

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS), CHENNAI 600 044**

B.COM (PROFESSIONAL ACCOUNTING) DEGREE COURSE

SHIFT - I

REGULATIONS

As per the common regulations framed by

University of Madras

CURRICULUM

SEMESTER I

Course Content	Name of subject	Inst.Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	6	3	25	75	100
PART II	English Paper – I	6	3	25	75	100
PART III	Core Paper I: Financial Accounting	5	4	25	75	100
	Core Paper II: Business Law	5	4	25	75	100
	Allied Paper I: Business Mathematics	6	5	25	75	100
PART IV	Soft Skill – I Essentials of Language and Communication		3	50		100

	Total		22			
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SEMESTER II

Course content	Name of subject	Inst.Hrs	Credits	CIA	External	Total
PART I	Language Paper – II	6	3	25	75	100
PART II	English Paper – II	6	3	25	75	100
PART III	Core Paper III: Advanced Financial Accounting	5	4	25	75	100
	Core Paper IV: Business Economics	5	4	25	75	100
	Allied Paper II: Business Statistics	6	5	25	75	100
PART IV	Environmental Studies		2	50		50
	Soft Skill - Essentials of Spoken and Presentation Skills		3	50		50
	Value Education- Yoga		1	50		50
	Total		25			

SEMESTER III

Course content	Name of subject	Inst.Hrs	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting	6	4	25	75	100
	Core Paper VI: Income Tax Law & Practice-1	5	4	25	75	100
	Core Paper VII: Company Law	5	4	25	75	100
	Core Paper VIII: Principles of Management	5	3	25	75	100
	Allied Paper – III: Computer Applications in Business-I	6	5	25	75	100

PART IV	* Basic Tamil / Advanced Tamil / NME	2	2	50		50
	Total		22			

Non Major Elective Papers:-

Any one of the following:

1. Principles of Insurance
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health Care Management.

SEMESTER IV

Course Content	Name of subject	Inst.Hrs	Credits	CIA	External	Total
PART III	Core Paper IX: Advanced Corporate Accounting	6	4	25	75	100
	Core Paper X: Income Tax Law & Practice-II	5	4	25	75	100
	Core Paper XI: Capital Markets	5	3	25	75	100
	Core Paper XII: Practical Auditing	5	3	25	75	100
	Allied Paper IV: Computer Applications in Business-II	6	5	25	75	100
PART IV	* NME II		2	50		50
	Total		21			

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

Course Content	Name of subject	Inst.Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Financial Management	6	4	25	75	100
	Core Paper XIV: Cost Accounting	6	4	25	75	100
	Core Paper XV: Indirect Taxation	5	4	25	75	100
	Core Paper XVI: Operations Management	6	4	25	75	100
	Elective Paper I- Entrepreneurship Development	6	5	25	75	100
PART IV	Skill Based Elective		3	50		50
	Total		24			

SEMESTER VI

Course Content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper –XVII: Management Accounting	6	4	25	75	100
	Core Paper XVIII: Operations Research	6	4	25	75	100
	Core Paper XIX: Business Ethics & Values	5	4	25	75	100
	Elective Paper II - Strategic Management	6	5	25	75	100
	Elective Paper III - Project Viva-voce	6	5	25	75	100
PART IV	COMPUTING SKILLS/ ARTHAVIDHYA		3	50		50
	Extension Activities-Values In Daily Life		1	50		50
	Total		26			

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

Calculation of cost, Net Realizable Value, and its disclosure in the Financial Statements - Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method – Sinking Fund method – Annuity method

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

Recommended Texts

1. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2013.
2. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2017.
3. Reddy, T.S & Murthy, A, Financial Accounting, Margham Publications, Chennai, 2012.
4. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

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

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract vs Agreement.

Unit II : Offer, Acceptance and Consideration

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

Unit III : Other Elements of Valid Contract

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

Unit IV : Performance of Contract

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

Unit V : Sale of Goods Act

Sale - Contract of Sale - Sale vs Agreement to Sell – Formation - Caveat Emptor – Implied conditions and warranty - Unpaid Seller - Definition - Rights of an Unpaid Seller.

