As per the common regulations framed by

University of Madras

CURRICULUM

SEMESTER I

<table>
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<tr>
<th>Course Content</th>
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**SEMMESTER III**

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### Non Major Elective Papers:

Any one of the following:

1. Principles of Insurance
2. Basics of Retail Marketing
3. An Overview of ISO

### SEMESTER IV

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**Non-major Elective Papers**

Any one of the following:

1. Consumer Protection and Consumer Rights
2. Supply Chain Management
3. Fundamentals of Disaster Management
4. Concept of Self Help Group

* (a) Non-Tamil Students up to XII Std must be studied “Basic Tamil” comprising of two course in degree level.

(b) Tamil Students up to XII Std, taken Non-Tamil Language under Part-I at degree level shall be taken “Advanced Tamil” comprising of two courses.

(c) Tamil Students up to XII Std and taken Tamil under Part-I Language at degree level shall be chosen “Non-Major Electives” at degree level.

**SEMESTER V**

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List of Electives:

1. Entrepreneurship Development
2. International Trade
3. Banking Theory
4. Strategic Management
5. Industrial and Labour relations
6. Project Viva-voce
SYLLABUS
SEMESTER- I

Core Paper I – FINANCIAL ACCOUNTING

No. of Credits: 4

Objectives

- To enable the students to know the Principles of accounting in general.
- To understand the practical applicability of Financial Accounting.

Unit I: Introduction

Theoretical framework - Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts – Conventions - Accounting Transactions - Double Entry Book Keeping - Accounting Standards – Indian Accounting Standards(IND AS) (Theory only) -Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book

Unit II: Book keeping and Final Accounts

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c- Bank Reconciliation Statement.

Preparation of Final Accounts of a Sole Trading Concern Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

Unit III: Accounting for Special Transactions I

Bill of Exchange and Promissory Notes : Meaning and its treatment in the Accounts - Sale of Goods on approval or return basis : Meaning and its accounting treatment - Consignments - Meaning of consignment transactions, the difference between sale and consignment, the accounting treatment of such transactions and events in the books of consignor and consignee
Joint Venture for Non–Corporate Entities: Meaning and features, Distinction between a joint venture and partnership and Methods of maintaining Joint Venture Accounts. (Simple problems only)

Unit IV: Accounting for Special Transactions II

Royalty Accounts: Meaning and methods of maintaining such accounts - Average due date: Meaning and its calculation in various situations - Account Current: Meaning and Methods of its preparation (Simple problems only)

Unit V: Inventories and Depreciation


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

Recommended Texts

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
Core Paper II: BUSINESS LAWS

No. of Credits: 4

Objectives

- To highlight the Provisions of Law governing General Contract and Special Contracts
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I: Formation of Contract


Unit II: Offer, Acceptance and Consideration


Unit III: Other Elements of Valid Contract


Unit IV: Performance of Contract

Unit V: Sale of Goods Act


Recommended Texts

E-Resources
www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
http://libguides.slu.edu/businesslaw
ALLIED PAPER I: BUSINESS MATHEMATICS

No. of Credits: 5

Objectives:

- To develop an understanding of the basic Mathematical tools and its application
- To develop their application in Business, Finance, and Economics.

Unit – I: Set Theory

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets - Permutation and Combination

Unit – II: Equations and Matrix

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable - Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer’s Rule (involving not more than three variables).

Unit – III: Ratio and Proportion

Algebra - Ratio, Proportion and Variations - (Business Applications related to Ratio and Proportion) Laws of Indices, Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

Unit – IV: Business application
Time value of Money - Simple Interest - Compound interest – Effective Rate of Interest - Present Value - Net Present Value - Future Value – Perpetuity – Annuities - Sinking Funds - Valuation of Bonds

Unit – V: Calculus


Note: Problems : 100%

Recommended Texts


Non-Major Elective I – PRINCIPLES OF INSURANCE

No. of Credits: 2

Objectives
• To enable students to understand about Insurance
• To understand the various insurance policies and it’s benefit on the policyholders

