

VIVEKANANDA COLLEGE

(Residential & Autonomous – A Gurukula Institute of Life-Training)

(Affiliated to Madurai Kamaraj University)

**TIRUVEDAKAM WEST
MADURAI DISTRICT– 625 234**



**POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE
M.Com.
SYLLABUS**

Choice Based Credit System

(For those who joined in June 2017 onwards)

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Residential & Autonomous – A Gurukula Institute of Life Training)
[Affiliated to Madurai Kamaraj University]

CBCS - DISTRIBUTION OF CREDIT

M.Com

(For those who joined in June 2016 and after)

Study Component	SEMESTER				Total Credit
	I	II	III	IV	
Core Subject	14	16	21	19	70
Elective Subject	5	5	5	5	20
TOTAL	19	21	26	24	90

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234

Choice Based Credit System for M.Com.

SCHEME OF EXAMINATION

(For those who joined in June 2016 and after)

FIRST SEMESTER

Part	Study Component	Subject Code	Title Of The Paper	Hours	Credit	Sessional Marks	Summative Marks	Total
III	Core	41CT11	Accounting for Managerial Decisions	6	4	25	75	100
	Core	41CT12	Research Methodology	6	4	25	75	100
	Core	41CP13	Lab-I: MS Office	6	3	40	60	100
	Core	41CT14	Human Resource Management	6	3	25	75	100
	Elective	41EP1A 41EP1B	Indirect Tax Laws / Service Marketing	6	5	25	75	100
			TOTAL	30	19			

SECOND SEMESTER

Part	Study Component	Subject Code	Title Of The Paper	Hours	Credit	Sessional Marks	Summative Marks	Total
III	Core	41CT21	E-Commerce	6	3	25	75	100
	Core	41CT22	Advanced Financial Accounting	6	5	25	75	100
	Core	41CT23	Financial Management	6	5	25	75	100
	Core	41CT24	Quantitative Techniques	6	3	25	75	100
	Elective	41EP2A 41EP2B	Commerce for Competitive Examinations / Data Analysis using SPSS	6	5	25	75	100
			TOTAL	30	21			

THIRD SEMESTER

Part	Study Component	Subject Code	Title Of The Paper	Hours	Credit	Sessional Marks	Summative Marks	Total
III	Core	41CT31	International Marketing Management	6	5	25	75	100
	Core	41CT32	Corporate Financial Accounting	6	6	25	75	100
	Core	41CT33	Direct Taxes – I	6	6	25	75	100
	Core	41CP34	Lab-II: Tally ERP	6	4	40	60	100
	Non Major	41NE31	Banking and Insurance	6	5	25	75	100
			TOTAL	30	26			

FOURTH SEMESTER

Part	Study Component	Subject Code	Title Of The Paper	Hours	Credit	Sessional Marks	Summative Marks	Total
III	Core	41CT41	Financial Markets and Services	6	4	25	75	100
	Core	41CT42	Applied Cost Accounting	6	5	25	75	100
	Core	41CT43	Direct Taxes - II	6	4	25	75	100
	Core	41CT44	Investment Management	4	2	25	75	100
	Core	41PV41	Project And Viva-Voce	4	4	--	100	100
	Elective	41EP4A 41EP4B	Entrepreneurial Development / Project Management	4	5	25	75	100
			TOTAL	30	24			
			TOTAL NUMBER OF HOURS	120				
			TOTAL NUMBER OF CREDIT		90			

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234

Choice Based Credit System for M.Com.

SCHEME OF EXAMINATION

(For those who joined in June 2017 and after)

FIRST SEMESTER

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	Core	41CT12	Research Methodology	6	4	25	75	100
	Core	41CP13	Lab-I: MS Office	6	3	40	60	100
	Core	41CT14	Human Resource Management	6	3	25	75	100
	Elective	41EP1A 41EP1B	Goods and Services Tax Law & Practice / Service Marketing	6	5	25	75	100
			TOTAL	30	19			

SECOND SEMESTER

Part	Study Component	Subject Code	Title Of The Paper	Hours	Credit	Sessional Marks	Summative Marks	Total
III	Core	41CT21	E-Commerce	6	3	25	75	100
	Core	41CT22	Advanced Financial Accounting	6	5	25	75	100
	Core	41CT23	Financial Management	6	5	25	75	100
	Core	41CT24	Quantitative Techniques	6	3	25	75	100
	Elective	41EP2A 41EP2B	Commerce for Competitive Examinations / Data Analysis using SPSS	6	5	25	75	100
			TOTAL	30	21			

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	Core	41CP34	Lab-II: Tally ERP	6	4	40	60	100
	Non Major	41NE31	Banking Technology	6	5	25	75	100
			TOTAL	30	26			