Recommended Texts

1. Kapoor, N.D, Business Laws, Sultan Chand and Sons, 2016.
2. Sreenivasan, M.R, Business Laws, Margam Publications, 2012.
3. Pillai, R.S.N & Chand, S, Business Law, S.Chand & Co, Delhi, 2014.
4. Shukla, M.C, A Manual of Mercantile Law, S.Chand & Co., 2013.
5. Balachandran, V & Thothadri,S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2013.

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

Differential Calculus - Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

Note: Problems : 100%

Recommended Texts

1. Vittal.P.R, Business Mathematics ,Margham Publications
2. Sancheti.D.C. and Kapoor.V.K, Business Mathematics, Sultan Chand & Sons
3. Agarwal.B.M, Business Mathematics, Ane Books Pvt. Ltd
4. Soni.R.S, Business Mathematics – Sultan Chand & Sons

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 its benefit on the policyholders

Unit-I : Introduction

Insurance –meaning, definition, features, types of Insurance –life and non-life Insurance- Principles of Insurance.

Unit-II : Insurance Policies

Insurance Products – Term assurance – whole life, endowment, annuities- Group Insurance and Health Insurance.

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
2. Srinivasan, M.N, Principles of Insurance Law (Life - Fire - Marine - Motor and Accident), Eastern Book Company, 10th Edition, 2017.
3. Murthy K.S.N, Sharma K.V.S, Modern Law of Insurance, LexisNexis Butterworths, 5th Edition, 2013

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

1. Jain, J.N & Singh, P.P, Modern Retail Management: Principles and Techniques, Regal Publications, New Delhi, 2012.
2. Suja Nair, Retail Management, Himalaya Publishing House, 2015.
3. Sivakumar, A, Retail Marketing, Excel Books India, 2007.
4. Natarajan, Retail Marketing, Margham Publications, 2016.
5. David Gilbert, Retail Marketing Management, Pearson Education, 2007.
6. Dunne, Lusch and Carver, Retailing, South Western Publisher.

E-Resources

<https://www.emarketer.com>

<https://www.marketingdonut.co.uk>

<https://www.forbes.com/>

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

QMS (Quality Management Systems) - Meaning - Principles of ISO 9001-2000 -Preparing a specimen QMS – future of ISO? – QMS Documentation- QMS Process & Measurement

Unit III:ISO 9001-2000

ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.

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

1. Chakraborty, A.K, Basu, P.K, and Chakravarthy, S.C, Guide to ISO 9001-2000, Asian Books Pvt. Ltd., 2005.
2. Divya Singhal and Singhal K.R, Implementing ISO 9001: 2008 Quality Management System, Prentice Hall India Learning Private Limited, 2nd Edition, 2012.
3. Charles A. Cianfrani, John E, ISO 9001:2015 Explained, Infotech Standards/ASQ; 4th Edition, 2016.
4. Virendra Kumar Gupta, Understanding ISO 9001 : 2015 Quality Management System, 2nd Edition, Kojo Press, 2017.
5. Marilyn R. Block, Integrating ISO 14001 into A Quality Management System – Hardcover, New Age Publishers, 2010.

E-Resources

<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 – prophylaxis 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:

1. Srilakshmi, B, Dietetics, Newage International Publishers, 2003.
2. Shubangini, A. Joshi, Nutrition and Dietetics, Tata McGraw Hill, 1992.
3. Mudambi, R, Fundamentals of Foods, Nutrition and Diet Therapy, Newage Publishers, 2001.
4. Park K, Preventive and Social Medicine, Bhanot *Publishers*, 23rd Edition, 2015.
5. **Sharon Bell Buchbinder and Nancy H. Shanks**, Introduction To Health Care Management, Jones and Bartlett Publishers Inc, 2nd Edition, 2011.

E-Resources:

<https://www.ncbi.nlm.nih.gov>

mastersinhealthadministration.org

<https://books.google.co.in>

SEMESTER - II

Core Paper III – ADVANCED FINANCIAL ACCOUNTING

Objectives

No. of Credits : 4

- 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

Hire Purchase System - Default and repossession - Hire Purchase Trading Account. Instalment System - Calculation of Profit.