Unit-I : Introduction


Unit-II : Insurance Policies

Unit-III : General Insurance

General Insurance – Fire, Marine – Miscellaneous Insurance — Insurance Intermediaries – Foreign Insurers in India – Marketing and selling of Insurance Services

Unit-IV: Legal aspects

Legal and regulatory aspects of Insurance- IRDA – Objectives, Powers, Functions

Unit-V : Documentation and claim procedure

Documentation- theory & practice of premium rating, Personal & retail insurance—claims procedure- customer service- Insurance career prospects

Recommended Text

1. Principles & Practice of Insurance, A. Murthy, Margham Publications

Non-Major Elective I – BASICS OF RETAIL MARKETING

No. of Credits: 2

Objectives

- To enable students to understand about retail marketing
- To understand the ways that retailers use marketing tools and techniques to interact with their customers.
Unit I: Introduction

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

Unit II: Functions & Types

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

Unit III: Branding

Retail location factors – Branding in retailing – private labeling – Franchising concept.

Unit IV: Communication Tools

Communication tools used in Retailing – Sales promotion, e-tailing- window display

Unit V: Supply chain management

Supply chain management – definition – importance – Role of information Technology in retailing

Recommended Texts

6. Dunne, Lusch and Carver, Retailing, South Western Publisher.
Non-Major Elective I – AN OVERVIEW OF ISO

No. of Credits: 2

Objectives

- To understand the importance of ISO
- To enable the students to know about the requirements of ISO

Unit I: Introduction

An Introduction to ISO 9000, 9001, 9002, 9003 - The Quality systems to be certified - Meaning of ISO - Benefits of ISO 9001 - Certification- General Scheme of ISO 9001

Unit II: QMS


Unit III: ISO 9001-2000

**Unit IV: ISO 9001 – 2000- Certification**

ISO 9001 - 2000 and QIS - Comparison of ISO 901 and the capability Maturity Model for software - Certification bodies operating Multinationals

**Unit V:ISO – IQA**

ISO and how to hire an ISO 9000 Consultant - What is Internal Quality Auditing

**Recommended Texts**


**E-Resources**

[https://www.iso.org](https://www.iso.org)
Non-Major Elective I – BASICS OF HEALTH CARE MANAGEMENT

No. of Credits: 2

Objectives

• To enable the students to know about basics of health care management
• To help the students to know about personal, family and community health care management

Unit I: PERSONAL (SELF) HEALTH CARE

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

Unit II: FAMILY HEALTH CARE

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

Unit III: COMMUNAL HEALTH CARE
Mass – Hygiene (Social Hygiene) – Environmental Hygiene – Communal health care centre – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

Unit IV: HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies.
Communal amenity programme

Unit V: HEALTH DISASTER MANAGEMENT

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

Recommended Texts:

E-Resources:
mastersinhealthadministration.org
https://books.google.co.in
SEMESTER - II

Core Paper III – ADVANCED FINANCIAL ACCOUNTING

Objectives

- To enable the students to get a comprehensive understanding of the Financial Accounting

- To make the students know the various methods of maintaining the accounting records in various forms of Business.

Unit I : Branch Accounts
Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

Unit II : Departmental Accounts

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

Unit III : Hire Purchase and Instalment System


Unit IV : Partnership Accounts

Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit V : Partnership Accounts

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

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

Recommended Texts:
Core Paper IV: Business Economics

No. of credits-4

Objectives:

- To understand the concept of economics
- To know about demand and supply behaviour

Unit I : Introduction


Definition – Scope and Importance of Business Economics

Unit II: Demand and supply function


Unit III: Consumer Behaviour


Unit IV: Production Law

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

Unit V: Product Pricing


Recommended Texts
1. Shankaran,S, Business Economics - Margham Publications - Ch -17
Allied Paper II: BUSINESS STATISTICS

No. of Credits: 4

Objectives:
- To facilitate the understanding of the relevance and need of the subject Statistics in the current scenario.
- 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 - 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- II Correlation and Regression Analysis
Simple Correlation - Scatter Diagram - Karl Pearson’s Correlation - Spearman’s Rank Correlation - Regression - Meaning - Linear Regression

Unit III: 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

Unit- IV: Probability

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation - Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.

