

*Placed at the meeting of
Academic Council
held on 12.12.2019*

APPENDIX : F
MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

Syllabus for New Course
B.Com. (Professional Accounting)
Semester Pattern - CBCS

(With effect from the Academic year 2019-2020 onwards)
Regulations and Scheme of Examinations

1. Introduction of the Programme

The main objective of this course is to develop basic skill in commerce and accountingsubjects. The core papers of this course inculcate basic accounting business oriented subject knowledge, taxation for maintaining proper accounts and develop entrepreneurial skill to begin start-ups. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M. Com/MBA PG Courses.

2. Eligibility for admission

Candidates seeking admission to B.Com. (Professional Accounting) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3. Objectives of the Programme

1. To develop basic skills in the subjects of Commerce and Accounting subjects.
2. To expose the students to professional skills in the field of Commerce / Business.
3. To develop entrepreneurial skill.
4. To lay foundation for Professional courses like ACS/CMA/ACA for commerce graduates.

4. Outcome of the Programme

Upon Successful completion of this course it is expected that student will:

(i). Be critical and creative scholar who

- Produces innovative solutions to problems
- Applies research skill to business challenges

(ii). Be responsible and effective global citizen who

- Engages in an internationalized world
- Exhibits cross cultural competence
- Demonstrates ethical values

(iii). Demonstrate broad knowledge and technical skill in at least one area of commerce and be able to provide discipline-based solutions relevant to the business, professional and public policy.

5. Duration: Three years consisting of six semesters.

6. Unitization: Each subject contains 5 units. Not only core subjects but also all the subjects

7. Pattern semester examination

Internal	25 Marks
External	75 Marks
Total	100 Marks

8. Scheme of internal assessment

Tests	10 Marks (Average of 2 Tests)
Assignment	5 Marks
Peer Team Teaching	5 Marks
Seminar/Group Discussion	5 Marks
Total	25 Marks

9. External examination

Passing mark: No minimum for internal exam.: Minimum 27 for External

10. Question paper pattern

The Internal and External marks may be 25:75

The pattern of Semester End Examination Question paper will be as follows

Time:3Hrs& Max Marks: 75

Section A: (10*1=10 Marks)

Question No.1 to 10(Multiple choice)

Two question from each unit.Three choices in each question.No 'none of these'choice.

Section B: (5*7=35Marks)

Answer all questions choosing either (a) or (b) Answer not exceeding **two pages**.

(One question from each unit)11(a) or 11 (b)

12(a) or 12 (b)

13(a) or 13 (b)

14(a) or 14 (b)

15(a) or 15 (b)

Section C: (3*10=30 Marks)

Answer any **Three out of five questions** (one question from each unit). Answer not exceeding**four pages**.

11. Scheme of Evaluation.The pattern for Internal Valuation may be

1.Two tests -15 marks each Average 15 marks

2.Group discussion / Seminar / Quiz-5 marks

3.Two assignments:5 mark each.Average 5 marks

4.Third test may be allowed for absentees of any one of the two tests.

5.If the college opts for quiz,two quizzes should be conducted.

12. Passing Minimum

No passing minimum marks for Internalassessment.Passing minimum marks for External Examination is 40% (27 marks) of given maximum.

13. Teaching Methodology

ICT enabled learning language lab (Introduction of computer technology).Group discussion,oral assignment,peer team teaching,peer group learning.

14. Retotalling and Revaluation Provision

Theretotalling and revaluation provision are adopted for all the papers.

15. Auditing Practical and Apprenticeship Training Report:

At the end of the second year during holidays, 'Apprenticeship' is compulsory for 15 days and the report to be submitted. The viva-voce examination is to be conducted and the marks both for Auditing Practical and Apprenticeship Reports should be awarded at the end of sixth semester only.

Mark Pattern:

Apprenticeship Report (Internal) : 25 Marks

Auditing Practical (External) : 75 Marks

Total : 100 Marks

16. Medium of Instructions : English

Scheme of Examinations

B.Com. (Professional Accounting) Semester pattern (CBCS)

I SEMESTER

S.No	Part	Title of the Paper	Hours	Credits	Int	Ext	Maximum Marks
1	I	VanigaKadithaThodarpugal/ Hindi – I /Malayalam –I /French –I	6	3	25	75	100
2	II	English –I	6	3	25	75	100
3	III	Financial Accounting – I	5	5	25	75	100
4	III	Organisation and Management Fundamentals	5	4	25	75	100
5	III	Managerial Economics	6	4	25	75	100
6	IV	Value Education	2	2	25	75	100
		TOTAL	30	21	150	450	600

II SEMESTER

S.No	Part	Title of the Paper	Hours	Credits	Int	Ext	Maximum Marks
7	I	KapeeduKotpadugalumNadaiMuraikalum/ Hindi – II Malayalam – II French – II	6	3	25	75	100
8	II	English –II	6	3	25	75	100
9	III	Financial Accounting – II	5	5	25	75	100
10	III	Marketing Management	5	5	25	75	100
11	III	Economic Development of India	6	4	25	75	100
12	IV	Environmental Studies	2	2	25	75	100
		TOTAL	30	22	150	450	600

III SEMESTER

S.No	Part	Title of the Paper	Hours	Credits	Int	Ext	Maximum Marks
13	III	Financial Accounting – III	6	5	25	75	100
14	III	Cost Accounting	6	4	25	75	100
15	III	Company Law	5	4	25	75	100
16	III	Banking Theory, Law and Practice	6	4	25	75	100
17	IV	Business Statistics	5	4	25	75	100
18	IV	Human Resource Management	2	2	25	75	100
		TOTAL	30	23	150	450	600

IV SEMESTER

S.No	Part	Title of the Paper	Hours	Credits	Int	Ext	Maximum Marks
19	III	Management Accounting	6	4	25	75	100
20	III	Financial Accounting – IV	6	5	25	75	100
21	III	Auditing and Assurance	5	4	25	75	100
22	III	Security Analysis and Portfolio Management	5	4	25	75	100
23	IV	Business Mathematics	6	4	25	75	100
24	IV	Goods & Services Tax	2	2	25	75	100
25	V	Extension Activities	-	1	100	-	100
		TOTAL	30	24	250	450	700

V SEMESTER

S.No	Part	Title of the Paper	Hours	Credits	Int	Ext	Maximum Marks
26	III	Financial Accounting – V	6	5	25	75	100
27	III	Business Laws-I	5	4	25	75	100
28	III	Income Tax Law and Practice – I	6	5	25	75	100
29	III	Strategic Management	5	4	25	75	100
30	IV	Operations Research	4	4	25	75	100
31	IV	International Trade & Export Management	2	2	25	75	100
32	IV	Business Accounting	2	2	25	75	100
		TOTAL	30	26	175	525	700

VI SEMESTER

S.No	Part	Title of the Paper	Hours	Credits	Int	Ext	Maximum Marks
33	III	Financial Accounting – VI	6	5	25	75	100
34	III	Business Laws-II	5	4	25	75	100
35	III	Income Tax Law and Practice – II	6	5	25	75	100
36	III	MS Office & Accounting Package Theory	2	2	25	75	100
37	III	MS Office & Accounting Package Lab	2	2	40	60	100
38	III	Auditing Practical & Apprenticeship Report	5	4	25	75	100
39	IV	Retail Marketing	2	2	25	75	100
		TOTAL	30	24	190	510	700
		GRAND TOTAL	180	140	1065	2835	3900

SEMESTER - I

LANGUAGE: I - வணிகக்கடிதத் தொடர்புகள்

PART-I

YEAR-I

நோக்கம்:வணிகத்திற்கு தேவையான கடிததொடர்புகளை எழுதுவது கையாளுவது குறித்து அடிப்படை புரிதலை மேம்படுத்துதல்.