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:

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
5. Tulsian P.C. - Financial Accounting.
6. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

E-Resources

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

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

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics.

Definition – Scope and Importance of Business Economics

Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

Unit II: Demand and supply function

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

Unit III: Consumer Behaviour

Consumer Behaviour : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium.

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

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

Recommended Texts

1. Shankaran, S, Business Economics - Margham Publications - Ch -17
2. Mehta, P.L., Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can - 004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

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

1. Gupta, S.P, Statistical Methods, Sultan Chand & Sons, 2012.
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
4. Gupta, S.C, Fundamentals of Statistics, Himalaya Publishing House, 2016.
5. Sharma, J.K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt. Ltd.

E-Resources

www.spss.co.in

<https://statlearning.class.stanford.edu>

<http://www.mit.edu> & www.springer.com

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 act 1986 - 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 heard - 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

1. Rega Surya Rao, Lectures on Torts And Consumer Protection Laws, Asia Law House, Hyderabad, 2nd Edition, 2017.

2. Rakesh Khanna, Consumer Protection Laws, Central Law Agency, 3rd Edition, 2005.
3. **Mohammed Kamalun Nabi**, Consumer Rights and Protection in India New Century Publications, 2015.
4. David Oughton and John Lowry, Textbook on Consumer Law, Blackstone Press, 2000.
5. **Satya Sundaram, I**, Consumer Protection in India, B.R Publishing Corporation, 2016.

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

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III: Strategic Alliances

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

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

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

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

1. Sundar, I and Sezhiyan, T, Disaster Management, Sarup and Sons, New Delhi, 2007.
2. Carter W. Nick, Disaster Management: A Disaster Manager's Hand Book, Asian Development Bank, Manila, 2008.
3. Prasad, S, Natural Disaster Management, Destruction, Safety and Precautions, Mangalam Publishers and Distributors, New Delhi, 2007.
4. Bose B.C, Introduction to Disaster Management, Rajat Publication, 2007.
5. Harsh K. Gupta, Disaster Management, Universities Press 2003.

E-Resources

<https://disasterinfo.nlm.nih.gov>

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

Women empowerment through SHGs - Understanding Entrepreneurship - Entrepreneurship and Self Help Group activity - Capacity Building for SHG Development Developing Entrepreneurial Motivation - Motivating people for self help group - Attitudes, competencies & skills - Achievement motivation - Risk taking behaviour - Investment Orientation - Emotional Intelligence Business Idea Generation - Sensing new opportunities - Market survey - Opportunity based on skills/trade/services Enterprise Feasibility

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 its working.

Recommended Texts

1. Setty, E.D, Clinical approach to Promotion of Entrepreneurship among Women, Anmol Publications Pvt., Ltd., New Delhi, 2004.
2. Ganesamurthy, V.S, Empowerment of Women in India, New Century Publications, New Delhi, 2008.
3. Lalitha, N, Readings in Microfinance, Dominant Publishers and Distributors, New Delhi, 2008.
4. Karmakar, K.G, Rural Credit and Self Help Groups, Micro finance Needs & Concepts in India, Sage Publications, New Delhi, 1st Edition, 1999.
5. Verma, S.B, and Pavar Y.T, Rural Empowerment through, SHGS, NGO's & PRI's, Deep & Deep Publications, New Delhi 2005.
6. Gariyali C.K, and Vettivel S.K, Women's Own; the Self help movement of Tamil Nadu, Vetri Publishers, New Delhi, 2004.

E-Resources

www.readindia.in/shg.html

<https://www.ncbi.nlm.nih.gov/>

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

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

Unit II : Debentures & Acquisition of Business

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

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

1. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sulthan Chand, New Delhi, 2017.
2. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2014.
3. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2012.
4. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016.
5. Maheswari, S.N and Maheswari, S.K, Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2009.

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

Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

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

Annual Value - Meaning and Computation - Deductions from Annual Value – Legal Provisions.

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

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.

