

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)**  
**COIMBATORE – 641 028**  
**B.COM**

**SCHEME OF EXAMINATION – CBCS PATTERN**  
*(For the Students admitted from the Academic year 2016-2017 and onwards)*

CODE NO.	SUBJECT	LECTURE HOURS/ WEEK	EXAM DURATION (HOURS)	MAX. MARKS			CREDIT POINTS
				IE	EE	TOTAL	
<b>First Semester</b>							
<b>Part – I</b>							
16LAT01/ 16LAH01/ 16LAM01/ 16LAF01	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	6	3	25	75	100	3
<b>Part -II</b>							
16ENG01	English – I	6	3	25	75	100	3
<b>Part - III</b>							
16COU01	Financial Accounting-I	6	3	25	75	100	5
16COU02	Principles of Management	6	3	25	75	100	4
16COU03	Allied- Business Economics (Com)	6	3	25	75	100	4
<b>Second Semester</b>							
<b>Part I</b>							
16LAT02/ 16LAH02/ 16LAM02/ 16LAF02	Tamil-II/ Hindi-II/ Malayalam- II/ French-II	6	3	25	75	100	3
<b>Part II</b>							
16ENG02	English – II	6	3	25	75	100	3
<b>Part III</b>							
16COU04	Financial Accounting - II	6	3	25	75	100	5
16COU05	Principles of Marketing	6	3	25	75	100	5
16COU06	Allied- Business Communication (Com)	4	3	25	75	100	4
<b>Part IV</b>							
16GSU01	Value Education – Human Rights	2	-	100	-	100	2
<b>Third Semester</b>							
<b>Part III</b>							
16COU07	Higher Financial Accounting	6	3	25	75	100	5
16COU08	Financial Management	6	3	25	75	100	4
16COU09	Business Law	6	3	25	75	100	4
16COU10	Practical – I Computer Applications (MS-Office)	5	3	40	60	100	3
16COU11	Allied – Mathematics (Mat)	5	3	25	75	100	4
<b>Part-IV</b>							
16GSU02	Environmental Studies	2	-	100	-	100	2

Fourth Semester							
Part III							
16COU12	Corporate Accounting -I	6	3	25	75	100	5
16COU13	Company Law and Secretarial Practice	6	3	25	75	100	4
16COU14	Business Finance	6	3	25	75	100	4
16COU15	Banking Theory	5	3	25	75	100	4
16COU16	Allied - Statistics (Mat)	5	3	25	75	100	4
Part IV							
16GSU03	<u>Skill Based Subject</u> Internet Security	2	-	100	-	100	2
Part-V							
16GSU04	Extension Activity		-	100	-	100	2
Fifth Semester							
Part III							
16COU17	Cost Accounting	6	3	25	75	100	5
16COU18	Corporate Accounting-II	6	3	25	75	100	5
16COU19	Income Tax Law and Practice	6	3	25	75	100	5
16COU20	Practical – II Computer Applications (Tally)	6	3	40	60	100	4
16COU21	<b>Elective -I</b> (a) Financial Markets and Institutions (Or) (b) Principles of Taxation	6	3	25	75	100	5
Part- IV							
16GSU05	<b>Non-Major Elective</b> General Awareness	-	-	100	-	100	2
Part-V							
16GSU06	Law of Ethics	-	-	100	-	100	2
Sixth Semester							
Part III							
16COU22	Management Accounting	6	3	25	75	100	5
16COU23	Indirect Taxation	6	3	25	75	100	5
16COU24	Principles of Auditing	6	3	25	75	100	4
16COU25	Entrepreneurial Development	6	3	25	75	100	4
16COU26	<b>Elective -II</b> (a) Organizational Behaviour (Or) (b) Human Resource Management	5	3	25	75	100	4
16COU27	Project Work	1		40	60	100	2
							<b>140</b>

## REGULATIONS

### Components for Evaluation:

Internal Examination Marks (For Part III theory papers)

Components	Marks
Test –I & II (Best of Two)	10
Model Exam	10
Assignment	5
Total	25

### QUESTION PAPER PATTERN FOR I.E TEST I and II

**MAXIMUM: 50 Marks**

**(2 HOURS TEST)**

#### SECTION - A (20 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (10 x 2 = 20 marks)  
Short answers 10

#### SECTION - B (10 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (2 x 5 = 10 marks)  
Either or Type

#### SECTION - C (20 Marks)

Answer any **TWO** Questions out of **THREE** questions

**ALL** Questions Carry **EQUAL** Marks (2 x 10 = 20 marks)

### QUESTION PAPER PATTERN FOR IE Model Examination

**MAXIMUM: 75 Marks**

**(3 HOURS TEST)**

#### SECTION - A (20 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (10 x 2 = 20 marks)  
**TWO** questions from each unit

#### SECTION - B (25 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (5 x 5 = 25 marks)  
Either or Type.  
ONE question from each unit with internal choice

#### SECTION - C (30 Marks)

Answer any **THREE** Questions out of **FIVE** questions

**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30 marks)  
**ONE** question from each unit

**2 a) Components for Practical I.E.**

Components	Marks
Test –I	20
Test - II	20
Total	----- 40 =====

**2 b) Components for Practical E.E.**

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	----- 60 =====

**3. Institutional/ Industrial Training, Mini Project and Major Project Work**

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>Major Project Work</u>	
Components	Marks	Marks	Components	Marks
I.E			I. E	
Work Diary	25	-	a) Attendance 10 Marks	
Report	50	50	b) Review /	40
Viva –voce	25	50	Work Diary* <sup>1</sup>	30 Marks
Examination				
Total	----- 100 =====	----- 100 =====	E.E* <sup>2</sup>	
			a) Final Report 40 Marks	
			b) Viva-voce 20 Marks	60
			Total	----- 100 =====

\*<sup>1</sup> Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

\*<sup>2</sup>Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners.

#### 4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	<b>Total</b>	<b>100 marks</b>

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

#### 5. Guidelines for Environmental Studies (Part IV)

The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.

The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.

Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
<b>Total</b>	<b>100</b>

The question paper pattern is as follows:

Test I – 2 hours [3 out of 5 essay type questions]      3 x 10 = 30 Marks

Test II – 2 hours [3 out of 5 essay type questions]      3 x 10 = 30 Marks

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Total      60 Marks  
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The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

#### 6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	----- 100 =====

The question paper pattern is as follows:

Test I – 2 hours [4 out of 7 essay type questions]

4 x 10 = 40Marks

Test II – 2 hours [4 out of 7 essay type questions]

4 x 10 = 40 Marks

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Total 80 Marks  
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The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

#### 7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions]

50 x 1 = 50Marks

Test II – 2 hours [50 multiple choice questions]

50 x 1 = 50 Marks

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Total 100 Marks  
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The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

#### 8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [5 out of 8 essay type questions]

5 x 10 = 50Marks

Test II – 2 hours [5 out of 8 essay type questions]

5 x 10 = 50 Marks

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Total 100 Marks  
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The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**9. Guidelines for Extension Activity (Part V)**

At least two activities should be conducted within this semester (IV) consisting of two days each. The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 ( Each Activity for two days)	100

**10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)**

**(3 HOURS TEST)**

**MAXIMUM: 75 Marks**

**SECTION - A (20 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (10 x 2 = 20 marks)

**TWO** questions from each unit

**SECTION - B (25 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (5 x 5 = 25 marks)

Either or Type.

