



MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

AFFILIATED WITH PERIYAR UNIVERSITY

Accredited with 'A' grade by NAAC and Recognised u/s 2(f) and 12 (B) of the UGC Act 1956

PG RESEARCH DEPARTMENT OF COMMERCE

B. Com

SYLLABUS

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2016 - 2017 ONWARDS**

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I.ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the Degree of Bachelor of Commerce Course shall be required to have passed the Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of Tamil Nadu (or) an examination accepted as equivalent thereto by the Syndicate, subject to such conditions as may be prescribed thereto.

II.OBJECTIVES OF THE COURSE

- i) To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.
- ii) To impart certain basic skills and aptitude, this will be useful in developing entrepreneurship. iii) To provide a global view of the several financial and other institutions and their function which support the business system.
- iv)To prepare the students for preparing higher studies in business like M.Com., M.B.A. and professional courses like MCA.,C.A.,ICWA, ACS., etc.
- v) To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

III.ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than three academic years with six semesters and passed the examinations prescribed and fulfilled therefore.

IV.PASSING MINIMUM

The candidate shall be declared to have passed the examination if the candidate secures not less than 40% marks in the University examination in each theory paper and 40% in continuous assessment. For the practical paper, a minimum of 40 marks out of 100 marks in the University examination and the record notebook taken together is required to pass the examination.

V.CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secure not less than 60% of the aggregate marks in the whole examination in First Class.
Candidates who secure 50% and above but below 59% shall be declared to have passed in the Second Class.
Candidates who obtain 75% of marks in aggregate shall be declared to have passed the examination in First Class with Distinction provided they pass all the examinations prescribed for the course at the first appearance.
Candidates who pass all the examinations prescribed for the course in the first instance and within a period three academic years from the year of admission to the course only are eligible for University Ranking.

VI.MAXIMUM DURATION FOR THE COMPLETION OF THE UG PROGRAMME The maximum duration for completion of the UG programme shall not exceed twelve semesters.

VII.INDUSTRIAL VISIT

Students may be permitted to industrial visit in order to improve their knowledge.

VIII. EXTENSION ACTIVITIES

Campus cleaning, Gardening, Awareness creation, Participation in Panchayat Raj institutions meeting and Participation in the civic society initiated activities.

IX.COMMENCEMENT OF THIS REGULATION

These regulations shall take effect from the academic year 2015-16, i.e., for students who are to be admitted to the first year of the course during the academic Year 2015-16 and thereafter.

CONTINUOUS INTERNALASSESSMENT

The performance of the students will be assessed continuously and the Internal Assessment Marks will be as under:

S.No	Particulars	Marks
1	Average of two Tests	15
2	Assignment	5
3	Attendance	5
	Total	25

DISTRIBUTION OF MARKS FOR TESTS:

Average Marks	Marks	Average Marks	Marks
Above 75	15	30-39	11
65-74	14	20-29	10
50-59	13	10-19	9
40-49	12	Below 10	8

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
85% - 100%	5
75%- 84%	4
Below 75%	3

DISTRIBUTION OF MARKS FOR ASSIGNMENT

No. of Assignment	Marks
I	3
II	5



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SCHEME OF EXAMINATION-B.COM

SEMESTER: I

BATCH: 2016-2017

S. NO.	Subject Code	Subject	Hours	Credit	Maximum Marks		
					CA	CE	Total
1	M16UFTA01	Tamil - I	5	3	25	75	100
2	M16UFFR01	French - I					
3	M16UFHI01	Hindi -I					
4	M16UFTE01	Telugu - I					
5	M16UFEN01	English - I	5	3	25	75	100
6	M16UCM01	Core I: Principles of Accounting	6	5	25	75	100
7	M16UCM02	Core II: Business Correspondence	6	4	25	75	100
8	M16UECA01	Allied – I : Principles of Economics	6	4	25	75	100
9	M16UVE01	Value Education - I: Yoga	2	2	25	75	100
		Total	30	21	150	450	600

SEMESTER : II

S. NO.	Subject Code	Subject	Hours	Credit	Maximum Marks		
					CA	CE	Total
1	M16UFTA02	Tamil - II	5	3	25	75	100
2	M16UFFR02	French - II					
3	M16UFHI02	Hindi -II					
4	M16UFTE02	Telugu - II					
5	M16UFEN02	English - II	5	3	25	75	100
6	M16UCM03	Core III: Financial Accountancy	6	5	25	75	100
7	M16UCM04	Core IV: Principles of Marketing	5	4	25	75	100
8	M16UECA02	Allied II: Indian Economy	5	4	25	75	100
9	M16UCMP01	Practical –I : Commerce Practical	2	2	25	75	100
10	M16UES01	Environmental Studies	2	2	25	75	100
		Total	30	23	175	525	700

SEMESTER : III

S. NO.	Subject Code	Subject	Hours	Credit	Maximum Marks		
					CA	CE	Total
1	M16UCM05	Core VI: Corporate Accounting	7	5	25	75	100
2	M16UCM06	Core VII: Mercantile Law	7	5	25	75	100
3	M16UCM07	Core VIII: Principles of Management	6	4	25	75	100
4	M16USTA06	Allied III: Business Statistics	6	4	25	75	100
5	M16UCMS01	SBEC I:- Principles and Practice of Insurance	2	2	25	75	100
6	M16UCSN02	NMEC- I: Basics of Computers and Office Automation	2	2	25	75	100
		Total	30	22	150	450	600

SEMESTER : IV

S. NO.	Subject Code	Subject	Hours	Credit	Maximum Marks		
					CA	CE	Total
1	M16UCM08	Core IX: Advanced Corporate Accounting	7	5	25	75	100
2	M16UCM09	Core X: Company law	6	4	25	75	100
3	M16UCM10	Core XI: Banking Theory Law & Practice	7	5	25	75	100
4	M16USTA07	Allied IV: Quantitative Aptitude Techniques	6	4	25	75	100
5	M16UCMS02	SBEC II: Human Resource Management	2	2	25	75	100
6	M16UCSN04	NMEC II: HTML and Web Design	2	2	25	75	100
7	M16UCMP02	In plant Training Practical - II	-	2	25	75	100
		Total	30	24	175	525	700

SEMESTER : V

S. NO.	Subject Code	Subject	Hours	Credit	Maximum Marks		
					CA	CE	Total
1	M16UCM11	Core XIII: Cost Accounting	6	5	25	75	100
2	M16UCM12	Core XIV: Income Tax – I	6	5	25	75	100
3	M16UCM13	Core XV: Principles and Practice of Auditing	6	4	25	75	100
4	M16UCM14	Core XVI: Financial Management	6	5	25	75	100
5	M16UCME01	Elective I: Paper 1: Business Environment	4	4	25	75	100
6	M16UCME02	Paper 2: Retail Marketing					
7	M16UCMS03	SBEC III: Stock Market Operations	2	2	25	75	100
		TOTAL	30	25	150	450	600

SEMESTER : VI

S. NO.	Subject Code	Subject	Hours	Credit	Maximum Marks		
					CA	CE	Total
1	M16UCM15	Core XVII: Management Accounting	6	5	25	75	100
2	M16UCM16	Core XVIII: Income Tax - II	6	5	25	75	100
3	M16UCM17	Core XIX: Goods and Service Tax	5	5	25	75	100
4	M16UCM18	Core XX: Financial Services	5	4	25	75	100
5	M16UCME03	Elective II: Paper 3: Secretarial Practice	4	4	25	75	100
6	M16UCME04	Paper 4: Organisation Behaviour					
7	M16UCMS04	SBEC IV: Skills for Entrepreneur	2	2	25	75	100
8	M16UCMPR1	Core XX1: Project Viva-voce	2	2	25	75	100
9	M16UEX01	Extension Activities	-	1	-	-	-
		Total	30	28	175	525	700
		OVERALL CREDIT		143			

