives**

1. To facilitate the understanding of the Concept of Operation Research.
2. To help the student to understand the various techniques of solving problems.

**UNIT - I**

**INTRODUCTION**

Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.

**UNIT - II**

**LINEAR PROGRAMING PROBLEM (LPP)**

Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

**UNIT - III**

**METHODS OF LPP**

Obtaining Optimal solution for Linear Programing Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

**UNIT - IV**

**TRANSPORTATION PROBLEMS**

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

**UNIT - V**

**GAME THEORY**

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method – Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

**Note :** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

### **Suggested Readings**

1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques, RB S A Publishers, New Delhi, 2009
2. GURUSAMY S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
3. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
4. Gupta P K & Gupta S P, Quantitative Techniques & Operations Research, Sulthan Chand and Sons, 2014, New Delhi
5. Kanti Swarup, P.K.Gupta & Man Mohan, Operations Research, Jain Book Agency, 2014, New Delhi
6. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House, 2014, Mumbai
7. Shridhara, K. Bhat, Operations Research, Himalayan Publishing House, 2011, Mumbai

### **E-resources**

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

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

<http://www.orsi.in/>

## **SKILL BASED SUBJECT**

### **PAPER - 2**

#### **E-COMMERCE**

##### **Objectives:**

- To impart the students with knowledge of web technology and their role in doing business.
- To help the students to Gain an understanding of the legal frame work of E-commerce.

#### **UNIT - I**

##### **E-COMMERCE - INTRODUCTION**

Introduction to E-Commerce - E-Trade - E-Business -E-Market –Advantages and Disadvantages of E-Commerce – E-Business Models – Introduction to Mobile Commerce.

#### **UNIT - II**

##### **E-MARKETING**

E- Marketing –Meaning - Channels- E-Marketing Mix – Web Salesmanship – online shopping avenues- Advertising on Network.

#### **UNIT - III**

##### **E-PAYMENT SYSTEM**

E-Payment System– Types– Business Issues and Economic implications – Components of an effective E-Payment System.

#### **UNIT - IV**

##### **ELECTRONIC DATA INTERCHANGE**

EDI – Definition – Objectives- Standards –Applicability – Approving authority- Cross Index and related documents.

#### **UNIT- V**

##### **LEGAL FRAMEWORK**

Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India- Cyber Crimes.

##### **TEXT BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	L.T.Joseph	E-Commerce A managerial perspective	Printice Hall Publications, 2004.
2.	Addison Wesley	Frontiers of E-Commerce	Pearson Publications, 2004.

##### **REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
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1.	David Whitley	E-Commerce Technology Application	Strategy, and	Tata McGraw Hill Publications, 2004.
2.	Dennis P.Curtin	E-Commerce and Technology	Principles Introduction	Tata McGraw Hill Publication, 2004
3.	Greenstein, Feinman	E-Commerce		Tata McGraw Hill Publications, 2001

### Course Out Comes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to To understand the knowledge of E-Commerce.
<b>Unit - II</b>	After studied unit-2, the student will be able to Gaining knowledge on E-Marketing.
<b>Unit - III</b>	After studied unit-3, the student will be able to Know the E-Payment systems.
<b>Unit - IV</b>	After studied unit-4, the student will be able to Knowledge on Electronic Data Interchanges (EDI)
<b>Unit - V</b>	After studied unit-5, the student will be able to Conceive an idea of legal framework for E-Commerce.

**NON-MAJOR ELECTIVE**  
**PAPER -2**  
**PRINCIPLES OF ACCOUNTANCY**

**UNIT - I**

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

**UNIT - II**

Posting of Journal to Ledger – Balancing of Ledger Accounts – Trial Balance-Errors and Classification of Errors.

**UNIT - III**

Preparation of Cash Books Single, Double and Three column – Contra Entry – Petty Cash Book – Imprest System

**UNIT - IV**

Final Accounts – Trading and Profit and Loss account and Balance Sheet – Classification of assets and Liabilities

**UNIT - V**

Final Accounts –Simple adjustments – Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

**(Weightage of Marks = Problems - 60%, Theory - 40%)**

**Reference Books:**

1. M.C.Shukla & T.S.Grewal – Advanced Accounts, S.Chand & Co.Ltd., New Delhi
2. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications, New Delhi
3. R.L.Gupta & V.K.Gupta – Financial Accounting, Sultan Chand & Sons, New Delhi.
4. T.S.Reddy & A.Murthy – Financial Accounting, Margham Publications, Chennai
5. N.Vinayagam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy, S.Chand Co. Ltd., New Delhi.

**SEMESTER V**  
**CORE PAPER - 13**  
**COST ACCOUNTING-I**

**Course Objectives**

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various methods of cost elements.
3. To understand the basic concepts and processes used to determine product costs.
4. To be able to interpret cost accounting statement.
5. To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
6. To be able to solve simple cases.