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

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on “Other Objects” - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

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

1. Kapoor, N.D, Business Laws, Sultan Chand and Sons, New Delhi, 2014.
2. Sreenivasan, M.R, Business Laws, Margham Publications, Chennai, 2012.
3. Dhandapani, M.V, Business Laws, Sultan Chand and Sons, New Delhi, 2007.
4. Avatar Singh, Company Law, Eastern Book Company, 2015.
5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law, S.Chand, New Delhi, 1986.
6. Badri Alam, S & Saravanel, Company Law, Himalaya Publications
7. Gogna, P.P.S, Text Book of Company Law, S. Chand & Co., 2015.
8. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2014.

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.

UnitII: Planning

Nature - Importance - Types of Planning - Steps in planning - Objectives of Planning - Policies - Decision making Process - Types of Decisions.

UnitIII : Organisation

Meaning and Types of organisations - Principles - Formal and Informal organisation - Organisation Structure - Span of Control - Departmentalisation - Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types - Procedures - Forecasting.

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

Direction - Nature - Purpose. Co-ordination - Need - Types and Techniques - Requisites for Excellent Co-ordination. Controlling - Meaning - Importance - Control Process.

Recommended Texts

1. Gupta, C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
2. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

3. Tripathi, P.C. & Reddy, P.N. Principles of Managements, Tata Mac. Graw Hill, New Delhi.
4. Weihrich and Koontz, Management - A Global Perspective.
5. Premavathy, N, Principles of Management, Sri Vishnu Publications, Chennai.
6. Jayasankar, J. Business Management , Margham Publication, Chennai.
7. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai.

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

1. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume II, Sulthan Chand & Sons, New Delhi, 2017.
2. Jain, S.P & Narang, N.L, Advanced Accounting, Kalyani Publications, 2017.
3. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2016.
4. Shukla, M.C & Grewal, T.S & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2017.
5. Maheswari, S.N and Maheswari, S.K, Corporate Accounting, Vikas Publishing House Pvt. Ltd. Noida, 2009.

E-Resources

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

Core Paper X: INCOME TAX LAW AND PRACTICE - II

No. of Credits : 4

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

Capital Gain - Meaning - Short term and Long term Capital Gains - Certain Transactions not included as transfer - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

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

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax - Meaning and Due dates.

Recommended Texts

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.

E-Resources

www.incometaxindia.gov.in

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www.onlineservices.tin.egov-nsdl.com

www.cleartax.in

Core Paper XI: CAPITAL MARKETS

No. of Credits: 4

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

1. Gurusamy S, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill Company.
2. Bhole, L.M, Financial Institutions and Markets, Tata McGraw Hill Company.
3. Varshney, P.N and Mittal, D.K, Indian Financial System, Sultan Chand & Sons.
4. Kohmn Meir, Financial Institutions and Markets, Tata McGraw Hill Company.
5. Apte, P.G, International Financial Management, Tata McGraw Hill Company.
6. Avadhani, V.A, Capital Market Management, Himalaya Publishing Company.
7. Khan, M.Y, Indian Financial System, Tata McGraw Hill Company.

E-Resources

www.indiacorporateadvisor.com

www.nse-india.com

www.nsdl.co.in

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

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

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

Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Rights – Powers – Duties of Auditors – Auditor's Report – Importance and Contents.

Recommended Texts

1. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh , Auditing, Principles and Practices, Kalyani Publishers.
2. Jain, D.P, Auditing, Konark Publishers Pvt Ltd.
3. Ravinder Kumar and Virendar Sharma, Auditing, Principles and Practice, Eastern Economy edition.
4. Tandon, B.N, Practical Auditing, Sultan Chand & Sons.

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

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

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

Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model - M.M. Model .

Unit V : Working Capital

Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements -Working Capital Operating cycle.

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

Recommended Texts

1. Pandey, I.M, Financial Management, Vikas Publishing House.
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications.
3. Maheswari, S.N, Financial Management, Sultan Chand & Sons.
4. Khan, Y and Jain, Financial Management, Sultan Chand & Sons.
5. Periyasamy, P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai.