**ONE** question from each unit with internal choice

**SECTION - C (30 Marks)**

Answer any **THREE** Questions out of **FIVE** questions

**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30 marks)

**ONE** question from each unit

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Code No.	Subject	Semester No.
16COU01	FINANCIAL ACCOUNTING I	I
<b>Objective:</b> To make the students practically knowledgeable regarding book- keeping and basic Accounting.		
Unit No.	Topics	Hours
I	<b>Introduction to Accounting</b> Accounting – Origin - Definition – Accounting Standards – Types of Accounts - Accounting Rules - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger.	15
II	<b>Final Accounts</b> Subsidiary books - Trial balance - Final Accounts of a sole trader with simple adjustments.	14
III	<b>Depreciation</b> Depreciation - Straight line method - Written down value method - Sinking fund and Insurance policy method - Reserves and provisions - Rectification of errors.	15
IV	<b>Average Due Date and Bill of Exchange</b> Average due date - Account current- Bill of exchange - Accommodation bills.	14
V	<b>Accounting of Non Trading Concern</b> Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

**Note:** Distribution of marks: Problems 80%, Theory 20%

**Text Book:**

Reddy.T.S& Murthy.A, "Financial Accounting". Margham Publications.

**Reference Books:**

1. Vinayakam.N, Mani.P.L, Nagarajan.K.L, "Principles of Accountancy" S.Chand & Company Ltd.,Chennai.
2. Grewal.T.S, – "Introduction to Accountancy" S.Chand & Company Ltd.,Chennai
3. Gupta.R.L, Gupta.V.K, Shukla.M.C, "Financial Accounting" SultanChand & sons,Chennai.
4. Grewal.T.S, Gupta.S.C, Jain.S.P. "Advanced Accountancy" SultanChand & sons, Chennai.
5. Narang.K.L, Maheswari.S.N, "Advanced Accountancy" Kalyani Publisher,New Delhi.

  
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Code No.	Subject	Semester No.
16COU02	PRINCIPLES OF MANAGEMENT	I
<b>Objective:</b> To make the students understand the conceptual framework of Management.		
Unit No.	Topics	Hours
I	<b>Introduction about Management</b> Meaning - Definition of Management – Management and administration – Nature and Scope of Management - Functions of Management – Contribution of F. W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter. F. Drucker.	15
II	<b>Planning</b> Meaning – Definition - Nature and Importance of Planning – Planning Process– Methods and Types of Plans - Decision Making - Steps involved in decision making.	14
III	<b>Organization and Departmentation</b> Meaning – Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship – Line, Functional and Staff.	15
IV	<b>Motivation and Leadership</b> Meaning – Definition - Need – Determinants – Motivation Theories in management -Maslow’s Theory – X,Y and Z Theories – Leadership styles – MBO – Management by Exception – Staffing – Recruitment – Training.	14
V	<b>Communication and Control</b> Meaning – Definition – Types - Benefits and barriers of communication - Coordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control.	14

*Text books:*

*Dinkar Pagare, "Business Management", Sultan Chand & Sons, New Delhi*

*Reference Books:*

1. Stoner, Freeman, Gilbert, "Management", Prentice Hall, Chennai.
2. Shukla.M.C, "Business Organization and Management", S.Chand & Sons, New Delhi
3. Sudh.G.S, "Business Management", RBSA Publishers, Rajasthan.
4. Ramasamy.T., "Principles of Management", Himalaya Publications, New Delhi
5. Kathiresan, and Dr.Radha, "Principles of Management", Prasanna Publisher, Chennai.

  
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Code No.	Subject	Semester No.
16COU03	BUSINESS ECONOMICS	I
<b>Objective:</b> To acquire basic knowledge and to understand the tools and techniques of economics concept.		
Unit No.	Topics	Hours
I	<b>Business Economics</b> Meaning and Definition - Nature and Scope of Business Economics - Role and Responsibility of Business Economist - Basic Concept of Business Economics - Objectives of the Business Firms.	14
II	<b>Demand Analysis</b> Meaning - Law of Demand – Determinants of Demand – Changes in Demand - Elasticity of Demand - Types of Elasticity of Demand - Demand Forecasting – Objectives – Methods of Demand Forecasting.	14
III	<b>Production and Cost Analysis</b> Production Function - Meaning and Definition – Factors of Production – Law of Variable Proportion - Returns to Scale. Cost Analysis - Cost Meaning – Cost Concepts – Short Run and Long Run Cost Curves – Economies and Diseconomies of Scale.	15
IV	<b>Pricing Policies and Procedures</b> Markets – Classification of Markets – Pricing Policies – Objectives of Pricing Policies – Methods of Pricing Policies – Government Intervention in Market.	14
V	<b>Price Theory and Market Structure</b> Price Theory – Perfect Competition – Features – Pricing Under Perfect Competition – Monopolistic Competition - Features – Pricing Under Monopolistic Competition – Monopoly - Features – Pricing Under Monopoly – Oligopoly - Features – Pricing Under Oligopoly – Duopoly.	15

**Text Book:**

Aryamala.T, "Business Economics" Vijay Nicole Imprints Private Limited, Chennai.

**Reference Books:**

1. Dr. Shankaran.S, "Business Economics," Margham Publications, Chennai.
2. M.Sundaram.K.P & Sundaram.E.N, "Business Economics", Sultan Chand & Sons, New Delhi.
3. Ahuja.H.L, "Business Economics" Sultan Chand & Sons, New Delhi.
4. Cauvery.R, Sudhanayak.U.K. Girija.M. Meenakshi.R, "Managerial Economics", S.Chand, New Delhi.
5. Lekhi.R.K. "Managerial Economics", Kalyani Publishers, New Delhi.

