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Objective:
To gain knowledge of accounting in general and to understand the system of Financial Accounting.

Unit - I: Introduction

Unit - II: Depreciation, Provisions and Reserve
Meaning of depreciation – causes for depreciation – need for charging depreciation – Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

Unit - III: Bills of exchange
Meaning of bill of exchange - features and advantages of bill of exchange - types of bill of exchange: Trade bills and accommodation bills - Accounting treatment of trade bills (accommodation bills are excluded).

Unit - IV: Final accounts
Unit V: Accounts from incomplete records

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Note: Questions in section A, B and C shall be in the proportion of 20: 80 between theory and problems

Text books


Reference books

2. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
CORE PAPER- 2
BUSINESS ORGANISATION

Objective:
To gain a knowledge of Business Organization and its importance.

UNIT - I

Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.

UNIT - II

Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

UNIT - III

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.

UNIT - IV

Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India.

UNIT-V

Trade association - Chamber of commerce - Functions - Objectives - Working in India.

Text Books:


Reference Books:

2. Reddy &Gulshar, Principles of Business Organization & Management
Objective

To acquire sufficient knowledge about India’s Economic features; occupational structure and the relative shares of the different Sectors. Students should know that India is an emerging economic power in the World market.

UNIT-I

Features of less developed and developing Economies. - Economic and Non-Economic factors impeding Economic development - Concept of growth and development - Indicators - Factors in Economic Development.

UNIT-II


UNIT-III


UNIT-IV

Agriculture - It’s Contribution to Economic Development - Food Problems - Methods of solving it - Agricultural productivity - Land Reforms - Green Revolution

UNIT-V

BOOKS FOR REFERENCE:

5. Arun Ghosh: India in Transition, Economic Policy Options, S.Chand & co.,
17. Pramit Chaudhury: Labour Economics and Industrial Relations, Tata McGraw Hill Ray,
ALLIED - 1
PAPER - 1
B. BUSINESS MATHEMATICS

Objective:
To understand the fundamentals of Business Mathematics.

UNIT-I

UNIT-II

UNIT-III
Co-ordinate geometry - Co-ordinates - distance between two points - straight line - Concurrent lines - slope - intercept from, slope - point from, two points form - angle between straight lines, parallel and perpendicular conditions - simple problems.

UNIT-IV
Simple interest - compound interest - annuities - discount on bills.

UNIT-V
Differentiations - limits - derivatives of standard function $x^n$, $e^x$, $\log x$, trigonometric functions - rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.

Reference Books:

1. S.P.Gupta, Statistical Methods, S.Chand& Co.,
4. Raghavachari, Mathematics for Management,
C. CONSUMER PROTECTION AND CONSUMER RIGHTS

Objective:
To make students to acquire basic knowledge of consumer laws, consumer rights and consumer welfare and protection.

Unit - I

Unit - II

Unit - III
The various Consumer Rights: - Right to Safety, Right to Information, Right to Choose, Right to be heard – Right against exploitation – Right to Consumer Education.

Unit - IV

Unit - V

Books for reference
SEMESTER – II
CORE PAPER- 3
FINANCIAL ACCOUNTING - II

Objective:
To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

Unit - I: Branch accounts

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books.

Unit - II: Departmental Accounting


Unit - III: Hire purchase and Instalment purchase systems

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded)

Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

Unit - IV: Partnership accounts (fundamentals and reconstitution of partnership)

Unit - V: Partnership Accounts (Dissolution of partnership firms)

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

Note: Questions in section A, B and C shall be in the proportion of 20: 80 between theory and problems.

Text books

2. T.S. Reddy & Dr. A.Murthy, Financial accounting, Margham publications, Chennai

Reference books

2. Shukla&Grewal,AdvancedAccounting,S.Chand&Co.NewDelhi.
CORE PAPER- 4
ELEMENTS OF INSURANCE

Objective:
To gain a knowledge of insurance and its importance.

