

**GURU NANAK COLLEGE (AUTONOMOUS)**  
**VELACHERY ROAD, CHENNAI – 600042**  
**ACCREDITED BY NACC WITH “A” GRADE**



**BACHELOR OF COMMERCE (GENERAL)**  
**B.COM COMMERCE**  
**(SEMESTER SYSTEM WITH CREDITS)**  
**WITH EFFECT FROM ACADEMIC YEAR 2017-2018**  
**REGULATIONS AND SYLLABUS**  
**P.G & CENTRE FOR RESEARCH IN COMMERCE**

**APPENDIX – 11 (R & S)**  
**UNIVERSITY OF MADRAS**  
**GURU NANAK COLLEGE (AUTONOMOUS)**  
**B.COM (GENERAL) SEMESTER SYSTEM WITH CREDITS - COURSE STRUCTURE**  
**W.E.F. AY 2017-18**

SEM	PART	SUBJECT NAME	HOURS	CREDITS
I	I	LANGUAGE	6	3
	II	ENGLISH-I	4	3
	III	CORE PAPER 1-FINANCIAL ACCOUNTING –I	6	4
		CORE PAPER 2- BUSINESS COMMUNICATION	5	4
		ALLIED PAPER 1-ECONOMICS FOR BUSINESS DECISION	5	5
	IV	NON MAJOR ELECTIVE- RETAIL MARKETING/ BASIC TAMIL	2	2
		SOFT SKILL-ENGLISH	2	3
		<b>TOTAL</b>	<b>30</b>	<b>24</b>
II	I	LANGUAGE	6	3
	II	ENGLISH-II	4	3
	III	CORE PAPER 3-FINANCIAL ACCOUNTING –II	6	4
		CORE PAPER 4- PRINCIPLES OF MANAGEMENT	5	4
		ALLIED PAPER 2-INDIAN ECONOMIC DEVELOPMENT	5	5
	IV	NON MAJOR ELECTIVE- FUNDAMENTALS OF INSURANCE /BASIC TAMIL	2	2
		SOFT SKILL-ENGLISH	2	3
		<b>TOTAL</b>	<b>30</b>	<b>24</b>
III	III	CORE PAPER 5-CORPORATE ACCOUNTING –I	6	4
		CORE PAPER 6- BUSINESS LAWS	5	4
		CORE PAPER 7- BANKING THEORY LAW AND PRACTISE	6	4
		CORE PAPER 8- MARKETING	5	4
		ALLIED PAPER 3-BUSINESS STATISTICS	6	5
	IV	SOFT SKILL- PERSONALITY ENRICHMENT	2	3
		<b>TOTAL</b>	<b>30</b>	<b>24</b>
IV	III	CORE PAPER 9-CORPORATE ACCOUNTING –II	6	4
		CORE PAPER 10- COMPANY LAW	5	4
		CORE PAPER 11- BUSINESS TAXATION	5	4
		CORE PAPER 12- FINANCIAL SERVICES	5	4
		ALLIED PAPER-4 –ADVANCED STATISTICAL METHODS	6	5
	IV	ENVIRONMENTAL STUDIES	2	2
		SPECIAL SKILL-COMPUTING SKILL	1	3
		<b>TOTAL</b>	<b>30</b>	<b>26</b>
V	III	CORE PAPER 13-COST ACCOUNTING	6	4
		CORE PAPER 14- PRACTICAL AUDITING	5	4
		CORE PAPER 15- ENTREPRENEURIAL DEVELOPMENT	5	4
		CORE PAPER 16- FINANCIAL MANAGEMENT	6	4
		ELECTIVE 1-INCOME TAX LAW & PRACTICE-I	6	5
	IV	VALUE EDUCATION	2	2
		<b>TOTAL</b>	<b>30</b>	<b>23</b>
VI	III	CORE PAPER 17- ADVANCED COST ACCOUNTING	6	4
		CORE PAPER 18- MANAGEMENT ACCOUNTING	6	4
		CORE PAPER 19- BUSINESS ENVIRONMENT	6	4
		ELECTIVE 2-INCOME TAX LAW & PRACTICE-II	6	5
		ELECTIVE 3-HUMAN RESOURCE MANAGEMENT	6	5
	IV	COMMUNITY SERVICE		1
		<b>TOTAL</b>	<b>30</b>	<b>23</b>
		<b>GRAND TOTAL</b>		<b>144</b>

**GURU NANAK COLLEGE (AUTONOMOUS)**

**BACHELOR OF COMMERCE (B.COM) GENERAL**

**CHOICE BASED CREDIT SYSTEM  
REGULATIONS**

(Effective from the academic year 2017-2018)

**1. ELIGIBILITY FOR ADMISSION :**

Candidates for admission to the first year of the Degree of Bachelor of Commerce Courses, BBA and B.Sc. Information Systems Management shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras

**2. ELIGIBILITY FOR THE AWARD OF DEGREE: -**

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

**3. DURATION:**

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working 'days for each semester.

**4. COURSE OF STUDY:**

The main subject of Study for Bachelor Degree shall consist of the following and shall be in accordance with **APPENDIX - A**

**PART -I**

Tamil or Other Languages

**PART-II**

English

**PART-III**

CORE Subjects, ALLIED Subjects and PROJECT/ELECTIVE with three courses).