  
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Code No.	Subject	Semester No.
16COU04	FINANCIAL ACCOUNTING II	II
<b>Objective:</b> To enable the students should have understood the accounting procedures.		
Unit No.	Topics	Hours
I	<b>Consignment and Joint Venture</b> Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	<b>Branch and Departmental Account</b> Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	<b>Single Entry System</b> Meaning and Features - Statement of Affairs Method and Conversion Method – Insolvency of Individuals.	14
IV	<b>Hire Purchase and Installment System</b> Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and partial repossession.	14
V	<b>Royalty Accounts</b> Royalty – Minimum rent – Short working – Recoupment of short working – Sub-lease.	14

*Note: Distribution of marks: Problems 80%, Theory 20%*

**Text Book:**

*Jain.S.P and Narang.K.L, "Advanced Accounting" Kalyani Publishers, New Delhi.*

**Reference Books:**

1. Maheshwari.S.N and Maheshwari .S.K, "Advanced Accounting" Vikas Publishing House Pvt Lt., Chennai
2. Shukla.M.C and Grewal.T.S, "Advanced Accounting" S. Chand & Company Ltd.Delhi
3. Reddy.T.S & Murthy.A, "Financial Accounting" Margham Publications .Chennai.
4. Gupta.R.L& Radhasamy, "Advanced Accounting" M, Sulthan Chand & Sons. Delhi.
5. Vinayakam.N. Charumathi.B, "Financial Accounting", S.Chand & Company Ltd., Delhi.

  
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Code No.	Subject	Semester No.
16COU05	PRINCIPLES OF MARKETING	II
<b>Objective:</b> To enable students to gain knowledge on fundamentals of marketing concepts.		
Unit No.	Topics	Hours
I	<b>Introduction about Marketing</b> Meaning – Definition - Importance of Marketing - Modern Marketing Concepts - Marketing functions - Buying – Selling – Transportation – Storage – Financing –Risk Bearing –Standardisation – Market Information.	14
II	<b>Consumer Behaviour</b> Meaning – Need for studying Consumer Behaviour - Factors influencing consumer behaviour - Market Segmentation – Customer Relations Marketing.	14
III	<b>Product Mix and Price Mix</b> Marketing Mix – Product – Features - Types of Products – New Product Development - Product mix – Product life-cycle - Price Mix - Objectives –Importance - Kinds of pricing - Pricing strategies - Factors affecting Pricing Decision.	15
IV	<b>Promotion and Physical Distribution</b> Promotion mix- Advertising - Sales promotion- Personal selling - Place mix - channels of distribution – Functions of middlemen – Importance of retailing.	15
V	<b>Recent trends in Marketing</b> Consumer Protection Act 1986: Features - Rights – Exploitation of consumer - Service Marketing – Features and Importance - Green Marketing - Global marketing - e- marketing –Telemarketing - Marketing ethics - Social Responsibilities of marketer.	14

**Text Book:**

Pillai & Bhagvathi R.S.N., "Modern Marketing", S.Chand & Sons, New Delhi.

**Reference Books:**

1. Rajan Nair, "Principles of Marketing" Sultan Chand & Sons, New Delhi.
2. Philip Kotler, "Principles of Marketing", Sultan Chand & Sons, New Delhi.
3. Momoria & Joshi. C.B "Principles and Practice of Marketing", Allahabad.
4. Rajan Saxena. "Marketing Management", Tata Mc Graw Hill, New Delhi.
5. Mahajan & Anupama Mahajan. J.P, "Principles of Marketing", Vikas Publishing House, New Delhi.

  
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Code No.	Subject	Semester No.
16COU06	BUSINESS COMMUNICATION	II
<b>Objective:</b> To enable the students to communicate clearly in the day-to-day business world		
Unit No.	Topics	Hours
I	<b>Business Communication</b> Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.	9
II	<b>Letter Correspondences</b> Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters	9
III	<b>Banking and Insurance correspondence</b> Banking Correspondence - Insurance Correspondence - Agency Correspondence – Correspondence of company secretary including Minutes & Agenda .	9
IV	<b>Communication through reports</b> Essentials – Importance – Contents - Reports by individuals – Committees – Annual report – Application for appointment – Reference and appointment orders.	9
V	<b>Internal communication</b> Short speeches – Memo – Circulars – Notices – Explanations to superiors – Precise writing – Communication media –Merits of various devices – Intercom, Telex and Telephone – Fax – Internet	9

**Text Books:**

Rajendra Pal & J.S. Koralahalli, "Essentials of Business Communication", Sultan Chand, New Delhi

**Reference Books:**

1. Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi
2. Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
3. Varinder Kumar, " Business Communication", Kalyani Publishers, New Delhi
4. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, NewDelhi.
5. Jain .V.K., & Omprakash Biyani, "Business Communication", S.Chand & Company, NewDelhi.

  
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Code No.	Subject	Semester No.
16COU07	<b>HIGHER FINANCIAL ACCOUNTING</b>	<b>III</b>
<b>Objective:</b> To refresh the fundamentals of application of financial Accounting and to learn the Accounting practice of partnership firm.		
Unit No.	Topics	Hours
<b>I</b>	<b>Introduction to Partnership</b> Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement - Rights of a partner - Duties of a partner - Profit & Loss Appropriation Account - Fixed Capital Method and Fluctuating capital method - Adjustments of profit & Loss gearing Ratio.	<b>15</b>
<b>II</b>	<b>Admission of Partners</b> Definition - Revaluation of Assets and Liabilities - Adjustment of Good will - Adjustment of Undistributed profit or loss - Adjustment and Readjustment of capital.	<b>15</b>
<b>III</b>	<b>Retirement and Death of Partners</b> Retirement - Gaining ratio - Admission cum Retirement - Death of partners - Adjustments on retirement and Death - Executor's Account - Joint life policy.	<b>14</b>
<b>IV</b>	<b>Dissolution of Partnership</b> Meaning - Settlement of accounts - Firms debt and personal debt - Dissolution account - Realization account - Capital account and Bank account.	<b>14</b>
<b>V</b>	<b>Insolvency of Partners</b> Meaning - Insolvency of single partner and all Partners - Piece-meal Distribution - Proportionate Capital Method - Maximum Loss Method.	<b>14</b>


*Note: Distribution of marks: 80% problems, 20% Theory*

**Text Book:**

Reddy & A.Murthy T.S., "Financial Accounting", Margham Publications, Chennai.

**Reference Books:**

1. Sultan Jain S.P & Narang K.L. "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. Gupta R.L. & M.Radhaswamy, "Advanced Accountancy" SultanChand & Sons Publishers, New Delhi
3. Vinayakam., Charumathi B., "Financial Accounting", S.Chand & Company Ltd., New Delhi.
4. Narang K.L., Maheswari S.N, "Advanced Accountancy" Kalyani publishers, New Delhi.
5. Maheswari S.K., Reddy T.S., "Advanced Accountancy" Vikas Publications, Chennai.