அலகு அ

வணிகத் தொடர்பு-பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்புவழிமுறை-ஊடகங்கள் - நேரடி மற்றும் மறைமுகவணிகத் தொடர்பு-தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்புகளும் சாதனங்கள்.

அலகு ஆ

வணிகக்கடிதப் போக்குவரத்து-கோட்பாடுகள் - வடிவமைப்பு-கட்டமைப்பு-திட்டமிடுதல் - தயார் செய்தல் - மின் அஞ்சல் வகைகள் - பயன்பாடுகள் - மின் அஞ்சல் உருவாக்கம் - பாதுகாப்பு.

அலகு இ

வணிகவிசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிகட்டல் கடிதங்கள் - வசூல் கடிதங்கள் - வங்கிக் கடிதங்கள் - வகைகள் - முகமைக் கடிதங்கள் வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம் - காப்பீட்டு கடிதங்கள் - வகைகள்.

அலகு ஈ

பணிதொடர்பான கடிதப் போக்குவரத்து-பணிவேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு- சுய அறிமுகப் படிவம் - பணிநியமனக்கடிதம்.

அலகு உ

அறிக்கை-பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள் - பொருளடக்கம் - சட்டபூர்வ அறிக்கை-ஆண்டறிக்கை-தணிக்கை அறிக்கை-சந்தை அறிக்கை-பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்

வகைத் தகவல் தொடர்புகள்	-	திரு.கதிரேசன் மற்றும் முனைவர் ராதா
வாணிபதகவல் தொடர்புகள்	-	முனைவர் வி.எம். செல்வராஜ்
வணிகக்கடிதத் தொடர்புகள்	-	திரு. எஸ்.முத்தையா
வணிகக்கடிதத் தொடர்புகள்	-	முனைவர் ந. முருகேசன் மற்றும் திரு. மனோகர்

SEMESTER - I
CORE: I - FINANCIAL ACCOUNTING - I

PART-II YEAR-I

UNIT I

Accounting Principles - Concepts - Conventions - Rules of Double Entry System - transactions - Journals - ledgers - Subsidiary Books - Trial Balance.

UNIT II

Errors - types - Errors disclosed and not disclosed by trial balance - Suspense account - Rectification of errors - Bank Reconciliation Statement.

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill.

UNIT V

Single entry or Accounts from incomplete records - Methods of ascertainment of profit: Net worth method - Conversion method.

BOOKS FOR STUDY:

- | | | |
|------------------------------|---|--------------------------------------|
| 1. Advanced Accountancy | - | R.L.Gupta and Radhaswamy |
| 2. Advanced accounting - | | S.P.Jain and K.L.Narang |
| 3. Advanced Accountancy | - | M.A.Arulanandam and K.S.Raman |
| 4. Advanced Accountancy | - | S.N.Maheswari and S.K.Maheshwari |
| 5. Advanced Accountancy | - | T.S.Reddy and A.Murthy |
| 6. Principles of Accountancy | - | Dalston L.Cecil and Jenitra L.Merwin |

SEMESTER – I
CORE - 2: ORGANIZATION AND MANAGEMENT FUNDAMENTALS

PART-II

YEAR-I

UNIT I

Nature and Scope of Business – Objectives – Characteristics – Difference between business and profession. Trade – Types of Trade – Difference between Trade and Commerce

UNIT II

Forms of Business Organization – sole trader – Partnership firms – Joint stock Company – Co operative societies – Hindu Undivided Family.

UNIT III

Management: Definition – Nature – Levels of Management – Principles of Management – Functions of Management. Planning: Definition – nature – importance – Steps – types – Decision making: Definition – Characteristics – Process.

UNIT IV

Organization: Definition – Importance – Principles – Process – Types. Departmentation – Delegation – Decentralization. Direction: Definition – Characteristics – Importance – Principles.

UNIT V

Co – ordination: Definition – Nature – Need – Principles – Techniques – Controlling: Definition – Nature – Process – Techniques.

TEXT BOOKS

1. DinkarPagare, Principles of Management, Sultan Chand & Sons, 23 Daryaganj, NewDelhi, (fifth thoroughly Revised Edition 2013).
2. C.B Gupta, Business Organisation, Sultan Chand & Sons, 23 Daryaganj, New Delhi,(Thoroughly Revised Edition) (2008).

REFERENCE BOOKS

1. P.C.Tripathi&P.N.Reddy, Principles of Management, Tata McGraw – Hill PublishingCompany Ltd, 7 West Patel Nagar, New Delhi.(2008)
2. L.M.Prasad, Principles and Practice of Management, Sultan Chand & Sons, 23Daryaganj, New Delhi, edition

SEMESTER II

LANGUAGE: 1 - காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்

PART--I

YEAR-I

அலகு- அ

காப்பீடு:பொருள் - இலக்கணம் - தொடக்கப் பின்னணி-நாட்டுமையாக்கம் - கோட்பாடுகள்.முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள்.இரட்டைக் காப்பீடு- மறு காப்பீடு - இந்திய ஆயுள் காப்பீடுக்கழகம் தொடக்கம் - நோக்கங்கள்.

அலகு- ஆ

ஆயுள்காப்பீடு: பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டுபத்திர வகைகள் - ஆயுள் காப்பீடுசெய்வதற்கானவழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை-நாட்கள்.பிரதிநியமனம்:ஒப்படைப்பு-தவறியபத்திரம் - இழப்புக் காப்பீட்டுத் தொகைவழங்குதல் - முகவர் அறிக்கை - பத்திரம் உரிமை இழப்பு-பத்திரம் உரிமைமீட்பு-சரண் மதிப்பு-காப்பீட்டுப் பத்திரங்கள் மூலம் கடன் பெறுதல்

அலகு- இ

கடல் காப்பீடு : பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள்.கடல்சார் நடத்தின் வகைகள் - இழப்பீட்டுத் தொகைவழங்குதல்.

அலகு - ஈ

தீகாப்பீடு : பொருள் - பல்வகையானகாப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகைவழங்குதல்.

அலகு- ௨

காப்பீட்டுமுறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகாரச் சட்டம் 1999 அறிமுகம் -
நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும்
பணிகள். காப்பீடுதனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார்
மயமாக்குதலின் தற்போதைய நிலை

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. Lól@hå - êû]Yo. @oêLUç, êû]Yo.S.A.N. `ôËÄClwôÍm
2. Ll@håûLôSûLLômsûPêû\Lôrm - %i.ûNô.ûNô.ª]ôh°ãkRwm
êû]Yo.ê.êjçLTôî¼
3. Lól@håûLôhTôåLôrmûSÊêû\Lôrm -êû]Yo.WôUÄeLm
úTWôÃ°ÃVo.û_VdáUôo, êû]Yo.ûNpYdáUôo
4. Lól@håûLôhTôåLôrmûSûPêû\Lôrmêû]Yo.ûWeLWô_u

SEMESTER II

CORE: 3 - FINANCIAL ACCOUNTING - II

PART-III

YEAR-I

UNIT I

Consignment Accounts - Invoicing goods at cost price – proforma invoice price–
Valuation of unsold stock – loss of stock – accounting treatment of normal loss and
Abnormal Loss

UNIT II

Joint Venture Accounts - recording in individuals books - Recording in separate set of
books.