**UNIT - I**

**NATURE AND SCOPE OF COST ACCOUNTING**

Cost Accounting: Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre 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 Weighted Average Price Methods, Notional 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 Incentive: 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.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

#### Text Books:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi

#### Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy and S. Gurusamy	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	Tulsian	Cost Accounting	Tata McGraw Hills.
3.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi

#### Reference Journal

1. Business and Economics Journal,
2. Global Economics,
3. Accounting & Marketing,
4. Accounting Research Journal,
5. Asian Review of Accounting,
6. Asia-Pacific Journal of Accounting and Economics,
7. Journal of Accounting and Organizational Change,
8. Journal of Contemporary Accounting and Economics

#### E- Materials

1. [www.icwai.org](http://www.icwai.org)
2. [www.nasbaregistry.org](http://www.nasbaregistry.org).



## Course Out Comes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to To taught the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
<b>Unit - II</b>	After studied unit-2, the student will be able to To learn the preparation of Material Purchase and Control.
<b>Unit - III</b>	After studied unit-3, the student will be able to To impart knowledge about Methods of pricing of Material Issues.
<b>Unit - IV</b>	After studied unit-4, the student will be able to To study about preparation of Labour Cost Control.
<b>Unit - V</b>	After studied unit-5, the student will be able to To gain knowledge about Distribution of Overheads.

## **CORE PAPER - 14**

### **MANAGEMENT ACCOUNTING**

#### **Course Objective**

To introduce students to the various tools and techniques of management Accounting.

- To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
- Is to impart knowledge of financial statements and their analysis and interpretations.
- To emphasize on application of theoretical knowledge and help managers in decision making.
- To familiarize the students with managerial financial decisions which are taking place in organizations.
- To appreciate the importance of financial information for decision making process.

#### **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**

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**

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

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**Text Books:**

S.no	Authors	Title	Publishers
1	S.N. Maheswari	Management Accounting	Sultan Chand & Sons, New Delhi.
2.	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Margham Publications, Chennai.

**Reference Books:**

S.No	Authors	Title	Publishers
1.	A. Murthy & S. Gurusamy	Management Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	S.P.Gupta	Management Accounting	Sultan Chand & Sons, New Delhi.

**Reference Journal**

1. The Chartered Accountant Monthly
2. Journal of Human Values Three time in Year
3. Indian Journal of Marketing Monthly
4. Abhigyan: Journal of Management Monthly
5. Smart Manager Quaterly
6. IUP Journal of Operation Management Quaterly
7. IUP Journal of Business Strategy Quaterly
8. IUP Journal of Management Research Quaterly
9. Prabandhan: Indian Journal of Management Monthly
10. Arthashastra: Indian Journal of Economics & Research Monthly
11. India Green File Monthly
12. Management and Change

**E- Materials**

1. [Indian institute of materials management](#)
2. [association for healthcare resource & materials management \(AHRMM\)](#)
3. [management accounting](#)
4. [material management](#)
5. [introduction to management accounting](#)
6. [functions of material management](#)
7. [cost and management accounting](#)
8. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>

### Course Out Comes

Units	CO Statement	
<b>Unit - I</b>	After studied unit-1, the student will be able to	To learn the preparation of Financial Statement Analysis.
<b>Unit - II</b>	After studied unit-2, the student will be able to	To gain effective knowledge about Ratio Analysis
<b>Unit - III</b>	After studied unit-3, the student will be able to	To impart knowledge about Fund Flow and Cash Flow Analysis.
<b>Unit - IV</b>	After studied unit-4, the student will be able to	To study about Marginal Costing techniques.
<b>Unit - V</b>	After studied unit-5, the student will be able to	To know about the preparation of Budget and Budgetary Control

# **CORE PAPER - 15**

## **INCOME TAX LAW AND PRACTICE-I**

### **Course Objectives**

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties
6. To ensure Price Stability

### **UNIT - I**

#### **Introduction**

Income Tax Act 1961- Basic Concepts – Assessment Year – Previous Year – Person – Assessee – Income – Agricultural Income – Capital and Revenue Receipts – Capital and Revenue Expenditures – Exempted Incomes u/s 10. Residential status of an individual- Residential status of a HUF – Residential status of a firm and association of persons – Residential status of a company – incidence of tax liability.

### **UNIT - II**

#### **INCOME FROM HOUSE PROPERTY**

Annual value – Determination of annual value- Income from let out house property – Income from self-occupied house property – Deductions allowed from Income from house property u/s 24.

### **UNIT - III**

#### **SALARIES**

Meaning and features of Salary – Allowances – Perquisites – Profits in lieu of Salary – Provident Fund and its types – payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS – Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

### **UNIT - IV**

#### **Profit and Gains of Business or profession and depreciation**

Meaning of business and profession – deductions expressly allowed – expenses expressly disallowed – treatment/ admissibility of certain expenses and incomes – income from business- income from profession. Meaning of depreciation – conditions for depreciation – actual cost – written down value– computation of allowable depreciation.

