

**B.COM.**

**CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course - 1 (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		6	3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	6	5	3	25	75	100
		Core Course-II (CC)	Marketing	6	5	3	25	75	100
		First Allied Course-I (AC)	Management Concepts	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		Total		30	21				600
II	I	Language Course - II (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-II		4	3	3	25	75	100
	III	Core Course – III (CC)	Business Accounting	6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools For Decision Making	6	5	3	25	75	100
		First Allied Course-II (AC)	Business Economics	4	3	3	25	75	100
		Add on Course- I ##	Professional English- I	6 *	4	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Language Proficiency for Employability - Effective English	2	2	3	25	75	100
		Total		30 +6 *	27				800

III	I	Language Course - III (Tamil \$/Other Languages +#)		6	3	3	25	75	100	
	II	English Course-III		6	3	3	25	75	100	
	III	Core Course – V (CC)	Partnership Accounts	6	5	3	25	75	100	
		Core Course-VI (CC)	Business Law	6	5	3	25	75	100	
		Second Allied Course-I (AC)	Business Communication	4	3	3	25	75	100	
		Add on Course- II ##	Professional English- II	6 *	4	3	25	75	100	
	IV	Non-Major Elective Course- I @ Those who choose Tamil in Part -I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil language was studied upto 10 th & 12 th std.	1. Personal Investment (or) 2. Elements of Insurance (For other than all B.Com and BBA)	2	2	3	25	75	100	
		Total			30 +6 *	25				700
	IV	I	Language Course - VI (Tamil \$/Other Languages +#)		6	3	3	25	75	100
		II	English Course-IV		6	3	3	25	75	100
III		Core Course – VII (CC)	Cost Accounting	6	5	3	25	75	100	
		Core Course-VIII (CC)	Banking Theory, Law and Practice	6	5	3	25	75	100	
		Second Allied Course-II (AC)	Company Law and Secretarial Practices (2013 Amendments)	4	3	3	25	75	100	
IV		@ Non Major Elective Course-II (NME) Those who choose Tamil in Part-I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level or b) Special Tamil if Tamil Language was studied upto 10 th & 12 th Std.	1. Introduction to Accountancy (or) 2. Salesmanship (For other than All B.Comand BBA)	2	2	3	25	75	100	
VI		Naan Mudhalvan Scheme (NMS) @@	Digital Skills for Employability - Microsoft	-	2	3	25	75	100	
		Total			30	23				700

V	III	Core Course-IX (CC)	Corporate Accounting	5	5	3	25	75	100
		Core Course-X (CC)	Computer Applications in Business (Theory)	5	5	3	25	75	100
		Core Practical-I	Computer Applications in Business (Practical)	5	5	3	40	60	100
		Core Course-XI (CC)	Management Accounting	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1.Auditing (or) 2. Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development	Soft Skills Development	2	2	3	25	75	100
		Total		30	29				700
VI	III	Core Course- XII (CC)	Financial Management	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Course-XIV (CC)	Financial Services	6	5	3	25	75	100
		Major Based Elective Course-II (MBE)	1. Entrepreneurship Development (or) 2. Investment Management	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities		--	1*	--	--	--	--
	VI	Naan Mudhalvan Scheme (NMS) @@	Digital Banking, Logistics and Audit Essentials for employability	-	2	3	25	75	100
		Total		30	29		150	450	800
	Grand Total			192	154				4300

- \$ For those who studied Tamil upto 10th +2 (Regular Stream)
+ Syllabus for other Languages should be on par with Tamil at degree level
Those who studied Tamil upto 10th +2 but opt for other languages in degree level under Part- I should study special Tamil in Part -IV
The Professional English – Four Streams Course is offered in the 2nd and 3rd Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)
* The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.
@ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.
** Extension Activities shall be outside instruction hours.
@@ **Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction**

**SUMMARY OF CURRICULUM STRUCTURE OF PROGRAMMES –
COMMERCE**

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	70	1400
4.		Core Practical	1	5	100
5.		Allied Courses I & II	4	12	400
6.		Major Based Elective Courses	2	10	200
7.		Add –on Course (Professional English)	2	8	200
8.		Project	1	3	100
9.	IV	Non Major Elective Courses	2	4	200
10.		Skill Based Elective Courses	2	4	200
11.		Soft Skills Development	1	2	100
12.		Value Education	1	2	100
13.		Environmental Science	1	2	100
14.	V	Gender Studies	1	1	100
15.		Extension Activities	1	1	---
16.	VI	Naan Mudhalvan Scheme (For Commerce Programmes)	3	6	300
	Total		44	154	4300

PROGRAMME OBJECTIVES:

PROGRAMME OUTCOMES:

PROGRAMME SPECIFIC OUTCOMES:

First Year

**CORE COURSE-I
PRINCIPLES OF ACCOUNTANCY
(Theory)**

Semester-I

Code:

Credit: 5

LEARNING OBJECTIVES :

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit organisation and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation - Methods, provisions and reserves.

UNIT -I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT -II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non- profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV: CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Development related to the course during the Semester concerned

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “**Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “**Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “**Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. R.L. Gupta & V.K. Gupta “**Principles and practice of Accountancy**”, Eleventh edition-2005 Sultan & Sons, New Delhi
8. S.Manikandan & R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata McGraw-Hill, New Delhi.

LEARNING OUTCOMES: On successful completion of the subject, the students acquired knowledge about:

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

First Year

**CORE COURSE – II
MARKETING
(Theory)**

Semester-I

Code:

Credit: 5

LEARNING OBJECTIVES :

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

UNIT- I INTRODUCTION TO MARKETING:

Marketing - Evolution – Definition- Classification- Objectives- Selling Vs. Marketing – Marketing A Science Or Art? - Modern Concept Of Marketing – Role Of Marketing In Economic Development - Functions – Buying- Selling - Transportation – Warehousing – Standardization – Grading – Packaging- ISO Series And AGMARK - ISI.