  
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Code No.	Subject	Semester No.
16COU08	FINANCIAL MANAGEMENT	III
<b>Objective:</b> To impart the students to understand the concepts of Financial Management.		
Unit No.	Topics	Hours
I	<b>Introduction to Financial Management</b> Meaning and Definitions – Objectives – Scope - Finance Functions – Finance Decisions - Time Value of Money - Financial Planning: Introduction – Meaning - Objectives – Benefits - Steps in Financial Planning – Factors Affecting Financial Planning.	14
II	<b>Capital Budgeting</b> Meaning - Nature of capital budgeting - Principles and techniques of Capital Budgeting - Evaluation Techniques: Payback, Accounting Rate of return, Net Present Value, Internal Rate of Return, Profitability Index - Project selection under capital rationing.	15
III	<b>Leverages and Capital Structure</b> Meaning – Financial, Operating Leverage and Combined Leverage – Capitalisation - Capital Structure: Meaning, Features of an Ideal Capital Structure – Factors determining capital structure - Theories of Capital Structure.	14
IV	<b>Cost of Capital and Dividend policy</b> Introduction - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital. Dividend policy - Aspects of Dividend Policy – Dividend Theories - Forms of Dividend Policy - Forms of dividends – Bonus Shares.	15
V	<b>Working Capital</b> Working Capital - Principles of working capital: Concepts – Needs – Determinants - Issues and estimation of working capital - Accounts Receivables Management and Factoring - Inventory management - Cash management - Working capital finance: Trade credit, Bank finance and Commercial paper.	14


*Distribution of Marks: Theory 60% and Problems 40%*

**Text Book:**

Sharma and Shashi K. Gupta, "Financial Management", Kalyani Publishers, Chennai.

**Reference Books:**

1. Maheshwari S.N., "Financial Management", Kalyani Publishers, Chennai.
2. Khan and Jain, "Financial Management", Tata McGraw-Hill Education, New Delhi.
3. Prasanna Chandra, "Financial Management", Tata McGraw-Hill Education, New Delhi.
4. James C. and Van Horne, "Financial Management", Tata McGraw-Hill Education, New Delhi.
5. Pandey I.M., "Financial Management", Vikas Publishing Company, New Delhi.

  
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Code No.	Subject	Semester No.
16COU09	BUSINESS LAW	III
<b>Objective:</b> To enable the students understand about the elements of Business Law		
Unit No.	Topics	Hours
<b>I</b>	<b>Indian Contract Act</b> Indian Contract Act 1872-Contract – Meaning and Definition – Essential Elements of Valid Contract- Classifications – Forms of contract – Offer and Acceptance - Considerations.	15
<b>II</b>	<b>Agreements</b> Capacity to Party – Free consent - Legality of object - Void agreements – Illegal agreements.	14
<b>III</b>	<b>Contract</b> Performance of contract – Discharge – Remedies for breach of contract - Contingent contract – Quasi Contract.	14
<b>IV</b>	<b>Agency Contract</b> Contract of Agency – Types – Creation – Duties and Rights of Principal and Agent – Termination of agency.	15
<b>V</b>	<b>Sale of Goods Act</b> Sale of Goods Act 1930 – Sale and agreement to sell – Formation – Caveat Emptor – Implied Conditions and warranty – Rights of unpaid seller.	14

**Text Book:**

Kapoor .N.D, "Business Law" Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Sreenivasan M.R. , "Business Laws", Margam Publications, Chennai.
2. Dhandapani M.V., "Business Laws", Sultan Chand and Sons, New Delhi.
3. Badre Alam .S, and Saravanavel P. , "Mercantile Law", Macmillan Publishers,
4. Pillai R.S.N., "Business Law", S.Chand and Sons, New Delhi.
5. Gogna S. Chand, "Mercantile Law" S.Chand and Sons, New Delhi.

  
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Code No.	Subject	Semester No.
16COU10	PRACTICAL I : COMPUTER APPLICATIONS -MS-OFFICE	III
<b>Objective:</b> To enable the students to acquire practical knowledge in Ms Office		
<b>LIST OF PROGRAMS</b>		
<p><b>MS WORD</b></p> <ol style="list-style-type: none"> <li>1. Create the front page of a News Paper.</li> <li>2. Type a document and perform the following:               <ol style="list-style-type: none"> <li>i. Change a paragraph into two columns.</li> <li>ii. Change a paragraph using bullets (or) numbering format.</li> <li>iii. Find any word and replace it with another word in document.</li> </ol> </li> <li>3. Prepare a class time table using a table menu.</li> <li>4. Prepare a mail merge for an interview call letter.</li> <li>5. Create a resume wizard.</li> </ol> <p><b>MS EXCEL</b></p> <ol style="list-style-type: none"> <li>1. Develop the Students Mark List worksheet and calculate total, average and Result also (Field names: S.NO, Name of the student, course, Sub1, Sub2, Sub3, total, average and result).</li> <li>2. Design a chart projecting the cash estimation of a company.</li> </ol> <p><b>MS POWER POINT</b></p> <ol style="list-style-type: none"> <li>1. Prepare an organization chart for a company.</li> <li>2. Create a slide projecting the activities of your College during the academic year.</li> </ol> <p><b>MS ACCESS</b></p> <ol style="list-style-type: none"> <li>1. Create a Student database with the following Tables :               <ol style="list-style-type: none"> <li>i). Students Personal Details</li> <li>ii). Students Mark Details and Perform the following:                   <ol style="list-style-type: none"> <li>a). Relate the Tables.</li> <li>b). Create a query to the students passed in all subjects.</li> <li>c). Create a form and report.</li> </ol> </li> </ol> </li> </ol>		

  
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Code No.	Subject	Semester No.
16COU12	CORPORATE ACCOUNTING - I	IV
<b>Objective:</b> To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to company accounts.		
Unit No.	Topics	Hours
I	<b>Shares</b> Definition – Issue of Shares - Legal provisions regarding issue of shares – Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Under writing of Shares – Rights Issue and Bonus shares - Redemption of Preference Shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption.	15
II	<b>Debentures</b> Issue of Debentures - Issue of Debentures at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - Own debentures - Ex-interest and Cum - interest.	15
III	<b>Final accounts of Company</b> Profit prior to Incorporation – Final accounts of Company.	14
IV	<b>Valuation of Goodwill and Shares</b> Need – Methods of valuation of Goodwill and Shares - Acquisition of Business.	14
V	<b>Liquidation of Company</b> Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidator's Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.	14

**Note: Distribution of Marks: Problems - 80%, Theory - 20%.**

**Text Book:**

Reddy T.S. & Murthy A., "Corporate Accounting", Margham Publications, Chennai.