UNIT-I
Definition of insurance - classification of Contracts of insurance - marine and non-marine - general principles of law as applied to non-marine insurance.

UNIT-II
Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

UNIT-III
Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

UNIT-IV
Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

UNIT-V
Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

Text and Reference Books:
1. Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tamil Text Book.
ALLIED - 1
(To choose any 1 out of 3)
PAPER – 2
A. INDIAN ECONOMY - II

UNIT-I
Role of Technology - Information Technology BPO in India - their impact on Economic Development – Cyber Crime.

UNIT-II

UNIT-III
Transport - Importance of Transport (Roadways, Railways, Shipping and Civil Aviations) to Economic growth - Evaluation of Government in Policy in relation to privatisation policy - Transport Coordination.

UNIT-IV
Planning in India - Strategy of Indian Planning - Resources for Financing Plan - Agriculture and Industrial Development - Planning techniques - Investment Priorities – General Objectives – Targets, Achievements and Failures – 11th and 12th five year plans- NITIAYOG

UNIT-V
Poverty in India - Poverty Eradication Programmes - Recent Employment scheme- Swaraj Bharat Mission - Role of Micro finance - (SHG, Cottage and Household Sector etc.,) - Regional Development Disparities -India’s Foreign Trade and Balance of Payments.
Objective:
To understand the comprehensive nature of Logistics Management.

UNIT-I
Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

UNIT-II
Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

UNIT-III
Transportation - infrastructure - freight management - transportation network - route planning - containerization.

UNIT-IV
Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

UNIT-V
Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multi-modal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.

Reference Books:
1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
Text Books:

2. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.
ALLIED - 1
PAPER - 3
C. MERCHANT BANKING

Objective:
To enable the students to understand Merchant banking and its services to corporate sector.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V
Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct
Text Books:

1. Dr. S. Guruswamy, Merchant Banking and Financial Services, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

2. Dr. V. Balu, Merchant Banking and Financial Services, Sri Venkateswara Publications, Chennai

Reference Books:


2. A Treatise on Merchant Banking, Skylark Publications, New Delhi

SEMESTER - III
CORE PAPER- 5
CORPORATE ACCOUNTING – I

Objective:

To gain comprehensive understanding of all aspects relating to corporate accounting.

Unit - I: Share capital

Meaning and types of shares - Issue and allotment of equity and preference shares- issue at par, premium and at discount – calls in advance – calls in arrears – forfeiture of shares – reissue of forfeited shares – redemption of preference shares – underwriting of shares (Determining the liability of underwriters – firm underwriting )

Unit - II: Debentures


Unit - III: Acquisition of Business

Meaning of Acquisition of business – accounting treatment – new set of books to be opened - same set of books to be continued – profit prior to incorporation

Unit - IV: Final accounts

Preparation of Statement of profit & loss and Balance sheet (as per revised schedule VI)

Unit - V: Amalgamation, Absorption, External and Internal reconstruction

Purchase consideration – methods - Amalgamation in the nature of merger or purchase – absorption (AS 14). Alteration of share capital – reduction of share capital (scheme of capital reduction is excluded).

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


Reference Books

CORE PAPER - 6
BUSINESS LAW

Objective:
To gain a comprehensive knowledge on all aspects of law as applied to business.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Text Books:

Reference Books:
CORE PAPER - 7
BANKING THEORY, LAW AND PRACTICE

Objective:

To study in detail about the Central Bank and Commercial Banking System including the latest directives and decisions of Reserve Bank of India. To study the recent developments in Indian banking system. To acquire the basic knowledge about the banking transactions.

Unit - I


Unit - II


Unit - III


Unit - IV


Unit - V

Principles of lending – Types of Loans – Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery.
Text Books:


Reference Books:

1. Indian Banking – Parameswaran – S. Chand and Co.
2. Financial Services – Dr. S. Gurusamy, Tata McGraw-Hill Education India.
CORE PAPER - 8
BUSINESS STATISTICS – I

Objective
To understand and apply statistical tools in business.