UNIT- II PRODUCT:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

UNIT- III PRICING:

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

UNIT- IV SALES PROMOTION:

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

UNIT -V MARKETING INFORMATION SYSTEM:

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars.

TEXT AND REFERENCE BOOKS : (Latest Revised Edition Only)

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

LEARNING OUTCOMES :

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

First Year

**FIRST ALLIED COURSE –I
MANAGEMENT CONCEPTS
(Theory)**

Semester-I

Code:

Credit: 3

LEARNING OBJECTIVES :

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making
- To Examine the complexity of organization structure for business
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT-I INTRODUCTION TO MANAGEMENT:

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods-Advantages-Limitations, Decision Making- Policies

UNIT –III ORGANIZATION STRUCTURE:

Organization and Structure- Types- Supervision and Span of Control- Departmentation-Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT – IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories-Maslow, Herzberg, Mc Gregor and Others – Communication-Principles-Types and Barriers of Communication

UNIT –V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination- Features-Types and Techniques-Control -Process-Effective Control System-Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

REFERENCE BOOKS :

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai

3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Weihrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

LEARNING OUTCOMES :

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

First Year

**CORE COURSE - III
BUSINESS ACCOUNTING
(Theory)**

Semester-II

Code:

Credit: 5

LEARNING OBJECTIVES :

- To help students gain knowledge about branch accounts and departmental accounts.
- To impart knowledge of handling hire purchase accounts and Installment purchase system.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable students to prepare the accounts for Fire Insurance claims and sale of return.
- To impart skills for prepare the accounts for insolvency, statement of affairs.

UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS:

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT II HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM:

Hire Purchase accounts & Installment purchase system.

UNIT –III ROYALTY ACCOUNTS:

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT- IV FIRE INSURANCE CLAIMS AND ACCOUNT FOR SALE OF RETURN:

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT- V INSOLVENCY ACCOUNTS:

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”, S.Chand& Co, New Delhi.

4. M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “**Modern Accountancy**”, Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy**”, Himalaya Publications, Delhi
7. N Vinayagam & B. Charumathi “**Financial Accounting**”, Second revised edition- 2008 S. Chand & Company Ltd, New Delhi
8. **Compendium of Statement and standards of Accounting**: The Institute of Chartered Accountants, New Delhi
9. Maheswari, S.N. & Maheshwary, S.K(2012)., “**Fundamentals of Accounting**”, ViikasPublishing, New Delhi.
10. Gosh, T.P., “**Fundamentals of Accounting**”, Sultan Chand & Sons, New Delhi

LEARNING OUT COMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Students can deal with hire purchase system and Installment purchase system
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Trained to calculate Fire insurance claims and accounting for sale or return.

First Year

**CORE COURSE – IV
BUSINESS TOOLS FOR DECISION MAKING
(Theory)**

Semester-II

Code:

Credit:5

LEARNING OBJECTIVES:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT – I:

Introduction- Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT – II:

Measures of dispersion- Range – Quartile deviation – Mean deviation – Standard deviation – Co- efficient of variation - Measurement of Skewness.

UNIT – III:

Correlation Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

UNIT – IV:

Analysis of time series - Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton's method only.

UNIT – V:

Index numbers- Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

LEARNING OUTCOMES: On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers

First Year

**FIRST ALLIED COURSE – II
BUSINESS ECONOMICS
(Theory)**

Semester-II

Code:

Credit:3

LEARNING OBJECTIVES:

- To know about basics of Economics
- To understand the concept of demand and supply
- To know the factors of production and economics of large scale production.
- To understand the concept of pricing under perfect and monopolistic competition
- To learn fiscal policy of the Government

UNIT – I INTRODUCTION:

Definition, Nature and Scope of Economics – Art or Science – Concepts - Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm

UNIT – II DEMAND ANALYSIS:

Types of Demand – Law of Demand – Demand curves - Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale – Consumer's Equilibrium.

UNIT – III ANALYSIS OF SUPPLY:

Supply – Law of Supply - supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Market Structure – Equilibrium of firm and industry – Optimum firm – Pricing under perfect & Monopolistic competition - Types of supply curves.

UNIT – IV COMPETITIONS AND THEORIES OF FACTORS OF PRODUCTION:

Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population
– National Income and Expenditure – Measurement – Fiscal policy method.

UNIT – V COST AND REVENUE:

Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves
– Relation between average and marginal revenue – Break Even Analysis.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars,

REFERENCE BOOK :

1. Business Economics by **T. Aryamala** – vijay Nicole Imprints Private Limited – Chennai.
2. Business Economics by **Dr.S.Sankaran**– Margam Publication , Chennai.
3. Business Economics by **K.P.M. Sundaram and Sundharam** - Sultan Chand & Co., New Delhi.
4. Business Economics by Misra & Puri – Himalaya Publications, Mumbai.
5. Business Economics by P. N. Reddy & Appannaiah – S.Chand & Co., Chennai.

LEARNING OUTCOMES :

1. The Micro and Macro Economics relating to business.
2. Demand and concepts in relation to Law of Demand, Demand Curves and Elasticity of Demand.
3. Production function, scale of production and economics of large scale production and limitations.
4. Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition.
5. Income and Expenditure pattern of National Income.

Second Year

**CORE COURSE – V
PARTNERSHIP ACCOUNTS
(Theory)**

Semester-III

Code:

Credit: 5

OBJECTIVES :

- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.
- To orient the students to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Liabilities.
- To equip the students to prepare the accounts of amalgamation of firms and conversion of sale of a partnership firm to a company.