6. Murthy A, Financial Management, Margam Publications, Chennai.
7. Srivatsava, Financial Management, Himalaya Publications.

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

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre – Cost Sheet - Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Accounts

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Unit II : Material Costing

Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.

Unit III : Labour Costing

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

Unit IV : Overheads Costing

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorption 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
2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
6. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

E-Resources

www.accountinglectures.com

www.accountingcoach.com

<http://simplestudies.com/accounting-lectures.html>

www.accountingstudyguide.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

1. Gaur, V.P and Narang, D.B, Puja Gaur and Rajiv Puri, Income Tax Law and Practice, Kalyani Publications, 2017.
2. Reddy, T.S and Murthy, A, Business Taxation, Margham Publications, 2012.
3. Ahuja Girish and Gupta Ravi Practical Approach to Income Tax, Bharat Law House Pvt., Ltd., 33rd Edition, 2016.
4. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical Problems and Solutions, Bharat Law House Pvt. Ltd., New Delhi, 2015
5. Datta, D.C, Layman's Guide on GST, Taxman Publications, 2017.
6. Taxman, GST Manual, 2017.

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

Introduction: Nature and Scope of Operations Management -Production design & Process planning: Plant Capacity - Capacity Planning – Make or Buy Decisions – Use of Crossover Chart for Selection Processes.

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

Layout of Manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities – Principles of Materials Handling – Materials Handling Equipment.

Human Factors in Job-Design: Consideration of Man and Machine in Job-Design, Adaptation of Machine to Man – Ergonomics – Working Environment – Worker Safety.

Unit – III : Production and Inventory Control

Production and Inventory Control: Basic types of production, Intermittent, Batch, Continuous – Routing, Scheduling, Activating and Monitoring – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock - ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP). JIT.

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Unit – IV : Work Measurement

Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique.

Unit – V: Quality Control

Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts for Variables, Fraction Defectives and Defects. Dynamic Purchasing: Purchasing Function – Selection of Materials and Vendors – Purchasing Organisation – Concept of Value Analysis

Recommended Texts

1. Arnold, T., Chapman, S.N. and Clive, L.M., Introduction to Materials Management, 6th Edition, Pearson, 2009.
2. Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw-Hill, 2012.
3. Panneerselvam, R., Production and Operations Management, 3rd Edition, PHI Learning, 2012.
4. Srinivasan, G., Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt. Ltd.
5. Stevenson, W., Operations Management, 9th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2009.

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

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting vs Cost Accounting - Management Accounting vs Financial Accounting.

Unit II : Financial Statement Analysis

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

Unit III : Ratio Analysis

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

Unit IV : Cash Flow Analysis & Marginal Costing

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows(Indirect Method only) - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

Unit V : Budgetary Control & Capital Budgeting Control.

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

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
2. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

E-Resources

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.thestudentcpa.com

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

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

Recommended Texts

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, Chennai, 2015.
3. Anand Sharma, Operations Research, Himalayan Publishing House, Mumbai, 2014.
4. Gupta, P.K & Gupta, S.P, Quantitative Techniques & Operations Research, Sultan Chand and Sons, New Delhi, 2014.
5. Kanti Swarup, Gupta, P.K & Man Mohan, Operations Research, Jain Book Agency, New Delhi, 2014.
6. Sarangi, S.K, Applied Operations Research and Quantitative Methods, Himalaya Publishing House, Mumbai, 2014.
1. Shridhara K. Bhat, Operations Research, Himalayan Publishing House, Mumbai, 2011.

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

Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance Of Ethics In Business – Arguments For And Against Business Ethics – Role Of CEO – Impact On Business Culture.

Unit II : Types of Ethical Issues

Types of Ethical Issues – Bribery and Corruption – Theft And Piracy – Coercion & Compulsion – Deception& Duplicity – Unfair Discrimination.

Unit III: Internal Ethics of Business

Internal Ethics of Business: - Hiring Employees – Screening Practices – Promotion – Wages – Exploitation Of Employees – Discipline – Whistle Blowing.