## PART-IV

1. (a) Those who have not studied Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses (level will be at 6<sup>th</sup> standard)

(b) Those who have studied Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses.

(c) Others who do not come under a + b can choose non-major elective comprising of two courses.

2. Skill based subjects (Elective) (Soft Skills)

3. Environmental Studies

4. Value Education

## PART-V

Extension Activities

### 5. EXTENSION SERVICE (Part-V)

A candidate shall be awarded a maximum of 1 credit for Extension Service.

All the students shall have to enroll for NSS / NCC / NSO (Sports & Games) Rotaract / Youth Red Cross or any other service organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First Year, he/she shall have to compensate the same during the subsequent years.

Students those who complete minimum attendance of 40 hours in One Year will get HALF CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT.

Literacy and population Education Field Work shall be compulsory components in the above extension service activities.

### 6. SCHEME OF EXAMINATION:

Scheme of Examination shall be as given in **APPENDIX - B**.

### Model Scheme

Course Component  Name of the course	Inst. Hour	Credits	Exam Hours	Max. Marks		
				Ext.mark	Int. mark	Total
<b>PART-I Language</b>				<b>50</b>	<b>50</b>	<b>100</b>
<b>PART-II English</b>				<b>50</b>	<b>50</b>	<b>100</b>
<b>PART-III Core subject :</b>				<b>50</b>	<b>50</b>	<b>100</b>
<b>Core Subject</b>				<b>50</b>	<b>50</b>	<b>100</b>
<b>Allied Subject</b>				<b>50</b>	<b>50</b>	<b>100</b>
<b>PART – IV</b>  1.(a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6 <sup>th</sup> Standard).  (b) Those who have studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.  (c) Others who do not come under a + b can choose non-major elective comprising of two courses.						
2.Skill based subjects(Elective) – (Soft Skill)						

**The following procedure be followed for Internal Marks:**

#### **Theory and Problem Papers:**

Test (5+5+10)  
Assignment  
Class Room Activities  
Attendance

#### **Internal Marks**

-20 Marks  
-10 Marks  
-15Marks  
-5Marks  
50 Marks

## **7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:**

(i) Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.

(ii) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester subjects.

(iii) Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefor by the Syndicate from time to time, provided in case of a candidate earning less than 50% of attendance in anyone of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

## **8. PASSING MINIMUM:**

A candidate shall be declared to have passed:

a) There shall be Passing Minimum of 20 marks for Internal.

b) For External Examination, Passing Minimum shall be of 40% (Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.

In the aggregate (External + Internal) the passing minimum shall be of 40% .

c) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

## **9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

### **PART – I TAMIL/OTHER LANGUAGES:**

TAMIL/OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the

examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

#### **PART – II ENGLISH:**

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

#### **PART - III CORE SUBJECTS, ALLIED SUBJECTS, AND PROJECT/ELECTIVES :**

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i), 60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class. .

PART-IV (consisting of sub items 1 (a), (b) & (c), 2, 3 and 4) as furnished in the Regulations 4 Part-IV supra.

#### **PART -V EXTENSION ACTIVITIES:**

Successful Candidates earning a minimum of Half Credit or a maximum of One Credit SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

### **BACHELOR OF COMMERCE (B.COM) GENERAL**

**AIMS:** The B.Com Degree in Commerce Curriculum aims to provide opportunities for students to:

- Develop creativity and flexibility in applying commerce ideas and techniques to unsolved problems arising in everyday business life and develop the ability to face the challenges on the path they have chosen.
- Become effective participants in problem solving teams, learning to express ideas, and listen and respond to the ideas of others.

- Develop the characteristics of business skills, self-confidence, logical and systematic thinking and apply these in every walk of life.
- Prepare students for further study in commerce related areas and for a career in which clear thinking and problem solving are valued.

**LEARNING OBJECTIVES:** At the end of every programme, the students should:

- Be focused to broad Commerce knowledge and techniques related to several areas of business.
- Be able to use variety of educational resources such as lectures, books, group discussion and electronic resources such as Internet.
- Gain the knowledge of the application of Commerce in other disciplines also.

## **SEMESTER I**

### **Core paper – 1**

### **FINANCIAL ACCOUNTING – I**

#### **Objectives:**

- (1) To develop the ability in understanding the basic accounting concepts and principles of the accounting process.
- (2) To familiarise the students with methods of preparing final accounts of sole proprietorship concern.

#### **Unit -I**

Basic Accounting concepts – Accounting process – Journals, Ledger and Preparation of Trial balance.



**Unit-II**

Final Accounts of sole traders – Common adjustments in the preparation of final accounts – Adjusting and closing entries.

**Unit-III**

Depreciation – Meaning, causes, types – straight line method and written down value method (Change in method excluded)

**Unit-IV**

Insurance claims, claims of stock destroyed including Average Clause.

**Unit-V**

Accounts from incomplete records (Single Entry) - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs method – Conversation method.