**Reference Books:**

1. Jain S.P. & Narang K.L., "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta R.L. & Rodhaswamy M., "Corporate Accounts, Theory, Method and Application", Sultan Chand & Co. New Delhi.
3. Dr. Arulanandam M.A., Dr. Raman K.S., "Advanced Accountancy," Himalaya Publications, New Delhi.
4. Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai, Bagavathi R.S.N. & Uma S., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.

  
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Code No.	Subject	Semester No.
16COU13	COMPANY LAW AND SECRETARIAL PRACTICE	IV
<b>Objective:</b> To enable the students to understand about the Company Laws.		
Unit No.	Topics	Hours
I	<b>Introduction about Company</b> Company – Company Act 2013 - Definition and features - Distinction between company and partnership firm - Kinds of companies – One man company - Difference between Private and Public company - Incorporation of a company - Procedure - Documents to be filed - Memorandum of Association - Doctrine of ultra-vires.	14
II	<b>Articles of Association</b> Articles of Association - Doctrine of indoor management - Alteration of Articles – Prospectus – Contents – Misstatement – Directors - Qualifications and Disqualifications of directors - Appointment of Directors - Removal of Directors - Directors Remuneration - Powers, Duties and Liabilities.	14
III	<b>Company Secretary</b> Company Secretary - Types - Positions – Qualities – Qualifications - Appointments and Dismissals – Powers – Rights – Duties - Liabilities of Company Secretary as a Statutory Officer – Co-Ordinator - Administrative Officer - Duties of a Company Secretary – Drafting of Correspondence relating to the meetings – Notices – Agenda – Chairman’s speech – Writing of Minutes.	15
IV	<b>Company Meetings</b> Kinds of Company Meeting – Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extra-ordinary General Meeting – Voting Rights and Proxy.	14
V	<b>Winding up</b> Transfer of Shares – Transmission of Shares - Winding up – Meaning - Modes of Winding up – Compulsory Winding up by the Court – Voluntary Winding up – Types of Voluntary Winding up – Member’s voluntary Winding up.	15

**Text book:**

Kapoor N.D., “Company Law and Secretarial Practice”, Sultam Chand & Sons, New Delhi.

**Reference Books:**

1. S.Badi Alam and Saravanavel, “Company Law”, Himalaya Publications, Chennai.
2. Tandon B.N., “Secretarial Practice” S.Chand & Company, New Delhi.
3. Sherlekar S.A., “Secretarial practice” J K Mittal Kitab Mahal, Allahabad.
4. Kathiresan, Radha. “Company Law & Secretarial Practice”. Prasanna Publishers, Chennai
5. Dr. Bansal C.L., “Business and Corporate Laws”, JBA Publishers, New Delhi.

  
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Code No.	Subject	Semester No.
16COU14	BUSINESS FINANCE	IV
<b>Objective:</b> To enable the students to know the intricacies of Business Finance		
Unit No.	Topics	Hours
I	<b>Introduction</b> Business Finance - Introduction - Meaning - Concept - Scope – Functions of Finance - Traditional and Modern Concepts and its contents.	14
II	<b>Financial Planning</b> Financial Planning - Meaning - Objectives – Characteristics – Need – Steps in Financial Planning – Estimation of Financial Requirements.	14
III	<b>Sources of Finance</b> Sources of Finance - Equity shares, Preference shares, Bonds, Debentures and Fixed Deposits - Features – Advantages and Disadvantages.	15
IV	<b>Capitalization</b> Bases of Capitalization - Theories of Capitalization – Cost Theory - Earning Theory - Over Capitalization – Under-Capitalization: Symptoms -Causes- Remedies – Watered Capital – Difference between Over Stock and Watered Capital.	15
V	<b>Capital Structure</b> Capital Structure - Meaning - Internal and External Factors of Capital Structure - Types of Capital - Trading on Equity - Capital structure Theories.	14

**Text Book:**

Sri Vatsava.R.M, "Essentials of Business Finance", Sultan Chand & Sons, NewDelhi.

**Reference Books:**

1. Saravanavel , "Financial Management", Kalyani Publishers, New Delhi.
2. Pandey.L., "Finacial Management". Tata Mcgraw Hill, New Delhi.
3. Khan and Jain M.Y., "Financial Management", Sultan Chand and Co., New Delhi.
4. Sinha N.K., "Money Banking Finance", BSc Publishing Co., Ltd, New Delhi.
5. Prasanna Chandra, "Corporate Finance", Tata McGraw Hill, New Delhi.

  
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Code No.	Subject	Semester No.
16COU15	BANKING THEORY	IV
<b>Objective:</b> To enable the students to understand about the basic functions of banker.		
Unit No.	Topics	Hours
I	<b>Introduction about Banking</b> Origin of Banks - Definitions of Banker and Customer - Classification of Banks - Banking System - Unit Banking - Branch Banking - Universal Banking - Core Banking - Functions of Commercial Banks.	12
II	<b>Bank Account</b> Relationship between Banker and Customer - Opening of bank account – KYC norms - Types of Accounts - Fixed Deposit - Savings Account - Current Account - Recurring Deposit - Pass Book and its functions – Nominations - Special Types of customers – Minor – Lunatics - Married Women – Drunkards - Joint Account - Closure of Bank account	12
III	<b>Central Bank and RBI</b> Central Banks - Meaning – Functions - Credit Control Measures - Quantitative and Selective Credit control measures - Role of RBI in regulating and controlling banks – Special features of RBI - Recent Trends in Banking sector.	12
IV	<b>Negotiable Instruments</b> Negotiable Instruments - Definition – Meaning – Characteristics - Different Types of Negotiable Instruments - Bills of Exchange – Essentials - Promissory Note – Cheques – Characteristics - Drafting of cheques - Crossing of cheques - Material Alteration – Endorsement - Banker as Holder in due course.	12
V	<b>Cheques</b> Collection and Payment of cheques - Procedure for collection - Collecting Banker - Duties and Responsibilities - Statutory Protection - Precautions by the Paying Banker - Refusal of Payment of cheques - Payment by Mistake - Consequences of wrongful dishonour of customers cheque - Banking Ombudsman Scheme.	12

**Text book:**

*Sundaram and Varshney, "Banking Theory Law and Practice", Sultan Chand & Sons, New Delhi.*

**Reference Books:**

1. Gordon E. and Natarajan, "Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.
2. Maheswari S.N., "Banking Law and Practice", Kalyani Publishers, New Delhi.
3. Natarajan. S.&Parameswaran, "Indian Banking", S.Chand & Co., New Delhi.
4. Santhanam B., "Banking Theory", Margham Publications, Chennai.
5. Santhanam B., "Banking Theory Law & Practice", Margham Publications, Chennai.