UNIT - I PARTNERSHIP ACCOUNTS ELEMENTARY :

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits- Interest on Partner's Loans - Interest on Capital and Drawings - Salary and Commission of Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed– Fluctuating- Past Adjustment and guarantee.

UNIT – II ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION :

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

UNIT – III ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT :

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

UNIT – IV ACCOUNTING TREATMENT FOR DISSOLUTION OF PARTNERSHIP FIRM :

Dissolution of partnership firm, Realisation of asset and making payment of Liabilities, Treatment of unrecorded Assets and Liabilities, Preparation of Realisation Accounts , Partner's Capital Accounts and Bank Accounts –Insolvency of a partner- Garner vs Murray-insolvency of all partners- Piece-meal distribution - Proportionate capital – Maximum possible loss.

UNIT - V ACCOUNTING TREATMENT FOR AMALGAMATION OF FIRMS :

Amalgamation of firms – Computation of purchase consideration - Conversion of sale of a partnership firm to a company.

Theory : 20% Problem : 80%

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Financial Accounting by T.S. Reddy and A.Murthy, Margham Publications, Chennai.
2. Modern Accountancy by A Mukherjee and M Hanif TMH Publishing company , New Delhi
3. Financial Accounting by Dr. S.N. Maheswari, Vikas Publishing House, New Delhi.
4. Advanced Accounting by Grewal and Shukla, S.Chand Publishers, New Delhi.
5. Introduction to Accounting by P.C. Tulasian, Pearson Editions,
6. Financial Accounting by Jain & Narang. Kalyani Publishers, Chennai.
7. Advanced Accountancy by Jain.S.P and Narang.K.L edition 2018, Kalyani Publications, Ludhiana.
8. Advanced Accounts by M.C. Shukla, T.S. Grewal. S.C. Gupta 19th edition 2016. S. Chand & Co., Ltd., New Delhi.
9. Advanced Accounting (Financial Accounting) by R.S.N. Pillai, Bagawathi & S. Uma - volume I. edition 2017. S. Chand & Co. Ltd., New Delhi.
10. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES :

On successful completion of the subject, the students acquired knowledge about:

- Students are aware about partnership accounts and various Accounting Treatments.
- Students can familiar with accounts for Admission of Partner, Partner's Capital Accounts and Balance Sheet.
- Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner's Capital Account at the time of Retirement of a Partner
- Students get trained to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Insolvency of a partner.
- Trained to calculate the accounts for Amalgamation of firms and Conversion of sale of a partnership firm to a company.

Second Year

**CORE COURSE – VI
BUSINESS LAW
(Theory)**

Semester-III

Code:

Credit: 5

OBJECTIVES :

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledge and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

UNIT – I MERCANTILE LAW :

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements

UNIT - II CONTRACT :

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance

UNIT – III AGENCY:

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

UNIT – IV LAW OF SALE OF GOODS :

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

UNIT – V LAW OF NEGOTIABLE INSTRUMENTS :

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.) -

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only)

Recent Laws relating to business: Cyber Laws- Information Technology Act 2000.

Recent Trends in Business Laws: Recent amendments in Contract Act - Case studies

REFERENCE BOOKS :

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai

4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022--1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

COURSE OUTCOMES :

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledge and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology.

Second Year

**SECOND ALLIED COURSE -I
BUSINESS COMMUNICATION**

Semester-III

Code:

(Theory)

Credit:3

LEARNING OBJECTIVE:

- To know the basics of communication
- To understand various types of communication
- To know how to prepare various reports
- To prepare different types of letters
- To prepare different types of corporate communication

UNIT –I COMMUNICATION IN BUSINESS:

Meaning–Importance of communication – Forms of Communication - Nature–Scope–
Network of the Communication – Process of Communication – Barriers to Communication.

UNIT–II ENQUIRIES,ORDERS,CREDITANDCLAIMS:

Enquiries and Replies–Orders and their Execution–Credit and Status Enquiries– Claims and
Adjustments.

**UNIT–III COLLECTION, SALES, CIRCULAR AND BANK
CORRESPONDENCE:**

Collection letter – Sales letter –Circular letter–Letters to Government-Bank Correspondence-
Importand Export Agency.

UNIT-IV APPLICATION LETTERS:

The form and contents of an application letter–Bio-data–Application blanks – Specimen
application letters – Reports-By individuals–By Committees.

UNIT-V MODERN COMMUNICATION METHODS:

Online Communication–Fax-E-mail-Voice mail-SMS-Internet-Teleconferencing-
Videoconferencing –Electronic bulletin boards.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment only)

Recent Trends, assignments and Seminars

REFERENCEBOOK:

1. Business Communication by **N.S.Ragunathan & B.Santhanam.**
2. Effective business English–**Patternhetty**
3. Essentials of Business Communication –**Rajendra Pal&KoralaHalli**
4. Effective Business English – **Pattern Shetty.**

LEARNING OUTCOMES FOR THE COMMUNICATION :

- Understands the basics of communication
- Knowledge about different types of communication
- Through knowledge on report writing
- Knowledge on preparation of different official letters
- Knowledge on corporate communication

Second Year

NON MAJOR ELECTIVE COURSE –I
1. PERSONAL INVESTMENT
(Theory)

Semester-III

Code:

Credit:2

OBJECTIVES :

- To make the students aware of various investment avenues and to facilitate them for effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance policies
- To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

UNIT – I INTRODUCTION TO INVESTMENT :

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

UNIT – II KINDS OF INVESTMENT :

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non-Security Investments – Stages in Investment.