## UNIT - V

### INCOME TAX AUTHORITIES

CBDT – powers – Director General of income tax – Chief commissioner of income tax – Assessing officer – appointment – Jurisdiction – powers relating to search and seizure.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

### Text Books

S.No	Authors	Title	Publishers
1	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3	Reddy,T.S. & Hariprasad Reddy,Y	Income Tax Theory, Law& Practice	Margham Publications, Chennai.

### Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod,K.Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

### Reference Journal

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Company Law, Institute of India Pvt Ltd,Chennai

**E- Materials**

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax.in
5. Income Tax Management.com

**Course Out Comes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b>	After studied unit-1, the student will be able to To understand the basic level of Income tax Act.
<b>Unit - II</b>	After studied unit-2, the student will be able to To know the tax calculation on house property income
<b>Unit - III</b>	After studied unit-3, the student will be able to To achieve knowledge on tax calculation of salaried people.
<b>Unit - IV</b>	After studied unit-4, the student will be able to To obtain knowledge on income tax of business/ professional income.
<b>Unit - V</b>	After studied unit-5, the student will be able to To understand the administrative set up of income tax department and their powers

## **CORE PAPER - 16**

### **COMPUTERISED ACCOUNTING**

Objective: To make the students to acquire the knowledge of computer software

#### **UNIT - I**

##### **MAINTAINING CHART OF ACCOUNTS IN ERP:**

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations- F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation- Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers- Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

#### **UNIT - II**

##### **MAINTAINING STOCK KEEPING UNITS (SKU):**

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group- Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

#### **UNIT - III**

##### **RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:**

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

#### **UNIT - IV**

##### **ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:**

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.



## **UNIT - V**

### **MIS REPORTS:**

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

### **REFERENCE BOOKS:**

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

# **INTERNAL ELECTIVE**

## **PAPER - 1**

**(to choose one out of 3)**

### **A. MANAGEMENT INFORMATION SYSTEM**

#### **Course Objectives**

1. To have knowledge on fundamental principles of management information system
2. Relate the basic concepts and technologies used in the field of management information system
3. Compare the process of developing and implementing information systems
4. To enable students to understand computer and information processing
5. Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization

#### **UNIT - I**

Definition- Management Information System - MIS Support for Planning, Organizing and Controlling - Structure of MIS- Information for Decision Making

#### **UNIT - II**

Concept of System - Characteristics of System - System Classification - Categories of Information System - Strategic Information System and Competitive advantage.

#### **UNIT - III**

System Analysis and Design -SDLC- Role of System - Analyst- Functional Information System - Personnel ,Production, Material, Marketing.

#### **UNIT - IV**

Computer and Information Processing - Classification of Computer - Input Devices- Storage Devices - Batch and Online Processing- Hardware - Software - Database Management Systems.

#### **UNIT - V**

Development - Maintenance of MIS- Operations of manual information system- Role of Computer In MIS - Data Base Concept - Expert System – System Audit.

**TEXT BOOKS:**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Kenneth Claoudon and June P Laudon	Management Information System	Prentice Hall of India
2.	M. Assam	Fundamentals of Management Information system	Fundamentals of Management Information system
3.	Jawadekar W.S	Management Information System	Tata McGraw Hill Publishing Company Ltd., 2002.

**REFERENCE BOOKS:**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Mudrick & Ross	Management Information System	Prentice- Hall of India
2.	Sadagopan	Management Information System	Prentice Hall of India
3.	Murthy CSV	Management Inforation System	Himalaya Publishing House

**E-MATERIALS:**

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

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

[www.icisa.cag.gov.in](http://www.icisa.cag.gov.in)

**Course Out Comes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b> After studied unit-1, the student will be able to	Understand the fundamental principles of MIS
<b>Unit - II</b> After studied unit-2, the student will be able to	Basic knowledge about Concepts and Technologies used in MIS
<b>Unit - III</b> After studied unit-3, the student will be able to	Acquired knowledge on process of developing and implementing information system
<b>Unit - IV</b> After studied unit-4, the student will be able to	Impart knowledge on Information Processing
<b>Unit - V</b> After studied unit-5, the student will be able to	Enhanced knowledge on DBMS.

**INTERNAL ELECTIVE**  
**PAPER – 1**  
**B. BUSINESS MANAGEMENT**

**Objectives:**

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of management in day.

**UNIT - I**

**INTRODUCTION TO MANAGEMENT**

Meaning, Definition, Importance, Nature, Management and administration, Functions of Management. Levels of management, roles of manager, Management as a Science or Art, Contribution to management by F.W. Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.

**UNIT - II**

**PLANNING**

Planning – Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making – Steps, Types, Decision Tree.

**UNIT - III**

**ORGANISING AND STAFFING**

Organization - Importance - Principles of Organisation. Delegation & Decentralization – Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment - selection-Training, promotion and appraisal.