UNIT-I
Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Diagrammatic and graphical representation of data.

UNIT-II
Measures of Central tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean,

UNIT-III

UNIT-IV
Measures of Skewness - Karl Pearson’s and Bowlay’s Coefficient of Skewness - Kurtosis - Characteristics of Kurtosis - Measures - Calculation.

UNIT-V
Statistical Quality Control - Control Charts - X, P, C, R - Charts - Acceptance sampling only.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Text Books:
1. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.

Reference Books:
1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
ALLIED - 2
PAPER - 3
BUSINESS ECONOMICS – I

UNIT-I

Introduction to Business Economics - Objectives of Business Profit maximization - Social responsibility of Business.

UNIT-II

Demand analysis - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

UNIT-III

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve - Break-even analysis - Profit theories and concepts.

UNIT-IV

Demand Forecasting - Different types of Demand Forecasting.

UNIT-V

Production - Production function - The law of variable proportions - Economies of scale, Law of returns to scale.

Reference Books:

Business Economics, S. Sankaran, Margham Publications, Chennai
Business Economics, H.L. Ahuja, S.Chan
SKILL BASED SUBJECT

PAPER – 1

E-COMMERCE AND ITS APPLICATIONS

Unit - I:


Unit - II:


Unit - III:


Unit - IV:

Internet – Internet Operation – Internet Explorer – Creation of E-mail ID, E-mail etiquettes.

Unit - V:


Text Books:

NON-MAJOR ELECTIVE
PAPER – 1
ELEMENTS OF ACCOUNTANCY

Objectives:
To facilitate the non-commerce students to have a basic knowledge in Book-Keeping and Accounting.

Unit - I:

Unit - II:

Unit - III:
Subsidiary Books – Meaning – Types (no problems from Bills Receivable Book and Bills Payable Book but only theory) – Advantages over Journal – Ledger Accounts – Trial Balance.

Unit - IV:
Errors – Classification – Rectification (Rectification after the preparation of final account is excluded) – Suspense Account – Meaning and Need.

Unit - V:
Closing and Adjustment Entries – Final Accounts with simple Adjustments.

(Weightage: Theory: 25%, Problems: 75%)

Text Books

Reference Books
Objective:
To gain accounting knowledge in advanced corporate accounting.

Unit - I: Valuation of goodwill and shares
Methods of Valuation of Goodwill – Average Profit Method – Super Profit Method – Capitalisation Method.

Unit - II: Liquidation of companies

Unit - III: Bank and Insurance Company accounts

Unit - IV: Holding company accounts

Unit - V: Inflation accounting ( Accounting for price level changes)
Limitations of Historical Accounting – Meaning of Inflation Accounting – Methods of Inflation Accounting – CPP Method; Gain or Loss on Monetary Items; Valuation of Cost of Sales and Closing Inventory – CCA Method: COSA; MWCA; Depreciation Adjustment; Gearing Adjustment.
Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books


Reference Books

CORE PAPER - 10
COMPANY LAW

Objective:
To gain knowledge about the company law.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV
Members of a Company – Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership.

UNIT-V

Text Book:

Reference Books:
1. Dr.N.Premavathy, Company Law, Sri Vishnu Publications, Chennai.
CORE PAPER - 11
BUSINESS COMMUNICATION

Objective:
To enable the students to know importance of communication in commerce and trade and to draft business letters.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Text Books:

Reference Books:
Objective
To understand and apply statistical tools in Business.

UNIT-I
Correlation - Definition - Karl Pearson’s Coefficient of Correlation - Rank Correlation.

UNIT-II

UNIT-III
Index Number - Definition - Uses - Unweighted Index Number - Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre’s Paasche, Dorbish Bowley’s - Marshall Edge worth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

UNIT-IV
Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method.

UNIT-V
Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye’s Theorem.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Text Books:
1. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.