Proportion of theory and problems: 20% and 80%

**References:**

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand , New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.
3. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
4. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

<https://books.google.co.in/books?isbn=8126909935>

<https://books.google.co.in/books?isbn=9966254455>

<https://books.google.co.in/books?isbn=0470635290>

**Core paper – 2****BUSINESS COMMUNICATION****Objectives:**

1. To enable the students to acquire effective oral and written communication skills.
2. To enlighten the students in drafting Letters, Circulars, Orders and Reports relevant to Business.

**Unit -I**

Business Communication – Meaning and Definition – process – need – Methods: verbal, non-verbal – channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal,diagonal – Principles of Effective Communication – Barriers to Communication.

**Unit -II**

Business Letters – Lay out – Kinds of Business Letters – Preparation of Bio-Data/Resume – Interview – Appointment- Joining Report – Promotion – Transfer.

**Unit – III**

Business Letters – Enquiries – Replies- Orders – Sales Letters – Circulars-Complaints.

**Unit –IV**

Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

**Unit – V**

Report Writing – Agenda – Minutes of the Meeting – Modern forms of Communication.

**References:**

1. C.B.Gupta - Basics of Business Communication, Sultan Chand & Sons.
2. Rajendra Pal- Basics of Business Communication, Sultan Chand & Sons.
3. Dr. Marlene Morais and John Joseph Adaikalam- Business Communication.
4. S.Sankaran – Business Communication, Margham Publications.

<https://books.google.co.in/books?isbn=130556023X>

<https://books.google.co.in/books?isbn=0618990488>

<https://books.google.co.in/books?isbn=0538466251>

**Allied Paper – I****ECONOMICS FOR BUSINESS DECISION****Objectives:**

- (1) To enable the students to understand the concepts and theories of Business Economics
- (2) To enable the students to learn how the economic principles are applied in business decision making process.

**Unit – I**

Definition- Nature ,Scope and importance of Business Economics – Role of Business Economist – Positive and Normative Economics.

**Unit – II**

Meaning of demand – Distinctions of demand – Law of Demand – Elasticity of demand – Supply concepts.

### **Unit – III**

Consumer Behaviour Theories- Law of Diminishing Marginal Utility - Equi- Marginal Utility- Indifference Curve- Properties

### **Unit – IV**

Production – Factors of Production - Production theories - Law of Variable Proportion, Law of Returns to Scale.- Iso Quants

### **Unit - V**

Pricing – Objectives – Factors influencing pricing – Classification of Pricing – Break Even Analysis.

### **References:**

1. Business Economics – E. Dharmaraj – Scitech publications
2. S.Shankaran , Business Economics – Margham publications Ch -17
3. A.L. Ahuja , Business Economics – RBSA publishers Jaipur – 03

<https://books.google.co.in/books?isbn=0470021128>

<https://books.google.co.in/books?isbn=1451602391>

<https://books.google.com/books?isbn=0333961110>

## **BASICS OF RETAIL MARKETING (NON – MAJOR)**

### **Objectives:**

1. To expose the students to various trend in retail business.
2. To provide the basic understanding to broad set of specialized activities and techniques in managerial retail business.
3. To motivate the students to take up retailing business as a carrier.

### **Unit – I**

Retailing-Definition-Retail marketing – Growth of organized retailing in India – Importance of Retailing.

### **Unit- II**

Functions of Retailing – Characteristics of Retailing –Types of Retailing – Store Retailing – Non store Retailing.

**Unit – III**

Retail Location Factors – Branding in Retailing – Private Labelling – Franchising concept.

**Unit – IV**

Communication tools used in retailing – sales promotion, E- Retailing – Window Display.

**Unit – V**

Supply Chain Management – Definition – Importance – Role of information technology in Retailing.

**References:**

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi– 2000
3. Herman & Evans Retail Management Phi , New Delhi -2001
4. Michael Levy and Barton A Weitz , Retail Management Tata Mc , Graw hill, New Delhi - 2001
5. Dr. L. Natarajan , Retail Marketing , Margham Publication Chennai.

**SEMESTER II**

**Core paper – 3**

**FINANCIAL ACCOUNTING - II**

**Objective:**

To impart skills in accounting for various kinds of business transactions.

**Unit -I - Hire Purchase System:**

Meaning & features, legal provisions of Hire Purchase Act, calculation of Interest, Journal entries in the books of Vendee and Vendor, preparation of various ledger, in the books of hire purchaser and seller.

**Unit -II - Branch Account:**

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors System.

**Unit-III - Departmental Account:**

Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

**Unit-IV - Reconstitution of Partnership Firms:**

Admission of a Partner, Retirement and death of a partner including treatment of goodwill.

**Unit-V - Accounting for Partnership Firms:**

Dissolution of partnership firms including piecemeal distribution of assets.

Proportion of theory and problems: 20% and 80%

**References:**

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand , New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.
3. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
4. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

<https://books.google.co.in/books?isbn=8126909935>

<https://books.google.co.in/books?isbn=9966254455>

<https://books.google.co.in/books?isbn=0470635290>

**Core Paper –4****PRINCIPLES OF MANAGEMENT****Objectives:**

1. To enable the students to appreciate the contribution made by management and learn towards the basic principles and functions of management.
2. To provide opportunities to apply the general function of management in day – to day managerial practice.

**Unit – I**

Management: Importance – Definition- Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Evolution of Management thoughts : Scientific Management – F.W.Taylor, Administrative Management – Henry Fayol, The Human Relationship Management School – Hawthorne Experiment .