Unit – V: Sampling

Sampling procedures-Simple, Stratified and Systematic sampling. Hypothesis testing-Fundamental ideas- Large Sample test- Small sample test- t, F, ANOVA-Chi-square (without proof)-Simple application.

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

Recommended Texts

2. Dhingra, I.C & Gupta, M.P, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi
3. Vittal,P.R.,Quantitative Techniques,Margham Publications

E-Resources

www.spss.co.in
https://statlearning.class.stanford.edu
Non-Major Elective II – CONSUMER PROTECTION AND CONSUMER RIGHTS

No. of Credits : 2

Objectives

- To enable the students to understand about consumer protection and consumer rights.
- To help the students to know about basic procedures for handling consumer dispute.

Unit I: Introduction

Introduction of consumer protection act1986 - other amendments - salient features

Unit II: Consumer

Definitions of the terms - consumer - appropriate laboratory - complainant - consumer dispute – complaint - restrictive trade practice

Unit III: Consumer rights

The various consumer rights - right to safety, Right to information, Right to choose -right to be heared - Right against exploitation -Right to consumer education

Unit IV: Consumer Protection

Consumer protection councils - Central – State

Unit V: Consumer dispute redressal

Consumer disputes redressal agencies -Direct forum - state commission - national commission

Recommended Texts


E-Resources

www.scottishlawreports.org.uk/resources/links/consumer-law.html

https://www.consumerprotection.govt.nz

https://www.hg.org/

Non-Major Elective II – SUPPLY CHAIN MANAGEMENT

No. of Credits : 2

Objective

- To create awareness about the supply chain activities taken in order to deliver the goods

Unit I: Introduction

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II: Supply chain

Unit III: Strategic Alliances


Unit IV: Procurement and Outsourcing

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V: Customer Value


Recommended Texts

1. Raghuram, G, and Rangaraj, N, Logistics & Supply chain management – Macmillan
2. Sople, V.V, Logistics Management: Supply chain imperative – Pearson Publication

Non-Major Elective II – FUNDAMENTALS OF DISASTER MANAGEMENT

No. of Credits : 2

Objectives

- To develop an understanding of the process of Disaster Management.
- To enable students to understand the Disaster training, utilisation of resources and public awareness.

Unit I: Introduction

Meaning, definition, basic aspects and types of disasters.

Unit II: Disaster
Stages in Disaster - Pre, during and post disaster.

Unit III: Disaster Mitigation

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

Unit IV: Disaster Training

Disaster training – Utilisation of resources, training and public awareness.

Unit V: Disaster Management

Disaster Management policy and legislation; Disaster Management – Strategy in India.

Recommended Texts


E-Resources

www.sccm.org
www.wcpt.org

Non-Major Elective II – CONCEPT OF SELF HELP GROUP

No. of Credits : 2

Objectives
- To enable the students to know about the various activities undertaken by SHGs
- To develop an understanding of the role of Government & NGO’s for the development of SHGs

Unit I: Introduction

Meaning, Concept and Functions of SHGS – objectives of SHGs – goals of SHGs – formation of SHGs – working of SHGs — training of SHGs - Types of Self Help Groups

Unit II: Women empowerment


Unit III: Micro Finance

Financing by SHGs – Micro finance through SHGS - Study of institutions engaged in promoting & development SHGs - Study of micro enterprises and income generation projects run by SHGs

Unit IV: SHG

Social Development through SHGS - Group Dynamics - Saving & Micro Credit - Rating of Self Help Group/NGO - Building Self Help Group & Leadership - SHG & Cluster Development Entrepreneurship Orientation for SHG

Unit V: Role of Government

Role of Government and NGO’s in fostering SHGS - Importance and Government assistance - Bank Linkage Model and it’s working.
Recommended Texts


E-Resources

www.readindia.in/shg.html
shodhganga.inflibnet.ac.in

SEMESTER - III

CORE PAPER V: CORPORATE ACCOUNTING
(As Per Revised Schedule III)

No. of Credits: 4

Objectives

- To enable the students to prepare Company accounts.
- To motivate the students to understand the various Provisions of the Companies Act.