UNIT – III INVESTMENT PLANNING :

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

UNIT – IV INVESTMENT ALTERNATIVES :

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT – V KINDS OF SHARES :

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS :

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai. -4.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House,Mumbai 15
5. **Rajivk.tayal**-Art of handling money and investments: a practical guide to personal finances Atlantic publishers and distributors **(P) Ltd**,

COURSE OUTCOMES :

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of personal investment
- Calculation of personal investment planning
- Knowledge about various methods of insurance policies.
- Fundamentals of Investment in Equity and Preference Shares
- Well in prepared Investment Planning

Second Year

**NON MAJOR ELECTIVE COURSE –I
2.ELEMENTS OF INSURANCE
(Theory)**

Semester-III

Code:

Credit:2

OBJECTIVES :

- To highlight the importance of insurance and its basic concepts.
- To make the students aware of various insurance and to impact of economic development
- To enable the students to prepare procedure regarding settlement of policy claims
- To understand the students various Principles of life Insurance , marine, fire, Medical insurance etc.
- To aware the students know Principles of life insurance and various kinds

UNIT – I INTRODUCTION TO INSURANCE :

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

UNIT – II LICENSE FOR AGENT :

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

UNIT - III REGULATIONS FOR AGENT :

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

UNIT - IV FUNCTIONS OF AGENT :

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims

UNIT -V TYPES OF INSURANCE :

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

COURSE OUTCOME:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of elements of insurance
- Fundamentals of agency, Procedure for becoming an agent
- Knowledge about various methods of insurance policies.
- Calculation of Agent proposal form and other forms
- Know about procedure regarding settlement of policy claims.

Second Year

**CORE COURSE – VII
COST ACCOUNTING
(Theory)**

Semester-IV

Code:

Credit: 5

OBJECTIVES :

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

UNIT – I COST ACCOUNTING :

Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages - demerits of cost accounting methods and techniques - cost unit cost centres - cost sheet.

UNIT – II MATERIALS COST :

Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT – III LABOUR COST :

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

UNIT – IV OVERHEADS :

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement

UNIT – V JOB COSTING :

Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing.

Theory : 20%, Problem : 80%

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

REFERENCES :

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi

COURSE OUTCOMES :

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
- Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
- Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
- Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
- Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions

Second Year

**CORE COURSE – VIII
BANKING THEORY LAW AND PRACTICE
(Theory)**

Semester-III

Code:

Credit: 5

OBJECTIVES :

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking

UNIT - I BANKER AND CUSTOMER :

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

UNIT – II TYPES OF SAVING ACCOUNTS :

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme

UNIT - III TYPES OF CUSTOMERS :

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

UNIT - IV PAYING AND COLLECTING BANKER :

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

UNIT - V PASS BOOK AND CHEQUES :

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only) :

1. Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi.
2. S.M. Sundaram “Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi.
3. M.Kumar, Srinivasa, ” Banking” New Central Book Agency.
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law &Practice”Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law &Practice” Margham Publications, Chennai.R.J. Jayasankar, “Marketing,” Margham Publications, Chennai.

COURSE OUTCOMES :

- Elucidate the services rendered by banks
- Have an understanding about various types of accounts and savings schemes
- Generate information types of customers
- Analyse information about the rights, responsibilities and duties of paying and collecting banker
- Express opinions recent trends in Modern Banking

Second Year

**SECOND ALLIED COURSE -II
COMPANY LAW AND SECRETARIAL
PRACTICES (2013 AMENDMENTS)
(Theory)**

Semester-IV

Code:

Credit: 3

OBJECTIVES :

- To know about the procedures to form a company.
- To know about the documents of a company.
- To know about the Shares and debentures.
- To know about the types of company meetings.
- To know about the procedures for wind up a company.

UNIT - I JOINT STOCK COMPANY:

Definition– Kinds – Formation – Incorporation- Characteristics.

UNIT - II IMPORTANT DOCUMENTS OF A COMPANY:

Memorandum of Association under companies Act 2013 Contents - Doctrine of Ultra Vires – Doctrine of indoor management - Articles of Association under companies Act 2013 – Contents – Prospectus – Contents – Statement in lieu of Prospectus – Duties of a secretary during the incorporation of a company.

UNIT – III CAPITAL OF A COMPANY:

Share Capital – Kinds of Shares – Voting Rights – Debentures Types of Debentures.

UNIT - IV MEETINGS AND RESOLUTIONS :

Meaning of Meetings – Types of Meeting - Director's meeting - Statutory Meeting – Annual general body meeting – Extra Ordinary general body Meeting –Pre requisites of valid meeting - Resolutions – Ordinary & Special – Minutes – Duties of a secretary to conduct a meeting.

UNIT – V WINDING UP OF A COMPANY :

Meaning- Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent amendments in company's Act 2013 - CSR

TEXT AND REFERENCE BOOKS :

1. M.C.Shukla and S.S. Gulshan Principles of Company Law
2. N.D. Kapoor, Elements of Company Law , Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons
5. V. Balachandran& M. Govindarajan,A Student Handbook on Company Law and Practice, Vijay Nicole Imprints (P) Ltd.
6. S.BadriAlam and Saravanavel , Company Law, Himalaya Publications
7. [Alan Dignam, John Lowry, Company Law](#), Oxford University Books
8. [P P S Gogna](#), A Text Book of Company Law, S.Chand Publishing
9. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons
10. <https://e-book.icsi.edu/>
11. <https://www.taxmann.com/virtualbooks/product/71110-company-law-%7C-virtual-book>

COURSE OUTCOMES:

After the successful completion of the course students will able to get

- Knowledge regarding the procedures to form a company.
- Knowledge regarding how to prepare the documents of a company.
- Knowledge how to raise their owned capital and borrowings.
- Knowledge about the types of company meetings.
- Knowledge about the procedure for wind up a company.