**UNIT - IV**

**DIRECTING AND MOTIVATING**

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

**UNIT - V**

**CO-ORDINATION AND CONTROL**

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information – Concepts of keizen – six sigma.

**TEXT BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.

**REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	Sherlekar&Sherlekar	Principles of Business Management	Himalaya Publishing House, New Delhi.
3.	L.M.Prasad	Principles and Practices of Management	Sultan Chand and sons, New Delhi.

**Course OutComes**

<b>Units</b>	<b>CO Statement</b>	
<b>Unit - I</b>	After studied unit-1, the student will be able to	Knowledge pertaining to Fundamentals of management
<b>Unit - II</b>	After studied unit-2, the student will be able to	Knowledge pertaining to develop planning
<b>Unit - II</b>	After studied unit-3, the student will be able to	Understand organising and staffing
<b>Unit - IV</b>	After studied unit-4, the student will be able to	Knowledge pertaining to motivation structures.
<b>Unit - V</b>	After studied unit-5, the student will be able to	Advanced Programming techniques using control and coordination

## **INTERNAL ELECTIVE**

### **PAPER – 1**

#### **C. HUMAN RESOURCE MANAGEMENT**

##### **Objectives**

1. To enable the students to understand the Human resource management concepts and principles.
2. To create an awareness about the existing HR practices of the companies in India.

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

##### **INTRODUCTION TO HUMAN RESOURCES MANAGEMENT**

Definition – Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager. Human Capital Management (HCM) – Jobs and Career in Human Capital Management. Human resource management in changing environment – Changing Environment of HRM, Changing role of HRM.

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

##### **HUMAN RESOURCE PLANNING**

Definition, Need And Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis – meaning, process, Job Description and Job Specification. Job Design meaning and methods – work simplification, job rotation, job Enrichment and job enlargement.

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

##### **RECRUITMENT AND SELECTION**

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices In India. Selection – Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.

##### **UNIT - V**

##### **TRAINING AND DEVELOPMENT, PERFORMANCE AND POTENTIAL APPRAISAL**

Meaning – Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training – Training And Development As Source Of Competitive Advantage – Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs.

Performance and Potential Appraisal - Meaning, Purpose-Process – Methods – Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, Controlling costs of Human Resources.

**TEXT BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Dr.S.S. Khanka	Human Resource Management (Text & Cases)	S. Chand Publishing, New Delhi, 5 <sup>th</sup> edition (2013).
2.	L.M. Prasad	Human Resource Management (Text & Cases)	Sultan Chand and sons, New Delhi, 3 <sup>rd</sup> edition (2014).

**REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	K. A. Aswathappa	Human Resource Management	Himalaya Publishing House, 8 <sup>th</sup> edition.
2.	C. B. Mamoria	Personnel Management	Himalaya Publishing House Pvt., Ltd, 13 <sup>th</sup> edition (2019).
3.	P. C. Tripathi	Personnel Management and industrial relations	Sultan Chand and sons, New Delhi, 21 <sup>st</sup> edition (2013).
4.	P.Subba Rao	Personnel and Human Resource Management	Himalaya Publishing House.

**E-Material**

1.Online Study Material for Commerce courses - LPU Distance

**Course Outcomes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b>	After studied unit-1, the student will be able to Understanding the basics of Human Resource Management.
<b>Unit - II</b>	After studied unit-2, the student will be able to Ability to plan Human resource.
<b>Unit - III</b>	After studied unit-3, the student will be able to Knowledge about leadership qualities through Recruitment and Selection.
<b>Unit - IV</b>	After studied unit-4, the student will be able to Comprehension about Training and Development.
<b>Unit - V</b>	After studied unit-5, the student will be able to Awareness about Performance and Potential Appraisal.

**SKILL BASED SUBJECT**  
**PAPER – 3**  
**CUSTOMS, GOODS AND SERVICES TAX**

**Objectives**

To enable the students to understand basic concepts of goods and service tax.

To analyze the assessment returns and refund of goods and service tax

**UNIT - I**

**CUSTOMS AND EXCISE DUTY**

Introduction-Customs act 1962- Objectives of Customs Act , Levy and collection of Customs duty , classification of goods , Goods Exempted from Customs duty, Searches ,seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods-clearance of samples- registration and exemption from registration.

**UNIT - II**

**INTRODUCTION TO GOODS AND SERVICE TAX**

Goods and Service Tax – Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types – SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax – Dimension of Goods and Service Tax – Effects of Goods and Service Tax in Indian Economy – Impact of Goods and Service Tax and its Implication.

**UNIT - III**

**GOODS AND SERVICE TAX REGISTRATION**

Meaning, Importance, Types, Procedure for Resident and Non- Resident – Application Process and Enrolment process under Goods and Service Tax – Documents required – Penalties – Cancellation of Registration – Revocation of Cancellation of Registration.