Unit I : Share Capital

Unit II : Debentures & Acquisition of Business


Unit III : Final Accounts

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration - Calculation and Legal Provisions.

Unit IV : Valuation of Shares and Goodwill

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit V : Other Accounting methods

Accounting for Price Level Changes - Human Resource Accounting – Computerized Accounting Meaning.

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

Recommended Texts

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

Core Paper VI: INCOME TAX LAW AND PRACTICE – I

No. of Credits : 4

Objectives

• To Provide a detailed understanding of the various provisions of I.T. Act.
• To enable the students to about the Assessment Procedures and Tax Planning.

Unit I : Introduction


Unit II : Income from Salary

Income from Salary - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80.

Unit III : Income from House Property

Unit IV: Profits and Gains from Business or Profession

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

Unit V: e-filing & Submission of Returns

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Various Returns- Permanent Account Number (PAN) - Usage of PAN

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

Recommended Texts


E-Resources

www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in
Core Paper VII: COMPANY LAW

No. of Credits : 4

Objectives

- To enlighten the students on the Provisions governing the Company Law.
- To make the students aware on the recent amendments to Companies Act, 2013.

Unit I: Joint Stock Company


Unit II: Share Capital and Debentures

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

Unit III: Managerial Personnel

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

Unit IV: Meetings and Resolution

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice
Unit V: Winding up of Company

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

Recommended Texts

E-Resources
www.mca.gov.in
www.companyliquidator.gov.in
www.companyformationinindia.co.in
www.iepf.gov.in

Core Paper VIII - PRINCIPLES OF MANAGEMENT

No. of Credits : 4

Objectives

- To make the students to understand the basic concepts of management.
- To prepare the students to know about the significance of the management in Business.
Unit I: Introduction

Definition - Importance - Nature and Scope of Management - Process of Management - Role and functions of Managers - Levels of Management - Scientific Management - Contributions to Management by different School of thoughts.

Unit II: Planning


Unit III: Organisation


Unit IV: Authority and Responsibility

Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation vs Decentralisation.

Unit V: Direction Co-ordination & Control


Recommended Texts


E-Resources

www.wisdomjobs.com
www.aima.in
www.clep.collegeboard.org

Allied Paper III – COMPUTER APPLICATIONS IN BUSINESS I

No. of Credits: 4

Objectives

- To enable the students to understand the basics of Tally Accounting Software.
- To make the students do simple applications of Tally in Business operations

Tally ERP 9.0

Unit I: Introduction

Introduction to Tally.ERP 9 – list of ledgers and groups in Tally ERP 9.0 - Preparation of Trial Balance

Unit II: Final accounts

Preparation of final accounts – balances of fixed assets, current assets, share holders funds, short-term and long term liabilities - final accounts with adjustments
Unit III: Voucher

Voucher entries postings – preparation of accounting vouchers – preparation of inventory vouchers

Unit IV: Purchase and sales order

Purchase and sales order entries – processing, allowing invoice with inventory details

Unit V: GST

Introduction to GST – preparation of accounting entries for GST – with input tax credit, reversal credit

SEMESTER - IV

Core Paper IX – ADVANCED CORPORATE ACCOUNTING

No. of Credits: 4

Objectives

- To make the students understand the applications of accounting transactions in corporate sector.
- To facilitate the students to understand the Provision of the Indian Companies Act, 2013.