B.Com - ALLIED PAPERS

S.No.	SEM	Code	Title of the subjects	Hrs	Cr	C/A	EA	Total
1	I	M16UECA01	Allied – I : Principles of Economics	6	4	25	75	100
2	II	M16UECA02	Allied II: Indian Economy	5	4	25	75	100
3	III	M16USTA06	Allied III: Business Statistics	6	4	25	75	100
4	IV	M16USTA07	Allied IV: Quantitative Aptitude Techniques	6	4	25	75	100

B.Com - ELECTIVE PAPERS

S.No.	SEM	Code	Title of the subjects	Hrs	Cr	C/A	EA	Total
1	V	M16UCME01	Elective I Paper 1: Business Environment	4	4	25	75	100
2	V	M16UCME02	Elective I Paper 2: Retail Marketing	4	4	25	75	100
3	VI	M16UCME03	Elective II Paper 3: Secretarial Practice	4	4	25	75	100
4	VI	M16UCME04	Elective II Paper 4: Organisation Behaviour	4	4	25	75	100

B.Com. - NON MAJOR ELECTIVE PAPERS [OTHER MAJOR]

S.No.	SEM	Code	Title of the subjects	Hrs	Cr	C/A	EA	Total
1	III	M16UCMN01	Principles of Accounting	2	2	25	75	100
2	III	M16UCMN02	Principles of Marketing	2	2	25	75	100
3	IV	M16UCMN03	Business communication	2	2	25	75	100
4	IV	M16UCMN04	Income Tax Law & Practice	2	2	25	75	100

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part I	Language	2	100	200	6
Part II	English	2	100	200	6
Part III	Core	21	100	2100	90
	Elective	2	100	200	8
	Allied	4	100	400	16
Part IV	Value Education	2	200	200	4
	SBC	4	100	400	8
	NMEC	2	100	200	4
Part V	Extension Activity	-	-	-	1
	Total	41	100	3900	143

B.COM - SYLLABUS

SEMESTER – I

2016-2019

Semester	Paper Code	Core Paper 1	Instruction Hours/Week:6
I	M16UCM01	PRINCIPLES OF ACCOUNTING	Credit : 5

Objectives:

1. To facilitate the students to learn principles and concepts of Accounting.
2. To enable the students to understand concept of consignment and joint venture

CONTENT

Unit I :

Principles of Double Entry System- Accounting Concepts and Conventions-Journal-Ledger- Subsidiary books- Trial Balance.

Unit II:

Final Accounts of Sole Traders with Adjustment entries

Unit III :

Accounts of Non Profit organizations-Receipts and payments Account-Income and Expenditure Account.

Unit IV:

Average due date – Meaning – Practical uses – Basic types of problems- Determination of due date – Calculation of interest – Bank Reconciliation Statement.

Unit V:

Depreciation-Meaning- uses- causes of depreciation – Methods- Fixed Instalment Method- Written down Value Method- Annuity.

Theory - 20% Problem - 80%

Text Book:

1.Reddy T.S. and Murthy .V. Financial Accounting, Margham Publications, Chennai-17

Reference Books :

- 1.Jain.S.P.and Narang K.L, Financial Accounting, Kalyani Publications, Ludhiana.
- 2.Gupta.R.L and Radhaswamy.M Advanced Accountancy,(VolumeI) Sultan Chand & Sons New Delhi

Semester	Paper Code	Core Paper 2	Instruction Hours/Week:6
I	M16UCM02	BUSINESS CORRESPONDENCE	Credit : 4

Objectives:

1. To enable the Students to know about the principles, objectives and importance of communication in commerce and trade.
2. To facilitate the students to get drafting business letters.

CONTENT

UNIT – I

Nature and scope of Business communication– meaning, importance, Types and barriers – effective business letters – layout – Kinds of Business letters.

UNIT – II

Letters of Enquiry – replies, offers and quotations – orders – execution – cancellation.

UNIT – III

Circular letters -Sales Letters– status enquiries – collection letters.

UNIT – IV

Letters relating to Agency – Application for jobs – Bank Correspondence

UNIT – V

Drafting of Business reports –Meaning- Objectives- Features – types – Steps.

Text Book:

1. Business Communication-R.S.Pillai & Bagavathi, S.Chand & Co, Ltd., New Delhi, 2010.

Books Recommended

1. M.S. Ramesh and Pattenshetty ,Effective Business English and Correspondence ,R.Chand & Company ,Delhi
2. Sharma and Krishna Mohan ,Business Correspondence and Report Writing ,Tata McGraw Hill, Mumbai.
3. Rajinder Pal and Korla Halli , Business Communication , Sultan Chand & Sons,NewDelhi

Semester	Paper Code	Allied Paper 1	Instruction Hours/Week:6
I	M16UECA01	PRINCIPLES OF ECONOMICS	Credit : 4

Objective:

1. To facilitate an understanding of economic theory and the economic factors which influence business decisions.
2. To help the students to gain knowledge on inflation and deflation.

CONTENT

Unit I : Nature and scope of business economics and Utility analysis

Business Economics-Definition- Nature-Scope- Micro and Macro economics- Concepts applied in business economics- Utility-Meaning-Cardinal and Ordinal utilities- Law of diminishing marginal utility

Unit II : Demand Analysis and Indifference curve analysis

Demand-Meaning- Law of Demand- -Exceptions to Law of Demand- Change in Demand and change in quantity demanded- Demand-Distinctions- Elasticity of Demand- Types of price elasticity-Factors influencing price elasticity of demand-Measurement of elasticity- Indifference curve analysis- Features- consumer equilibrium

Unit III: Production and cost analysis

Production-meaning- Production Theories-Law of variable proportion- Laws of returns to scale- Economies of large scale production- Cost concepts- Short run, long run cost curves

Unit IV: Market competition and price determination

Perfect competition- Average and Marginal revenue curve- Short run, long run equilibrium- Price determination- Monopoly-Features- Price discrimination- Monopolistic competition- Features

Unit V: Macro Economics and Business

Inflation-types-Measures to control inflation- National Income –Definition- Concept-Measurement of national income

Text Book:

1. Sankaran,S. Business Economics, Margham Publications, Chennai -17

Reference Books

- 1.Sundharam,K.P.M.and Sundharam.,E.N., Business Economics, Sultan chand and Sons, New Delhi-2
- 2.Appannaiah and Reddy, Economics for Business, Himalaya Publishing House, Mumbai.
- 3.Ahuja,H.L. Business Economics, S.Chand and Co, New Delhi

Semester	Paper Code	VALUE EDUCATION I	Instruction Hours/Week:2
I	M16UVE01	YOGA	Credit : 2

CONTENT

UNIT I –YOGA AND PHYSICAL HEALTH

1:1 Physical Structure-Three bodies-Five limitations

1:2 Simplified Physical Exercises-Hand Exercises- Leg Exercises-Breathing Exercises–eye Exercises-

Kapalpathi 1:3 Maharasanas 1-2 –massages–acu–puncture–Relaxation 1:4 Yogasanas-suriya Namaskar-

Padamasana-Vajrasanas-Chakrasanas(Side) –Viruchasanas –Yoga muthra-Patchimothasanas-Ustrasanas –
Vakkarasanas-Salabasanas.