UNIT III

Account Current - Methods of calculation of interest - Forward method - Red ink
Interest - Epoque method - Periodic Balance Method.
Average due date - Calculation of due date. Based on holidays intervention - Interest
calculation.

UNIT IV

Depreciation accounting - Depreciation - Concept - Causes - Need - Basic factors -
Methods : Straight line - Written down Value - Annuity - Depreciation fund.

UNIT V

Accounts of Non - Trading Concerns - Accounting treatment relating to - Receipts and
Payments Account is given and Income and Expenditure Account and Balance Sheet are
required - Income and Expenditure Account is given and Receipt and Payments Account is
required.

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounting - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy - S.N.Maheswari and S.K.Maheshwari
5. Advanced Accountancy - T.S.Reddy and A.Murthy
6. Principles of Accountancy - Dalston L.Cecil and Jenitra L.Merwin

SEMESTER – II

CORE: 04 - MARKETING MANAGEMENT

PART-III

YEAR-I

UNIT I

Overview of Marketing Management - Nature, scope and importance of marketing – Modern marketing concept - Marketing management - Marketing management responsibilities - marketing mix - Marketing organization - Forms of marketing organization – Responsibilities of marketing manager.

UNIT II

Marketing Environment and Market Segmentation - Nature of marketing environment - marketing management and its environment - Trends in marketing environment – Customer demand - Market segmentation – Benefits - Strategic option - Segmentation success criteria - Bases for market segmentations - Personal characteristics - Customer response.

UNIT III

Buying Behavior and Sales Forecasting Buyer behavior - Determinants - Economic model - psychological model - Social and culture influences on buying behavior - Howard sheth model of buying behavior - Organizational buying behavior - Sales forecasting - Uses, roles and methods of sales forecasting.

UNIT IV

Developing Market Strategies Meaning of product Development - Steps in new product development - Product life cycle and marketing strategies in each stage – Product Management - Product differentiation - Product deletion – Challenges in new product Development.

UNIT V

Marketing and Society Consumer protection in India - Need and measures of consumer protection - Consumer protection act 1986 - Marketing of services – Growth – Classifications - Consumerism - Problems in service organization - Bank marketing - Marketing of health care services - Marketing of express courier services - Green marketing - Rural marketing - significance of rural marketing - Environment and opportunities of rural marketing – Problems.

TEXT BOOKS:

1. Marketing management: C.B.Memoria&Jostin, KitabMahal, Alahabad,7th Edition 2005.

REFERENCE BOOKS:

1. Marketing Management; Dr. C.B. Gupta & Dr. Rajan Nair, Sultan Chand & sons, New Delhi.15th edition (2013).
2. Marketing Management. - S.N.Pillai&Bahavathi. Sultan Chand & sons, NewDelhi., Revised edition 2004.
3. Fundamentals of Marketing: William J.Standon, Mc.Grew Edition - Hill,Inc, NewYork,10th Edition.

SEMESTER - III

CORE: 5 - FINANCIAL ACCOUNTING-III

PART-III

YEAR-II

UNIT I:

Fire Insurance Claims - Loss of stock policy - Loss of profit policy - Application of average clause.

UNIT II

Royalty Accounts - Accounting treatment in the books of lessor and lessee - Sublease.

UNIT III

Insolvency Accounts – individual only – statement of affairs – deficiency account (ListH) Self balancing system: Self balancing ledger - Transfer from one ledger to another ledger.

UNIT IV

Branch accounts - Types of Branches - Branch not keeping full system of accounting - Branch keeping full system of accounting (Excluding foreign branches) Simple problems only - Departmental accounts - Allocation of expenses - Inter Departmental transfers.

UNIT V

Hire purchase accounting - Calculation of interest - Cash price - Accounting treatment in the books of purchaser and Hire vendor - Default and installment purchase system: Theory only.

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounting - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy - S.N.Maheswari and S.K.Maheshwari
5. Advanced Accountancy - T.S.Reddy and A.Murthy
6. Principles of Accountancy - DalstonL.Cecil and JenitraL.Merwin

SEMESTER - III

CORE: 6 - COST ACCOUNTING

PART-III

YEAR-II

UNIT - I

Introduction: Definition of Cost - Costing, Cost Accounting and Cost Accountancy - Scope and Objectives - Advantages and Limitations - Cost Accounting VS Financial Accounting and Cost Accounting VS Management accounting - Classification of cost - Elements of Cost - Preparation of Cost sheet.

UNIT - II

Material : Material Control - Purchase Procedure - Different Levels of Stock of Materials - EOQ - Perpetual Inventory System - ABC Analysis - Inventory Turnover Ratio - Bin Card - Stores Ledger - Pricing of Material Issues (FIFO, LIFO and Average Methods)

Labour: Labour Turnover – Methods of remunerating labour – Incentive schemes.

UNIT III

Over heads: Meaning - Classification - primary and Secondary Distribution of Overheads - Absorption of Overheads (Simple problem).

UNIT - IV

Methods of Costing: Operating costing - process Costing - Normal loss, Abnormal Loss and Abnormal effectives - process Accounts (Excluding Process Profit and Equivalent production) - simple problems. Joint Product and By - Product (Theory only).

UNIT - V

Cost Center: Definition - Classification
Profit Center : Meaning - purpose - profit centre vs Cost Centre
Cost Unit : Meaning - Examples
Cost Control: Meaning - Elements - Cost control Techniques,
Cost Reduction: Meaning - Features - Fields covered - Merits - Tools Techniques -
Cost control Vs. Cost Reduction.
Cost Audit: Definition - Objectives - Advantages - Cost Audit Vs. Financial Audit.

BOOKS FOR STUDY

Cost Accounting	-	R.S.N. Pillai&Bagavathy
Cost Accounting	-	T.S.Reddy& Y. Hary Prasad Reddy
Advanced Cost Accounting	-	S.P Jain & K.L. Narang
Cost Accounting	-	S.P.Iyyangar

BOOKS FOR REFERENCE

Cost Accounting	-	S.N.Maheswari
Cost Accounting	-	Dass Gupta
Cost Accounting	-	Nigam, Naranja&Seghal
Cost Accounting	-	B.K.Ghosh

SEMESTER - III

CORE – 7: COMPANY LAW

PART-III

YEAR-II

UNIT I

Definition of a company - characteristics of company - Company distinguished from Partnership - Kinds of companies - Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).

UNIT II

Formation of company - Incorporation - Documents to be filled with registrar - Online filing of documents - promoters – their legal positions - Pre incorporation contracts - Online registration - Certificate of incorporation - Certificate of commencement of business.

UNIT III

Memorandum of Association : contents - Alteration of memorandum - Articles of Association - Contents - Alteration of Articles - Articles and Memorandum distinction.

UNIT IV

Prospectus - Content - Statement lie of prospectus - Share holder - How to become a member - Rights and liabilities of members - Register and index of members.