Reference Books:
1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai&Bhagavathi, Statistics.
UNIT-I
Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost - Various types of revenue curves short term and long term - Diagrammatic representation.

UNIT-II
Market structure and pricing - Pricing under perfect computation - Pricing under monopoly - Pricing under monopolistic competition.

UNIT-III
Distribution theories - Theories of profits.

UNIT-IV

UNIT-V
Fiscal Economics - Revenues and Public expenditure - Canons of Taxation - Fiscal policy of India.

Reference Books:
Business Economics, S. Sankaran, Margham Publications, Chennai
Business Economics, H.L. Ahuja, S.Chand.
SKILL BASED SUBJECT - II

PAPER - 2

INDUSTRIAL ORGANIZATION

Objective:

To gain knowledge of the basic industrial structure and its working.

UNIT-I


UNIT-II

Industrial ownership – Sole Proprietorship - Features, merits and demerits – partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types – Public Ltd and Private Ltd companies.

UNIT-III


UNIT-IV


UNIT-V

Text Book:

1. Dr. A. Murthy, Industrial Organisation, Margham Publications, Chennai.

Reference Books:

NON-MAJOR ELECTIVE
PAPER - 2
ADVERTISING AND SALESMAINSHP

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Text Books:

1. Modern Marketing (Principles and Practises) R.S.N. Pillai&Bagavathi, S. Chand & Co. New Delhi
2. Sales and Advertisement Management S Rajkumar, V Rajagopalan, S. Chand & Company Pvt. Ltd.
Reference Books:

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT-I: Nature and Scope of Cost Accounting


UNIT-II: Material Purchase and Control


UNIT-III: Methods of pricing of Material Issues


UNIT-IV: Labour Cost Control


UNIT-V: Overheads

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Appointment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

(Weightage of Marks = Problems 80%, Theory 20%)
TEXT BOOKS:


REFERENCE BOOKS:

2. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
CORE PAPER - 14
PRACTICAL AUDITING

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

UNIT-I
Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

UNIT-II

UNIT-III

UNIT-IV
Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

UNIT-V
Text Books:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing.

Reference Books:

1. Sharma, SahityaBhavan, Agra – Auditing
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.
CORE PAPER - 15
BUSINESS MANAGEMENT

Objective:
To understand the basic principles of Business Management.

UNIT-I

UNIT-II

UNIT-III
Organising – Meaning – Definition – characteristics – Importance – Types – Authority and Responsibility – Centralisation and Decentralisation and Departmentation.

UNIT-IV

UNIT-V
Controlling – Definition – Principles – Controlling process – Types of Controls – Control Techniques - Coordination.

REFERENCE BOOKS:
1. Dr. C.B. Gupta, Business Management – Sultan Chand & Sons

REFERENCE BOOKS:
2. Dr. H.C. Das Gupta, Principles & Practice of Management & Sahitya Bhawan. Agra
CORE PAPER - 16
INCOME TAX LAW AND PRACTICE - I

Objective:
To enable the students to have a knowledge of law of practice of Income tax.

Unit - I: Introduction


Unit - II: Salaries
Meaning and features of Salary – Allowances – Perquisites – Profits in lieu of Salary – Provident Fund and its types – payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS – Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

Unit - III: Income from House Property
Annual value – Determination of annual value- Income from let out house property – Income from self-occupied house property – Deductions allowed from Income from house property u/s 24.

Unit - IV: Profit and Gains of Business or profession and depreciation


Unit - V: Income tax authorities
**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**Text books**

2. Dr. A. Murthy, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai

**Reference books**

ELECTIVE
(To choose any 1 out of 3)

PAPER - 1

A. ENTREPRENEURIAL DEVELOPMENT

Objective:
To encourage students to become entrepreneurs.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V
Text Books:

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand.

Reference Books:

**ELECTIVE PAPER - 1**

**B. INDUSTRIAL RELATIONS**

**Objective:** To enable the students to learn the concepts of Industrial Relations including trade unions, collective bargaining and various labour enactments.