Unit I: Merger & Amalgamation

Acquisition, Amalgamation, absorption and reconstruction External reconstruction schemes

Unit II: Internal Reconstruction

Meaning - Internal Reconstruction - Reduction of Share Capital – Statements for liquidation of companies.
Unit III: Holding Company

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

Unit IV: Final Accounts of Banking Companies

Preparation of Final Accounts of Banking Companies.

Unit V: Insurance Companies

Preparation of Final Accounts of Insurance Companies.

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

Recommended Texts

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
www.education.svtuition.org
Objectives

- To help the students to understand the relevance and significance of Tax.
- To Facilitate the students in understanding the various Provisions I.T. Act.

Unit I : Income from Capital Gain


Unit II : Income from other sources

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

Unit III : Clubbing of Incomes

Clubbing of Incomes and Set off / Carry forward and Set - Off of losses Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

Unit IV : Deductions from Gross Income

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

Unit V : Income Tax Authorities and Procedure of Assessment
Objectives

- To enable the students to understand Capital Market.
- To understand the practical applicability of Capital Market.

Unit -I : Introduction

Overview of Indian Financial System Introduction to Companies Act & company formation procedures- registration of companies, raising share capital- Overview of Primary & Secondary markets

Unit –II : SEBI
SEBI and its components, rules & regulations - Over view of the Financial Markets - NSE & BSE - its functions, operations & rules & regulations

Unit –III : Stock Exchange

NSE - Cash Market & F&O Segment - BSE - Cash Market - Depository Participants - Types & functions - Insight into Commodity markets – NCDEX - Insight into Commodity markets - MCX

Unit –IV: Online trading

NSE - online trading (ODIN) - BSE - online trading (ODIN) - NCDEX - online trading (ODIN) - MCX - online trading (ODIN)

Unit -V : Mutual Funds

Insight into Mutual Funds (MFs) - Types & Workings of MFs - Back office operations - account opening - Back office operations – RMS - Real Time Gross Settlement (RTGS) & National Electronic Funds Transfer (NEFT)

Recommended Texts


E-Resources

www.indiacorporateadvisor.com
www.nse-india.com
www.nsdl.co.in

Core Paper XII - PRACTICAL AUDITING
No. of Credits : 4

Objectives

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

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


Unit III: Vouching

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts (cash sales, cash received from debtors, loans, sale of fixed assets) and Vouching of Cash Payments (cash purchase, payment to creditors, wages sheet, salaries, dividends) – Vouching of Trading Transactions (purchases, purchases return, sales, sales return, sale or return, hire purchase)

Unit IV: Verification and Valuation

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of Assets (fixed assets – plant and machinery, land and building; current asset – stock, cash in hand, cash at bank) and Liabilities (capital, debentures, trade creditors).
Unit V: Qualification


Recommended Texts

Allied Paper IV – COMPUTER APPLICATIONS IN BUSINESS II

No. of Credits: 4

Objective
- To enable students to know about the applications of SPSS package and MS-Excel in business.

SPSS - Statistical Package for Social Science

Unit I: Measures of Central Tendency

Construction of frequency tables - Graphical representation of data - Measures of central tendency – computation of mean, median and mode

Unit II: Dispersion and Correlation
Measures of dispersion – Computation of standard deviation and variance - Correlation co-efficient – computation of Karl Pearson’s and Spearman’s correlation using SPSS

MS-Excel

Unit III: Budgets

Calculation of NPV of projects – preparation of Cash Budget - Flexible Budgets

Unit IV: Break-Even Analysis

Break-Even Analysis - Comparison of prices across years of Multiple products

Unit V: Variance Analysis

Variance Analysis – Material and Labour only

SEMESTER – V

Core Paper XIII : Financial Management

No. of Credits : 4

Objectives

- To impart the basics of Financial Management for the benefit of Commerce students.

- To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I : Introduction

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance -
Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

Unit II : Capital Structure


Unit III : Cost of Capital

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV : Dividend


Unit V : Working Capital


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

Recommended Texts


E-Resources
www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com

Core Paper XIV: COST ACCOUNTING

No. of Credits: 4

Objectives

- To make the students to know the Process of Accounting for Cost Elements.

- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I: Cost Accounting


Unit II: Material Costing

Unit III : Labour Costing


Unit IV : Overheads Costing

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorbtion of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

Unit V: Process and Job Costing

Systems for product cost determination – concepts in cost determination-activity based costing and management -job and process costing –applications

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

Recommended Texts

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

E-Resources

www.accountinglectures.com

www.accountingcoach.com
CORE PAPER XV: INDIRECT TAXATION

No. of Credits: 4

Objectives:

- To make the students gain knowledge of taxation system in India.
- To enable the students to have the knowledge about GST.

Unit I: Introduction to Taxation

Functions and principles of taxation - Tax system in India - Meaning and Objectives of taxation - Canons of taxation – Indirect taxation – meaning - Direct taxation – meaning, Difference between direct and indirect taxation

Unit II: Customs Duty

Customs duty – organisation of customs department – levy and collection of customs duty – offences and penalties – exemptions from customs duty

Unit III: GST – Introduction

Introduction – Need for GST – Importance of GST – scope and coverage of GST

Unit IV: GST – Structure

Administrative structure of GST – CGST – SGST and IGST
Unit V: GST Rates

GST rate structure – rates for goods and services – refunds, demand and recovery – appeals and revision

Recommended Texts


E-Resources

https://www.taxmann.com
https://www.bankbazaar.com
https://tax.thomsonreuters.com
www.legalserviceindia.com
www.indiacorporateadvisor.com
www.tnvat.gov.in
www.cbec.gov.in
www.aces.gov.in

Core Paper XVI: OPERATIONS MANAGEMENT

No. of credits:5
Objectives:
- To make the students understand the concept of Operations Management
- To enable the students to enhance their Technical Knowledge

Unit - I : Introduction


Plant location: Factors to be considered in Plant Location – Choice of General Region, Particular Community and Site – Multiple Plant Location Decision – Plant Location Trends.

Unit – II : Layout


Unit – III : Production and Inventory Control


Unit – IV : Work Measurement


Unit – V: Quality Control

Recommended Texts


SEMESTER VI

Core Paper XVII: MANAGEMENT ACCOUNTING

No. of Credits : 4

Objectives

• To enable the students to get knowledge about the various techniques of Management Principles.
• To make the students to get practical skill in solving management problems.

Unit I : Introduction

Unit II: Financial Statement Analysis


Unit III: Ratio Analysis


Unit IV: Cash Flow Analysis & Marginal Costing


Unit V: Budgetary Control & Capital Budgeting Control.


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

Recommended Texts

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
Core Paper XVIII: OPERATIONS RESEARCH

No. of Credits: 4

Objectives

- To facilitate the understanding of the concept of operation research.
- To help the students to understand the various techniques of solving problems in operations research.

UNIT-I Introduction


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
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

Recommended Texts


E-resources

http://www.learnaboutor.co.uk/
http://www.theorsociety.com/
www.orcomplete.com/
http://www.orsi.in/LK
Core Paper : XIX: BUSINESS ETHICS & VALUES

No. of credits: 4

Objective

- To facilitate the understanding of the concept of Business Ethics

Unit I: Introduction


Unit II: Types of Ethical Issues


Unit III: Internal Ethics of Business


Unit IV: External Ethics


UNIT V: Social Responsibility of Business

Social Responsibility of Business towards Shareholders, Employees, Customers, Dealers, Community & Government – Social Audit.
Recommended Texts
1. Sankaran, S, Business Ethics And Values, Margham Publications.

Elective Paper I: ENTREPRENEURIAL DEVELOPMENT

No. of Credits : 5

Objectives
1. To make the students understand the concept of Entrepreneurship
2. To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

UNIT I : Concept of Entrepreneurship

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

UNIT II : Entrepreneurial Development Agencies

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage - Objectives of Ministry of MSME.

Role and Functions of MICRO Small and Medium Enterprises - Development Organisation (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India - Introduction to Micro Units Development Refinance Agency (MUDRA).