  
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Code No.	Subject	Semester No.
16COU17	COST ACCOUNTING	V
<b>Objective:</b> To facilitate the understanding of basic concepts and methods of Cost Accounting and to extend skill relating to problem solving and critical revelation in decision making in firms.		
Unit No.	Topics	Hours
I	<b>Introduction to Cost Accounting</b> Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting – Installation of Costing System - Classification - Types and Methods of Cost – Elements of Cost- Preparation of Cost Sheet with simple adjustments - Reconciliation of Cost and Financial accounts.	15
II	<b>Material Cost and Control</b> Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory. Purchase and Stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.	14
III	<b>Labour Cost and Control</b> Meaning – Computation of Labour Cost and Control over Labour cost - Time keeping - Methods of Wage Payment – Time rate and piece rate System - Payroll Preparation - Idle time and Over time – Incentives and Remuneration - Labour Turnover – Overhead - Classification of overheads – Allocation and Absorption of Overheads – Machine Hour Rate.	15
IV	<b>Methods of Costing</b> Job Costing - Batch Costing - Contract Costing.	14
V	<b>Operating costing and Process costing</b> Operating Costing –Passenger Transport – Costing for Lodging houses – Process costing – Features of Process Costing – Process Losses, Wastage, Scrap, Normal Process Loss – Abnormal Loss, Abnormal Gain. (Excluding inter-process profit and equivalent production).	14

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

**Text Book:**

Pillai R.S.N. and Bagavathi V., "Cost Accounting", S. Chand and Company Ltd., New Delhi.

**Reference Books:**

1. Jain S.P. and Narang K.L., "Cost Accounting", Kalyani Publishers, New Delhi.
2. Jyngar S.P., "Cost Accounting Principles and Practice", Sultan Chand, New Delhi.
3. Saxena V.K. & Vashist C.D., "Cost Accounting", Sultan Chand, New Delhi.
4. Ramachandran and Srinivasan, "cost Accounting", Sriram Publications, Trichy.
5. Maheswari. S.N., "Principles of Cost Accounting", Sultan Chand & Sons, New Delhi.



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Code No.	Subject	Semester No.
16COU18	CORPORATE ACCOUNTING – II	V
<b>Objective:</b> To impart knowledge related to different forms of company accounts.		
Unit No.	Topics	Hours
I	<b>Amalgamation and Reconstruction of Companies</b> Alteration of share capital – Capital reduction - Amalgamation, Absorption and Reconstruction of Companies (both Internal and External Reconstruction).	15
II	<b>Holding Company Accounts</b> Meaning – Definition of Holding company and Subsidiary company – Consolidated Financial statements (excluding inter-company holdings)	14
III	<b>Double Account System</b> Double Accounting - Accounts of Electricity companies- Treatment of Repairs and Renewals.	14
IV	<b>Bank Accounts</b> Accounts of Banking Companies – New Format.	15
V	<b>Accounts of Insurance companies</b> Life Insurance – General Insurance- Under IRDA 2000- Fire Insurance claims	14

*Note: Distribution of marks: Problems 80%, Theory 20%*

*Text book:*

*Jain S.P. & Narang K.L., "Advanced Accounting", Kalyani Publications, New Delhi.*

*Reference Books:*

- 1. Dr. Arulanandam M.A., Dr..Raman K.S, "Advanced Accountancy", Himalaya Publications, New Delhi.*
- 2. Gupta R.L. and Radhaswamy M., "Corporate Accounts Theory Method and Application", Sultan Chand and Co., New Delhi.*
- 3. Shukla. M.C., Grewal T.S. & Gupta S.L, "Advanced Accountancy", S. Chand and Co., New Delhi.*
- 4. Reddy T.S. and Murthy.A, "Corporate Accounting", Margham Publications, Chennai.*
- 5. Harihara. N, "Corporate Accounting", Vijay Nicole imprints private ltd., Chennai.*

  
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Code No.	Subject	Semester No.
16COU19	INCOME TAX LAW AND PRACTICE	V
<b>Objective:</b> To make the students to understand the basic concepts of Income Tax Law and in-depth knowledge on the provisions of Income Tax Act.		
Unit No.	Topics	Hours
I	<b>Introduction to Income Tax</b> Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes.	15
II	<b>Income from Salary and House Property</b> Salary – Allowances – Perquisites – Profit-in-lieu of salary - Deductions under section 80C – Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	15
III	<b>Income from Business or profession</b> Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	14
IV	<b>Income from Capital Gains and Other Sources</b> Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer - Types of Capital Gains - Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
V	<b>Assessment of Individuals</b> Clubbing of income and Set off carry forward of losses - Deductions Under section 80 - Assessment of Individuals.	14

*Note: Distribution of marks: Problems 60% and Theory 40%*

**Text Book:**

Gaur.V.P and Narang. D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi.

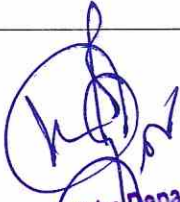
**Reference Books:**

1. Dr.Mehrotra.H.C, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.
2. Murth. A, "Income Tax Law and Practice" Vijay Nicole Imprints,Private Ltd., Chennai.
3. Hariharan. N, "Income Tax Law and Practice",Vijay Nicole publishers.,Chennai.
- 4..Jeevarathinam M, Vijay Vishnu kumar .C, "Income Tax Law and Practice". Scitech publications, chennai.
5. Reddy. T.S and Hariprasad Reddy. Y, "Income Tax Law and Practice", Margham Publications. Chennai.

  
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Code No.	Subject	Semester No.
16COU20	PRACTICAL II: COMPUTER APPLICATIONS - TALLY	V
<b>Objective:</b> To enable the students to acquire practical knowledge in Tally		
<b>LIST OF PROGRAMS</b>		
<ol style="list-style-type: none"> <li>1. Create a Company with relevant details</li> <li>2. By using Tally - Create Voucher &amp; ledger with adjustments (Using F11 and F12 keys)</li> <li>3. Prepare Trial Balance, Profit &amp; Loss A/C and Balance Sheet (With minimum of any 5 adjustments)</li> <li>4. Prepare Inventory statement using               <ol style="list-style-type: none"> <li>a) FIFO</li> <li>b) LIFO</li> </ol> </li> <li>5. Prepare Inventory statement using               <ol style="list-style-type: none"> <li>a) Simple Average method</li> <li>b) Weighted Average Method.</li> </ol> </li> <li>6. Prepare a Fund Flow Statement.</li> <li>7. Prepare a Cash Flow Statement.</li> <li>8. Analyse the performance of an organization by using Ratios (Minimum 5 Ratios)</li> </ol>		