FOURTH SEMESTER

Part	Study Component	Subject Code	Title Of The Paper	Hours	Credit	Sessional Marks	Summative Marks	Total
III	Core	41CT41	Financial Markets and Services	6	4	25	75	100
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	Core	41CT43	Direct Taxes - II	6	4	25	75	100
	Core	41CT44	Investment Management	4	2	25	75	100
	Core	41PV41	Project And Viva-Voce	4	4	--	100	100
	Elective	41EP4A 41EP4B	Entrepreneurial Development / Project Management	4	5	25	75	100
			TOTAL	30	24			
			TOTAL NUMBER OF HOURS	120				
			TOTAL NUMBER OF CREDIT		90			

SEMESTER – I
(For those who joined in June 2017 and after)

PART – III : Core Subject Theory		
Subject Title : ACCOUNTING FOR MANAGERIAL DECISIONS		
Subject Code: 41CT11	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To help the students be aware of the basic principles and techniques of management accounting.
- To understand the use of accounting tools for managerial decision-making.
- To be aware of the preliminaries to implement a project.

UNIT-I

Management Accounting – Scope and Importance – Financial Statement Analysis - Ratio Analysis – Inter & Intra Firm Comparison. [18 Hours]

UNIT-II

Fund Flow Analysis [18 Hours]

UNIT-III

Cash Flow Analysis (According to AS-3) [18 Hours]

UNIT-IV

Budgeting and Budgetary Control – Sales Budgeting – Cash Budgeting – Budgeting for Revenue Expenditure – Budgetary Techniques – Flexible Budgeting – Zero Base Budgeting – Performance Budgeting – Programme Budgeting. [18 Hours]

UNIT-V

Marginal Costing – Break Even Analysis – Many Applications of Managerial Decision Making. [18 Hours]

TEXT BOOK:

R.Ramachandran and R.Srinivasan, “**Management Accounting**”, Sriram Publications, Tiruchy, 2013. [18 Hours]

REFERENCE BOOKS:

1. Reddy T.S.& Hari Prasad Reddy Y., “**Management Accounting**”, Margham Publications, 2014.
2. Murthy A. &Gurusamy., “**Management Accounting**”, Tata McGraw Hill Publications, 2012.
3. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2014
4. Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi,2012.
5. S.P. Jain and KL. Narang, “**Cost and Management Accounting**”, Kalyani Publishers, New Delhi,2012.

Note: Questions shall be set as between theory and problems in the ratio of **40% and 60%** respectively.

SEMESTER – I
(For those who join in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : RESEARCH METHODOLOGY		
Subject Code: 41CT12	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To explore with various concepts and techniques used in research.
- To understand the concepts of sampling and tools for data collection and analysis.
- To enable the students to know the techniques of preparing research report in a systematic way.

UNIT-I

Research – Meaning – Objectives- Importance – Types of Research – Research Process – Research Problem – Research Design. [18 Hours]

UNIT-II

Measurement Scales – Test of Sound Measurement – Development of Measurement Tools- Hypothesis – Sources – Formulation of Hypothesis- Verification. [18 Hours]

UNIT-III

Sampling Design – Meaning – Steps in Sampling Design – Characteristics- Different Types. [18 Hours]

UNIT-IV

Data Collection – Primary Data – Questionnaire – Interview Schedule - Observation – Secondary Data – Sources. [18 Hours]

UNIT-V

Processing of Data- Editing – Coding - Tabulation – Reporting- Contents of a Report- Qualities of a Good Report. [18 Hours]

TEXT BOOK:

Kothari, C.R., “ **Research Methodology**”, WeshwaPrakashan, New Delhi, 2012.

REFERENCE BOOKS:

1. KrishnaswamiO.R.,“**Methodology of Research in Social Sciences**”, Himalaya Publishing, Mumbai, 2012.
2. Tripadhi, P.C., “**A Text Book of Research Methodology in Social Sciences**”, Sultan Chand,New Delhi, 2010.
3. R.PanneerSelvam, “**Research Methodology**”PHI Learning Pvt.Ltd. New Delhi-2013
4. K.Rejeswari, M.Jeyalakshmi, T.Palaneeswari, “**Research Methodology for Researchers in Commerce and Management**”Himalaya Publishing, Mumbai, 2013.

SEMESTER – I
(For those who joined in June 2016 and after)

Core Subject Practical		
Subject Title : MS OFFICE		
Subject Code: 41CP13	Hours per week: 6	Credit: 3
Sessional Marks: 40	Summative Marks: 60	Total Marks: 100

OBJECTIVES:

- To expose the students on the Practical Applications of Computer in Business.
- To enable the students to learn the concepts of MS-Office.
- To understand the basic framework and how to work in Ms-Word, Ms-Excel and Ms-PowerPoint.