UNIT V

Meetings of company - Types of meeting –notice - quorum - Minutes - Proxies - Agenda. - Chairman of the meeting - resolution - types of resolution.

BOOKS FOR STUDY:

Elements of Company Law	-	N.D.Kapoor
Company Law	-	Kadiresan&Radha.V
Company Law	-	Avtar Singh
Company Law	-	Dr. M.R. Srinivasan
Company Law as per Companies Act 2013	-	PMS Abdul Gaffor, S.Thothathri

SEMESTER - III

CORE: 8 - BANKING THEORY LAW AND PRACTICE

PART-III

YEAR-II

UNIT I

Introduction - Origin of banking - definition - Banker and customer relationship - General and special - Types of deposits - Origin and growth of Commercial Banks in India - Reserve Bank of India and its functions - Ratios - CRR - SLR - Repo rate - Reverse repo rate.

UNIT II

Cheque - Crossing - Endorsement - Meaning – Definition – Types – Rules.

UNIT III

Paying Banker – Duties - Statutory protection – Payment in due course.

Collecting banker - Duties Statutory protection – holder in due - Concept of negligence.

UNIT IV

Bank lending - Principles of sound lending – Secured VS.Unsecured.advances – types of advances - Advances against various securities (Land & Building, Life Insurance Policies and Stock exchange securities)

UNIT V

E - banking - Meaning - Benefits - Internet banking - Home banking - ATM card/ Bio metric card. Mobile banking - virtual banking - E - payment Debit/ Credit/smart card - EFT, ECS (Debit/Credit)/ E - money electronic digital cash.

BOOKS FOR STUDY

Banking Theory Law And Practice	-	Sundaram And Varshney
Banking Theory Law And Practice	-	Gordon &Natrajan
Banking Theory Law And Practice	-	P.N.Varshney
Banking Theory Law And Practice	-	Dr. S. Gurusamy
Banking Theory Law And Practice	-	A.V Renganathachary& D.S. Rao
Banking Theory Law And Practice	-	P.S.SreeVasthava

SEMESTER - III
ALLIED: 3 - BUSINESS STATISTICS

PART-IV

YEAR-II

UNIT 1

Statistics - Meaning - Function - Importance - Limitation - Data collection - Sources - Primary - Secondary - Tools of Data collection - Interview Schedule - Questionnaires - Census - Sampling - Classification - Presentation - Tabulation Diagrammatic - Graphic.

UNIT - II

Arithmetic mean - Combined mean - Median - Mode - Geometric mean - Harmonic mean. Range - Quartile deviation - Mean deviation - Standard deviation - Combined standard deviation - Co-efficient of variation.

UNIT - III

Skewness - Methods of studying skewness - Karl Pearson's Co-efficient of skewness - Bowley's co-efficient of skewness.

Correlation - Methods of studying correlation - Scatter diagram - Graphic method - Karl Pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

UNIT - IV

Regression analysis - Regression line - Regression equations - Least square method - Deviations taken from actual mean and assumed mean method.

UNIT - V

Analysis of time series - components - Methods of determining trend - Graphic - Semi-average - moving average - Least square - Seasonal Variations - Method of simple average only.

BOOKS FOR STUDY

Statistical Method	-	M.Manoharan
Statistical Method	-	C.B.Gupta
Business Statistics	-	P.R.Vittal
Business Statistics	-	J.K.Sharma
Business Statistics	-	S.P.RajaGobalan&R.Sattanathan
Statistics	-	R.S.N. Pillai&Bagavathy

SEMESTER - III

SBE: 3 - HUMAN RESOURCE MANAGEMENT

PART-III

YEAR-II

UNIT I

Human resource management - Meaning - Features - Objectives and significance of HRM - Role of HRM in corporate strategic management - HRM functions - Development of HRM.

UNIT II

Human resource planning - Job analysis - Job description - Selection & Recruitment - Recruitment practices in India - Interview - Placement Training methods - Promotion

UNIT III

Performance appraisal - methods - Job evaluation - Job satisfaction - Determinants of job satisfaction and morale - Motivation - Theories of motivation - Determinants of personality.

UNIT IV

Leadership – leadership theories - Organization conflict - Conflict management – Group dynamics

UNIT V

Discipline – Acts of indiscipline – Grievance – Grievance management – Industrial disputes – Causes – Settlement of industrial disputes.

TEXT BOOK:

L.M. Prasad, —Human Resource Management, Sultan Chand & Sons, 3rd edition 2010, reprint 2014.

REFERENCE BOOKS:

1. C.B.Gupta, “Human Resource Management”, Sultan Chand & Sons, 15th Edition 2014.
2. C.B.Memoria, S.V.Gankar, “Personnel Management”, Himalaya Publishing, Delhi, 30th Edition, 2014.
3. P.C Tirupathi, “Personnel Management & Industrial Relations”, Sultan Chand & Sons, 20th Edition, 2013.

SEMESTER - IV

CORE: 9 - MANAGEMENT ACCOUNTING

PART-III

YEAR-II

UNIT - I

Management Accounting: Meaning — Definition — Characteristics — Scope — Objectives and Functions — Advantages — Limitations - Management Accounting Vs Financial Accounting — Management Accounting Vs. Cost Accounting - Tools and Techniques of Management Accounting.

UNIT - II

Financial Statement Analysis: Meaning — Importance and Limitations of Financial Statements — Techniques of Financial Statement Analysis — Comparative Statements — Common size statement — Trend Analysis (Theory Only)

Ratio Analysis Meaning - Advantages - Limitations - classifications Computation of Ratios (Simple Problems)

UNIT - III

Cash Flow Statement - Meaning - Importance - Advantages - Limitations - preparation of cash flow statement (As per Revised accounting standards) - Simple Problems - Preparation of cash Budget - Cash Flow Statement Vs. Cash Budget.

UNIT - IV

Marginal Costing : Meaning - Definition - Advantages - Limitations – Computation of Profit Volume Ratio, Break Even point and Margin of safety - Managerial Uses of Marginal Costing (Make or Buy, Key factor, selection of Best Sales mix and Accepting foreign Offer) Simple problems.

UNIT - V

Budgeting and Budgetary control - Meaning - Objectives - Advantages - Limitations - Classification of Budgets - preparation of Sales, Production, Material, Flexible and Master Budget - Zero Base Budgeting.

Capital Budgeting - Meaning Advantages - Methods (Theory only)

BOOKS FOR STUDY

Management Accounting & Financial Control: S.N.Maheswari

Management Accounting - T.S.Reddy And Y.Hari Prasad Reddy

Management Accounting -	Manmohan&Goyal
Management Accounting -	M.Y.Khan&P.K.Jain
Management Accounting -	GordenP.Jeyaram, N.Sundaram, P.Jeyachandran

BOOKS FOR REFERENCE

Management Accounting -	C.Horngren
Management Accounting -	R.N.Antony
Management Accounting -	Hingorani&A.R.Ramanathan
Principle and Practice of Management Accounts –	R.K.Gupta

SEMESTER - IV **CORE: 10 - FINANCIAL ACCOUNTING – IV**

PART-III

YEAR-II

UNIT I

Partnership accounts: Definitions - provision relating partnership accounting - Capital and current accounts of partners - Fixed and fluctuating – appropriation of profit - past adjustment and guarantee.