  
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Code No.	Elective Subject (A)	Semester No.
16COU21	FINANCIAL MARKETS AND INSTITUTIONS	V
<b>Objective:</b> To enable the students to understand the basic idea of financial markets and its institutions.		
Unit No.	Topics	Hours
	<b>Structure of Financial Markets</b>	
I	Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets	15
	<b>Issue Market</b>	
II	Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing	14
	<b>Secondary Markets</b>	
III	Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange	14
	<b>Financial Intermediaries</b>	
IV	Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies	14
	<b>Source of Finance</b>	
V	New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India	15

**Text Book:**

*R.M. Sri Vatsava, "Essentials of Business Finance" Himalaya Publishing House, New Delhi*

**Reference Books:**

1. Santhanam B., "Financial Services" Margham Publications, Chennai
2. Gordon & Natarajan, "Financial Markets and Services" Himalaya Publishing House, New Delhi
3. Maheshwari S.N., "Principles of Financial Management" Sulthan Chand & Sons, Delhi
4. Pandey L.Y., "Financial Management" Vikas Publishing House, Chennai
5. Khan and Jain M.Y., "Financial Management" McGraw Hill Publications, Delhi

  
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Code No.	Elective Subject (b)	Semester No.
16COU21	PRINCIPLES OF TAXATION	V
<b>Objective:</b> To facilitate the understanding of basic principles of taxation.		
Unit No.	Topics	Hours
I	<b>Introduction</b> Tax – Meaning, Definition, Types of taxation, Canon of taxation - Scope of Tax Laws – General characteristics – Direct and Indirect taxes – Comparison – Merits and Demerits of Direct and Indirect taxes.	15
II	<b>Canons of Taxation</b> Canons of taxation – Shifting and incidence of taxation – Effects of taxation on production, Distribution and Consumption.	15
III	<b>Federal Financial System</b> Principles of Federal Finance – Constitutional basis for taxation – Union list, State list and Concurrent list – Distribution of revenue between centre and states.	14
IV	<b>Finance Commissions</b> Set up – Recommendations – Double taxation – Specific and ad-valorem duties – Value Added Tax.	14
V	<b>Black Money</b> Meaning – Causes – Remedies – Measurement of Black money – Tax Evasion and Tax Avoidance.	14

**Text Book:**

Lekhi.R.K., "Principles of Taxation", Kalyani Publishers, New Delhi.

**Reference Books:**

1. Dr. Vinod, Singhania K, "Direct Taxes Law & Practice", Taxman Allied Service Pvt. Limited., New Delhi.
2. Datey V.S, "Law and Practice Central Sales Tax Act", Taxman Publications, New Delhi.
3. Dr. Gurish Ahuja, "Systematic Approach to Income Tax", Bharat Law House Pvt. Limited, Delhi
4. Dr. Myneni S.R., "Principles of Taxation and Tax Laws", Allahabad Law Agency, Gujrat.
5. Datey V.S., "Central Excise Law & Practice", JBA Publishers, New Delhi.

  
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Code No.	Subject	Semester No.
16COU22	MANAGEMENT ACCOUNTING	VI
<b>Objective:</b> To impart knowledge in Management Accounting and to make them know about Implication of Management techniques.		
Unit No.	Topics	Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.	15
II	<b>Financial Statement analysis and Ratio analysis</b> Financial Statement analysis - Ratio analysis - Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.	15
III	<b>Fund Flow and Cash Flow statements</b> Fund Flow statement – Meaning – Schedule of changes in working capital - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per Accounting Standard 3.	14
IV	<b>Marginal Costing and Break Even Analysis</b> Concept of Marginal Costing – Preparation of marginal costing statement – managerial applications – Break even analysis – Standard costing – variance analysis (Material and Labour only).	14
V	<b>Budgeting</b> Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB).	14

*Note: Distribution of marks: Problems 80% Theory 20%*

**Text book:**

*Ramachandran & Srinivasan . "Management Accounting", Sriram Publications, Trichy.*

**Reference Books:**

1. Dr. Maheswari. S.N. "Management Accounting". Sultan Chand & Sons, New Delhi
2. Sharma and Gupta. S.K. "Management Accounting", Kalyani Publishers, New Delhi
3. Jain.S.P. and Narang. K.L. "Cost and Management Accounting", Kalyani Publishers, New Delhi
4. Bhattacharya S.K., "Accounting and Management", Vikas Publishing House, Chennai.
5. Reddy T.S. and Dr. Hariprasad Reddy. Y. "Management Accounting" Margham Publications, Chennai

  
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Code No.	Subject	Semester No.
16COU23	INDIRECT TAXATION	VI
<b>Objective:</b> To familiarize the students with indirect tax procedures.		
Unit No.	Topics	Hours
I	<b>Introduction</b> Special features of Indirect Taxes - Contribution to Government Revenues, Canons of Taxation – Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.	14
II	<b>Central Sales Tax</b> Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent Sales - Registration - Compulsory Registration -Voluntary Registration - Security from dealer - Registration Procedure.	14
III	<b>Value Added Tax</b> Terms and Definitions – VAT System in Tamil Nadu – Registration of Dealers – Meaning of Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – Main features	14
IV	<b>Customs Duty</b> Customs Duty - Different Types of Customs Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty drawbacks.	15
V	<b>Excise Duty</b> Levy and collection of Excise Duty – Kinds of Excise Duty - Basic conditions for liability to Excise Duty - Concept of Goods - Excisability and Intermediate Products - Packing, Labeling and Branding of Goods - Valuation of Excisable Goods – Registration.	15

**Text Book:**

*Dinkar pogere, "Business Taxation", S.Chand Publications, New Delhi.*

**Reference Books:**

1. Dr.Radha & Parameswaran, "IndirectTaxation", Prasanna Publishers, Chennai.
2. Akhileshwar Pathok & Sarvan Godiawala, "Business Taxation", Tata McGraw Hill Education Private Ltd. New Delhi.
3. Sethurajan. S & Singaravelu .K. "Indirect Taxation", Speed Publishers.
4. Reddy. T.S & Haniprasad Reddy. Y. "Business Taxation", Margham Publications Chennai.
5. Balachandran. V. "Indirect Taxation", Sultan Chand & Sons, New Delhi.

  
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Code No.	Subject	Semester No.
16COU24	PRINCIPLES OF AUDITING	VI
<b>Objective:</b> To familiarize the students with basics of auditing.		
Unit No.	Topics	Hours
I	<b>Auditing</b> Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor - Qualifications of an Auditor - Errors and Frauds	14
II	<b>Internal control and Vouching</b> Internal control - Internal check-audit note book - Working Papers - Position of External auditor as to Internal Auditor - Vouching - Vouching of cash book - Trading transactions - Impersonal ledger.	15
III	<b>Verification and Valuation of Assets and Liabilities</b> Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.	15
IV	<b>Company Auditor</b> Company Auditor - Appointment and Removal - Rights and Duties of Company Auditor – Liabilities - Audit of share capital and Audit of share Transfer - Audit report - Contents and Types.	14
V	<b>Investigation of Auditing</b> Investigation – Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of companies Act 2013.	14

**Text Book:**

Tandon B.N. "Practical Auditing" S. Chand Company Limited, New Delhi.