**Unit - I: Industrial Relations (IR)**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; International Dimensions of IR.

**Unit - II: Trade Union**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926.

**Unit - III: Collective Bargaining and Worker’s Participation in Management**


Workers’ Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

**Unit - IV: The Industrial Disputes Act, 1947:**

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure.

**Unit - V: The Factories Act, 1948:**

Text Books:


Reference Books:

ELECTIVE
PAPER – 1
C. MANAGEMENT INFORMATION SYSTEM

Unit-I:

Unit-II:

Unit-III:

Unit-IV:

Unit-V:

Text Book:
Reference Books:

SKILL BASED SUBJECT
PAPER - 3
PRINCIPLES OF MARKETING

Objective:

To enable the students to understand the concept and importance of marketing and the developments that have taken place in the field of marketing in the global scenario.

Unit - I Introduction

Meaning of market – classification of markets- meaning and definition of marketing- features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing.

Unit - II Market Segmentation and Consumer Behaviour

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation

Definition of consumer behaviour - consumer behaviour theories - factors determining consumer behaviour.

Unit - III Marketing Mix and Product policy


Unit - IV Pricing policy, Channel of distribution and Promotion Mix

Unit - V Recent trends in Marketing


Text Books:

1. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi

Reference Books:

1. Jaisankar, Marketing, Margham Publications, Chennai
2. L. Natarajan, Marketing, Margham Publications, Chennai
3. Dr. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Private Ltd., Chennai.
SEMESTER – VI
CORE PAPER - 17
COST ACCOUNTING II

Objective:
To understand the basic concepts and methods of Cost Accounting.

UNIT-I

UNIT-II

UNIT-III
Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

UNIT-IV

UNIT-V
Reconciliation of Cost and Financial Accounts.

(Weightage of Marks = Problems - 80%, Theory - 20%)
TEXT BOOKS:

2. A. Murthy and S. Gurusamy, Cost Accounting 2\textsuperscript{nd} Edition, Vijay Nicole Imprints Private Ltd., Chennai.

REFERENCE BOOKS:

2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
CORE PAPER - 18
MANAGEMENT ACCOUNTING

Objective:

To enable the students to gain knowledge in the application of accounting to Management.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

(Weightage of Marks - Problems - 80%, theory - 20%)
Reference Books:


Reference Books:

1. Manmohan & Goyal, Management Accounting – Sahithiya Bhavan, Agra.
CORE PAPER - 19
INCOME TAX LAW AND PRACTICE – II

Objective:
To enable the students to have a knowledge of law of practice of Income tax.

Unit I: Capital gains

Unit II: Income from other sources
Specific incomes chargeable to tax – general incomes chargeable to tax – Interest on securities – Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources – computation of income from other sources.

Unit III: Clubbing of Incomes and Set off and carry forward of losses
Income transfer without asset transfer – cross transfer –transfer for the benefit of son’s wife – capital gain on an asset gifted before marriage – gifted money used for construction of house by spouse – income including losses – clubbing of business income – clubbing of minor’s income – computation of total income.


Unit IV: Agricultural Income and Deductions from gross total income
Meaning of agricultural income – types of agricultural income – income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea – income of a sugar mill growing its own sugarcane – computation of tax of an assessee having agricultural income.

Permissible deductions from gross total income – section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.
Unit V: Assessment of Individuals and Assessment procedures

Sources of income of an individual – computation of total income and tax liability of an individual.