PRACTICAL LAB LIST FOR MS OFFICE

MS-WORD

1. Using MS-WORD to perform the following.
 - a) Format the text
 - b) Insert date, picture, table
 - e) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

MS-EXCEL

4. Excel Program to prepare Students Marks
5. Excel Program to prepare Electricity Bill
6. Excel Program to prepare List of Candidates selected for a job.
7. Excel Program to Calculate Income Tax
8. Excel Program to prepare Pay Bill
9. Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

9. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
- 10 Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

TEXT BOOK:

R.K.Taxali., “PC Software for Windows Made Simple”, MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

REFERENCE BOOKS:

1. Sanjay Saxena , “MS-Office 2000”, Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O’Leary and Lindai O’Leary , “MS-Office”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

SEMESTER – I
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : HUMAN RESOURCE MANAGEMENT		
Subject Code: 41CT14	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To introduce the basic concepts, functions and processes of human resource Management.
- To familiarize the students with the training and development.
- To expose the students how to retaining stat performer and its measurement.
- To be aware of recent trends in human resources.

UNIT-I

Human Resource Management – Nature, Scope, Characteristics, Importance, Functions – Organisation – Role and Status of HR Manager – HR Policies – Nature, Importance, Types and Formulation – Human Resource Planning – Process – Job Analysis and Job Design – Recruitment, Selection and Placement. [18 Hours]

UNIT-II

Developing Human Resources – Training – Importance of Training, Methods of Training – Executive Development – Importance and Process – Career Planning and Development – Process, Advantages and Limitations – Human Resource Development – Need, Objectives and Principles – Employee Empowerment – Importance and Barriers. [18 Hours]

UNIT-III

Performance Appraisal – Objectives, Importance and Methods – Job Evaluation – Objectives, Process, Advantages and Limitations – Wages and Salary Administration – Methods of Wage Payment – Essentials of Sound Incentive Plan – Types of Wages Incentive Plans. [18 Hours]

UNIT-IV

Managing and Retaining Human Resources – Transfers, Promotions and Separations – Absenteeism and Labour Turnover – Employee Health and Safety – Employee Welfare – Social Security – Work Environment – Discipline – Causes of Indiscipline – Employee Grievances – Causes and Redressal of Grievances. [18 Hours]

UNIT-V

Industrial Relations – Objectives and Approaches - Industrial Disputes – Causes, Prevention and Settlement – Trade Unions – Functions -Trade Union Movement in India – Collective Bargaining – Objectives and Importance – Workers’ Participation in Management – Importance and Forms – Morale – Factors Influencing Employee Morale and Measures for Building High Morale – Job Satisfaction – Stress Management [18 Hours]

TEXT BOOK:

L.M.Prasad., “**Human Resource Management**”, Sultan Chand & Sons, New Delhi, 2013

REFERENCE BOOKS:

1. P.C.Tripathi., “**Personnel Management and Industrial Relations**”, Sultan Chand & Sons, New Delhi, 2013
2. P. SubbaRao., “**Personnel & Human Resource Management**”, Himalaya Publishing House, 2013.
- 3.K. Aswathappa., “**Human Resource and Personnel Management**”, Tata McGraw Hill Publishing Co. Ltd, 2014.
4. P.C.Tripathi., “**Human Resource Development**” Sultan Chand & Sons, New Delhi, 2013
5. ShashiK.Gupta and Rosy Joshi., “**Human Resource Management**” Kalyani Publishers, New Delhi, 2013.

SEMESTER – I
(For those who joined in June 2017 and after)

PART – III : Elective Subject Theory		
Subject Title : GOODS AND SERVICES TAX LAW & PRACTICE		
Subject Code: 41EP1A	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To equip the students with the provisions of GST Law & Practice
- To impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.
- To familiarize students to Returns, Payment of Tax, Accounts and Records Assessment and Audit

UNIT-I

Introduction to GST: Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST and Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST - How GST does Eliminate Tax on Tax.

Administration: Classes of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act. (18 Hours)

UNIT-II

Levy of and Exemption from Tax: Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax

Time Value and Place of Supply: Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply. (18 Hours)

UNIT-III

Input Tax Credit: Eligibility and conditions for taking input tax credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances - Recovery of Input Tax Credit and Interest thereon - Taking input tax credit in respect of inputs sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

Registration: Registration – Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration. (18 Hours)

UNIT-IV

Tax Invoice, Credit and Debit Notes: Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes

Returns: Furnishing details of outward supplies - Furnishing details of inward supplies -Returns - First Return - Claim of input tax credit and provisional acceptance thereof - Matching, reversal and reclaim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability - Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers. (18 Hours)

UNIT-V

Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax credit.

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund.

Accounts and Records: Accounts and other records - Period of retention of accounts.

Assessment and Audit : Self-Assessment - Provisional Assessment - Scrutiny of returns - Assessment of non-filers of returns - Assessment of unregistered persons - Summary assessment in certain special cases - Audit by tax authorities - Special audit - Power of CAG to call for information. (18 Hours)

TEXT BOOK:(Current Edition)

1. S.S. GUPTA and V.S. DATEY., “GUIDE TO NEW MODEL GST LAW”, Taxmann Publication Pvt Ltd, New Delhi.

REFERENCE BOOKS: (Current Edition)

1. S.S.Gupta, “GST Law & Practice”, Taxmann Publication Pvt Ltd, New Delhi.
2. V.S.DATEY., “ALL About GST”, Taxmann Publication Pvt Ltd, New Delhi.