UNIT II

Admission of partner - calculation of new profit sharing ratio - adjustments and undistributed profits, losses and reserves - Revaluation of assets and liabilities – treatment of goodwill - Adjustment of capitals of partner after admission of partner.

UNIT III

Retirement of partner - transfer of balance due to retired partner - Death of a partner – treatment of Joint Life Policy - Settlement of amount due to the legal representative of deceased partner.

UNIT IV

Amalgamation of firms - Sale to a company

UNIT V

Dissolution of partnership : accounting treatment - Insolvency of partner - decision in Garner vs. Murray case - Insolvency of all partners – piecemeal distribution - Proportionate capital method – maximum loss method.

BOOKS FOR STUDY

1. Advanced Accountancy -	R.L.Gupta and Radhaswamy
2. Advanced accounting -	S.P.Jain and K.L.Narang
3. Advanced Accountancy -	M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy -	S.N.Maheswari and S.K.Maheshwari
5. Advanced Accountancy -	T.S.Reddy and A.Murthy
6. Principles of Accountancy -	DalstonL.Cecil and JenitraL.Merwin

SEMESTER - IV

CORE - 11: AUDITING AND ASSURANCE

PART-III

YEAR-II

UNIT I

Auditing Concepts: Meaning and Nature of Auditing – Definition of Auditing – Scope of Auditing. Differences between Accountancy and Auditing – Auditing and Investigation – Main object of an Audit – Detection and Prevention of Errors, Fraud – Advantages of an Audit

UNIT II

The Auditor – Qualifications and disqualifications of an Auditor - Appointment of auditors – Removal of auditors, powers and duties of auditors - Company Audit & Audit Report - Disclaimers, Adverse opinion, disclosure, reports and certificates.

UNIT III

Auditing and Assurance Standards: Role of International Auditing and Assurance standards Board in India, Audit planning, Audit programme – Audit working papers.

UNIT IV

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, Internal control check list, test of control, concept of internal audit – Internal control and computerized Environment.

UNIT V

Vouching: Vouching the debit and credit side of the Cash Book – Vouching Cash and Credit Purchases – Vouching of Cash and Credit Sales - Audit of assets and liabilities. Auditing of various service institutions - Educational Institutions –Hotels –Clubs - Hospitals - Leasing Companies.

TEXT BOOK:

1. R.G.Sexena, Principles and Practice of Auditing —, Himalaya Publishing House, 7th Edition, 2007.

REFERENCE BOOK:

1. Kamal Gupta, Contemporary Auditing —, Tata McGraw Hill Publishing Company Ltd, New Delhi, 6th Edition, 2006
2. B.N.Tandon, S.Sudarshanam, S.Sundarababu, A Handbook of Practical Auditing - Sultan Chand and Company, New Delhi, 13th Edition.

SEMESTER – IV

CORE – 12: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

PART-III

YEAR-II

UNIT I

Introduction to Investment and Securities – Risk and return – Primary and secondary market in India – BSE, NSE, SEBI – its functions.

UNIT II

Economic Analysis – Industry Analysis – Company analysis.

UNIT III

Technical Analysis – Dow Theory – Efficient market theory – Options and futures.

UNIT IV

Portfolio construction – Markowitz model – Sharpe Index model - Capital Asset Pricing theory – Portfolio evaluation – Portfolio revision

UNIT V

Securities Management and Compliances Meaning, need and scope; mechanism for self regulation; advantages to company, regulator and investors

Note: The syllabus will have 20% problems and 80% Theory.

TEXT BOOK

1. Security Analysis and Portfolio Management, V.A.Avadhani, Himalaya Publishing House, 9th revised edition, 2013.
2. Financial Services - Gurusamy, S, Tata McGraw Hill, New Delhi, (2009)

REFERENCE BOOKS:

1. Security Analysis and Portfolio Management, PunithavathyPandian, , Vikas Publishing House Private Ltd., 2nd edition(2013)
2. Investment Analysis and P Portfolio Management, M.Ranganatham and R.Madhumathi, Pearson Education (Pvt) Ltd., New Delhi. (2009).
3. Security Analysis and Portfolio Management, S.Kevin, Prentice - Hall of India Private Ltd., New Delhi.11th edition (2012)
- 4.

SEMESTER - IV**ALLIED: 4 - BUSINESS MATHEMATICS****PART-IV****YEAR-II****UNIT - I**

Number systems and equations - counting techniques - Binomial expansion - Numbers - Natural - Whole - Rational - Irrational - Real - Algebraic expressions - Factorization - Equations - Linear quadratic - Simultaneous linear equations with two or three unknowns - Nature of roots forming quadratic equation - Permutations - Combinations.

UNIT – II

Elements of Set theory - Definition - Symbols - Roster method and Rule method - Types of sets - Union & Intersection - Sub sets - Complements - Difference of two sets - Family of sets - Venn diagram - De - Morgon's law.

UNIT - III

Indices - Positive - Fractional - operation with power function - Logarithms - Definition - Exponential forms - Laws of logarithms - Change of base - Formula - Common logarithms and natural logarithms - Characteristics and mantissa - Rules to write - Practical Problems.

UNIT – IV

Commercial Arithmetic - Interest - Simple - Compound - Normal rate - Effective rate - Depreciation - Present value - Discounting of bills - Face value of bills - Banker's discount - Banker's gain - Normal due date - Legal due date - Calculation of period for banker's discount and true discount.

UNIT - V

Determinants - Properties - product - Matrices - Types - Addition - Multiplication - Matrix Inversion - Solving a system of linear equation using matrix inversion - Rank of matrix - Testing consistency of equations.

BOOK FOR STUDY

1. Business Mathematics D. C, Sancheti& V. K. Kapoor
2. Business Mathematics M. Manoharan& C. Elango
3. Business Mathematics P. R. Vittal
4. Business Mathematics B. M., Aggarwal
5. Business Mathematics - M. Wilson

Book for Reference

1. Business Mathematics - V. K. Kapoor .
2. Business Mathematics Jeyaseelan and Sundaresan
3. Business Mathematics G. K. Ranganath

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

SEMESTER - IV
SBE: 3 - GOODS AND SERVICE TAX

PART-IV

YEAR-II

UNIT I

GST - Concept - Meaning - Definition Objectives - Advantages. GST and Centre State Financial relation.

UNIT II

Main features of GST Law - impact of GST - subsuming of taxes - Types of GST - CGST - SGST, IGST, UTGST.

UNIT III

GST Council - Constitution - Structure - Action Plan - Quorum and decision taking of meeting Functions.

UNIT IV

Registration - Registration under GST - procedure - Persons liable for registration - Persons not liable for registration - Compulsory registration.

UNIT - V

Computation of taxable value and tax liability - Comparative calculations with previous tax - laws - Tax calculation for interstate sales - Value of supply - Value of taxable supply - Input tax credit. (Simple problems only).