**Unit – II**

Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision-making – Process of Decision-making – Types of Decision.

### **Unit- III**

Organisation: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.

### **Unit- IV**

Authority – Delegation – Decentralisation –Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and purpose.

### **Unit- V**

Co-ordination - Need, Type and Techniques and requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

### **References:**

1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
4. Weihrich and Koontz, Management – A Global Perspective.
5. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.

<https://books.google.co.in/books?isbn=0070220883>

<https://books.google.co.in/books?isbn=0754619842>

<https://books.google.co.in/books?isbn=05471484>

### **Allied Paper- 2**

### **INDIAN ECONOMIC DEVELOPMENT**

#### **Objectives:**

- (1) To enable the students to know about the major constituents of Indian Economy.
- (2) To enhance the knowledge of the students to learn about the economic planning.

### **Unit- I**

Economic growth and Economic Development-Features of economic development- Indicators of economic development-National Income - Basic concepts and computation of National Income

### **Unit-II**

Major problems of Indian Economy-Poverty-Inequalities- Unemployment- Population-Causes , Consequences and Remedial measures to solve the problems .

### **Unit-III**

Agriculture –Contribution to economic development- Green Revolution and its importance – Objectives of Land Reform measures-Food policy and Public Distribution System

### **Unit- IV**

Industry-Types of Industries - Role of industries in economic development-Importance of Large Scale Industries – Small Scale Industries – Problems and Remedies.

## **Unit -V**

Economic Planning - Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

### **References:**

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planning - Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
5. G. Maheshkumar, Indian Economy, AR Publications, Chennai.  
<https://books.google.co.in/books?isbn=0470021128>  
<https://books.google.co.in/books?isbn=1451602391>  
<https://books.google.com/books?isbn=0333961110>

## **FUNDAMENTALS OF INSURANCE (NON MAJOR)**

### **Objective:**

To ensure the students to understand in the basic and fundamentals of insurance

### **Unit -1:**

Origin and History of insurance – Meaning and Definition on Insurance – Features of Insurance Principles of Insurance – Objective and Advantage of Insurance - types of insurance

### **Unit- II**

Insurance Organizations in India and Their Profile – Insurance Regulatory and Development Authority – Its Duties and Functions.

### **Unit -III**

Meaning and Definition of Life Insurance – Its Features – Its Fundamental Principles Type of Policies in Life Insurance

### **Unit -IV**

Meaning and Definition of Fire Insurance – its features. Its Fundamental Principles – Types of Policies in Fire Insurance

### **Unit- V**

Meaning and Definition Of Marine Insurance – its Features – Its Fundamental Principles – Types of Policies in Marine Insurance.

### **References:**

1. A.MURTHY: Elements of Insurance
2. M.N.MISH : Insurance – Principles and Practice

<https://books.google.com/books?isbn=0538450150>

<https://books.google.com/books?id=iNnuAAAAMAAJ>

<https://books.google.com/books?isbn=1533697442>

### **SEMESTER III**

#### **Core Paper –5      CORPORATE ACCOUNTING – I**

##### **Objectives**

- 1.To enable students to understand the accounting treatment relating to issue of shares and underwriting of shares.
- 2.To understand the procedure for internal reconstruction and capital reduction and valuation of Good will and shares .
- 3.To familiarize the students with the preparation of financial statement of banking companies

##### **Unit –I**

Issue of shares- forfeiture and re-issue of shares. Underwriting of shares-Determination of the liability of underwriters-Complete Underwriting-Partial Underwriting-Firm Underwriting.

##### **Unit-II**

Profit prior to incorporation- Liquidation of companies- order of payment- calculation of liquidator's remuneration- Preparation of Liquidators final statement of accounts.

##### **Unit-III**

Alteration of share capital-Internal reconstruction and reduction of capital-Valuation of Good will and shares-Methods of Valuation of Goodwill-Average profits method-Super profit method-Capitalization method-Methods of Valuation of shares-Net assets method-Yield method-Fair value method.

##### **Unit-IV**



Financial statement of banking companies- Preparation of profit and loss account -Balance sheet.

#### **Unit-V**

Accounting for price level changes -Social responsibility accounting-Human resource accounting-Mechanised Accounting (Theory only).

Proportion of theory and problems: 20% and 80%

#### **REFERENCES:**

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publishers.
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi.
3. Advanced Accounting-M.C.Shukla&T.S.Grewal.
4. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

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<https://books.google.co.in/books?isbn=8120346270>

<https://books.google.co.in/books?isbn=8126908394>

### **Core Paper – 6**

### **BUSINESS LAWS**

#### **Objective:**

To make the students understand the significant provisions of General Contract and Special Contracts.

#### **Unit-I**

Indian Contract Act – Formation – Terms of contract – Forms of Contract – Offer and acceptance – Consideration.

#### **Unit-II**

Persons Incompetent to contract – Free Consent – Agreements with unlawful object – Wagering agreements and Contingent contracts.

#### **Unit-III**

Performance of contract – Discharge – Remedies for breach of contract – Quasi contract.

#### **Unit-IV**

Sale of Goods Act-Formation of contract of sale-Passing of property in goods-Performance of contract of sale.