UNIT II- ART OF NURTURING THE LIFE FORCE AND MIND

2:1 Maintaining theyouthfulness-postponingthe ageing process

2:2 Sex and spirituality –significance of sexual vitalfluid –Married Life –Chastity.

2:3 Ten Stages of Mind

2:4 Mental Frequency –Methods for concentration

UNIT III –SUBLIMATION

3:1 Purpose and Philosophy of life

3:2 Introspection –Analysis of Thought

3:3 Moralization of Desires

3:4 Neutralization of Anger

UNIT IV –HUMAN RESOURCES DEVELOPMENT

4:1 Eradication of worries

4:2 Benefits of Blessings

4:3 Greatness of Friendship

4:4 Individual Peace and World Peace

UNIT V –LAW OF NATURE

5:1 Unified Force–Cause and Effect System

5:2 Purity of thought and Deed and Genetic Centre

5:3 Love and Compassion

5:4 Cultural Education –Fivefold Culture

TEXT BOOKS: Manavalakalai Yoga – World Community Service Center, Vethathiri Pathippagam 156, andhij Road, Erode –638 001.PH: 0424 –2263845

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SEMESTER – II

2016-2019

Semester	Paper Code	Core Paper 3	Instruction Hours/Week:6
II	M16UCM03	FINANCIAL ACCOUNTANCY	Credit : 5

Objectives

1. To help the students to gain knowledge on accounting treatments required in special situations of Partnership firms.
2. To enable the students to be proficient with accounting skills required in special forms of businesses.

CONTENT

Unit I

Partnership accounts – Division of Profits- Past adjustments and guarantee

Unit II

Admission, Retirement, and Death of a Partner.

Unit III

Insolvency of Partners - Dissolution – Rule in Garner Vs Murray – Piecemeal distribution. (Simple Problems only)

Unit IV

Branch Account- Dependent Branches – Debtors system –Stock and Debtor system – Independent branch- whole sale branches (foreign branches excluded) (Simple Problems only)

Unit V

Departmental Accounts- Meaning- needs – Advantages – Distinction – Departmentalization of expenses – Guidelines for apportionment –Inter departmental transfer (Simple Problems only)

Theory – 20%Problem – 80%

TEXT BOOK

1. Reddy TS and MurthyA, (latest Ed.,) Financial Accounting, Margham Publications, Chennai -17

BOOKS FOR REFERENCES

1. Gupta RL& Radhaswamy M, (latest Ed.,) Financial Accounting, Sultan Chand & Sons, New Delhi.
2. ShuklaMC, Grewal TS & Gupta SC, (latest Ed.,) Advanced Accounts (Volume I), S.Chand Company Ltd., New Delhi.
3. Santhana Gopalan and Parthasarathy, (latest Ed.,), Financial Accounting, Sultan Chand and Sons, New Delhi.
4. Jain SP and Narang KL,(latest Ed.), Financial Accounting, KalyaniPublishers, New Delhi.
5. A. Mukherjee M.Hanif (2011), Financial Accounting Tata McGraw Hill Education, New Delhi.

Semester	Paper Code	CORE PAPER 4	Instruction Hours/Week:6
II	M16UCM04	PRINCIPLES OF MARKETING	Credit : 4

Objectives

1. To facilitate the students to gain knowledge on marketing and its functions
2. To enable the students to be proficient with personal selling, sales promotion and E-marketing

CONTENT

Unit I:

Marketing – Definition- Objectives- Importance- Features –Classifications - Marketing Vs

Selling- Functions of Marketing.

Unit II:

Buyer behavior–Meaning-Buying Motives-Determinants of buyer behaviour- Market segmentation- Benefits – Bases of market segmentation.

Unit III.

Product – Types- Product - Elements of product –New product development- Steps –Product Life Cycle –Stages- Packaging- Functions.

Unit IV:

Pricing- Objectives- Methods of pricing- Advertising- Objectives- Advantages- Advertisement copy- Features – Types of Advertising media

Unit V:

Personal selling- Advantages-AIDA-Qualities of a good salesman-Kinds of Salesmen – Sales promotion- Importance- Sales promotion at Consumer level and dealer level.

Text Book:

1.Jayasankar,J. Marketing, Margham Publications, Chennai-17

Books Recommended

- 1.Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi-2
- 2.Pillai, R.S.N and Bagavathi.V, S.Chand and Co.New Delhi-2
- 3.Govindarajan,M. Marketing management, Prentice Hall of India,NewDelhi.
- 4.Sherlehar,S.A. Marketing Management, Himalaya Publishing House,Mumbai

Semester	Paper Code	Allied Paper 1	Instruction Hours/Week:5
II	M16UECA02	INDIAN ECONOMY	Credit : 4

Objectives:

1. To facilitate an understanding of underdevelopment characteristics and determinants.
2. To help the students to gain knowledge on economic planning and five years planning.

CONTENT

UNIT – I

Under development – Meaning, characteristics and causes –Determinants of economic development – economic and non economic factors – concepts of growth and development.

UNIT- II

Human resources – Population growth as a retarding factor – Population policy, National Income – Concept – Its measurement – Limitations – Recent Trends in National Income.

UNIT – III

Agriculture – Features – Role of Agriculture – Agricultural Productivity and reforms – Food Problem – Green revolution.

UNIT – IV

Industrialisation – Role of Industries in economic development – major industries – Iron & steel, cotton, textiles, sugar – Cottage and Small scale industries – Industrial sickness – Industrial Labour Organisation – Industrial relation –Industrial Policy – 1948 and 1991.

UNIT – V

Economic Planning – A brief resume of five years plans – The Twelfth five year plan 2012-17. India's foreign trade and balance of payments – GATT – WTO and Indian Economy.

Text Book:

1. Indian Economy – Sankaran – Margham Publications, Chennai.

REFERENCE BOOKS

1. Indian Economy – Dutt and Sundaram
2. Indian Economy – Dhinagara. I.C
3. Economic Development and Planning – Jheingan M.L.
4. Five Year Plan Reports – Govt. of India
5. Indian Economic Problems – Jain P.C.

Semester	Paper Code	Core Paper 4	Instruction Hours/Week:2
II	M16UCMP01	Commerce Practical	Credit : 2

Objectives:

1. To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note.
2. To enable the students to be proficient with filling LIC application, PAN form and IT form.

CONTENT

UNIT – I

- 1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass – debit and credit notes.
- 2.Preparation of transaction from the receipts, vouchers – credit notes and debit notes. 3.Preparation of application for shares and allotment – letter for share – transfer forms.

UNIT – II

- 4.Drawing, endorsing and crossing of cheques – filling up of pay in slips – demand draft application and preparation of demand drafts.
- 5.Making entries in the pass book and filling up of account opening forms for SB account, current account and FDR's.
- 6.Drawing and endorsing of bills of exchange and promissory notes.

UNIT – III

- 7.Filling up of application forms for admission to cooperative societies.
- 8.Filling up loan application forms and deposit challan.
- 9.Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

UNIT – IV

- 10.Preparation of agenda and minutes of meetings-both general body and board of directors.
- 11.Using bin card and inventories.
- 12.Using cost sheets.

UNIT – V

- 13.Filling up of an application form for LIC policy, filling up of the premium form – filling up the challan for remittance of premium.
- 14.Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
- 15.Filling up income-tax returns and application for permanent account number.