Second Year

**NON MAJOR ELECTIVE COURSE-II
1. INTRODUCTION TO ACCOUNTANCY
(Theory)**

Semester-IV

Code:

Credit: 2

OBJECTIVES:

- To enable the students to know the importance of accountancy and its concepts.
- To make the students aware of Double entry Book keeping system rules and procedures.
- To enable the students to prepare procedure Final Accounts of Sole Trader
- To understand the students various types of ledgers and Journals.
- To enable the students to know Bank Reconciliation Statement.

UNIT – I INTRODUCTION TO ACCOUNTANCY :

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

UNIT – II DOUBLE ENTRY SYSTEM :

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

UNIT – III TRIAL BALANCE :

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

UNIT – IV ERRORS AND BRS :

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

UNIT – V FINAL ACCOUNTS :

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 20% Problem: 80%

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only) :

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai.
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand & Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai 20.

COURSE OUTCOMES :

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of Accounting
- Fundamentals of Double Entry System
- Knowledge about various Journal and Ledger.
- Preparation of Final accounts .
- Knowledge about various methods Final account adjustments.

Second Year

NON MAJOR ELECTIVE COURSE –II

Semester-IV

2. SALESMANSHIP

Code:

(Theory)

Credit: 2

OBJECTIVE:

- To make the students aware of selling techniques and planning
- To enable the students to types of salesman in the Marketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To know about various selling techniques.

UNIT – I INTRODUCTION:

Introduction to selling- meaning- definitions- importance- methods- qualities- functions duties-responsibilities – types of sales person – sales careers.

UNIT – II SELLING PROCESS:

Selling process – steps- customer expectations – understanding prospects- importance sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

UNIT – III SELLING TECHNIQUES:

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation demonstration- handling objections- handling difficult customers- closing sales – after sales service

UNIT – IV-

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age

UNIT – V SALES FORCE MANAGEMENT:

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

UNIT -VI CURRENT CONTOURS: (For Continuous Internal Assessment only):

Sales management focuses on the activities of first line field sales managers, course pack will enable students to understand supply chain management which has improved the efficiency in distribution.

TEXT AND REFERENCE BOOKS:

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, Nirali Prakashan

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of salesmanship
- Fundamentals of selling process and its activities
- Knowledge about various Sales force management.
- To know how about Selling techniques.
- knowledge about personal selling and sales team professionalism

Third Year

**CORE COURSE – IX
CORPORATE ACCOUNTING
(Theory)**

Semester-V

Code:

Credit: 5

LEARNING OBJECTIVE :

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

UNIT – I COMPANY ACCOUNTS :

Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

UNIT – II DEBENTURES :

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

UNIT – III AMALGAMATION :

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

UNIT - IV ACCOUNTS OF HOLDING COMPANY :

Legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

UNIT – V :

Final accounts of banking companies (new format) and **Insurance companies** (new format)

Theory: 20%, Problem: 80%

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

REFERENCES :

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohamed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

LEARNING OUTCOMES :

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

Third Year

**CORE COURSE –X
COMPUTER APPLICATIONS IN
BUSINESS
(Theory)**

Semester-V

Code:

Credit: 5

LEARNING OBJECTIVE :

- To enable the students to know the importance of computer application in business. and MS word
- To learn Ms Excel
- To understand computerized accounting particularly Tally
- To familiar with accounting of inventories
- To know computerization of final account.

UNIT – I :

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, saving and closing documents – mail merge.

UNIT – II :

Spread sheet – Spread sheet programmes and applications – Ms Excel and features –Building work sheets – entering data in work sheets, editing and formatting work sheets – creating and formatting different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

UNIT – III :

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT – IV :

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories – Usage of cost category and cost – centers in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets –

Generating and printing reports in detailed and condensed format.

UNIT – V :

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report – Bank Reconciliation Statement.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

TEXT AND REFERENCE BOOKS (Latest revised edition only) :

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press.

COURSE OUTCOMES :

On successful completion of the course, the students will acquire knowledge on:

- Basics of computer application in business. and Creating and editing of word documents, opening, saving and closing documents; and mail merge
- Spread sheet programmes and applications, creating and formatting different types of charts, and application of financial and statistical function.
- Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entry
- Accounting of inventories, Budget and controls
- Day books, Trial balance, final account and Bank Reconciliation Statement

Third Year

**CORE PRACTICAL-I
COMPUTER APPLICATIONS IN
BUSINESS
(Practical)**

Semester-V

Code:

Credit: 5

LEARNING OBJECTIVE :

- To develop skill on preparation of business letters, bio-data, Table.
- To create work sheet, Charts, and enclosures.
- To filter data using Auto filter, and application of accounting and statistical formulae.
- To make voucher entries, Prepare final accounts from the trial balance and Inventory report
- To Prepare Bank Reconciliation Statement and pay roll and computation of GST.

LIST OF PRACTICAL

UNIT I - MS WORD PROCESSING :

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

UNIT II - MS-EXCEL – SPREAD SHEET APPLICATIONS :

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts – All types of charts and graphs
3. Creating a list for the enclosures

UNIT III - MS-EXCEL – SPREAD SHEET APPLICATIONS :

1. Filtering the data using Auto filter custom filters using comparison operations
2. Creating Pivot tables
3. Commercial Formula applications
4. Statistical formula applications (within the syllabus of business tools for decisions)

UNIT IV - ACCOUNTING PACKAGE :

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report

UNIT V - ACCOUNTING PACKAGE :

1. Bank Reconciliation Statement
2. Preparation of pay roll vouchers based on attendance
3. GST computation & forms

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

(Practical – 100 marks UE: 60marks IA: 40 marks)

Third Year

**CORE COURSE – XI
MANAGEMENT ACCOUNTING
(Theory)**

Semester-V

Code:

Credit: 5

LEARNING OBJECTIVES:

- To understand the concepts of Management Accounting.
- To gain knowledge on fund-flow and cash-flow in business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

UNIT–I INTRODUCTION AND FINANCIAL STATEMENT ANALYSIS:

Management accounting – Definition – Objectives – Nature – Scope –Merits and limitations– Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparativestatement–Commonsizestatement–Trendpercentage–Ratioanalysis

UNIT–II FUND FLOW AND CASH FLOW STATEMENT:

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cashflow statement–Fund flow statement Vs Cashflow statement–Preparation of cash flow statement as per AS – 3

UNIT–III BUDGET AND BUDGETARY CONTROL:

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

UNIT–IV MARGINAL AND STANDARD COSTING:

Marginal costing–CVP analysis–Break even analysis–BEP- Managerial applications–Margin of safety–Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

UNIT–V CAPITAL BUDGETING:

Capital Budgeting–Payback period–Accounting rate of return–Discounted cash flow–Net present value–Profitability index–Internal rate of return.

Theory : 20% Problem: 80%

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE EBOOKS :(Latest revised edition only)

1. S.N.Maheswari - Management Accounting– Sultan Chands & Sons publications, New Delhi
2. Sharma and Guptha – Management Accounting-Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting– Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting– S.Chand & Co, Mumbai
6. Hingorani & Ramanathan – Management Accounting - S.Chand & Co, New Delhi.

COURSE OUTCOMES :

After the successful completion of course the students will be able to understand

- Basic knowledge on Management Accounting.
- Preparation of fund flow statement and cash flow Statement as per AS – 3
- Understand the Marginal costing and Variance analysis
- Select better Design various types of Budget
- Understand the Marginal costing and Variance analysis
- project by applying appropriate capital budgeting

Third Year MAJOR BASED ELECTIVE COURSE – I Semester-V
1. AUDITING
(Theory)

Code:

Credit: 5

OBJECTIVES:

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

UNIT -I INTRODUCTION :

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

UNIT -II VOUCHING :

Vouching – cash and trading transactions, personal and impersonal ledgers.

UNIT- III VALUATION AND VERIFICATION :

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves

UNIT- IV AUDIT OF LIMITED COMPANIES :

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

UNIT -V DIVISIBLE PROFITS AND DIVIDENDS :

Divisible profits and Dividends – Audit of computerised Accounting.

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

Recent Trends **Self Learning**, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES :

- Student will understand the concept of auditing
- Describe on vouching
- Have an understanding about valuation and verification of assets and liabilities
- Grasp an idea about audit of share capital
- Analyse information on audit of computerised Accounting

Third Year

**MAJOR BASED ELECTIVE COURSE –I
2. HUMAN RESOURCE MANAGEMENT
(Theory)**

Semester-V

Code:

Credit: 5

LEARNING OBJECTIVES:

- To understand the concepts and principles of Human Resource Management.
- To understand about the Human Resource Management and importance of Human resources.
- To know about the importance and concepts of Human resources' planning.
- To know about the HR functions.
- To know about the Human Resources Development.
- To know about the performance appraisal

UNIT - I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

Meaning and Definition-Objectives-Functions- HR managers – Duties and Responsibilities of HR Managers - Changing role of Human Resource Managers

UNIT – II HUMAN RESOURCES PLANNING PROCESS:

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning - Job Analysis - Job Description - Job specification.

UNIT – III RECRUITMENT AND SELECTION PROCESS:

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment - Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

UNIT - IV TRAINING:

Definition and purposes of Training- Distinction between Training and Development Assessing Training Needs- Steps in Training- On the Job and Off the Job Training Evaluation of Training Effectiveness- Methods of executive development.

UNIT - V PERFORMANCE APPRAISAL:

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal System.

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

Human Resources Information System: Meaning, Process, Meaning and importance of HRIS- Advantages and Disadvantages of HRIS(Human Resource Information System).

TEXT AND REFERENCE BOOKS :

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.
5. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, HR from the Outside In: Six Competencies for the Future of Human Resources, McGraw Hill Professional
6. Sundar K & Srinivasan J Essentials of Human Resource Management, 2e, Vijay Nicole Imprints (P) Ltd
7. [Gary Dessler](#) , [Biju Varrkey](#) Human Resource Management Fifteenth Edition By Pearson
8. Catherine Bailey, David Mankin, Clare Kelliher, Thomas Garavan , [Strategic Human Resource Management - Oxford University Press \(oup.com\)](#)
9. [Stella M. Nkomo](#), [Myron D. Fottler](#) , [R. Bruce McAfee](#) , Human Resource Management Applications: Cases, Exercises, Incidents, and Skill Builders, 7th Edition
10. [Raymond Noe](#) , [John Hollenbeck](#) , [Barry Gerhart](#) , [Patrick Wright](#) , Fundamentals of Human Resource Management 9th Edition (International Edition) , MC Grow Hill
11. S.Mohan and R.Elangovan Human Resources Management – Text and Cases, Regal Publications, New Delhi, 2010,

LEARNING OUTCOMES : After the successful completion of the course students will be able to get

- Knowledge about the importance of HR.
- Knowledge about the Job Analysis, description and the importance of planning.
- Ideas about the selection process.
- Knowledge about the HR functions and its methods.
- Knowledge about the methods of performance appraisal.

Third Year

**SKILL BASED ELECTIVE COURSE – I
INFORMATION TECHNOLOGY
CONCEPTS
(Theory)**

Semester-V

Code:

Credit: 2

LEARNING OBJECTIVES:

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

UNIT- I:

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT -II:

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT- III:

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT- IV:

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT- V:

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

Recent developments in computer world

REFERENCE BOOKS:

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

LEARNING OUTCOMES:

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

Third Year

**CORE COURSE – XII
FINANCIAL MANAGEMENT
(Theory)**

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To understand the concepts of financial management.
- To learn about the Capital Structure.
- To gain knowledge about Leverage and Dividend Policy.
- To acquire knowledge about the Working capital management.
- To know the receivable and inventory management.