UNIT III : Project Management


UNIT IV - Entrepreneurial Development Programme
Entrepreneurial Development Programme (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs- Critical evaluation.

UNIT V - Economic development and Entrepreneurial growth

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

Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan-Dhan Yojana - Six Pillars of Its Mission objectives.

Recommended Books

E-resources
http://inventors.about.com/od/entrepreneur/
http://learnthat.com/tag/entrepreneurship/
www.managementstudyguide.com
www.quincareers.com
www.entrepreneur.com

Elective Paper : INTERNATIONAL TRADE
No. of Credits : 5

Objectives

- To make the students understand the concept of International Trade
- To enable the students to learn the procedure of Trade

Unit I: Introduction

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam smith, Ricardo, Heberler’s, Hechsher – Ohlin

Unit II: Balance of Trade


Unit III: Export Management


Unit IV: International Economic Organisations

International Economic Organisations and its Functions – IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO.

UNIT V: Trade Liberalization

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

Recommended Texts

Core Elective – BANKING

No. of Credits : 5

Objectives

- To enable the students to learn the various functions of Banks
- To make the students understand the Banking procedures

Unit-I: Introduction


Unit-II : RBI

RBI Introduction – Functions of RBI – Traditional functions -Promotional functions – Supervisory functions- Introduction to Various credit control measures – Quantitative Control – Bank Rate, Open Market Operation, Variable Cash Reserve Ratio – Qualitative Control – Rationing of Credit, Moral Suasion, Direct Action, Publicity.

Unit-III: Negotiable Instrument

Negotiable Instrument – Definition and features- Difference between Negotiability and Transferability – Holder- Holder in due course- Payment in due course – Bill of exchange and its
features – Types of Bills – Parties to a Bill of exchange – Promissory note and features – Cheques- Features of Cheque – Crossing of Cheques.


**Unit-IV: Lending Operations of Banks**


**Unit-V: E-Banking**


**Recommended Texts**


Elective paper : STRATEGIC MANAGEMENT

No. of Credits: 5
Objectives:

- To develop an understanding of the general and competitive business environment;

- To develop an understanding of strategic management concepts and techniques

- To be able to solve simple cases.

Unit I: Introduction


Unit II: Situational Analyses


Unit III: Strategic Analyses

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

Unit IV: Strategic Control

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

Unit V: TQM


Recommended Texts

Elective Paper: INDUSTRIAL AND LABOUR RELATIONS

No. of Credits: 5

Objectives

- To enable the students to learn the Industrial Relations
- To make the students understand the Labour Laws

Unit I: Introduction

Industrial Relations: The changing concepts of Industrial relations, Factors affecting employee stability. Application on Psychology to industrial relations.

Unit II: Industrial Harmony

Industrial Harmony and Conflict: Harmonious relations in industry, importance and means; cause of industrial disputes, Machinery for settling of disputes, Negotiation, Conciliation, Mediation, Arbitration and Adjudication, Strikes, Lock-outs, Layout and Retrenchment codes of discipline, Grievance procedure, Labour management co-operation; Worker’s participation in management.

Unit III: Labour Relations
Labour Relations: Changing concept of management labour relations; Statute laws, Tripartite conventions, development of the idea of social justice, limitation of management prerogatives increasing labour responsibility in productivity.

**Unit IV: Trade Unions**

Trade Unions: Trade Unions and their growth, economic, social and political conditions leading to the development of trade unionism, Theories of trade unionism, Aim and objectives of trade unions, Structure and governing of trade unions.

**Unit V: Collective Bargaining**

Collective Bargaining: Meaning, Scope, Subject matter and parties, Methods and tactics, Administrations of collective bargaining agreements; Fair and unfair labour practice.

Tripartite Machinery: At the center and in the states; I.L.O. – Its functions and role in labour movement – Industrial health and safety; Industrial legislations.

**Recommended Texts**


**Elective III: Project & Viva-Voce**