Distribution of Marks : Practical 75% and Record Note Book 25%.

NOTE: Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

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SEMESTER – III

2016-2019

Semester	Paper Code	CORE PAPER 06	Instruction Hours/Week:6
III	M16UCM05	CORPORATE ACCOUNTING	Credit : 5

OBJECTIVES:

1. To familiarize students with the accounting treatment for issue shares.
2. To enable students to prepare the financial accounts of Joint Stock Companies.

CONTENT

Unit I: Issue of Shares – issue at Par, at Discount and at Premium –Under-Subscription and Over-Subscription - Pro-rata Allotment – Forfeiture & Reissue of Shares-Accounting Treatment- Journals.

Unit II: Issue and Redemption of Preference Shares- Redemption at Par and at Premium - Redemption out of Revenue reserve and out of Fresh Issue - Accounting treatment.

Unit III: Final accounts of companies – Trading A/c -Profit & Loss A/c- Profit & Loss Appropriation A/c – Balance sheet with adjustment.

Unit IV: Profit Prior to Incorporation–Meaning-Calculation of Time Ratio– Sales Ratio-Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits – Underwriting of shares – determining liability of underwriters - accounting treatment.

Unit V: Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Shares.

Note: Distribution of marks – Problem 80% and Theory 20%

Text Book:

1. Reddy & Murthy, Corporate Accounting, Margham Publications, Chennai, 2008.

Reference Books:

1. Joseph T., Corporate Accounting- Vol.1, Tata McGraw Hill, 2009.
2. Gupta R.L. & Radhasamy, Corporate Accounting, Sultan Chand Publications, New Delhi, 2008.
3. Sukla M.C.& Grewal T.S., Corporate Accounting, Chand & Co., Publications, New Delhi, 2008.
4. Pillai R.S.N., Bhagawathi, S. Uma, Fundamentals of Advanced Accounting, Vol.-II, S.Chand, New Delhi-2007.

Semester	Paper Code	CORE PAPER 07	Instruction Hours/Week:6
III	M16UCM06	MERCANTILE LAW	Credit : 5

OBJECTIVES:

1. To assist the students to learn the elements of general contract.
2. To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.

CONTENT

UNIT-I

Mercantile Law – Meaning and Definition of Contract – Elements of Contract – Classification of Contract.

UNIT-II

Offer and Acceptance – Types of Offer – Contractual Capacity – Free Consent – Quasi Contracts – Contingent Contract.

UNIT-III

Performance of Contract – Discharge of a Contract – Various Modes of Discharge of Contract – Breach of Contract.

UNIT-IV

Contract of Indemnity and Guarantee – Rights of Indemnity Holder and Indemnifier – Kinds of Guarantee – Contract of Bailment and Pledge.

UNIT-V

Contract of Agency and Principal – Rights and Duties of Agency and Principal – Kinds of Agent.

TEXT BOOK:

1. Dr.P.SrIREnganayaki, Business Law, Charulatha Publication.

REFERENCE BOOKS:

1. Pillai R.S.N & Bhagawathi, Business Law, Sultan Chand & Co., New Delhi, 2010.
2. Sukla M.C, Mercantile Law, S.Chand & Co., New Delhi, 2010.

Semester	Paper Code	CORE PAPER 08	Instruction Hours/Week:5
III	M16UCM07	PRINCIPLES OF MANAGEMENT	Credit : 4

OBJECTIVES:

1. To assist the students to learn the Functions of Management.
2. To enable the students to understand motivation and leadership styles.

CONTENT

Unit I:

Management- Definition- Functions of Management- Henry Fayol's Principles of Management – F.W. Taylor's Scientific Management

Unit II:

Planning-Definition- Characteristics -Steps–Types -Advantages - MBO –Steps and Benefits.

Unit III.:

Organisation- Organisation Chart-Elements of Organisation- Departmentation-Delegation-Decentralisation- Types of organization: Line organisation Functional organization-Line and Staff organization-Formal and Informal organization.

Unit IV:

Motivation- Importance –Maslow's Need hierarchy theory, - Leadership –Importance-Qualities of Leadership- Styles of Leadership.

Unit V:

Coordination-Importance- Problems in Coordination-Control-Importance –Steps in Control Process.

TEXT BOOK:

1. Prasad,L.M, Principles and Practice of Management, Sultanchand and Sons ,NewDelhi Publishers,Ludhiana

Books Recommended

- 1.Gupta C.B,Business Management, "Sultan Chand &Sons," New Delhi
- 2.Dinkar Pagare, Business organization and Management, Sultanchand & sons, New Delhi
- 3.Sharma R.K and Shasi K.Gupta, "Business Organisation & Management" Kalyani

Semester	Paper Code	SBEC - I	Instruction Hours/Week:2
III	M16UCMS01	PRINCIPLES AND PRACTICE OF INSURANCE	Credit : 2

Objectives:

1. To gain a knowledge of nature and functions of insurance.
2. To assist the students to comprehend the concepts of fire and marine insurance.

CONTENTS

Unit –I

Introduction of Insurance – Meaning – Nature – Importance – Function – Principles of Insurance –Types of Insurance- Difference between Life Insurance and Fire and Marine insurance

Unit –II

Life Insurance – Meaning - Characteristics – Advantages- Difference Types of Life Policy- Calculation of Premium

Unit –III

Surrender Value – Paid Up Value – Payment of Claims- Settlement of Claim- Assignment and Nomination

Unit – IV

Fire Insurance – Scope – Principles – Kinds of Fire Polices – Fixation of Premium – Hazards of Fire – Marine Insurance – Scope – Functions – Types of Marine Policies – Types of Marine Losses – Difference between Fire and Marine Insurance

Unit –V

Miscellaneous Insurance – Motor Insurance – Fundamentals Principles Of Motor Insurance – Kinds Of Motor Policies – Settlement of Claims- Personal Accident Insurance – Benefits of Accident Insurance – Other Insurance

TEXT BOOK:

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

BOOK RECOMMENDED

1. Mishra,M.N. Insurance Principles and Practices, S.Chand &Co, New Delhi.
2. Jyotsna Sethi,Nishwan Bhatia,'Elements of Banking and Insurance"PHI Learning Private Ltd. NewDelhi
3. Premavathi,N.Elements of Insurance, SriVishnu Publications, Chennai.

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SEMESTER – IV
2016-2019

Semester	Paper Code	CORE PAPER 09	Instruction Hours/ Week:6
IV	M16UCM08	ADVANCED CORPORATE ACCOUNTING	Credit : 5

Objectives:

1. To gain a knowledge of liquidation of companies.
2. To assist the students to comprehend the concepts of holding company accounts.

CONTENT

UNIT I: Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes)

UNIT II: Liquidation of Companies- Modes of winding up – Liquidators commission – Liquidators final statements of accounts.

UNIT III: Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts

UNIT IV: Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet

UNIT V: Holding Company Accounts – Preparation of Consolidated Balance Sheet with accounting treatment (Excluding Inter Company Holdings)

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOK:

1. Reddy & Murthy - Corporate Accounting, Margham Publications, Chennai

BOOKS FOR REFERENCE

1. Corporate Accounting Shukla M.C., & Grewal T.S. & Gupta S.L., S. Chand & Co., New Delhi
2. Corporate Accounting Gupta R.L. & Radhaswamy M, Sultan Chand & Co., New Delhi, 13th Revised Edition
3. Corporate Accounting S.P. Jain and K.L. Narang

Semester	Paper Code	CORE PAPER 10	Instruction Hours/Week:5
IV	M16UCM09	COMPANY LAW	Credit : 4

Objectives:

1. To gain a knowledge of Memorandum and Articles of Association.
2. To assist the students to comprehend the concepts of Company Management.