UNIT-I INTRODUCTION AND OBJECTIVES:

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions –Time value of money: Present value and Compound value

UNIT – II COST OF CAP COST OF CAPITAL AND CAPITAL STRUCTURE:

Cost of capital –Cost of debt–Cost of preference share capital–Cost of equity–Cost of retained earnings–Weighted average cost of capital. Capital structure–EBIT and EPS. Theories of capital structure

UNIT-III LEVERAGES:

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage

UNIT – IV DIVIDEND POLICY AND MODELS

Dividend policy – Determinants of dividend policy – Theories: Walter’s model, Gordon model and MM model – Forms of Dividend – Stock dividend–Bonus issue–Stable dividend.

UNIT-V WORKING CAPITAL MANAGEMENT:

Working capital management – Determinants of working capital –Fore casting of working capital requirements – Cash management – Motives of holding cash– Stages in cash management – Receivable Management

Theory:20% Problem:80%

UNIT -VI CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends , assignments and Seminars

TEXT AND REFERENCE BOOKS (latest revised edition only)

1. S.N.Maheswari – Elements of financial management by–Sultan Chand & Sons., New Delhi.
2. R.Ramachandran & R.Srinivasan – Financial Management–Sriram publication, Trichy
3. Khan&Jain,-Theory and Problems of Financial management Mc Graw Hill Publication, New Delhi
4. S.P.Gupta, - Financial Management-Sahitya Bhavan Pblication, NewDelhi.

LEARNING OUT COMES:

After the successful completion of the course the students will be able to

- Understand basic concept of Financial management.
- Analyze the various cost of capital with respect of manage the funds.
- Apply the Leverage in EBIT and EPS analysis
- Compute the various models of Dividend Policy.
- Understand the various concepts of Working capital
- Management and cash management

Third Year

**CORE COURSE – XIII
INCOME TAX LAW AND PRACTICE
(Theory)**

Semester-VI

Code:

Credit: 5

LEARNING OBJECTIVES:

- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the tax able income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

UNIT -I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:

Income–TaxAct,1961–Definitions- Basis of charge different types of assesses previously earned Assessment year – capital and revenue income, expenditure and loss– incomes exempted under section10 – Residential status.

UNIT- II INCOME FROM SALARY:

Income from salary: Basis of charge– Different forms of salary, allowances, perquisites and their valuation– computation of taxable salary-deductions from salary.

UNIT -III INCOME FROM HOUSE PROPERTY:

Income from House Property: Basis of charge– determination of annual value–GAV, NAV–income from let-out property–self occupied property–deductions–computation of taxable income.

UNIT- IV INCOME FROM BUSINESS OR PROFESSION:

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income –profit and gains of business and profession.

UNIT -V INCOME FROM CAPITAL GAINS:

Income from Capital Gains: Basis of charge–short and long term capital gains–indexed cost of acquisition and improvement–exemptions–

Theory 20% Problem 80%

UNIT -VI – CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends self study, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest and revised editions)

1. Gaur and Narang, Income Tax Law and Practice “Kalyani Publishers”, New Delhi.
2. Dr.HC.Mehrotra, “Income Tax Law and Accounts,” Sahithya Bhavan publishers
3. Dr.Vinod K.Singhanian, Students Guide to Income tax “Taxmen’s Publications, New Delhi
4. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai.

LEARNING OUT COMES

After completing this course, the student will be able to

- Know about the procedures regarding basic rules and regulations and Residential status
- Update the new tax slabs regarding salaried employees
- Get the latest information about deductions for house property.
- Make sure about the admissible, inadmissible expenses and deductions.
- Allowable for business or professional incomes
- Grasp the concept of capital gains, other sources of income.

Third Year

**CORE COURSE – XIV
FINANCIAL SERVICES
(Theory)**

Semester-VI

Code:

Credit: 5

LEARNING OBJECTIVES:

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital. To enhance the students to know about the significance and types of Factoring.

UNIT – I INTRODUCTION TO FINANCIAL SERVICES:

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

UNIT – II HIRE PURCHASE AND LEASING:

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

UNIT – III MUTUAL FUNDS:

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

UNIT – IV VENTURE CAPITAL:

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

UNIT – V FACTORY:

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factorin

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment):

Recent Trends , assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

LEARNING OUTCOMES :

On successful completion of the subject, the students acquired knowledge about ;

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

Third Year

**MAJOR BASED ELECTIVE COURSE –II
1. ENTREPRENEURSHIP DEVELOPMENT**

Semester-VI

Code:

(Theory)

Credit: 5

LEARNING OBJECTIVES:

- To inculcate students to come up with good entrepreneur,
- To overcome the problems and challenges from the society,
- To know the role of small scale industries to obtain the next level of business.
- To improve the knowledge of process of business,
- To understand the passage of getting loan from project finance

UNIT –I INTRODUCTION TO ENTREPRENEURSHIP

Entrepreneurship-Definition-Nature- Scope in Local and Global Market -Characteristics-Functions- Types- Entrepreneur and Intrapreneur-Women and Rural Entrepreneurs-The Revolutionary Impact of Entrepreneurship-Types of Enterprises and their Features-Manufacturing, Service and Trading-Steps in setting up of a Business

UNIT –II ENTREPRENEURIAL COMPETENCIES:

Entrepreneurial Environment-Components-Role of Family and Society- Entrepreneurial Motivation- Barriers in Business -Training and Development – Entrepreneurial Change-Occupational Mobility-Factors in Mobility.