BOOKS FOR STUDY

1. Goods and Services Tax Ghousiahatoon, Naveen Kumar C. M, & Venkatesh S. Himala. T'apublishing · house private ltd, Mumbai. -
2. Fundamentals of GST and customs Ac, t_R. G. Sha, S. K. Podder Shruthi Prabhakar.
3. Goods and services Tax - B. Mariappa
4. GST - The essentials of Goods and Seivice Tax - Dr. Thomas Joseph, Dr..Iayajacob, Ms.Chinnu Mariamchacko

Note: The questions should be, asked m the ratio of 80% for theory and 20% for problems

SEMESTER - V
CORE: 13 - FINANCIAL ACCOUNTING - V

PART-III

YEAR-III

UNIT I

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures - Accounting procedures for Issue of Debentures – Debentures issued as collateral security - Redemption of debentures - Methods - instalment - Lottery - Sinking fund - purchase of own debentures - Ex Interest and Cum – interest quotations (purchase of own debentures as investment cancellation of own debentures)

UNIT III

Underwriting of shares and debentures - Marked and unmarked applications - Firm - underwriting - profit and Loss prior to Incorporation - Final accounts of joint Stock Company.

UNIT IV

Valuation of goodwill - methods - Simple profit - Super profit – Capitalization method - valuation of shares - methods - intrinsic value - Yield value - Fair value.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

BOOKS FOR STUDY

- | | | |
|-------------------------|---|---------------------------------------|
| 1. Advanced accountancy | - | R. L. Gupta and Radhaswamy |
| 2. Advanced accounting | - | S. P. Jain and K. L. Narang |
| 3. Advanced accountancy | - | M. A. Arulanandam and K. S. Raman |
| 4. Advanced accountancy | - | S. N. Maheshwari and S. K. Maheshwari |

Note: The questions should be asked in the ratio of 60% for problems & 40% for theory.

CORE: 14 - BUSINESS LAWS - I

PART-III

YEAR-III

UNIT- I

The Indian Contract Act, 1872 : Law – Object of Law – Branches of Law – Business Law - Contract – meaning – essential elements of a valid contract classification of contracts - offer and acceptance – consideration – legality of object and consideration – capacity of parties – free consent – performance of contract – termination and discharge of contract.

UNIT- II

The Indian Partnership Act, 1932 : Partnership – meaning – nature of partnership – co-ownership – Partnership Deed – Rights, Duties and liabilities of partners – Admission, retirement, and death of a partner – implied authority of partners and its scope – Registration of firms – Mode of Registration - Dissolution of firms – Types of Dissolution.

UNIT- III

Limited Liability Partnership (LLP) Act, 2008 : Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and partnership - LLP Vs Company - LLP agreement - Partners and designated partners – Partners and their relations - Incorporation document - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.

UNIT- IV

The Sale of Goods Act, 1930 : Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell- Formation and Performance of the contract of sale – conditions and

warranties – Rules regarding Transfer of property – Doctrine of Caveat Emptor – rights of an unpaid seller.

UNIT- V

Negotiable Instruments Act, 1881 :Definition of negotiable instrument – instruments negotiable by law and by custom – types of negotiable instruments – parties to negotiable instrument – duties, rights and liabilities – Dishonour of negotiable instrument.

Text Book:

1. ND Kapoor, 2015, Business Law, Sultan Chand & Sons Educational Publishers, New Delhi.

Reference Books:

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Publishers, New Delhi
2. R.S.N Pillai & Bagavathi, 2015, Business Law, S.Chand & Co Pvt Ltd. Delhi. 2007.

SEMESTER - V

CORE: 15 - INCOME TAX LAW AND PRACTICE - I

PART-III

YEAR-III

UNIT I

Income Tax Act, 1961 Definition - Income – Assessment - Assessment year - Previous year - Person Assessee - Resident but not ordinary resident - Non - resident. Deemed income – capital receipts and revenue Receipts - Capital expenditure revenue expenditure.

UNIT II

Exempted income u/s 10, Exempted income on free trade zones u/s 10A, Special Economic Zones u/s 10AA, Charitable trust u/s 11, 12 and 13 Political parties u/s 13A.

UNIT III :Computation of Taxable income - Income from salary - Income from House Property.

UNIT IV: Profits and gains from Business or profession - Depreciation and other deductions.

UNIT V: Capital gains - Income from other sources.

BOOKS FOR STUDY

- | | | |
|---------------------------------|---|--------------------|
| 1. Income tax law and Practice | - | B.B. Lal |
| 2. Income Tax law and Practice | - | Bhagavathi Prasad |
| 3. Students Guide to Income Tax | - | Vinod K. Singhania |
| 4. Income Tax Law and Practice | - | Murthy & Reddy |

BOOKS FOR REFERENCE

- | | | |
|-----------------------------------|---|----------------------------|
| 1. Income Tax law and Practice | – | H.C. Mehrotra |
| 2. Law and Practice of Income Tax | - | Dinkar Pagare |
| 3. Income Tax law and Practice | - | V. P Gaur and D. B. Narang |
| 4. Income Tax Law and Practice | - | Hariharan |

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

SEMESTER - V

CORE – 16 -STRATEGIC MANAGEMENT

PART-IV

YEAR-III

UNIT I

Business Policy and Strategic Management: Meaning and Nature - Vision and Mission and Objectives of the Firm - Strategic Levels in the Firm - Strategic Planning Process.

UNIT II

Strategic Analyses: Porters approach - Experience curve analysis – SWOT analysis – BCG approach

UNIT III

Formulation of Strategy: Meaning and stages – strategic formulation – functional strategy – marketing strategy – financial strategy - production strategy – logistics strategy

UNIT IV

Strategic Implementation and Control: Meaning – Steps in implementation – Approaches towards implementation – types of control

UNIT V

Strategic Diversification: Merger and Acquisition – turnaround management – Evaluation and control of strategy – Types and Benefits of strategy

TEXT BOOKS :

1. Strategic planning & management, P.K.Ghosh, Sultan chand& sons, (10th edition, 2006).

REFERENCES BOOKS:

1. Strategic Management ,Ronflavel& John Williams, Prentice Hall publications Rev edition, (1996)
2. Business Policy and Strategic Management P.Subbarao, Himalaya Publishing House (reprint 2003)
3. Business Policy and Strategy Jauch R Lawrence glueck William, Tata McGrawhill Publication (6th edition, 2006).

ALLIED – 5: OPERATIONS RESEARCH

PART-III

YEAR-III

UNIT I

Operations research - Meaning - Nature - Characteristics - Scope - Modelling - Limitations.

UNIT II

Linear Programming - Mathematical formulation - Graphical method - Standard form only – Simplex methods (Problems involving Constraints only and excluding degeneracy) - Optimal solutions - Limitations of Linear Programming Techniques.

UNIT III

Transportation - Assignment - Unbalanced - Degeneracy - Maximization of profits - Transportation – Vs Assignment.

UNIT IV

Queuing theory - Meaning - Elements - Single channel model - MMI - FCFS/infinite Model only.

UNIT V

Network analysis - PERT - CPM - Objectives - Advantages - Limitations Similarities and Dissimilarities (Excluding crash cost method).

BOOKS FOR STUDY :-

- | | | |
|--------------------------------------|---|----------------------------|
| 1. Operations Research | - | V. K, Kapoor |
| 2. Operations Research | - | P. R. Vittal & V. Malini |
| 3. Operations Research Kantiswaitlp, | - | P. K. Gupta and Manmohan |
| 4, Operations Research | - | P. K. Gupta and D. S. Hira |
| 5. Operations Research | - | Natarajan |

BOOKS FOR REFERENCE :-

- | | | |
|----------------------------|---|----------------|
| 1. Operations Research | - | H. M. Wanger |
| 2. Operations Research | - | J. K. Sharma |
| 3. Operations Research | - | K. Venkata Rao |
| 4. Quantitative Techniques | - | S. D. Sharma |
| 5. Quantitative Techniques | - | C. R. Kothari |
| 6. Operations Research | - | H. A. Taha |

Note - The questions should be asked in the ratio of 80% of problems and 20% for theory.