CONTENT

UNIT I: Company—meaning and definition—features—kinds—Public Ltd Vs. Private Ltd. –privileges of private limited company--conversion of private limited into public limited

UNIT II: Incorporation of the company—Memorandum and Articles of Association and alteration-Doctrine of Ultra vires—Doctrine of Constructive Notice—Doctrine of Indoor Management

UNIT III: Prospectus - mis-statement in prospectus and their consequences—Shares—kinds—procedure for allotment of shares -forfeiture of shares- Debentures and kinds.

UNIT IV: Company management—Directors-Appointment, qualification and disqualification, removal, rights, duties and liabilities of board of directors—company meetings and resolutions, minutes and proxy

UNIT V: Winding up of the company— voluntary winding up and winding up by court—consequences of winding up.

TEXT BOOK

1. Company law by N.D. Kapoor, Sultan Chand & Sons, New Delhi

Books for Reference:

1. Company law by P.Saravanavel &Syed Badre Alam, Himalaya publishing House,
New Delhi

Semester	Paper Code	CORE PAPER 11	Instruction Hours/Week:5
IV	M16UCM10	BANKING THEORY LAW AND PRACTICE	Credit : 4

Objectives:

1. To gain a knowledge of Indian Banking System.
2. To assist the students to comprehend the concepts of Technologies of banking.

CONTENT

UNIT I: Banking-Overview of Indian banking system- -Role of banks in economic development - Commercial Banks-Functions/Services-Types of Deposit Accounts.

UNIT II: RBI and its functions – Methods of Credit Control-Core banking - Mobile banking- Modern banking services- E-Banking, ATM cards, Debit cards and Credit cards- Electronic fund transfer, Electronic Clearing System.

UNIT III: Banker and Customer-Definition- General and Special relationship-Banker’s lien-Opening of an account in the name of individuals- Firms and Trusts- Joint stock companies.

UNIT IV: Negotiable Instruments- Promissory Notes- Bills of Exchange- Cheque- Definition and Features- Types of Crossing and Endorsements.

UNIT V: Paying and collecting bankers- rights and duties- statutory protection- dishonour of cheque holder and holder in due course- payment in due course.

TEXT BOOK:

1. Sundharam,K.P.M, and Varshney,P.N., Banking Theory , Law and Practice, Sultan chand and Sons, New Delhi-2.

REFERENCE BOOKS

1. Jeevanndam,C.Banking Theory, Law and Practice, Learntech Press, Tiruchi-2
2. Sundharam,S.M., Banking Theory, Law and Practice, Sri Meenakshi Publications, Karaikudi

Semester	Paper Code	SBEC - II	Instruction Hours/Week:5
IV	M16UCMS02	HUMAN RESOURCE MANAGEMENT	Credit : 2

OBJECTIVES:

1. To understand the nature of human resources and its significance to the organization.
2. To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.

CONTENTS

UNIT I: HRM - Definition – Objectives – Functions - Evolution and growth of HRM – Qualities of a good HR manager – Roles of a HR Manager - Problems and challenges of a HR manager.

UNIT II: HRP- Definition – Objectives – Steps in human resources planning – dealing with surplus and deficient man power - Job analysis – Job description – Job specification.

UNIT III: Recruitment and selection – Objectives of recruitment – Sources of recruitment – steps in the selection process – selection test - Testing – types –Interviews – Importance .

UNIT IV: Training and development – Principles of training – Benefits of Training – difference between training and development - On the job training methods.

UNIT V: Performance appraisal– Process – Methods of performance appraisal – Appraisal counseling.

TEXTBOOK:

1. Gupta C.B., Human Resource Management, Sultan Chand & Sons, New Delhi, 2005.

REFERENCE BOOKS:

1. Aswathappa, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 1999.
2. Davis and Werther, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 2000.
3. Tripathi - Personnel Management, Sultan Chand & Sons, New Delhi, 2000.

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SEMESTER – V

2016-2019

Semester	Paper Code	CORE PAPER 11	Instruction Hours/Week:6
V	M16UCM11	COST ACCOUNTING	Credit : 5

Objectives:

1. To gain knowledge of cost accounting.
2. To assist the students to comprehend the concepts of process costing.

CONTENT

UNIT – I Cost Accounting – Meaning, Scope, Objectives - Advantages and Limitations – Difference between Cost Accounting and Financial Accounting – Elements of cost – Preparation of cost sheet.

UNIT – II Material Costing – Purchase Procedure – Various stock levels – Economic Order Quantity – Pricing of Issues – FIFO, LIFO, Simple Average and Weighted Average Methods.

UNIT – III Labour cost – Importance – Various methods of Labour Cost Control – Methods of Wage Payment – Various Incentive Schemes.

UNIT – IV Overheads – Classification – Apportionment of Overheads – Redistribution of Overheads – Calculation of Machine Hour Rate.

UNIT – V Process Costing – Normal loss - Abnormal Loss and Abnormal Gain

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

1. Cost Accounting - Reddy & Hari Prasad Reddy, Margham Publications, Chennai-17.

REFERENCE BOOKS:

1. Cost Accounting, - Pillai & Bagavathi, Sultan Chand & sons, New Delhi.
2. Cost Accounting - Murthy & Gurusamy, Tata McGraw Hill Ltd
3. Cost Accounting - Bhattacharya, PHI Learning Pvt. Ltd, New Delhi.
4. Cost Accounting - Jain & Narang, Kalyani Publishers Ludhiana.

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
V	M16UCM12	INCOME TAX – I	Credit : 5

Objectives:

1. To gain knowledge of Income tax.
2. To assist the students to comprehend the concepts of various heads of income.

CONTENT

UNIT – I Basic concepts – Assessee – Person – Previous Year – Assessment Year – Income – Casual Income – Gross Total Income – Total Income – Objectives of Taxation – Types of tax – Difference between direct tax and indirect tax – Sources of income tax law.

UNIT – II Basis of charge – Scope of Total Income – Residence and Tax Liability – Incomes which do not form part of total income.

UNIT – III Heads of income – Income under Salaries – Definition, Features – Computation of Salary Income – PF – Allowances – Perquisites – Other Items included in Salary – Deduction under Salary- Amount qualify for deduction u/s 80C.

UNIT – IV Income from House property – Definition – Basis of charge – Exempted HP Incomes – Computation of Income from HP – Gross Annual Value – Net Annual Value – Deductions – let out and self – occupied houses.

UNIT – V: Definition of business and profession – Admissible Expenses – Inadmissible Expenses – Computation of Profits and Gains Business– Computation of Professional income.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- 1) Income Tax Theory, Law & Practice – T.S.Reddy & Murthy, Margham Publications.

REFERENCE BOOKS:

- 1) Income tax law and practice - V.P.Gaur & Narang, Kalyani Publishers
- 2) Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan Publications
- 3) Dinkar Pagare – Income Tax Law and Practice, Sultan Chand & Sons,

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
V	M16UCM 13	PRINCIPLES AND PRACTICE OF AUDITING	Credit : 4

Objectives:

1. To gain knowledge of auditing nature and scope.
2. To assist the students to comprehend the concepts of specialized audits.

CONTENT

UNIT – I Introduction – Meaning and Object of Audit – Difference between Auditing and Accountancy – Kinds of Audit – Advantages and Limitations of Audit.