#### **Unit-V**

Conditions and warranties – Rights of unpaid seller.

**References :**

1. Business Laws- N.D. Kapoor , Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan , Margam Publications
3. Business Laws – M.V. Dhandapani, Sultan Chand ad Sons
4. Mercantile Law – S. Badre Alam and P. Saravanavel
5. Business Law – R.S.N. Pillai – S. Chand
6. Mercantile Law – Gogna, S. Chand.

<https://books.google.co.in/books?isbn=0764142402>

<https://books.google.co.in/books?isbn=0748766472>

<https://books.google.co.in/books?isbn=0748766774>

**Core Paper-7                      BANKING THEORY, LAW AND PRACTICE**

- OBJECTIVES:**
1. To expose the students to various concepts in Indian Banking system.
  2. To make the students understand the provisions of the Banking Regulations Act, 1949.
  3. To familiarize the students with various functions of a modern banker.

**Unit- I**

Banking Regulation Act, 1949(Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

**Unit- II**

Commercial Banks – Functions – Traditional and Modern- Types of Deposits, Principles of lending- agency and general utility services

**Unit- III**

E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System- Core Banking- Real time gross settlement( RTGS) - SWIFT- National Electronic Funds Transfer (NEFT)- KYC.

**Unit- IV**

Opening of an Account – Types of customers(Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

**Unit- V**

Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker.

## **REFERENCES:**

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam(Margham Publishers)
3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
4. Indian Banking – Parameswaran – S. Chand and Co.
5. Banking Law Theory and Practice – Tanon

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## **Core Paper – 8                      MARKETING**

### **Objectives:**

1. To expose students to the importance of marketing in the business world.
2. To enable students to understand the various aspects in marketing.

### **Unit-I**

Marketing- Introduction – Meanings – Definition – Functions – Role and importance – Kinds of Market – Marketing Managements – Marketing Process – Marketing Management Orientation marketing Plan – Marketing Mix.

### **Unit –II**

Marketing Environment – Managing Marketing information – Consumer Markets – Consumer Buying Decision Process – Business Markets – Business Buyer Behaviour Process – Market Segmentation.

### **Unit –III**

Product – Types of Products – Product Mix – New Product Development – Product Life Cycle Strategy, Pricing – Pricing Objectives – Kinds of Pricing – Factors Affecting Pricing – Pricing Strategies.

### **Unit – IV**

Marketing Channels – Functions – Types – Event Management –Channel design management channel behaviour; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix

### **Unit – V**

Competitor Analysis and Strategies – Social Responsibility and Ethics –Recent Trends in Marketing : A Basic understanding of E-Marketing , Consumerism , Market Research , MIS and Marketing Regulations.

**References:**

1. Kotler Philip, Armstrong Gary , agnihotri y. prafulla, ehsan UI Haque , principles of marketing – A South Asian Perspective , 13<sup>th</sup> Edition , Pearson 2009
2. Rajan Nair, Marketing, Sultan Chand & Sons Publications, New Delhi.

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<https://books.google.co.in/books?isbn=0324591098>

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**Allied Paper – 3**

**BUSINESS STATISTICS**

**Objective:** To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

**Unit- I:** Introduction: Statistics - Definitions; Variables - Quantitative and Qualitative data – Primary and Secondary - Collection of data - Census method - Sampling methods - Precautions while using secondary data.

**Unit -II:** Classification and Presentation of data - Tabulation - Frequency Distribution – Diagrammatic and Graphical representation of data – Bar diagram – Pie Diagram – Frequency Curve - Ogive Curves – Histogram – Polygon – Lorenz Curve.

**Unit -III:** Measures of Central Tendency - Mean, Median and Mode, – Measures of Variation – Range, Quartile Deviation, Standard Deviation, Mean Deviation and Coefficients - their characteristics – uses and limitations.

**Unit- IV:** Skewness – Types and measurement – Karl Pearson – Bowley's.

**Unit-V :** Time series – components – models – Trend measurement ( Graphic and Straight line trend) - Seasonal Index measurement (Simple Average & Moving Average method)

Proportion of theory and problems: 20% and 80%

**REFERENCES:**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

3. Statistics - Elhance
4. Operations Research – Hira and Gupta, S. Chand.
5. Operations Research – Handy and A. Taha, Macmillan Publishers.
6. Statistical methods- Dr.S.GuruSwamy

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#### **SEMESTER IV**

#### **Core Paper – 9            CORPORATE ACCOUNTING – II**

##### **Objectives:**

- 1.To enable students to understand the accounting treatment relating to amalgamation, absorption and external reconstruction
2. To understand the accounting procedure relating to holding companies and subsidiary companies.
3. To familiarize the students with the preparation of life insurance and general insurance company accounts.

##### **Unit –I**

Amalgamation, Absorption and External reconstruction-Computation of purchase consideration- Pooling of interest method-Purchase method-Accounting treatment- Journal entries-Preparation of Balance sheet.

##### **Unit-II**

Consolidated final statement of Holding companies and Subsidiary companies (Intercompany holdings excluded)

##### **Unit-III**

Accounts of life insurance companies-Life insurance revenue account-Balance sheet- Ascertaining correct Life assurance fund-Preparation of valuation of Balance sheet- Determination of amount due to policy holders.