SEMESTER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : E-COMMERCE		
Subject Code: 41CT21	Hours per week: 6	Credit: 3
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the student to understand basics of E-Commerce.
- To gain a practical orientation to E-Commerce and E- Business management.
- To know about network infrastructure and different e-payment systems.
- To acquaint the student with Electronic Data Interchange.

UNIT-I

Introduction to Internet: Origin of Internet – Uses of Internet – Hardware and Software Requirements for Internet – How does Internet Work? – Internet Addressing System – Internet Retrieval Tools - Facilities in Internet – WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions. [18 Hours]

UNIT-II

Introduction to Electronic Commerce: Meaning and Definition of E-Commerce – Origin of E-commerce - Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce. [18 Hours]

UNIT-III

Elements of Electronic Commerce Framework: Network Infrastructure – Information and Distribution Technology – Networked Multimedia Content Publishing Technology – Security and Encryption – Payment Services – Business Services Infrastructure – Public Policy and Legal Infrastructure. [18 Hours]

UNIT-IV

Electronic Data Interchange (EDI): Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues. [18 Hours]

UNIT-V

Electronic Payment System: Online Payment Basics – Payment cards (Credit, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards. [18 Hours]

TEXT BOOK:

Abirami Devi K., Alagammai M., “**E-Commerce**”, Margham Publications, 2012.

REFERENCE BOOKS:

1. Bharat Bhasker, “**Electronic Commerce: Framework, Technologies and Applications**”, Tata McGraw-hill Publishing Company Limited, New Delhi, 2011
2. P.T.Joseph, “**E.Commerce**” PHI learning private Ltd., New Delhi- 2012
3. Manta bhusry, “**E.Commerce**” Firewall media New Delhi- 2014

SEMESTER – II
(For those who join in June 2017 and after)

PART – III : Core Subject Theory		
Subject Title : ADVANCED FINANCIAL ACCOUNTING		
Subject Code: 41CT22	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire knowledge of the accounting principles, policies and accounting standards.
- To understand the procedure involved in single entry system.
- To enable the students to acquire knowledge of the branch and department accounts.
- To understand the procedure involved in partnership accounting and inflation accounting.

UNIT-I:

Accounting Principles and Policies: Basic Accounting Concepts – Conventions - Accounting Standards - Meaning - Significance of Accounting Standards- Accounting Standards in India - List of Indian Accounting Standards. [15 Hours]

UNIT-II:

Single Entry System: Meaning – Features - Merits and Limitations - Distinction between Single Entry System and Double Entry System - Methods of Ascertainment of Profit or Loss -Statement of Affairs Method – Conversion Method. [21 Hours]

UNIT-III:

Branch Accounts: Meaning-Objectives Types of Branch-Dependent Branches - Debtors System (cost and invoice price method) – Final Account System - Stock and Debtors System. (Foreign Branches excluded)

Departmental Accounts: Meaning – Objectives – Advantages - Allocation and Apportionment of Departmental Expenses - Departmental Trading and Profit & Loss Account and Balance sheet. [21 Hours]

UNIT-IV:

Partnership Accounts: Past Adjustment and Guarantee-Admission of a Partner- Retirement and Death of a Partner –Amalgamation of firms. [23 Hours]

UNIT-V:

Dissolution of a Firm-Piece Meal Distribution - Sale to a Company [10 Hours]

TEXT BOOK:

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2016.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal and S.C.Gupta.,”**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.P. Iyengar., “**Advanced Accounting**”, Sultan Chand & Sons, New Delhi, 2013.
4. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
5. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
6. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

Note: *Questions shall be set as between theory and problems in the ratio of 20% and 80% respectively.*

SEMESTER – II
(For those who join in June 2017 and after)

PART – III : Core Subject Theory		
Subject Title : FINANCIAL MANAGEMENT		
Subject Code: 41CT23	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with the concepts, tools and practices of financial management.
- To acquaint the students with various techniques of Financial Management.
- To learn about the decisions and processes of financial management in a business firm.

UNIT-I

Financial Management – Importance – Scope – Objectives – Functions – Sources of Finance. (18 Hours)

UNIT-II

Capital Structure – Factors determining optimum Capital Structure - Theories of Capital Structure – Leverage – Types of Leverages
Cost of Capital – Importance – Specific costs – Weighted Average Cost of Capital - Marginal weight and Historical weight - Book value – Market value. (18 Hours)

UNIT-III

Capital Budgeting – Importance – Methods of Capital Budgeting – Payback Period Method – Average Rate of Return – Discounted Cash Flow Method (Net Present Value, Internal Rate of Return and Profitability Index) (18 Hours)

UNIT-IV

Dividend and Dividend Policy – Types of Dividend – Factors determining Dividend Policy – Types of Dividend Policy – Provisions Regarding Declaration and Payment of Dividend- Theories of Dividend (18 Hours)

UNIT – V

Working Capital Management – Meaning – Types – Significance – Factors – Estimation of Working Capital Requirements. (18 Hours)

TEXT BOOK:

A.Murthy, Financial Management, Margham Publications, Chennai, 2016

REFERENCE BOOKS:

1. I.M.Pandey, “**Financial Management**”, VikasPublising House PvtLtd., New Delhi, 2013
2. Bhalla, V.K., “**Financial Management**”, S.Chand, New Delhi, 2014.
3. M.Y.Khan and P.K.Jain, “**Financial Management**”, Tata McGraw- Hill Publishing Co. ltd., New Delhi. 2013.