**UNIT - IV**

**LEVY AND COLLECTION OF GST**

Supply – Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.

**UNIT - IV**

**ASSESSMENT RETURNS AND REFUND OF GOODS AND SERVICE TAX**

Assessment – Meaning and types – Accounts and Other Records – Periods of Retention of Accounts. Returns – Types of returns and their due dates -Furnishings of details of Outward



Supply – Claim of Input tax credit and Provisional Acceptance thereof – Matching and Reversal and Reclaim at Reduction in Output tax liability. Payments of Goods and Service Tax –TDS and TCS under Goods and Service Tax – Refund of Goods and Service Tax.

#### TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	CA Hemant Narang	Goods and Service Tax Simplified, A Complete Guide to New Model GST Law	Computech Publications Limited , New Delhi.
2.	RakeshKumar	Goods and Service Tax	Diamond Pocket Books (P) Ltd., New Delhi.
3.	Dr.H.C.MehrotraProf.V.P.Agarwal	Goods and Service Tax	Sahitya Bhawan Publication New Delhi(2020).

#### REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	T S Reddy and Hari Prasad Reddy	Business Taxation	Margham Publication.
2.	Dr. Vinod and K. Singhania Monic Singhania	Students Guide To goods and service Tax	Taxmann Publications, New Delhi.
3.	Datey, V.S.	Indirect Tax Law and practice	Taxmann Publications Pvt. Ltd., Delhi,

#### Course OutComes

Units	CO Statement	
<b>Unit - I</b>	After studied unit-1, the student will be able to	Understand the basics of Customs and Excise duty.
<b>Unit - II</b>	After studied unit-2, the student will be able to	Know the fundamental concepts of Goods and Service Tax (GST).
<b>Unit - III</b>	After studied unit-3, the student will be able to	Understand the Goods and Service Tax Registration.
<b>Unit - IV</b>	After studied unit-4, the student will be able to	Analyze the procedures of Levy and Collection of GST.
<b>Unit - V</b>	After studied unit-5, the student will be able to	Understand the Assessment Returns and Refund of Goods and Service Tax.

**SEMESTER VI**  
**CORE PAPER - 17**  
**COST ACCOUNTING - II**

**Course Objectives**

1. To make the students to understand the process of ascertaining, classification and controlling cost.
2. To enable the students for higher studies like CA, ICWA and ACS with ease and confidence.

**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 - Closing WIP with or without Process Loss.

**UNIT - III**

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

**UNIT - IV**

Standard Costing – Variance Analysis – Material – Labour – Overheads – Fixed - Variable - Sales Variance.

**UNIT - V**

Reconciliation of Cost and Financial Accounts.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**Text Books:**

<b>S.no</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.

**Reference Books:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>
1.	A. Murthy and S. Gurusamy	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	Tulsian	Cost Accounting	Tata McGraw Hills.

**Reference Journal**

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

**E- Materials**

1. [www.icwai.org](http://www.icwai.org)
2. [www.nasbaregistry.org](http://www.nasbaregistry.org).

## Course Out Comes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to To taught the Computation of Job, Batch, Contract Costing
<b>Unit - II</b>	After studied unit-2, the student will be able to To learn the preparation of Process Costing.
<b>Unit - III</b>	After studied unit-3, the student will be able to To impart knowledge about calculation of Operating Costing
<b>Unit - IV</b>	After studied unit-4, the student will be able to To study about preparation of Standard Costing.
<b>Unit - V</b>	After studied unit-5, the student will be able to To gain knowledge about Reconciliation of Cost and Financial Accounts.

**CORE PAPER - 18**  
**WORKING CAPITAL MANAGEMENT**

**Objective:**

To understand the concept and the importance of Working Capital Management.

**UNIT - I**

**Concept of working capital**

Need for and types of working capital - Objectives of working capital Management, Adequacy of working capital - Determinants of working capital – Operating cycle - Approaches to working capital management - Monitoring and control of working capital.

**UNIT - II**

**Working capital finance**

Sources - financing of fixed / Long term working capital - financing for Temporary / Short term working capital - Securities required in Bank finance - working capital control and Bank policy.

**UNIT - III**

**Concept of Cash Management**

Cash Management - Objectives - Motives for holding Cash - Factors affecting cash needs and Management - Management of liquidity - Liquidity Vs Profitability - Planning Cash Management - Importance and Significance of cash budget - Management of surplus cash.

**UNIT - IV**

**Concept of Account Receivables Management**

Accounts Receivables Management - Objectives - cost of managing receivable - factors affecting quantum of receivable - optimum size of receivable - Methodology and techniques of Receivable Management.