##### **Unit-IV**

Accounts of general insurance companies-Calculation of Reserve for unexpired risk- Preparation of Revenue account –Profit& loss account and Balance sheet.

## **Unit-V**

Accounting standards-Meaning-Need for Accounting standards-Significance of Accounting standards-Provision of Accounting standards(AS)-1, AS-2,AS-3, AS-6 AS-14 and AS-21

Proportion of theory and problems: 20% and 80%

.

### **REFERENCES:**

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publishers.
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi.
3. Advanced Accounting-M.C.Shukla&T.S.Grewal
4. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

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## **Core Paper – 10**

## **COMPANY LAW**

### **Objective:**

To make the students understand the significant provisions of Companies Act 2013

### **Unit -I**

Definition of joint stock company – Kinds – Characteristics-Advantages and disadvantages – Formation – Incorporation.

### **Unit- II**

Memorandum of association – Contents – Doctrine of Ultra Virus – Articles of Association – Contents –Doctrine of Indoor Management- Prospectus – Contents.

### **Unit -III**

Share capital – Kinds of share capital – Voting rights – Borrowing power of companies – Share certificate-Membership of company – Shareholder-Directors.

### **Unit- IV**

Meetings and resolutions – Statutory meetings – Annual general Meeting – Quorum – Extra ordinary Meeting – Resolutions – Ordinary and special.

### **Unit -V**

Winding up of companies – Modes of winding up – Winding up by the court – Voluntary winding up – Members voluntary winding up – Creditors voluntary winding up.

### **REFERENCES:**

1. Company Law by N.D.Kapoor
2. Company Law by Avtar Singh
3. Company Law and secretarial practice by P.Srirenganayaki
4. Company Law by J.Santhi
5. Company Law by P.M.S.Abdul Gaffoor and S.Thothadri

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## **Core Paper - 11                      BUSINESS TAXATION**

### **Objective:**

To enable the students to know about tax system.

### **Unit – I**

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

### **Unit – II**

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties.

### **Unit – III**

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

### **Unit - IV**

Central Sales Tax Act – Levy and Collection of CST - Sales /Purchase in the course of export or import- Liability of Tax – Registration of dealers .

### **Unit- V**

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Registration – TIN – Returns – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

**REFERENCES:**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
6. Indirect Taxes - Datt
7. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy

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**Core Paper: 12**

**FINANCIAL SERVICES**

**OBJECTIVES:** 1. To understand the meaning and significance of the financial services available in India.

2. To expose the students to the role of financial services in the development of the capital market and the economy of the country.

**Unit- I**

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

**Unit -II:**

Money market- Meaning- Instruments- Commercial papers- Certificate of Deposit- Repos- Capital Market- New issue market, meaning and functions

**Unit -III:**

Stock exchange- Meaning- Functions of Stock Exchange- Types of speculators- SEBI – objectives- functions and powers- Merchant Banking- Functions.

**Unit -IV:**

Venture capital- stages in Venture capital- VCI in India- Credit Rating- Basis- Factoring- Functions and types



## **Unit- V:**

Leasing- types of lease accounts-Hire purchase- concepts and features Underwriting- Consumer finance- advantages.

## **REFERENCES:**

1. Financial Services – M.Y.Khan
2. Financial Services – B.Santhanam
3. Law of Insurance – Dr.M.N. Mishra
4. Indian Financial System – H.r. Machiraju
5. A Review of current Banking Theory and Practice – S.K. Basu.

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## **Allied Paper-4**

## **ADVANCED STATISTICAL METHODS**

**Objective:** To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

## **UNIT –I**

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

**Unit- II:** Probability - measurement method – Addition and multiplication theorems – conditional probability– combinations-Probability distributions.

**Unit -III:** Sampling- Sampling methods- sampling error- Sample size and standard error- Sampling distribution- Central limit theorems- Estimating population parameters- point and interval estimates- percentage and mean population from large sample and small sample.

**Unit-IV:** Hypothesis Testing in Sampling – Z, t, F tests, One way ANOVA, Chi-Square (Simple Problem Only)

**Unit- V:** Correlation – Karl Pearson & Spearman's Rank – uses & limitations - Regression analysis – OLS method

Problem 80% and Theory 20%

## **REFERENCES:**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. William C Emory, Business Research Methods, Richard D Irwin, NJ
3. Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed, McGraw Hill
4. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai

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## **SEMESTER V**

### **Core Paper – 13**

### **COST ACCOUNTING**

**Objective:** To enable the students to understand the methods and techniques of costing.

#### **Unit- I**

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications.  
Installation of costing systems, cost centres and profit centers.

#### **Unit- II**

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and finished goods, sales price computation- tenders and quotations. Reconciliation of cost and financial accounts.

#### **Unit- III**

Material purchase control, Level, aspects, need and essentials of material control.  
Stores control – Stores Department , EOQ , Stores records, ABC analysis, VED analysis.  
Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

#### **Unit- IV**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

#### **Unit -V**

Overheads – Classification, Allocation, Apportionment and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Computation of Machine Hour Rate.