Note: Questions shall be set as between theory and problem in the ratio of 40% and 60% respectively.

SEMESTER – II
(For those who joined in June 2016 and after)

PART – III : Core Subject		
Subject Title : QUANTITATIVE TECHNIQUES		
Subject Code: 41CT24	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To understand the process of using statistical tools for validating finding and interpreting statistical results.
- To understand the concepts and techniques of operations research.
- To impart inferential skills to the student by using Quantitative Techniques for Business Decisions.

UNIT-I

Tests of Significance – Concept of sampling distributions and standard error – Tests of significance – Large sample tests – Small sample tests – Applications of X^2 (chi square) ‘t’ and ‘f’ distributions – Analysis of variance. [18 Hours]

UNIT-II:

Operations research – OR model - Linear Programming – Formulation of LP – Simplex method - Transportation and Assignment problems. [18 Hours]

UNIT-III:

Theory of Games – Two persons – Zero sum game – Mixed strategies – Dominant strategies.- Queuing Theory – Meaning, elements of Queuing system – Single Channel models. [18 Hours]

UNIT-IV:

Network Analysis – PERT/CPM – Total, independent and Free floats- Time Estimates - Variance. [18 Hours]

UNIT- V:

Replacement and Maintenance Problems-Different Types-Replacement when money value remains constant-Replacement when value of money changes. [18 Hours]

TEXT BOOK:

P.K.Gupta&ManMohan, “**Problems in Operations Research**”, Sultan Chand & Sons, New Delhi-2012.

REFERENCE BOOKS:

1. S.D.Sharma, “**Operations Research**”, ,KedarNath Ram Nath& Co, Meerut New Delhi-2012
2. KantiSwarup, P.K.Gupta& Man Mohan “**Operations Research**”Sultan Chand & Sons, New Delhi-2013
3. Prem Kumar Gupta &Dr.D.S.Hira“**Operations Research**” S.Chand& Company Pvt.Ltd., New Delhi, 2013.

SEMESTER –II
(For those who joined in June 2016 and after)

PART – III : Elective Subject Theory		
Subject Title : COMMERCE FOR COMPETITIVE EXAMINATIONS		
Subject Code: 41EP2A	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To create awareness among the Students, about various competitive examinations.
- To plan and conduct coaching and training programmes for successful participation in competitive examination.
- To prepare for competitive examinations and utilize this paper to improve their skills.

UNIT – I

Quantitative Aptitude: Numbers System – HCF & LCM of Numbers –Simplification – Average – Problems on Numbers – Problems on Ages – Percentage – Profit & Loss – Ratio and Proportion - Partnership –Time & Work – Time & Distance –Problems on Trains — Simple & Compound interest - Areas – Calendar Clocks – Stocks & Shares – True Discount – Banker's Discount – Odd Man Out & Series. [6 Hours]

UNIT – II

Verbal Reasoning:- Series completion , Analogy, Classification – Coding & Decoding – Blood Relations – Puzzle Test – Direction Sense Test - Logical Venndiagrams – Alphabet Test – Number, Ranking & Time Sequence Test – Mathematical Operations – Logical Sequence of Words – Decision Making – Data Sufficiency - Statement - Arguments, Statement - Assumptions, Statement - Course of Action, Statement - Conclusions.

Non Verbal Reasoning: -Date Integration – Line Graphs - Bar Graphs - Pie Charts and Tabulation - Series - Analogy - Odd man Out. [6 Hours]

UNIT – III

Marketing Aptitude: Marketing:-Nature, features and scope - Product mix - Marketing mix - Product development process - Service marketing - Social marketing - Competitor's analysis - Advertising – modes and processes - Brand creation and management - Marketing models.

Banking:-Banking terms – Awards - Abbreviations used in Banking Sector - Banking Terminology - Banking Transaction devices - Books and Authors – Budget - Current events - Economy concepts related Banks - Five Years Plan - National and International affairs - Persons in News. [6 Hours]

UNIT – IV

Computer Awareness:Fundamentals of Computers – Operating System Concepts – Computer Hardware & Software - Microsoft Word, and Excel short-cut keys - Microsoft Power Point and Access short-cut keys - Internet and Networks Systems - Basic Security Concepts - Latest Technologies. [6 Hours]

UNIT – V

General Knowledge:- Knowledge of Current Events – sports – History Geography and Culture – Indian Constitution – New Technology and researches – News on India and Neighboring Countries. [6 Hours]

TEXT BOOK:

Materials prepared by the Commerce Department.