UNIT – II Internal control – Meaning and Object – Internal check – Meaning and object – Internal control regarding Cash Purchases, Sales and Payment of Wages.

UNIT – III Vouching – meaning – objects – features of good voucher – procedure and importance – vouching of cash transactions – verification of assets and liabilities.

UNIT – IV Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration.

UNIT – V Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital and Hotel.

TEXT BOOK:

1. Practical Auditing - S.Vengadamani, Margham Publications, Chennai.

REFERENCE BOOK:

1. Auditing - Dinker Pagare – Sultan Chand & Sons, New Delhi.
2. Auditing - R.C.Bhatia.
3. A text book of practical auditing – B.N.Tandan.

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
V	M16UCM14	FINANCIAL MANAGEMENT	Credit : 5

Objectives:

1. To gain a knowledge of financial management.
2. To assist the students to comprehend the concepts of working capital management.

CONTENT

Unit – I Financial Management – Meaning and Significance – Objectives of Financial Management – Advantages and Disadvantages.

Unit – II Capital Structure – Meaning and Features – Classifications of Capital Structure – Optimum Capital Structure – Factors Determining Capital Structure.

Unit – III Cost of Capital – Meaning and Significance – Classification of Cost of Capital – Computation of Cost of Capital – Cost of Debt, Preference Share, Equity Share and Retained Earnings. **(Problem)**

Unit – IV Leverages – Meaning and Importance – Operating Leverage Financial Leverage and Composite Leverage. **(Problem)**

Unit – V Working Capital Management – Meaning, Concept and Dimensions – Types of Working Capital – Determinants of Working Capital.

Note: Distribution of marks – Theory 60% (Unit I, II & V) and

Problem 40% (Problems only in Unit III & IV)

Text Book:

1. A.Murthy – Financial Management, Margham publications

Reference Books:

1. Dr. D. Chandra Bose – Fundamentals of Financial Management – PHI learning private
2. S.N. Maheswari – Financial Management
3. Dr.V.R.Palanivelu – Financial Management, Sultan Chand & Sons.

Semester	Paper Code	ELECTIVE PAPER	Instruction Hours/Week:6
V	M16UCME01	BUSINESS ENVIRONMENT	Credit : 4

OBJECTIVE:

1. To enable the students to have an overview of Various Environmental Factors of Business Viz Economic, Political, Legal, social and Global.
2. To enable the students to appreciate the importance of environment and its impact on business and society.

CONTENTS

Unit 1: Business Environment – Business – Scope of Business – Characteristics of Business – Business goals – Business during the 21st century Knowing the environment – Factors of Business Environment

Unit 2: Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

Unit 3: Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment.

Unit 4: Social Environment – Business and Society Ecology and Consumerism, Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders.

Unit 5: Global Environment – globalization – Meaning and Rationale for Globalization – the role of WTO – GATT .

TEXT BOOK:

1. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai, 2003.

COURSE REFERENCES:

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, 2003
2. Raj Agarwal, Business Environment, Excel Publishers, 2002.

Semester	Paper Code	ELECTIVE PAPER	Instruction Hours/Week:6
V	M16UCME02	RETAIL MARKETING	Credit : 4

Objectives

1. To expose the students to various trends of retail business.
2. To provide a basic understanding to broad set of specialized activities and techniques in managing retail business.

CONTENTS

UNIT – I : Retail Marketing – Meaning – Definition – Elements of retailing – Functions of retail marketing – organized – Unorganized sector-Future retail in India

UNIT – II : Retailers- Types of retailers-Functions of retailers – Classification of retail institution

UNIT – III : Consumer behavior – Consumer goods & Industrial goods – Buyer behavior model –Factors influencing Buyer behavior - Types in Buying Behavior.

UNIT – IV : Grading and standardization - Retail market Segmentation – Positioning- Strategies – Targeting – PLC – New product Development process.

UNIT – V : Store layout – Types of layout – Basic rules for space and layout management. Pricing – objectives – Factors influencing pricing decision.

TEXT BOOK :

1. Retail Management, Dr. R.K. Jain, Vayu Education of India 2012.

REFERENCE BOOKS :

1. Retail Management, Swapna Pradhan, Tata Mcgraw Hill Education Private Ltd – 2011
2. Marketing Management – Kathiresan Radha – 2012.
3. , Fundamentals of Marketing, William J. StantonMcGraw – Hill 2010.
4. Principles of Marketing Philip Kotler, , Prentie Hall.2011

Semester	Paper Code	SBEC - III	Instruction Hours/Week:2
V	M16UCMS03	STOCK MARKET OPERATIONS	Credit : 2

Objectives

1. To expose the constituents of the securities market to the students
2. To provide a comprehensive understanding of stock market operations in India
3. To familiarise the students with the trading and settlement procedures in the stock market

CONTENTS

Unit – 1: Primary Market: An overview of Indian Securities Market, Meaning, Functions, Intermediaries - Role of Primary Market – New Issues Market – IPO’s – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market. Current status of Indian securities market.

Unit – 2: Secondary Market: Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – secondary market intermediaries - stock brokers, advisors - regulations and code of conduct framed by SEBI

Unit – 3: Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.

Unit – 4: Stock Exchanges : BSE, NSE & MCX – Different trading systems – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – Market types, Order types and books – De-mat settlement – Physical settlement – Practical sessions on stock market operations.

Unit 5: Risk management systems : Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in – Circuit breakers - Inside Trading, Circular Trading, Price Rigging – market indices

Text Book:

1. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd.

Reference Books:

1. Avadhani, *Investment and Securities Market in India*, Himalaya Publishing House, 2009
2. Prasanna Chandra, *Security Analysis and Portfolio Management*, Tata McGraw-Hill, 2010
3. Sanjeev Agarwal, *A Guide to Indian Capital Market*, Bharat Publishers, 2008
4. Ravi Puliani and Mahesh Puliani, *Manual of SEBI*, Bharat Publication
5. Gurusamy S, *Capital Markets*, Tata McGraw Hill, 2012

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SEMESTER – VI
2016-2019

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
VI	M16UCM15	MANAGEMENT ACCOUNTING	Credit : 5

Objectives:

1. To gain a knowledge of management accounting.
2. To assist the students to comprehend the concepts of marginal costing.

CONTENTS

UNIT – I Management Accounting – Meaning – Objectives – Nature and Scope – Distinguish between Management Accounting with Cost Accounting and Financial Accounting.

UNIT – II Ratio Analysis – Uses and Limitations of Ratio Analysis.

UNIT – III Fund Flow Analysis and Cash Flow Analysis (New Format) – Simple Problems only

UNIT – IV Budgets – Meaning –Types – Advantages – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

UNIT- V Marginal Costing – Meaning – Merits and Demerits – P/V Ratio – BEP and Margin of Safety.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

1. Management Accounting – T.S.Reddy and Y.Hari Prasad Reddy – Margham publications.

REFERENCE BOOKS:

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan
2. Management Accounting - Sharma and Sasi K.Gupta
3. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi
4. Accounting for Management - Dr.V.R.Palanivelu, University Science Press, New Delhi

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
VI	M16UCM16	INCOME TAX – LAW AND PRACTICE – II	Credit : 5

Objectives:

1. To gain a knowledge of various heads of income.
2. To assist the students to comprehend the concepts of calculation of income tax for an individual.

CONTENT

UNIT – I Capital Gain – Basis of charge – Capital assets –Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss.