Proportion of theory and problems: 20% and 80%

#### **REFERENCES:**

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
3. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
4. N.K. Prasad and V.K. Prasad – Cost Accounting.
5. Saxena and Vashist – Cost Accounting.
6. Hansen / Mowen – Cost Management Accounting and Control.

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<https://books.google.co.in/books?isbn=9380901666>

### **Core Paper – 14 PRACTICAL AUDITING**

**Objective:** To gain knowledge of the principles and practice of auditing.

#### **Unit- I**

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives – Internal check, meaning, objectives.

#### **Unit -II**

Vouching, meaning and definition, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of credit sales and credit purchase – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

#### **Unit- III**

Depreciation and reserves – meaning – Auditor's duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provisions – Depreciation of wasting Assets.

#### **Unit- IV**

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and liabilities of auditors – Audit Report – Preparation and Presentation.

#### **Unit- V**

EDP audit – meaning – procedure of audit under EDP system- Specialised Audits- points to be considered while Auditing Educational Institutions- Hotels-Banking and insurance companies.

**References:**

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice –Ravinder Kumar and virender Sharma, Eastern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

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**Core Paper - 15            ENTREPRENEURIAL DEVELOPMENT**

**Objectives:**

- 1) To build and enable the students to inculcate values of entrepreneurship and develop entrepreneurial qualities.
- 2) To motivate them to become successful entrepreneurs.

**Unit- I**

Concept of Entrepreneurship

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs- Role of Entrepreneur in Economic development.

**Unit -II**

Entrepreneurial Development Agencies.

Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI

**Unit -III**

Small Scale Industries- SSI- Tiny industries, Ancillary Industries, Cottage industries- meaning- product range- capital investment- importance and role played by SSI in the development of Indian Economy- Problems faced by SSI's- Steps taken to solve the problems- policies governing SSI's.

**Unit- IV**

Project Management

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

**Unit -V**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation-Women entrepreneurship-problems – steps taken by government- participation of women in SSI sector.

**REFERENCES:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Jayashree Suresh – Entrepreneurial development
4. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
5. Vasant Desai, Appannaiah, Reddy, Gopala Krishna- Entrepreneurship Development programme- Himalaya Publication House
6. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

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**Core Paper – 16**

**FINANCIAL MANAGEMENT**

**Objectives:**

- 1.To enable the students to understand the managerial decisions on the acquisition and effective utilisation of long –term and short – term funds of the organization.
- 2.To enlighten the students about the maximisation of the profitability of the firm.

**Unit- I**

Meaning and objectives and importance of finance - Source of finance – Functions of financial management – Role of Financial manager in financial management.

**Unit -II**

Cost of Capital – Cost of Equity – Cost of Preference share capital – Cost of Debt – Cost of Retained Earnings – Weighted Average cost of capital.

**Unit- III**

Capital structure – Planning – Factors affecting Capital structure – Determining Debt – Equity proportion – Theories of capital structure – Leverage concept

**Unit -IV**

Dividend policy – Factors affecting Dividend payment – Company Law provision on Dividend payment – Various dividend Models.( Walter's Gordon's- M.M Hypothesis.)

**Unit -V**

Working Capital – Components of Working Capital – Operating Cycle – Factors influencing working capital – Determining or forecasting of working capital requirements.

The proportion between theory and problem 20% and 80%

**References:**

1. Dr.S.N. Maheshwari , Sultan chand and sons.
2. Dr. A Murthy , Margham publications

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**Elective Paper – 1      INCOME TAX LAW AND PRACTICE – I**

**Objective:**

To understand the basic concepts of Income Tax and to acquaint knowledge with provisions relating to Salary, House Property, Business or Professional Income and Filing of Returns.

**Unit-I**

Meaning and features of income- Important definitions under the Income Tax Act- Residential Status – Scope of Total income – Incomes exempt from tax.

**Unit-II**

Heads of income – Salaries – Allowances – Perquisites and their valuations – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits-in-lieu of salary – Provident funds – Deductions under section 80C.

**Unit-III**

Income from House property – Definition of Annual value – Computation of Income under different circumstances.

**Unit-IV**

Income from Business or Profession- Allowable and not allowable expenses – General deductions – Provisions relating to depreciation – Deemed business profits- Compulsory maintenance of books of accounts – Audit of accounts of certain persons – Special provision for computing incomes on estimated basis – computation of income from business or profession.

**Unit-V**

Tax Rates of Individual Assessee – Filing of Return – Various Return Forms – Permanent Account Number (PAN) – Advance payment of Tax – Meaning of Due date – Meaning of Deduction of Tax at Source.

Proportion of theory and problems: 20% and 80%

**References:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.  
<https://books.google.com/books?isbn=1584773855>  
<https://books.google.com/books?id=iiQKAAAAMAAJ>  
<https://books.google.com/books?isbn=813172191>

**SEMESTER VI****Core Paper – 17          ADVANCED COST ACCOUNTING****Objectives:**

1. To enable students to acquire the versatile costing knowledge in various nature of concern.
2. To make them to understand the techniques of cost control and decision making.

**Unit - I**

Methods of Costing : Unit Costing – Tenders or Quotations – Job Costing – Definition, importance and preparation of job cost sheets- Batch Costing- Determination of Economic Batch Quantity- preparation of Batch cost sheets..