REFERENCE BOOKS:

1. Hari Mohan Prasad and Uma Rani Sinha., “**Objective English for Competitive Examinations**”, Tata McGraw - Hill Education, New Delhi, 2013.
2. [R. S. Aggarwal](#)., “**Quantitative Aptitude for Competitive Examinations**”, S. Chand Publishing, 2014.
3. ArchanaJaiswal., “**Text Book of Quickest Mathematics**”, KiranPrakashan Pvt. Ltd. New Delhi, 2013.

SEMESTER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : DATA ANALYSIS USING SPSS		
Subject Code: 41EP2B	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To describe conceptually the theoretical basis and underlying assumptions for the statistical topics covered.
- To analyze data with SPSS statistical software and draw meaningful inferences from data.
- To recognize when and how to apply the diverse statistical methods discussed throughout the course in varying research situations.

UNIT-I

Introduction to PASW Statistics – Menus – Tool Bar – Dialogue Box – Designate Window - Basic Steps for performing any statistical procedure. [18 Hours]

UNIT-II

Data Management – Creating Data File – Defining Variables – Entering the Data – Data transformation – Types of Measurement Scales – Summary Measures- Frequencies, Descriptive Statistics, Explore and Crosstabs. [18 Hours]

UNIT-III

Reliability Analysis - One Sample Test - Independent Sample t-Test – Paired Samples t-Test – One-Way ANOVA – Two-Way ANOVA. [18 Hours]

UNIT-IV

Correlation – Bivariate, Rank and Partial - Multiple Regression – Factor Analysis – Principal Components Method. [18Hours]

UNIT-V

Non-Parametric Tests – Runs Test – Chi-Square Test – Mann-Whitney U Test – Wilcoxon Signed Rank Test – Kruskal-Wallis Test .[18 Hours]

TEXT BOOK:

KiranPandya, SmrutiBulsi and Sanjay Sinha, “**SPSS in Simple Steps**”, Dreamtech Press, New Delhi, (Current Edition)

REFERENCE BOOKS:

1. Sabine Landan and Brian S.Everitt, “**A Handbook of Statistical Analysis Using SPSS**”, Chapman & Hall/CRC Press LLC, London, (Current Edition)
2. Vijay Gupta, “**SPSS for Beginners**”, VJ Books Inc. New York, (Current Edition)

SEMESTER – III
(For those who join in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : INTERNATIONAL MARKETING MANAGEMENT		
Subject Code: 41CT12	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To gain the conceptual clarity of international marketing.
- To know the business implications of international marketing.
- To understand the documentation for exporting and exchange risk management.
- To understand the procedures and strategies for international marketing.
- To enlighten the impact of international strategies on business.

UNIT-I

International Marketing - Definition – Objectives – Problems- Decisions Involved- International Marketing Vs Domestic Marketing - International Marketing Environment - Political, Legal, Economic, Social and Cultural Environment. [18 Hours]

UNIT-II

Market Selection – Need For Market Selection, Market Selection Process - Determinants of Market Selection.

Market Entry – Direct Exporting – Forms of Organization in Direct Exporting – Indirect Exporting – Advantages and Limitations - Middlemen in Indirect Exporting.[18 Hours]

UNIT-III

International Marketing Channels – Main Channels of Distribution – Linking the Domestic and Overseas Channel – Factors Affecting Selection of Channels. [18 Hours]

UNIT-IV

Export Procedure and Documentation – Significance and Types – Export Procedure. [18 Hours]

UNIT-V

Export Finance – Payment Terms – Pre Shipment Finance – Post Shipment Credit – Letter of Credit – EXIM Bank –ECGC. [18 Hours]

TEXT BOOK:

Francis Cherunilam “**International Marketing**”, Himalaya Publishing House, New Delhi, 2013.

REFERENCE BOOKS:

1. Varshney R. L. & Bahattacharya.B., “**International Marketing Management-An Indian Perspective**”, Sultan Chand & Sons, New Delhi, 2012.
2. P.SubbaRao., “**International Business**” Himalaya Publications House New Delhi- 2012

SEMESTER – III
(For those who joined in June 2016 and after)

PART – III : Core Subject Theory		
Subject Title : CORPORATE FINANCIAL ACCOUNTING		
Subject Code: 41CT32	Hours per week: 6	Credit: 6
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize students with the accounting treatment of Holding Companies.
- To enable students to prepare the Final Accounts of Banking and Insurance Companies.
- To understand the procedure for Preparation of Final Accounts of Double Account System.