SEMESTER V

SBE: 5 - INTERNATIONAL TRADE & EXPORT MANAGEMENT

PART-IV

YEAR-III

UNIT I

Introduction to International Trade: Meaning – Features – Objectives – Motives - Domestic Trade Vs International Trade – Arguments for and against international trade – Trade Policy - Free trade – Protection – Trade barriers – Tariffs and its types – Non Tariff barriers and its types.

UNIT II

International Trading Environment: World Trade Organization (WTO) – Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement – Concept of Balance of

Trade and Balance of Payment – Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.

UNIT III

Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy – Objectives, Strategies, Features and Promotional Measures – Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.

UNIT IV

Export Finance : Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit- EXIM Bank – ECGC – Quality Control and Pre- shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO.

UNIT V

Export procedures and Documentation – Procedures and Formalities in the export of goods – Exchange control formalities – Shipping of goods – Export documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to inspection – Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.

Text Book:

1. Francis Cherunilam, 2010: International Trade and Export Management, 16th Edition, Himalaya Publishing House, Mumbai.

Reference Books:

1. S.Sankaran, 2013: International Trade, Margham Publications, Chennai.
2. T.A.S.BalaGopal, International Marketing and Export Management, Himalaya Publishing House, Mumbai.

SEMESTER V

NME: 1 –BUSINESS ACCOUNTING

PART-IV

YEAR-III

Unit I

Introduction – Book Keeping – Accountancy – Differences – Double Entry System – Its Merits and Limitations – Differences Between Single and Double Entry System – Classifications of Accounts – Rules Users of Accounting Information

Unit II

Books of Prime Entry – Accounting Equation – Journal – Advantages – Ruling (Simple Problem)

Unit III

Subsidiary Books – Objectives – Advantages – Purchase Book – Sales Book – Returns Book – Cash Book – (Simple Problems) Difference Between Trade Discount and Cash Discount

Unit IV

Books of Final Entry – Ledgers – Advantages – Ruling – (Simple Problems) Trial Balance and Balance Sheet – Preparation of Trial Balance Form Given Ledger Balances.

Unit V

Final Accounts of Sole Trading Concerns – Adjustments: Outstanding Expenses – Prepaid Expenses – Closing Stock – Depreciation – Bad Depts. (Simple Problems) – Cost of Good Sold

BOOKS FOR STUDY

- | | | |
|--|---|-----------------------------|
| 1. Double Entry Book-Keeping | - | T.S. Grewal |
| 2. Advanced Accountancy | - | T.S Reddy and A. Murthy |
| 3. Principles and Practice of Accounting | - | R.L Gupta & V.K. Gupta |
| 4. Fundamentals of Advanced Accounting | - | R.S.N. Pillai and Bagawathi |
| 5. Business Accounting | - | A. Balasubramanian |

BOOKS FOR REFERENCE

- | | | |
|------------------------|---|-----------------------------|
| 1. Advanced Accounts | - | M.C. Shukla and T.S. Grewal |
| 2. Advanced Accounting | - | S.P Iyengar |
| 3. Advanced Accounts | - | S.P. Jain and K.L. Narang. |

SEMESTER - VI

CORE: 17 - FINANCIAL ACCOUNTING – VI

PART-III

YEAR-III

UNIT I

Accounts of holding companies: Definition – holding companies subsidiary company – calculation of Pre - Acquisition and Post - Acquisition profit – Cost of control or capital reserve – Minority interest – Revaluation of Assets Elimination of common transactions – Treatment of Unrealised profit – preparation of consolidated balance sheet – Simple problems only.

UNIT II

Accounts of Bank Companies: Meaning - Classification of Bank Advances - i s i o n s required - Preparations of various schedule for preparing of Profit and Loss Account and Balance sheet (Forms B and A in Third Schedule) as per the revised guidelines of Reserve Bank of India.

UNIT III

Accounts of .Insurance Companies : Meaning - Types of Insurance The General - Accounts of life and general insurance business - Preparation of various schedules for preparing of Revenue account, Profit and loss account and balance sheet of Life Insurance and General Insurance Business - Ascertainment of Profit under life insurance business.

UNIT IV

Double Account system including Accounts of Electricity Companies: Meaning Special features - Difference between single account system and Double account system -

Preparation of Revenue account, Net Revenue account, Capital account and general Balance sheet - Clear profit - Reasonable return - Capital base - - Disposal of surplus - Replacement of an Asset.

UNIT V

Accounting for price level changes ((Inflation Accounting) : Meaning Limitations of Historical Accounting — Methods of inflation accounting — Current Purchasing Power Accounting (CPPA) - Current Cost Accounting (CCA) - (Simple problems only).

BOOKS FOR STUDY:

- | | | |
|-------------------------|---|-------------------------------|
| 1. Advanced accountancy | - | R.L.Gupta and Randaswamy |
| 2. Advanced accounting | - | S.P.Jain and - 1.(..L.Narang |
| 3. Advanced accountancy | - | M.A.Arulanandam and K.S.Raman |
| 4. Advanced Accountancy | - | T.S.Reddy and A,Murthy |

BOOKS FOR REFERENCE:

- | | | |
|-------------------------|---|----------------------------------|
| I. Advanced Accounts | - | M.C.Shukla and T.S.Grewal |
| 2. Advanced Accountancy | - | S.N.Maheswari and S.K. Maheswari |

Note: The question should be asked in the ratio 60 % for problems and 40% for theory.

SEMESTER – VI

CORE: 18 - BUSINESS LAWS-II

PART-III

YEAR-III

UNIT-I

Incorporation of Companies :Company-Types of companies-Variou stages in incorporation - promoters - Legal position - Duties – Rights - Responsibilities- Liabilities - Formation of Companies – Procedural aspects – Memorandum of Association , Articles of Association and their alteration – Contracts and Conversion of Companies – Commencement of business .

UNIT-II

Capital and Financing of Companies : Prospectus – Definition – Contents of prospectus – Deemed prospectus - Statement in lieu of prospectus -Kinds of Share capital – Alteration of capital – Types of shares – Issue of shares – Compliance with SEBI guidelines – Application and Allotment of shares – Kinds of debentures – Guidelines for issue of debentures - debentures trust deed –register of debentures - acceptance of deposit from public by certain companies - prohibition on acceptance of deposit from public – repayment of deposits.

UNIT –III

Management and Control of Companies :Directors – types – director’s identification number (DIN) – appointment/reappointment – qualification – disqualifications – retirement and removal of directors – role and responsibilities of directors – powers and duties – loans to directors – remuneration of directors – contracts in which directors are interested – Board committees – company secretary – appointment – role and responsibilities.

UNIT- IV

The Factories Act :Definitions – Objectives – Provisions regarding health, safety and welfare – Hazardous process –Working hours of adults – Employment of Women and Children – Annual leave with wages – Offences and penalties.

UNIT- V

The Payment of Bonus Act, 1965: Definitions – Objectives and Applicability – Eligibility for bonus- Minimum and maximum bonus – Mode and time for payment of bonus – Employers' obligations- Offences and penalties.