## UNIT - V

### Inventory Management

Inventory Management - Objectives - Benefits and cost associated with inventory management - factors affecting optimum level of Inventory - Tools and techniques of Inventory Management

(Theory 60%, Problem 40%)

### Book Reference:

Financial Management	I.M.Pandey, Vikas Publication, New Delhi
Financial Management	Dr.S.N.Meheshwari, Sultan Chand & Sons, New Delhi
Financial Management	N.P.Srinivasan & M.Sakthivel Murugan Virinda Publication (P) Ltd, New Delhi
Financial Management	Van Horne, Prentice Hall of India, New Delhi
Financial Management	P.V.Kulkarni - Himalaya Publication, Mumbai
Financial Management	Prasana Chandra, Tala McGraw Hill, New Delhi
Corporate Finance	S.C.Kuchal, Chaitanya Publications, Allahabad
Corporate Finance & Financial Management	Das, Sharma Bhattacharya & Gupta, Kalyani Publication, Hyderabad

## **CORE PAPER - 19**

### **INCOME TAX LAW AND PRACTICE-II**

#### **Course Objectives**

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties
6. To ensure Price Stability

#### **UNIT - I**

##### **CAPITAL GAINS**

What are capital assets? – What are not capital assets? – kinds of capital assets – transfer u/s 2 (47) – cost of acquisition – cost of improvement – computation of short term capital gain - computation of long term capital gain – exemptions from capital gains.

#### **UNIT - II**

##### **INCOME FROM OTHER SOURCES**

Specific incomes chargeable to tax – general incomes chargeable to tax – Interest on securities – Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources – computation of income from other sources.

#### **UNIT - III**

##### **CLUBBING OF INCOMES AND SET OFF AND CARRY FORWARD OF LOSSES**

Income transfer without asset transfer – cross transfer – transfer for the benefit of son's wife – capital gain on an asset gifted before marriage – gifted money used for construction of house by spouse – income including losses – clubbing of business income – clubbing of minor's income – computation of total income.

Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses – unabsorbed depreciation – order of set off – computation of total income.

#### **UNIT - IV**

##### **AGRICULTURAL INCOME AND DEDUCTIONS FROM GROSS TOTAL INCOME**

Meaning of agricultural income – types of agricultural income – income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea – income of a sugar mill growing its own sugarcane– computation of tax of an assessee having agricultural income.

Permissible deductions from gross total income – section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

## Unit - V

### ASSESSMENT OF INDIVIDUALS AND ASSESSMENT PROCEDURES

Sources of income of an individual – computation of total income and tax liability of an individual. Filing of returns – permanent account number (PAN) –Usage of PAN – TDS - types of assessment – self assessment – Best judgement assessment – Income escaping assessment (reassessment) – Advance payment of tax

**Note:** Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

#### Text Books

S.no	Authors	Title	Publishers
1	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Reddy,T.S. Hariprasad Reddy,Y	& Income Tax Theory, Law&Practice	Margham Publications, Chennai.
3	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai

#### Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod,K.Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill



## Reference Journals

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Chennai

## E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax. in
5. Income Tax Management.com

## Course Outcomes

Units	CO Statement
<b>Unit - I</b>	After studied unit-1, the student will be able to To know the calculation of taxes for gain on capital asset.
<b>Unit - II</b>	After studied unit-2, the student will be able to To know the tax on other source and its calculation.
<b>Unit - III</b>	After studied unit-3, the student will be able to To know the adjustment of carry forward Income/Expenditure.
<b>Unit - IV</b>	After studied unit-4, the student will be able to To Expertise in preparation of total income of individual/ firm etc.
<b>Unit - V</b>	After studied unit-5, the student will be able to To gain knowledge on filing of income tax returns.

**INTERNAL ELECTIVE**  
**PAPER - 2**  
**(to choose one out of 3)**  
**A. PRACTICAL AUDITING**

**Course Objectives**

1. Understand meaning, types of audit, and difference between auditing and book keeping.
2. Know the meaning of internal control, internal check and audit.
3. Identify different types of vouchers.
4. Understand qualification, Duties, Rights, and different types of auditors.
5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

**UNIT - I**

**INTRODUCTION**

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**

**AUDIT PROGRAMME AND INTERNAL CONTROL**

Meaning and definition of audit program – Advantage and disadvantage – audit file, audit note book, audit working papers – purposes and importance of working papers – Internal check – meaning , objectives of Internal check – features of good Internal check system – Internal Control – meaning, objectives and features of good Internal control .

**UNIT - III**

**VOUCHING**

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**

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

Auditor's Report – Importance of auditor's report – contents of audit report – Kinds of reports.

#### Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	B.N. Tandon	A hand book of practical Auditing.	S.Chand
2.	T.R.Sharma	Auditing	Sahitya Bhavan, Agra.
3.	B.N.Tandon Sudharsanam, Sundharababu	Practical Auditing	S.Chand,.
4.	Dr.K.Sundar and K.Parri	Practical Auditing	Vijay Nicole Imprints Pvt., Ltd.,
5.	S.K.Basu	Auditing and Principles and Techniques	Pearson

#### Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.L.Natarajan	Practical Auditing	Margham Publications
2.	Kamal Gupta and Ashok Arora	Fundamentals of Auditing	Tata Mc., Graw Hill.
3.	R.G.Saxena.	Auditing	Himalaya Publishing House
4.	S.N.Maheshwari	Banking Theory , law and practice	Kalyani Publications.

#### Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	The students will be able to acquire the basic concepts of auditing.
Unit - II	After studied unit-2, the student will be able to	The students will be able to the meaning and importance of internal audit, internal check and control.
Unit - III	After studied unit-3, the student will be able to	The students will be able to understand the verification of vouchers and vouching.
Unit - IV	After studied unit-4, the student will be able to	The students will be able to study the auditors appointment, removal, qualification and disqualification.
Unit - V	After studied unit-5, the student will be able to	The students will be able to identify the auditors reports and its kinds.

**INTERNAL ELECTIVE**  
**PAPER - 2**  
**B. INVENTORY MANAGEMENT**

**UNIT - I**

Inventory Management: Inventory concept - Types of inventory, functions, use, dependent and independent demand - Objects and importance of inventory management.

**UNIT - II**

Inventory Control Techniques: Inventory classification and its use in controlling inventory- setup time and Inventory control-safety stock determination –Elimination of waste and reduction of inventory level in service and manufacturing organizations.

**UNIT - III**

Inventory models: Fixed order versus fixed interval systems-Inventory model for manufactured items-Economic Lot Size.

**UNIT - IV**

Make or Buy decisions: Concept of outsourcing- Factors influencing make or buy decisions - Trends in Make or Buy Decisions in core competency.

**UNIT - V**

Material management in JIT inventory- Zero inventory concept-Evaluation of performance of Material function - Criteria and Method of evaluation.

(Weightage of Marks = Problems 40% and Theory 60%)

**Reference Books:**

J R Tony Arnold, Stephen N Chapman, Introduction to Materials Management - Prentice Hall

A R Palit, Materials Management.

Max Muller, AMACOM, Essentials of Inventory management, American Management Association

Richard J Tersine, Principles of Inventory and Materials Management, Prentice Hall

**INTERNAL ELECTIVE**  
**PAPER - 2**  
**C. ENTREPRENEURIAL DEVELOPMENT**

**Objectives**

1. To make and create interest among the students to become an Entrepreneur.
2. To facilitates the students to avail the incentives and schemes available for MSMEs.

**UNIT - I**

**INTRODUCTION**

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition- Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs.Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur-Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development

**UNIT - II**

**ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES**

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP-Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

**UNIT - III**

**NEW VENTURE**

Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection.- Procedures to Start a New Venture-Project : Meaning- Types-formulation of Project report -Project Appraisal- Network Analysis.

**UNIT - IV**

**INSTITUTIONAL SUPPORT AND SUBSIDIES**

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs0– DIC- Industrial Estates

**UNIT - V**

**MICRO , SMALL AND MEDIUM ENTERPRISES (MSMES)(15HRS.)**

Introduction- Classification of Enterprises- Memorandum of MSMEs-Registration of MSMEs- MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

**TEXT BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Dr.S.S Khanka	Entrepreneurial Development	Sultan chand company Ltd.
2.	AbhaJaiswal	Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives),	Bharat Law House Pvt. Ltd

**REFERENCE BOOKS**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Vasant Desai	Small-Scale Industries and Entrepreneurship	Himalaya Publishing House, 2017
2.	Prasanna Chandra	Project Preparation , Appraisal, Implementation	Tata McgrawHill, New Delhi.
3.	G.N.Pande	A Complete Guide To Successful Entrepreneurship-	VikasPublishingHouse, New Delhi
4.	C B Gupta &Srinivasan	Entrepreneurship Development in India	Sultan Chand.
5.	A Gupta	Indian Entrepreneurial Culture	New Age International.

**Course Out Comes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b>	After studied unit-1, the student will be able to Understand the basic concepts and theories of entrepreneurship.
<b>Unit - II</b>	After studied unit-2, the student will be able to Exemplify knowledge on course contents, curriculum and constraints of EDP.
<b>Unit - III</b>	After studied unit-3, the student will be able to Conceive business ideas and convert them into business projects.
<b>Unit - IV</b>	After studied unit-4, the student will be able to Become familiar with institutions support various forms of assistances and subsidies.
<b>Unit - V</b>	After studied unit-5, the student will be able to Learn the MSMEs schemes provided to budding entrepreneurs .

# **INTERNAL ELECTIVE**

## **PAPER - 3**

### **A. FINANCIAL INSTITUTIONS AND MARKETS**

*Objective: To familiarize with various Financial Institutions and Markets.*

#### **UNIT - I**

##### **INDIAN FINANCIAL SYSTEM:**

Components – Functions – Flow of Funds Matrix – Financial System and Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System.