UNIT-I

Accounts of Joint Stock Companies –Presentation of Financial Statements (as per Revised Schedule VI). [18 Hours]

UNIT-II

Accounts of Holding Companies – Fundamental Principles of Consolidation – Consolidated Balance Sheet – Consolidation when there is more than one company – Consolidation in the case of vertical Group – Reciprocal Stock Holding – Consolidated Profit and Loss A/C. [18 Hours]

UNIT-III

Accounts of Banking Companies – Preparation of profit and Loss A/C and Balance Sheet – Preparation of Schedules. [18 Hours]

UNIT-IV

Accounts of Insurance Companies – Final Accounts of life insurance Business valuation balance sheet – final Accounts of General Insurance Business (Fire and Marine Only). [18 Hours]

UNIT-V

Double Accounts – Final Accounts under Double Account System (Old Forms) – Replacement of an Asset – Disposal of Surplus. [18 Hours]

TEXT BOOK:

T.S.Reddy and A. Murthy, “**Corporate Accounting**” ,Margham Publications, Chennai, 2014.

REFERENCE BOOKS:

1. M.A. Arulanandam& K.S Raman., “**Advanced Accountancy**” , Himalaya Publishing House, New Delhi, 2013.
2. S.P. Jain and K.L. Narang., “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2014.
3. R.L. Gupta and M.Radhaswamy., “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal., ‘**Advanced Accountancy**’, S.Chand, New Delhi, 2013.

SEMESTER – III
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : DIRECT TAXES – I		
Subject Code: 41CT33	Hours per week: 6	Credit: 6
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To equip students with provisions of Income Tax Act, 1961 amended up-to-date.
- To impart knowledge about computation of various heads of income.
- To familiarize students Set Off and Carry Forward of Losses.
- To gain ability to solve problems concerning assessee's with the status of 'Individual'

UNIT-I

Computation of Income from Salary. [18 Hours]

UNIT-II

Income from House Property and Income from Business or Profession. [18 Hours]

UNIT-III

Capital Gains and Income from Other Sources. [18 Hours]

UNIT-IV

Set Off and Carry Forward of Losses. [18 Hours]

UNIT-V

Assessment of Individuals. [18 Hours]

TEXT BOOK:(Current Edition Relevant to the Assessment Year)

Dr. Mehrotra and Dr. Goyal., **"Income-tax Law and Accounts"**, Sahitya Bhavan Publication, Agra.

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y. Hari Prasad Reddy, **"Income Tax Theory, Law & Practice"**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., **"Direct Taxes – Law and Practice"**, Taxman publication, New Delhi.
3. B.B. Lal., **"Direct Taxes"**, Konark Publisher (P) Ltd, New Delhi.
4. Bhagwathi Prasad., **"Direct Taxes – Law and Practice"**, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., **"Income Tax Law and Practice"**, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

SEMESTER – III

(For those who joined in June 2017 and after)

PART – III : Core Subject Practical		
Subject Title : TALLY ERP 9		
Subject Code: 41CP34	Hours per week: 6	Credit: 4
Sessional Marks: 40	Summative Marks: 60	Total Marks: 100

OBJECTIVES:

To bridge the academic knowledge and professional implementation.

To provide first-hand knowledge on the procedure of analyzing, recording and reporting of financial transaction in Tally.ERP 9.

To equip job seeker for professional accounting career.

To help future entrepreneur in managing their financial accounting along with business operation and taxations.

LIST OF PRACTICAL LAB EXERCISES

Lab:1 *Basis of Accounting and Introduction of Tally ERP 9:* Creation of New Company - Alteration of Company - Selection of a Company - Gateway of Tally and Change in Accounting Period - Learning Shortcut Keys in Tally ERP 9.

Lab:2 *Accounting Info:* Creation of ledger– Capital Ledger, Sales Ledger, Purchase ledger, Bank Ledger, Cash Ledger, Direct & Indirect Income & Expenses Ledgers – Creation of Ledger with opening Balance for Balance Sheet Items - Creation of Group and Sub Groups.

Lab:3 *Accounting Voucher:* Preparation of Day Book by entering the Accounting transactions in accounting Vouchers by using F4 – Contra, F5 – Payment Voucher, F6 – Receipt Voucher, F7 – Journal Voucher, F8- Sales Invoice, F9 – Purchase Voucher etc.

Lab:4 *Bank Reconciliation Statement:* Recording of day to day bank entries (Receipts, Payments & Contra) and Preparation Bank Reconciliation Statements by using F5.

Lab:5 *Inventory Management:* Preparation of Stock Summary by Creating necessary Inventory Information – Stock Ledgers with Opening & Closing Balance – Godown Creation - Unit of Measure, Stock Group, Stock Category, Stock Items by using GST Stock Maintenance – Stock Movement Register by entering Pure Inventory vouchers.

Lab:6 *Drs and Crs Management:* Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.- Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features.

Lab: 7 *Tally Reports:* Day Book- Cash Book- Bank Book – Cash Flow - Fund Flow - Trial Balance - Profit & Loss A/c - Income and Expenses Account - Balance Sheet- & Printing option -

Lab: 8 *Introduction about GST Act 2017:* Configuring GST- Creating Masters-Set HSN/SAC - Set GST Rates – Update Party wise GSTIN/UIN – Creating Ledgers such as CGST, SGST/UTGST, IGST for both Input Tax Credit (ITC) & Output Tax Liability.