UNIT – II Income from other sources – General and Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

UNIT – III Aggregation of income – Deemed incomes – Set off and carry forward of losses

UNIT – IV - Deduction from gross total income

UNIT – V Rates of tax-Computation of total income of individual - Calculation.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- 1) Income Tax Theory, Law & Practice – T.S.Reddy & Y.Hariprasad Reddy, Margham Publications

REFERENCE BOOKS:

- 1) Income tax law and practice - V.P.Gaur & Narang, Kalyani Publishers
- 2) Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan Publications
- 3) Dinkar Pagare – Income Tax Law and Practice, Sultan Chand & Sons,

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
VI	M16UCM17	GOODS AND SERVICE TAX	Credit : 5

Objectives:

1. To gain a knowledge of GST.
2. To Assist the students to comprehend the registration and filing of return.

Contents:

Unit 1:

Introduction: Overview of GST- Concepts - Limitation of VAT - Need for tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the central level and state level on introduction of GST - Process of Introduction of GST.

Unit 2:

Inter-State Good and Services Tax - Major advantages of IGST Model- Interstate Goods and service tax - Transaction within a state under GST.

Unit 3:

Registration and Filling - Registration of Assessee under GST - Persons liable for registration compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit 4:

Levy and Exemption of Tax : Chargeability - Collection at source - E-Commerce - Composition Levy - Tax under Central GST and State GST.

Unit 5:

Administration : Officers and GST Act: Appointment and powers of officers- Administration of officers of state tax or Union.

Text Book:

1. GST Bill 2017.

References:

1. Goods and Services Tax in India- Notification on different dates.
2. Background Material on Model GST Law - Sahitya Bhawan Publication, Hospital Road, Agra.
3. The Central Goods and services Tax Act 2017.

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:6
VI	M16UCM18	FINANCIAL SERVICES	Credit : 4

OBJECTIVES:

1. To understand the meaning and significance of the financial services available in India.
2. To expose the students with the role of financial services in the development of the capital market and the economy of the country.

CONTENTS

Unit 1: INDIAN FINANCIAL SERVICES: Introduction - Features – Problems - Regulating authorities – Constituents - Functions of financial services institutions.

Unit 2: MERCHANT BANKING & VENTURE CAPITAL : Scope – Functions– Classification– SEBI Guidelines - Venture capital financing in India – Benefits – Stages of financing.

Unit 3: LEASING & MUTUAL FUNDS: Meaning of leasing - Types – Advantages & Disadvantages – Meaning of Mutual fund – Features & Characteristics –Mechanism of Mutual fund operation- Benefits– Schemes.

Unit 4: FACTORING & FORFAITING

Factoring - Meaning – Types – Features – Forfeiting - Process & Procedures – Factoring Vs Forfeiting.

Unit 5: CREDIT RATING & SECURITISATION

Credit Rating – Rating process – Credit Rating agencies in India – Regulations & Criticisms

TEXT BOOK:

1. Khan. M.Y, Financial Services, Tata Mc Graw Hill Education Pvt Ltd, 2011

REFERENCE BOOKS:

1. Gurusamy.S, Financial Services, Tata Mc Graw Hill Education Pvt Ltd, 2011.
2. Anbarasu Joseph .D, Boominathan.V.K, Manoharan.P and Gnanaraj.G, Financial Services, Sultan Chand & Sons, 2011.

Semester	Paper Code	ELECTICE PAPER - II	Instruction Hours/Week:6
VI	M16UCME03	SECRETRIAL PRACTICES	Credit : 4

Objectives

- To enable the students to understand the principles and procedures of Company law relevant to the jobs of company secretaries.
- To enable them to acquire skills needed for secretarial practices in corporate form of organisations.

CONTENTS

Unit I: Introduction to company - company Formation Procedure for formation, Registration, Re-registration & Consequences of Non- Registration, Company - Meaning, Definition, Features & Types, Conversion of Public & Private company & Reconversion of Private & Public Company.

Unit II : Company Secretary - Who is a Secretary? Importance - Types - Positions - Qualities - Qualifications - Appointments and dismissals - Powers – Rights - Duties - Liabilities.

Unit III: Appointment of Director - Removal of Director - Rights - Liabilities. Law Governing Meetings - Requisites of valid meeting - Chairman of a meeting - Appointments - Duties and Powers - Notice - Agenda - Quorum – Motion - Resolution - Methods of Voting - Minutes.

Unit IV

Kinds of Company Meetings - Board of Directors meetings – Statuary meetings - Annual General meeting - Extraordinary General meeting – Duties of a Company secretary relating to the meetings.

Unit V

Drafting of Correspondence - Relating to the meetings - Notices - Agenda - Writing of minutes.

TEXT BOOKS

1. Kapoor, N.D, (Latest), ‘Elements of Company Law’, Sultan Chand & Sons, New Delhi.
2. Kuchhal, M.C, (Latest), ‘Secretarial Practice’ Vikas publishing house Pvt. Ltd., New Delhi.

BOOKS FOR REFERENCES

1. Prasanta K. Gosh and Balachandran, V, (Latest), Company Law and Practice - I &II, Sultan Chand & Sons, New Delhi.
2. Autar Singh, (Latest), ‘Company Law’, Eastern book Co., Lucknow.
3. Ashok K. Bagrial, (Latest), ‘Company Law’, Vikas publishing house Pvt. Ltd., New Delhi.
4. Bansal, CL, (2005), Corporate Governance-Law, Practice, procedures with case studies, Taxmann Allied services (P) Ltd.

Semester	Paper Code	ELECTICE PAPER - II	Instruction Hours/Week:6
VI	M16UCME04	ORGANISATIONAL BEHAVIOUR	Credit : 4

OBJECTIVES:

1. To familiarize the students with the behavioral patterns of human beings at individual and group levels in the context of an Organization.
2. To enable the students to understand the prediction and control of human behavior in an Organization.

CONTENTS

UNIT I Organisational Behaviour : History - evaluation, Challenges & opportunities, contributing disciplines, management functions and relevance to Organisation Behaviour. Organizational Behaviour responses to Global and Cultural diversity.

UNIT II Perception - Process, Selection, Organisation Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance.

UNIT III Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behaviour : team decision making. Issues in Managing teams.

UNIT IV Organisational change - Managing planned change. Resistance to change -Approaches to managing organisational change - Organisational Development - values - interventions, change management.

UNIT V Organisational culture -Dynamics, role and types of culture and corporate culture.

TEXT BOOK

1. Robbins.S. Organisational Behaviour, X edn., Prentice-Hall, India.

BOOKS FOR REFERENCE

1. Robbins.S.P., Fundamentals of Management, Pearson, 2003.
2. Umasekaran, Organisational Behaviour.

Semester	Paper Code	SBEC - IV	Instruction Hours/Week:2
VI	M16UCMS04	SKILLS FOR ENTREPRENEUR	Credit : 2

Objectives

- To enable the students in the entrepreneurial skills Development.
- To motivate the students to become an entrepreneur.

CONTENTS

UNIT-I: CONCEPTUAL FRAME WORK: Entrepreneur - Entrepreneurship -Entrepreneur ship versus Management - Entrepreneur Vs Intarpreneur - Role of Entrepreneurship in Economic Development -Functions of entrepreneur.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT PROGRAMME : Training of entrepreneurs - Entrepreneurial Development Programme (EDP) - Entrepreneurial competencies - entrepreneurial motivation - performance and rewards.