**Reference Books:**

1. Dinkar Pagare. "Principles of Auditing", Sultan Chand & Sons, New Delhi.
2. Jain & Narang "Principles of Auditing", Kalyani Publishers, Chennai.
3. Venkatamani .S "Practical Auditing", Murgham Publication, Chennai.
4. Dr.Radhha "Practical auditing", Prasanna Publishers, New Delhi.
5. Dr.Premavathy. N, "Practical Auditing", J.M. Press, Chennai.

  
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Code No.	Subject	Semester No.
16COU25	ENTREPRENEURIAL DEVELOPMENT	VI
<b>Objective:</b> To develop entrepreneurial skills among students and to motivate them to be probable entrepreneurs		
Unit No.	Topics	Hours
I	<b>Entrepreneurship</b> Concept of Entrepreneurship - Definition, characteristics - Entrepreneur - Definition, characteristics, types and functions - Women entrepreneurs, problems & development of women entrepreneurs - Rural entrepreneurs – EDP - Meaning, need, phases of EDP – Ministry of skill development Entrepreneurship.	15
II	<b>Project Process</b> The start-up process, Project identification – Selection of the Project – Project Formulation, Evaluation - Feasibility Analysis, Project Report.	14
III	<b>MSME and Institutional service to Entrepreneur</b> Ministry of Micro, Small & Medium Enterprises (MSME) – Role- Entrepreneurship Training Programmes - Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SIDCO – ITCOT, IIC, KVIC and commercial banks.	15
IV	<b>Institutional Finance to Entrepreneurs</b> Institutional Finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCs, SIPCOT – SIDBI - Venture Capital.	14
V	<b>Incentives and subsidies</b> Incentives and Subsidies – Subsidized services – Subsidy for market. Transport – Seed Capital Assistance - Taxation benefits to SSI role of entrepreneur in export promotion and import substitution.	14

**Text Book:**

Gupta.C.B &Srinivasan. N.P., "Entrepreneurial Development", Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Khanka. S.S "Entrepreneurial Development", S.Chand Publication, New Delhi.
2. Renu Arora & Sood S.KI. "Fundamentals of Entrepreneurship and Small Business" Kalyani Publications.
3. Saravanavel. P."Entrepreneurial Development "Ess Pee Kay Publishing House, Chennai.
4. Poornima , Charantimath .M. "Entrepreneurship Development and Small Business Enterprises".JBA Publishers, New Delhi.
5. Anil Kumar. S, "Entrepreneurship Development", JBA Publishers, New Delhi.

  
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Code No.	Elective Subject (a)	Semester No.
16COU26	ORGANISATIONAL BEHAVIOUR	VI
<b>Objective:</b> To enable the students to understand and manage people's behaviour in the work organization.		
Unit No.	Topics	Hours
I	<b>Introduction</b> History - evaluation, Challenges & opportunities - contributing disciplines management functions and relevance to Organization Behaviour – Personality Tests – Nature-Types-uses	12
II	<b>Perception and Learning</b> Perception – Process- Selection - Organization Errors - Managerial implications of perception. Learning - classical and social cognitive approaches - Implications of learning on managerial performance.	12
III	<b>Leadership</b> Concept – Qualities of effective Styles. Power and Authority - Definition of Power – Types of Power - Characteristics.	12
IV	<b>Organizational change</b> Introduction to Organizational change -Managing planned change - Resistance to change – Approaches to managing organizational change - Organizational Development - Values - Interventions, Change Management - Organizational Culture – Role and Types and Corporate Culture.	12
V	<b>Group Behaviour</b> Defining and Classifying Groups – Work group behaviour – Techniques for group decision making – Advantages and Disadvantages of group decision making – Participation in decision making – Factors that influence group effectiveness – Empowerment and self managed teams - Stress – Causes of stress – Stress reduction strategies.	12

**Text Book:**

Aswathappa. K, "Organizational Behaviour", Himalaya Publishing House, Mumbai.

**Reference Books:**

1. ShashiK.Gupta & Rosy&Joshi, "Organizational Behaviour" Kalyani Publishers, New Delhi.
2. Stephen Robbins. R, "Organizational Behaviour" Prentice Hall, New Jersey.
3. Uma Sekaran, "Organizational Behaviour", Tata McGraw Hill, New Delhi.
4. Prasad L.M., "Organizational Behaviour", Sultan Chand & Sons, New Delhi.
5. Khanka S.S; "Organizational Behaviour", S.Chand Publication, New Delhi.

  
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Code No.	Elective Subject (b)	Semester No.
16COU26	HUMAN RESOURCE MANAGEMENT	VI
<b>Objective:</b> To enrich the students with basic concepts of Human Resource Management.		
Unit No.	Topics	Hours
I	<b>Introduction</b> Human Resources Management – Meaning and Definition – Nature – objectives – Functions – Importance – Strategic of Human Resource Management.	12
II	<b>Human Resource planning</b> Definition and meaning – Importance – Objectives – Components and the process of Human Resource planning – Factors affecting human resource planning – Steps involved in Human Resource planning.	12
III	<b>Sources of Recruitment and Job Analysis</b> Sources of Recruitment – Internal and External Sources - Factors Determining recruitment, Selection – Steps involved in Selection-Interviews and Tests - Job Analysis – Meaning – Skills and Capabilities – Advantages-Job Evaluation- Methods of Job Evaluation.	12
IV	<b>Training and Development</b> Definition and Significance of Training and Development –Methods of Training - Performance Appraisal – Nature - Significance - Methods of Performance Appraisal.	12
V	<b>Human Resource Audit</b> Need – Criteria for promotion – Wages and Salary – Incentives - Trade Unions – Collective Bargaining - Discipline and Grievance Handling-Human Resource Audit.	12

**Text Book:**

Gary Desslar, "Human Resource Management", Tata McGraw-Hill Publishing Company Ltd, New Delhi.

**Reference Books:**

1. Rao V.S.P., "Human Resource Management", Excel Books Publication, Mumbai.
2. Khanka.S.S., "Human Resource Management", Sultan Chand&Co, New Delhi.
3. Bhagolival. "Personnel Management and Industrial Relations", Sultan Chand & Co, New Delhi.
4. Mamoria. C.B, Gankar S.V "Human Resource Management", Himalaya Publishing House, Mumbai.
5. Nandhakumar .B," Industrial Relations Labour Welfare and Labour Laws", Vijay Nicole Imprints, Chennai.

  
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