The Payment of Gratuity Act, 1972: Definitions - Application of the Act - Amount of gratuity payable - Forfeiture of gratuity- Obligations and rights of the employer - Compliance under the Act.

The Employees Provident Funds and Miscellaneous Provisions Act, 1952: Definitions – Applicability of the Act – Employees' Provident Fund Scheme – Central Board – Executive Committee – State Board – Appointment of Officers – Employees Provident Funds Appellate Tribunal.

Text Book:

1 N.D.Kapoor, Elements of Company Law , Revised Edition, 2014, Sultan Chand and Sons, New Delhi.

Reference Books:

1 MC Kuchhal, Secretarial Practice , Revised Edition, 2014, Vikas Publishing House Pvt. Ltd., Noida.

2 M.M. Sulphery & Basheer, Law For Business, New Edition – 2014, PHT Learning Pvt. Ltd. New Delhi.

SEMESTER - VI

CORE: 19 - INCOME TAX LAW AND PRACTICE – II

PART-III

YEAR-III

UNIT I

Clubbing of income - Set-off and carry forward of losses - Deductions from gross total income.

UNIT II: Assessment of Individual - Assessment of Hindu undivided family

UNIT III: Assessment of Partnership firms - Assessment of AOP - Assessment of Joint stock companies

UNIT IV

Preparation of Return of income - Filing of Returns – Manually, Online filing of returns of income and TDS, Provision and procedures of compulsory online filing of return for specified assesses.

UNIT V: Deduction and collection of Tax Deducting at Source Advance Payment Tax Refunds - Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate

BOOKS FOR STUDY

- | | | |
|---------------------------------|---|--------------------|
| 1. Income tax law and Practice | - | B.B. Lal |
| 2. Income Tax law and Practice | - | Bhagavathi Prasad |
| 3. Students Guide to Income Tax | - | Vinod K. Singhania |

BOOKS FOR REFERENCE

- | | | |
|-----------------------------------|---|----------------------------|
| 1. Income Tax law and Practice | - | H.C. Mehrotra |
| 2. Law and Practice of Income Tax | - | Dinkar Pagare |
| 3. Income Tax law and Practice | - | V. P Gaur and D. B. Narang |

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

SEMESTER - VI

SBE: 6 – MS OFFICE& ACCOUNTING PACKAGE - THEORY

PART-III

YEAR-III

UNIT - I

Starting word 2000 - Creating a document - Editing - Saving - Formatting - Creating table - Printing a document.

UNIT - II

Starting Excel 2000 - Editing - Inserting and deleting rows and columns - Changing width and height - formula (Financial formula only)

UNIT - III

Power point 2000 - Creating a new presentation - Using templates – Slidetransition - Slide animation - Power Point views.

UNIT - IV

Tally - Features - Opening Screen of Tally - Creating Company – Selectinga Company - Shutting - Altering a Company

UNIT - V

Creating Groups & Ledger - Alteration - Alteration - Deletion – Voucherentry - Payment - Receipt - Journal - Contra Voucher - Alteration - Deletion.

Text Book:

1. SanjeySaxena, 2013: MS Office 2000 For Every One, Vikas Publishing House Pvt.Ltd., New Delhi.

Reference Books:

1. C. Nellai Kannan, 2014: MS Office, NelsPublications, Thirunelveli.
2. Dr. Namrata Agarwal, 2014: Comdex Tally 9- Course Kit, NelsPublications, Thirunelveli.

SEMESTER - VI

SBE: 7 – MS OFFICE & ACCOUNTING PACKAGE - LAB

PART-III

YEAR-III

UNIT I

Introduction to MS-Office: Windows Accessories – Using File Manager and Program Manager - **Introduction to Word:** Editing a Document – Formatting text and paragraph – Finding and Replacing text and spell checking – Header and Footer – Page Number – Insert Pictures – Tables and other features – Using Graphics, Templates and Wizards – Using Mail Merge.

UNIT II

Introduction to Worksheet and Cell – Getting started with Excel – Editing cells and using commands and functions – Moving and Copying, Inserting and Deleting rows and

columns – Getting help and formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Function filtering. Naming Ranges and using Statistical and Financial functions – Database in a Worksheet – Multiple Worksheet and Macros.

UNIT III

Tally Fundamentals – Key components of Tally 9.0 – Company Creation – Classification of Accounts – Groups – Predefined Groups/Reserved Groups – Managing groups - Ledger Accounts – Accounting Vouchers – Creation - Types of vouchers – Default vouchers.

UNIT IV

Inventory vouchers: – Stock Groups – Stock Categories – Multiple locations – Units of Measure – Creation of Stock items – Stock valuation methods – Inventory Vouchers: Receipt note, Delivery note, Rejection in, Rejection out, Stock Journal, Physical Stock – Voucher entry for Stock Purchase, Sales, Sales return and Purchase return - Inventory analysis reports – Preparation of VAT reports.

UNIT V

Taxation through Tally – Service tax – Special features – Enabling Service Tax in Tally – Ledgers pertaining to Service Tax - Ledgers Creation – Voucher Entry when service tax is enabled – Service Tax Reports .**Tax Deduction of Source (TDS)** – Enabling TDS in Tally – Ledgers pertaining to TDS – Creating TDS voucher types – Voucher Entry – TDS Reports - Introduction to GST (Theory Only).

Text Book:

1. SanjeySaxena, 2013: MS Office 2000 For Every One, Vikas Publishing House Pvt.Ltd., New Delhi.

Reference Books:

1. C. Nellai Kannan,2014: MS Office, NelsPublications,Thirunelveli.
2. Dr.NamrataAgarwal ,2014: Comdex Tally 9- Course Kit, NelsPublications, Thirunelveli.

Core:20AUDITING PRACTICAL & APPRENTICESHIP REPORT **Part-III** **Year : III**

1. Method of Income –Tax E-Filling
ITR – 1 to ITR - 7
Income Tax Slab
2. Method of GST – Return Filling
GSTR – 3B (Total Purchase and Sales)
GSTR – 1 (Bill Sales _
GSTR – 2A
3. Method of TDS Return Filling
Form No.24Q Filling
Preparation of TDS form

4. Preparation of Bank Loan Statement (Business People)
Preparation of Cash Flow , Fund Flow Statement
5. Preparation of Final Account
Preparation of Profit and Loss Account Statement, Income
and Expenditure Statement Balance Sheet
6. Calculation of Capital Gain

SEMESTER - III

NME – 2- RETAIL MARKETING

PART-IV

YEAR-III

UNIT I

Introduction – Retail marketing Definition – Importance - Functions of Retailing - Retailing, Types of Retailing - Retailers.

UNIT II

Consumer behaviour and retail operation - Types of customer – Merchandise management - Retail marketing mix.

UNIT - III

Retail pricing - Concept - Strategies and approaches - Types - Methods of setting prices - Retail branding - Supply chain management.

UNIT IV

Concept and role - types of distribution channels - Factors affecting choice of a distribution channel-Retail Network- Promotion: Method of promotion – optimum promotion mix -Sales Coordination.

UNIT V

Consumerism and ethics in retailing - Role of Information Technology in Retailing e-retailing - International retailing - Future of retailing - Retailing in India.

BOOKS FOR STUDY

1. Retail Marketing Management David Gilbert

BOOKS FOR REFERENCE

1. Retail. Management: A Strategic Approach - Barry Berman, Joel R.Evans