#### **UNIT - II**

##### **FINANCIAL INSTITUTIONS:**

Commercial Banking: Types – Functions – Lending by Commercial Banks – Recent Developments – Merchant Banking-functions—Venture Capital—objectives--Private Equity – role in start-ups—Hire purchase and leasing—Non-banking Finance Companies: Types – Functions.

#### **UNIT - III**

##### **MONEY MARKET:**

Functions of Money Market – Organization of Money Market – Dealers – Money Market Instruments – RBI – Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo – MPC (Monetary Policy Committee) – Structure and Functions.

#### **UNIT - IV**

##### **DEBT MARKET:**

Evolution of Debt Markets in India - Money Market & Debt Market in India – Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds – Securities Trading Corporation of India - Primary Dealers in Government Securities – Bonds: Features of Bonds - Types of Bonds - Bond Ratings.

#### **UNIT - V**

##### **EQUITY MARKET:**

Meaning - Development of Equity Culture in India – Primary Market: IPO and FPO – Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP – Rights Issue – Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices – SEBI: Objectives and Functions.

**SUGGESTED READINGS:**

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.



**INTERNAL ELECTIVE**  
**PAPER - 3**  
**B. MARKETING MANAGEMENT**

**Objective:**

To create a strong knowledge base in 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:**

Rajan Nair - Marketing, Sultan Chand & Sons, New Delhi

R.S.N.Pillai - Modern Marketing, S.Chand & Co., Ltd., New Delhi

Phips Kotler - Marketing Management, Prentice Hall

Cundiff - Fundamentals of Marketing

Jha and Singh - Marketing Management, Himalayan Publishers.

**INTERNAL ELECTIVE**  
**PAPER - 3**  
**C. BUSINESS ENVIRONMENT**

**Course Objectives**

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the commerce students.
2. To understand the fundamentals of Business Environment
3. To promote basic understanding on the Economic environment of business.
4. To provide knowledge about the political environment of business.
5. To know the Social Environment of business.
6. To acquire the knowledge Technological environment Indian Business

**UNIT - I**

**BUSINESS ENVIRONMENT**

Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21<sup>st</sup> century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis

**UNIT - II**

**ECONOMIC ENVIRONMENT**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

**UNIT - III**

**POLITICAL ENVIRONMENT**

Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

**UNIT - IV**

**SOCIAL ENVIRONMENT**

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

**UNIT -V**

**GLOBAL ENVIRONMENT**

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India.

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Francis Cherunilam	Business Environment	Himalaya
2.	K.Aswathappa	Business Environment	Publishing House,
3.	Dr.S.Sankaran	Business Enironment	Himalaya
4.	Sheik Saleem	Business Environment	Publishing House,
5.	Dr.N.Premavathy	Business Environment	Margham
			Publication
			Pearson Education.
			Sri Vishnu
			Publications

#### **References Books:**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	Keith Davis William, C.Frederik,	Business and Society,	McGraw Hill International Books Co.,
2.	Dr.M.Dhanabhakyam and M.Kavitha	Business Environment	Vijay Nicole Imprints, Pvt., Ltd.,
3.	Pailwar.V.K	Business Environment	Prentice Hall India
4.	Saroj Upadhyay	Business Environment,	LearningPvt.,Ltd., Asian Books Pvt.,Ltd.,
5.	Pankaj Mehra	Aspects of Business Environment	Omega Publication.

#### **Course Out Comes**

<b>Units</b>	<b>CO Statement</b>
<b>Unit - I</b>	After studied unit-1, the student will be able to The students will be able to know the concept of external, micro macro of business environment.
<b>Unit - II</b>	After studied unit-2, the student will be able to The students will be able to study the economic policies and conditions in India.
<b>Unit - III</b>	After studied unit-3, the student will be able to The students will be able to understand the concept of natural and technological environment.
<b>Unit - IV</b>	After studied unit-4, the student will be able to The students will be able to acquire the knowledge of social environment and consumer protection.
<b>Unit - V</b>	After studied unit-5, the student will be able to The students will be able to study the concept of globalization of Indian business.

**SKILL BASED SUBJECT**  
**PAPER - 4**  
**BUSINESS ETHICS**

**UNIT - I**

Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Role of CEO - Impact on the Business Culture.

**UNIT - II**

Types of Ethical issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination.

**UNIT - III**

Ethics internal - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees - Ethics External - Consumers - Fair Prices - False Claim Advertisements.

**UNIT - IV**

Ethics External - Environment Protection - Natural - Physical - Society - Relationship of Values and Ethics - Indian Ethos - Impact on the performance.

**UNIT - V**

Vendors - Government - Social Audit.

**Text Books**

Memoria & Menoria - Business Policy

David J. Fritzsche - Business Ethics: A Global & Management Perspective - Tata McGraw-Hill

Ramaswamy Namakumari - Strategic Planning - Corporate Strategy - MacMillan India Ltd

Velasquez - Business Ethics - Prentice - Hall of India

Dr.S. Shankaran - Business Ethics & values.

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