UNIT-III: INSTITUTIONS ASSISTING ENTREPRENEURS: Institutional service to entrepreneurs - DIC, SIDCO, NSIC, MSME - SSIC, SIDCO - ITCOT.

UNIT – IV: INSTITUTIONAL FINANCE TO ENTREPRENEURS: IFCI - SFC, IDBI, ICICI, TIIC, LIC and GIC, UTI, SIPCOT - SIDBI commercial Bank venture capital

UNIT-V: INNOVATION AND BUSINESS IDEA : Opportunity Scouting and Idea generation - - sources of business ideas –Feasibility of the business idea & preparation of business plan- marketing feasibility.

Text Book

1. Dr. C.B Gupta & Dr. N.P Srinivasan; Entrepreneurial Development; Himalya Publishing House; New Delhi.

References

1. Dr. Vasant DesaiDynamics; Entrepreneurial Development; Himalya Publishing House; New Delhi.
2. Entrepreneurial Development; E.Gordon & K.Natarajan-Himalya Publishing House; Chennai-2012.

Semester	Paper Code	CORE PAPER	Instruction Hours/Week:2
VI	M16UCMPRI	PROJECT	Credit : 2

PROJECT WORK - REGULATIONS

Each group (3 members) would be required to produce at the end of the VI Semester (not later than the 1st day of the end of the Semester Examinations for the VI Semester), a Project report (4 copies) of not less than 75 pages and not more than 100 pages, setting out the problem chosen, the hypothesis developed for testing, the methods employed for the collection of data, a summary of the analysis for the data and documentation of findings, limitations of the study and conclusions.

The Project Report shall also contain a bibliography on the topic of the problem.

The member of the faculty designated by the Department for supervising the work shall provide continuous guidance to the student regarding selection of the topic reference to literature, investigative procedures and the preparation of the project report.

In order to be eligible to present the project report at the end of the VI Semester, students will have to secure a Certificate from the guide stating that the carried out the project to the satisfaction of the guide.

The Project report will be evaluated as follows:

The project report will be examined independently by an external examiner and by the Head of the department. The maximum marks for the Project Report will be 60. There will be a VIVA-VOCE Examination conducted by a panel consisting of one external examiner and one internal examiner (including the guide). The maximum marks for the Viva-Voce Examination will be 40.

NON MAJOR ELECTIVE PAPERS [OTHER MAJOR]

Semester	Paper Code	NMEC - I PAPER 1	Instruction Hours/Week:4
III	M16UCMN01	PRINCIPLES OF ACCOUNTING	Credit : 2

Objectives:

1. To gain a knowledge of Principles of double entry system.
2. To assist the students to comprehend the concepts of depreciation.

CONTENTS

Unit I : Principles of Double Entry System- Accounting Concepts and Conventions-Journal-Ledger-Subsidiary books.

Unit II: Trial Balance- Meaning- uses - Final Accounts of Sole Traders with Adjustment entries.

Unit III : Average due date – meaning – practical uses

Unit IV: Single Entry- Meaning- Disadvantages – Comparison- Statement of Affairs Method.

Unit V: Depreciation- Meaning- Uses- Causes- Fixed Instalment Method- Written Down Value Method.

TEXT BOOK

1.Reddy T.S.and Murthy .V. Financial Accounting, Margham Publications, Chennai-17

REFERENCE BOOKS

1.Jain.S.P.and Narang K.L, Financial Accounting, Kalyani Publications, Ludhiana.

2.Gupta.R.L and Radhaswamy.M Advanced Accountancy,(VolumeI) Sultan Chand & Sons New Delhi

Semester	Paper Code	NMEC- I PAPER 2	Instruction Hours/Week:4
IV	M16UCMN02	PRINCIPLES OF MARKETING	Credit : 2

Objectives:

1. To gain a knowledge of functions of marketing.
2. To assist the students to comprehend the concepts of advertising.

CONTENTS

Unit I: Marketing - Definition- Objectives- Importance- Features of modern marketing- Functions of Marketing-Marketing Mix

Unit II: Buyer behavior–Definition- Buying Motives-Determinants of buyer behaviour- Market segmentation- Benefits –Bases of market segmentation.

Unit III: Product – Types- Product policy- Elements of product policy-Product planning and development- Steps –Product Life Cycle –Stages.

Unit IV: Pricing- Objectives- Methods of pricing- Advertising- Objectives- Advantages-Criticism- Advertisement copy- Features of a good advertisement copy.

Unit V: Personal selling- Advantages-AIDA-Qualities of a good salesman-Kinds of Salesmen Process of Retailing- Sales promotion- Importance- Sales promotion at Consumer level and dealer level.

TEXT BOOK

1.Jayasankar,J. Marketing, Margham Publications, Chennai-17

REFERENCE BOOKS

- 1.Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi-2
- 2.Pillai, R.S.N and Bagavathi.V, S.Chand and Co.New Delhi-2
- 3.Govindarajan,M. Marketing management, Prentice Hall of India,NewDelhi.
- 4.Sherlehar,S.A. Marketing Management, Himalaya Publishing House,Mumbai

Semester	Paper Code	NMEC-II PAPER 1	Instruction Hours/Week:4
IV	M16UCMN03	BUSINESS COMMUNICATION	Credit : 2

SEMESTER - IV

UNIT – I

Meaning – Definition – Communication Cycle – Importance – Objectives – Media of communication – Merits – Demerits.

UNIT – II

Principles of Communication – Barriers to Communication – Business letter – Function – Kinds of business letter.

UNIT – III

Enquiries and Replies – Order – Execution of order – Circular letter.

UNIT – IV

Application letters – Bio data – Application for job.

UNIT – V

Report writing – Types of report writing – Characteristics – Preparing a Report.

TEXT BOOK

1. Rejendrapal and J.S. Korlahalli,- Essentials of Business Communication, Sultan Chand & Sons.

REFERENCE BOOK:

1. Business Communication, Ramesh. M.
2. Business Communication, Lesikar john. D, Pettit.JR.

Semester	Paper Code	NMEC-II PAPER 2	Instruction Hours/Week:4
IV	M16UCMN04	INCOME TAX LAW & PRACTICE	Credit : 2

Objectives:

1. To gain knowledge of Income tax.
2. To assist the students to comprehend the concepts of various heads of income.

CONTENT

UNIT – I Basic concepts – Assessee – Person – Previous Year – Assessment Year – Income – Casual Income – Gross Total Income – Total Income – Objectives of Taxation – Types of tax – Difference between direct tax and indirect tax – Sources of income tax law.

UNIT – II Basis of charge – Scope of Total Income – Residence and Tax Liability – Incomes which do not form part of total income.

UNIT – III Heads of income – Income under Salaries – Definition, Features – Computation of Salary Income – PF – Allowances – Perquisites - Deduction under Salary- Amount qualify for deduction u/s 80C.

UNIT – IV Income from House property – Definition – Basis of charge – Exempted HP Incomes – Computation of Income from HP – Gross Annual Value – Net Annual Value – Deductions – let out and self – occupied houses.

UNIT – V: Definition of business and profession – Admissible Expenses – Inadmissible Expenses – Computation of Profits and Gains Business– Computation of Professional income.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- 1) Income Tax Theory, Law & Practice – T.S.Reddy & Y.Hariprasad Reddy, Margham Publications

REFERENCE BOOKS:

- 1) Income tax law and practice - V.P.Gaur & Narang, Kalyani Publishers
- 2) Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan Publications
- 3) Dinkar Pagare – Income Tax Law and Practice, Sultan Chand & Sons,