**Unit --II**

Contract Costing – Preparation of Contract Account – Simple financial contracts- transfer of profit to P&L a/c, Treatment of plant in contract a/c- Contractee Account – Preparation of Balance Sheet.

**Unit-- III**

Process Costing – Features of Process Costing – Simple Process Accounts, Treatment of opening and closing stock in process a/c – Abnormal Loss and Gains.

**Unit- IV**

Operating Costing – Transport- Computation of passenger transport cost , Power house costing- costing for Cinema Theater.

**Unit -V**

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety.

Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or Continue.

Proportion of theory and problems: 20% and 80%

**REFERENCES:**

- |                                      |                   |
|--------------------------------------|-------------------|
| 1. S.P. Jain and K.L. Narang         | : Cost Accounting |
| 2. P.T. Pattanshetty and Dr. Palekar | : Cost Accounting |
| 3. S.P. Iyengar                      | : Cost Accounting |

4. Khanna, Pandey, Ahuja and Arora : Cost Accounting
5. T.S. Reddy and Y. Hariprasad Reddy : Cost Accounting
6. Saxena and Vashist : Cost Accounting
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<https://books.google.co.in/books?isbn=8189781502>

<https://books.google.co.in/books?isbn=9380901666>

## **Core Paper – 18      MANAGEMENT ACCOUNTING**

### **Objectives:**

1. To enable the students to get knowledge about the various techniques of management principle.
2. To make the students to get practical skill in solving management problems.

### **Unit- I**

Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

### **Unit- II**

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and trend analysis.

### **Unit- III**

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability, turnover ratios.

### **Unit –IV**

Fund flow statement- meaning, objectives, merits and demerits- preparation of fund flow statement- cash flow statement- meaning advantages- limitations- preparation of cash flow- statement-types of cash flows- operating, financing, investing cash flow.

### **Unit -V**

Budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets.Capital Expenditure Control – Capital Budgeting Techniques – Pay Back Period – Accounting Rate of Return – Net Present Value Method.

Proportion of theory and problems: 20% and 80%

### **REFERENCES:**

1. Dr.Maheswari S.N. – Management Accounting.
2. Chadwick – The Essence of Management Accounting
3. Charles T.Horngren and Gary N.Sundem – Introduction to Management Accounting.
4. Sharma and Shashi K.Gupta – management Accounting
5. T.S. Reddy & Dr. Y.Hariprasad Reddy – Management Accounting.



6. Hansen-Mowen – Cost management Accounting and Control.  
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## **Core Subject : 19 BUSINESS ENVIRONMENT**

**Objective:** To enable the students to scan the business environment and appraise various factors which influence on business performance

### **Unit– I**

The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

### **Unit-II**

Political Environment – Government and Business relationship in India – Provisions of Indian constitution pertaining to business.

### **Unit –III**

Social and Cultural Environment – Impact of foreign culture – Castes and Communities – Linguistic and Religious groups – Types of Social organization – Social responsibilities of business.

### **Unit –IV**

Economic Environment – Economic systems and their impact of business – Macro Economic parameters like GDP -growth rate population – Urbanization - Fiscal deficit – Plan investment – Per Capita Income and their impact on business decisions.

### **Unit –V**

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

### **REFERENCES:**

1. Sankaran.S. – Business Environment
2. Francis Cherunilam – Business Environment
3. Aswathappa – Business Environment
4. Daasgupta & Sengupta – Government and Business in India.
5. Srinivasan.K. – Productivity and social Environment.

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## **Elective Paper – 2      INCOME TAX LAW AND PRACTICE – II**

### **Objective:**

To acquaint knowledge with provisions relating to Capital gains, Income from Other Sources, Deductions, Assessment of Individuals and Powers of Income Tax Authorities.

### **Unit- I**

Income under Capital Gains – Short term, Long term Capital gains – Certain transactions not included as transfer – Cost of Improvement – Indexation of Cost – Exempted Capital Gains- Computation of Capital Gains.

### **Unit-II**

Income from other sources – Grossing up – Deductions in computing income under the head Income from other sources.

### **Unit-III**

Clubbing of income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off – Carry forward and set off of losses.

### **Unit-IV**

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80GG, 80TTA, 80GGA, 80QQB, 80RRB, 80U, – Assessment of individual- Computation of Tax.

### **Unit-V**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT) , Commissioners of Income Tax and Income Tax Officers – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment).

Proportion of theory and problems: 20% and 80%

### **References:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

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<https://books.google.com/books?isbn=8131721914>

## **Elective Paper-3          HUMAN RESOURCE MANAGEMENT**

### **Objectives:**

1. To provide knowledge on understanding managing human resources in organizations.
2. To offer exposure on human resources practices in organizations.

### **Unit- I**

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – Methods of Selection – Uses of various tests – interview techniques in selection and placement.

### **Unit- II**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career development.

### **Unit- III**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

### **Unit- IV**

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness – Industrial Disputes and Settlements (laws excluded)

### **Unit- V**

Human Resource Audit – Nature – Benefits – Scope – Approaches- Human Resource Information System (HRIS)- Need- Benefits- Designing of HRIS- Computerized HRIS.

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