Unit IV: External Ethics

External Ethics: - Ethics of Competition and Fair Prices – Consumer Rights – Ethics In Advertisements & False Claims. Ethics of Environment Protection & Pollution Control-Types-soild waste pollution-air pollution and water pollution.

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.
2. Senthil Kumar, D & Senthil Rajan, A, Business Ethics And Values - Himalaya Publishing House.

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

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.

UNIT IV - Entrepreneurial Development 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

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi.
4. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons.
5. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai.

E-resources

<http://inventors.about.com/od/entrepreneur/>

<http://learnthat.com/tag/entrepreneurship/>

www.managementstudyguide.com

www.quintcareers.com

www.entrepreneur.com

Elective Paper : INTERNATIONAL TRADE

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, Heckscher's, Heckscher – Ohlin

Unit II: Balance of Trade

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Overview)

Unit III: Export Management

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

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

1. Dr. Sankaran. S, International Economics, Margham Publications, Chennai.
2. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing house.
3. Paul R. Krugman and Marice Obstfeld, International Economics (Theory and Policy), Pearson Education Asia- Addison Wesley Longman (P) Ltd., Delhi.

4. Robert J. Carbaugh, International Economics, Thomson Information Publishing Group, California.
5. H.G. Mannur, International Economics- Vikas Publishing House (P) Ltd., New Delhi.

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

Bank – Meaning & Definition – Difference between Cheque and Draft-Banking Systems- Ownership- Types -Kinds - Banking Business- Functions of commercial bank- Primary Functions – Opening of Savings a/c, Current a/c, Pay-in-slip, KYC norms, Cheque book, Pass book, Closing of a/c - Fixed Deposits, Recurring Deposits- Loans- Cash credit, Overdraft - Secondary functions - Agency Services, General Utility Services –Modern Functions of Commercial Banks.

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.

Endorsements – Transfer of NI, legal effects of transfer, Rules pertaining to endorsements, Different type of endorsements – Kinds of Endorsement - Meaning of Paying Banker and Collecting Banker.

Unit-IV: Lending Operations of Banks

Lending Operations of Banks – Principles of sound lending – Safety – Liquidity – Profitability – Shiftability – National interest – Safety margin – Diversification - Relationship between Banker and Customer-Debtor, Creditor – Trustee, Beneficiary – Agent, Principal – Bailor, Bailee – Assignor, Assignee - Letter of credit – Introduction – Parties of L/C – Types of L/C – Advantages of L/C to importer and exporter.

Unit-V: E-Banking

Banking Computerization – E-Banking, Internet Banking, Mobile Banking, ATM Card cum Debit Card, Credit Card, Electronic Clearing System - Debit & Credit Clearing System- NEFT – RTGS - Unified Portal Interface— Meaning of Digital wallets – Apps like Paytm, BHIM app.

Recommended Texts

1. Santhanam.B, Banking Law Theory and Practice, Margham Publications, Chennai.
2. Maheswari. S.N, Banking Law Theory and Practice, Kalyani Publications, Chennai.
3. Parameswaran. S, Indian Banking, Sulthan Chand and Co., Delhi.

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

Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Unit II: Situational Analyses

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

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

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

Recommended Texts

1. Subbha Rao,P, Business Policy and Strategic Management, Himalaya Publishing House.
2. Shridara Bhatt,K, Quality Management, Himalaya Publishing House.
3. Rao,VSP and Harikrishna.V, Strategic Management Text and Cases, Excel Books.

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, Layoff 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

1. Mamoria C.B and Sathish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi.
2. Dwivedi.R.S Human Relations & Organisational Behaviour, Macmillan India Ltd., New Delhi.
3. Pylee.M.V and Simon George , Industrial Relations and Personnel Management ,Vikas Publishing House (P) Ltd.,New Delhi.
4. Nair,N.G.,Lata Nair,Personnel Management and Industrial Relations,S.Chand.
5. Srivastava,Industrial Relations and Labour Laws,Vikas.
6. Venkata Ratnam,C.S.,Globalisation and Labour Mangement Relations, Response Books.

Elective III : Project & Viva-Voce