UNIT –III INSTITUTION FOR THE DEVELOPMENT OF SMALL SCALE INDUSTRIES:

Entrepreneurship Development Programs (EDP)-Objectives- Importance-Phases-Evaluation-EDP Institutions in India-SSIB-SIDCO-SISIS-DICS-NSIC-SIDO-KVIC-NISEBUD-NISIET-Technical Consultancy Organizations-Functions

UNIT -IV PROJECT MANAGEMENT:

Project Management-Concept of Project-Classification-Sources of Business Ideas-Project Identification-Project Formulation and Design-Feasibility Analysis-Financial Analysis-Social Cost Benefit Analysis-Project Appraisal Methods -Project Report Preparation

UNIT -V ENTREPRENEURIAL DEVELOPMENT AGENCIES:

Project Finance-Sources of Finance-Institutional Finance-Role of IFC,IDBI,ICICI,LIC,SFC,SIPCOT-Commercial Banks-Appraisal of Bank for Loans-Entrepreneurship Incentives –Subsidies-Industrial Units- Benefits-Role of Industrial Estates

UNIT -VI CURRENT CONTOURS: (For Continuous Internal Assessment Only)

Geographical Challenges- Historical Attributes to Business-Country Topographical Features-New Business Formation-Current Market Trends-Decision Making Skills.

REFERENCE BOOKS:

1. C.B.Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand and Sons.
2. Dr.S.S. Khanka-Entrepreneurial Development, Sultan Chand and Sons.
3. Dr.P.Saravanel Entrepreneurial Development, Learntech Press Trichy.
4. S.Mohan and R.Elangovan– Entrepreneurial Development, Deep and Deep Publications, New Delhi.
5. Vasant Desai, Dynamics of Entrepreneurial Development, Sultan Chand and Sons
DR.S.G.Bhanushali Entrepreneurial Development, Himalaya Publishing House -New Delhi

LEARNING OUTCOMES:

- To enhance a student to behave as a good businessman,
- To emancipate the society to be mingled with,
- To obtain the next level of business value,
- To improve the process of business,
- To know the outset of proper financial plan for the development of business.

Third Year

**MAJOR BASED ELECTIVE COURSE –II
2. INVESTMENT MANAGEMENT
(Theory)**

Semester-VI

Code:

Credit: 5

LEARNING OBJECTIVES:

- To provide an overview of institutional details linked to financial markets and the trading process,
- To provide a guide to the measurement and analysis of risk of financial investments,
- To provide insight into the use of finance theory in investment management,
- To analyze the comprehensive structure of industry and technology,
- To address key issues in portfolio management.

UNIT –I INTRODUCTION TO INVESTMENT:

Investment-Meaning, Nature-Investment Vs Speculation-Process-Characteristics-Classification-Investment For Consumption And Business-Investment Opportunities-Modes of Investment-Financial Market-Functions-Types-Investment Companies-Mutual Funds-SEBI Regulations-Investor Protection

UNIT –II RISK MANAGEMENT:

Risk in Investment-Types-Causes-Measurement of Risk-Range of Variation-Credit Rating-Limitations-CRISIL-CARE-ICRA-Listing of Securities.

UNIT –III VALUATION OF SECURITIES:

Investment Valuation-Equity Valuation-Bond Valuation-Role of Interest Rate-Theories of Interest Rate-Calculation of Return-Immunization-Process-Problems-Price Elasticity-Volatility of Bond Prices

UNIT- IV INDUSTRY ANALYSIS:

Fundamental Security Analysis - Economic Indicators - Industry Analysis-Company Analysis - Technical Analysis - Dow Theory - Market Theory.

UNIT- V PORTFOLIO MANAGEMENT:

Portfolio Management-Mean Variance Criteria-Theories of Portfolio-Sharp Single Index Model-CAPM-Portfolio Revision-Portfolio Evaluation-Arbitrage Portfolio- Repo Rate-Rolling Settlement.

UNIT VI CURRENT CONTOURS_(For Continuous Internal Assessment Only)

Public Sectors Asset Management - Creating Wealth through Markets - Time Horizon Management - Smart Investment Strategies.

REFERENCE BOOKS:

1. V.K Bhalla, Investment Management - Sultan Chand and Company
2. Punithavathy Pandian , Security Analysis and portfolio management –Vikas’Publishing House
3. Preeti Singh , Security Analysis - Himalaya Publishing House - Mumbai
4. M.Sulochana, Investment Management - Kalyani Publishers.
5. V.A.Avadhani , Investment Management - Himalaya Publishing House Mumbai

LEARNING OUTCOMES:

- To understand the financial market status and business opportunities,
- To get clear information about financial investment and risk factors,
- To concentrate on choosing of investment strategy for business,
- To get a clear idea about technical advancement and industrial effectiveness,
- To understand the concept of portfolio management.

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT/EVALUATION/VIVA VOCE:

1. PROJECT REPORT EVALUATION (Both Internal & External)

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

Third Year

**SKILL BASED ELECTIVE COURSE –II
BASICS OF GOODS AND SERVICE TAX
(Theory)**

Semester-VI

Code:

Credit: 2

LEARNING OBJECTIVES:

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT -I :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT- II:

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT –III:

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice-Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT-IV:

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT –V:

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

Theory 80% Problems 20%

UNIT VI CURRENT CONTOURS (for continuous internal assessment only)

REFERENCE BOOKS:

1. V.S Datey – Taxman's: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide To Goods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki, 2021, Bloomsbury India.

WEBSITE

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

COURSE OUTCOME

- The students will get a general understanding of the GST law in the country
- The students will provide an insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different levels.