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

Text books


Reference books

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

3. Dr. J. Srinivasan, Sridhar and Ramalingam, Financial Management, Vijay Nicole Imprints Pvt .Ltd. Chennai

Reference Books:

1. I.M.Pandey, Financial Management.
ELECTIVE
PAPER - 2
B. BUSINESS ENVIRONMENT

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 Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

UNIT-IV

UNIT-V
Financial Environment - Financial System - Commercial banks - RBI - IDBI - Non-Banking Financial Companies NBFC’s

Text Books:
1. Dr. S. Sankaran - Business Environment. Margham Publications, Chennai

Reference Books:
1. Dasgupta and Sengupta - Government and Business in India.
2. Srinivasan K - Productivity and Social Environment.
ELECTIVE
PAPER - 2
C. OFFICE MANAGEMENT

UNIT-I
Meaning and scope - Function and qualifications of Office Manager - Poor and good organization Departments - Flow of Work - Organization Charts and manual

UNIT-II
Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout - Office Furniture - Meaning of Various terms - Basic pattern of work - Sub-division - Standardization and Standards - Work Measurement and control

UNIT-III

UNIT-IV
Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services - Postbag and Post Box Numbers - Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery

UNIT-V
Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Text Books:

Reference Books:
1. Dr. T.S. Devanarayan, N.S. Raghunathan - Office Management.
Objective:

To enable the students to recognize that the Human beings are the important assets in the organisation and to replace the term personnel by Human Resource Management.

To make the students to acquire knowledge about the development of Human Resource Management which is crucial for quality productivity and growth.

UNIT-I
Nature and scope of HRM – personnel Management and HRM – Functions of HRM – Functions of HR Manager – HRM as a profession – Indian perspective

UNIT-II

UNIT-III

UNIT-IV
Job satisfaction – Motivation (Maslow’s and Two Factor Theory only) – Performance Appraisal – Methods – Compensation – Incentives – Monetary and Non-Monetary

UNIT-V
Transfer – Promotion and Termination of Services – Career Development - Monitoring

TEXT BOOKS:

REFERENCE BOOKS:
ELECTIVE
PAPER - 3
B. FINANCIAL SERVICES

Objective:

To enable the students to gain knowledge of business financial services.

UNIT-I


UNIT-II


UNIT-III

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.

UNIT-IV


UNIT-V

Text Books:

1. Dr. S. Gurusamy, Financial Services, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai

Reference Books:

1. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
2. Dr. S. Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai
ELECTIVE
PAPER – 3
C. PORTFOLIO MANAGEMENT

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Text Books:
2. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons

Reference Books:
SKILL BASED SUBJECT
PAPER - 4
COMPUTER APPLICATION IN BUSINESS

Objective:
To provide basic knowledge of computer applications in business.

UNIT-I

UNIT-II
MS - Word Processing: Starting MS word - MS word environment - working with word documents, text, tables - checking spelling and grammar - printing a documents.

UNIT-III
MS Excel - MS Excel Sheet - MS Excel environment - Working with Excel workbook - worksheet - Formulas and functions - Inserting charts - printing in Excel.

UNIT-IV
MS Power Point - Starting MS Power Point - MS power point environment - working with power point - working with different views – designing, presentation & printing in Power Point.

UNIT-V
Electronic Commerce - Types - Advantages and Disadvantages - Electronic data interchange (EDI) working of EDI - EDI benefits & Limitations - SMART card - SMART card applications.

TEXT BOOK
2. Leon & Leon, Computer Applications in Business, Vijay Nicholas Imprint Pvt. Ltd.,- Chennai
REFERENCE BOOK


Question Paper Pattern:

<table>
<thead>
<tr>
<th>Pattern</th>
<th>Total Questions</th>
<th>To answer</th>
<th>Marks per Question</th>
<th>Total Marks</th>
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<tbody>
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<td>Section A</td>
<td>10</td>
<td>10 (All)</td>
<td>2</td>
<td>20</td>
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<tr>
<td>Section B</td>
<td>8</td>
<td>5</td>
<td>5</td>
<td>25</td>
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<tr>
<td>Section C</td>
<td>5</td>
<td>3</td>
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<td>30</td>
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Instructions to Paper Setter:

Section-A: Minimum 2 Questions to be asked from each of the five Units

Section-B: Minimum 1 Question to be asked from each of the five Units.

Section-C: 1 Question to be asked from each of the five Units.