Lab: 9 *Recording Business Transactions under GST Act 2017:* Passing accounting entries for supply of Goods/Services along with GST details – Payment under GST- Challan Reconciliation.

Lab: 10 *Tax Deducted at Source as per GST Act 2017 in Tally:* Configuring GST-TDS in Tally (Enabling GST-TDS & GST-TDS statutory Master) – Recording Business Transactions (Booking Expenses and deducting GST-TDS) - GST TDS Reports-GSTR- eTDS Returns.

Lab: 11 *Tax Collected at Source as per GST Act 2017 in Tally:* Configuring GST-TCS in Tally (Enabling GST-TCS & GST-TCS statutory Master) – Recording Business Transactions (Booking Expenses and deducting GST-TCS) - GST TCS Reports - GSTR- eTCS Returns.

Lab: 12 *Returns under GST Act 2017 in Tally:* Enabling GST Returns- GSTR:1 Outward Supplies – GSTR:2 Inward Supplies – GSTR:3 Monthly Returns – GSTR:4 Person Under Composition Scheme - GSTR:5 Non Resident – GSTR:6 Input Service Distributor - GSTR:7 TDS - GSTR:8 TCS.

Lab: 13 *Tax Deducted at Source as per Income Tax Act, 1961:* Configuring TDS in Tally (Enabling TDS & TDS statutory Master) – Recording Business Transactions (Booking Expenses and deducting TDS)- TDS Reports - eTDS Returns.

Lab: 14 *Tax collected at Source as per Income Tax Act, 1961:* Configuring TCS in Tally (Enabling TCS & TCS statutory Master) – Recording Business Transactions (Booking Expenses and deducting TCS) - TCS Reports - eTCS Returns.

Lab: 15 *Generating Payroll Reports:* Configuring Payroll – Creating Pay roll Masters – Processing Pay Roll – Accounting entry for PF Contributions - Accounting entry for ESI Contributions - Payment of Professional Tax - Pay Roll Reports.

TEXT BOOK:

Practical Lab Exercises Material Prepared by the Department

REFERENCE BOOKS:

1. [SoumyaRanjanBehera](#), “**Learn Tally.ERP 9 with GST**”, B.K.Publications Pvt. Ltd, 2017.
2. Shraddha Singh and NavneetMehra“**Tally ERP 9 (Power of Simplicity): Software for Business and Accounts**”, V&S Publishers, 2017
3. Parag Joshi, “**Tally .ERP 9 with GST with Solved Problems**” DnyansankoolPrakashan,2017
4. Asok K. Nadhani, “**Tally ERP 9 Training Guide**” BPB Publications, 2018
- 5.**Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2017.

SEMESTER – III

(For those who join in June 2017 and after)

PART – III :Non-Major Elective Theory		
Subject Title : BANKING TECHNOLOGY		
Subject Code: 41NE31	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES

- To orient the students about the core banking and branch operations.
- To provide knowledge on delivery channels.
- To give an exposure regarding financial communication networks and other electronic devices.
- To understand the key technology initiatives of Reserve Bank of India

UNIT 1: BRANCH COMPUTERISATION AND CORE BANKING

Bank Branch Computerization –Need for computerization – Uses of computerization at Branch / **Regional /Circle /Zonal Office /Head office** - Core Banking – Meaning, Features and Advantages, Challenges and Implementation. **[18 Hours]**

UNIT 2: DELIVERY CHANNELS

Cheque Payment System: MICR Clearing, Speed Clearing & Cheque Truncation System (CTS) – Card Payment System: Debit Card, Credit Card and Smart card, ATM Networks, Card Payment

Network, Card Payment Devices namely ATM, Point of Sale (PoS) Terminal and Micro ATM.

[18 Hours]

UNIT 3: OTHER DIGITAL BANKING CHANNELS

Electronic Funds Transfer System namely RTGS and NEFT, Electronic Clearing Service (ECS), National Automatic Clearing House (NASH), Immediate Payment Service (IMPS) and Aadhaar Based Payment systems - Internet Banking – Online Payment of Bills, Taxes and E-Commerce – Mobile Banking – Mobile Wallet.

[18 Hours]

1.

UNIT 4: FINANCIAL COMMUNICATION NETWORKS AND OTHER E-DEVICES

Indian Financial Network (INFINET) – Structured Financial Messaging System (SFMS) – Mail Messaging System (MMS) – Society for Worldwide Inter-bank Financial Telecommunication (SWIFT) – Other supplemental Electronic Devices namely Banknote Processing Machine, Cash Deposit Machine, Currency Counting Machine and Passbook Printer.

[18 Hours]

UNIT 5: KEY TECHNOLOGY INITIATIVES OF RESERVE BANK OF INDIA

Development of inter-bank payment system – Establishment of institute for Development and Research in Banking Technology (IDRBT) – Promotion of Institutional Infrastructure for Inter-bank Payment, Trading and Settlement in Domestic and Foreign Currency – Laws and Regulations – Policy Directions – Technical committee on Mobile Banking.

[18 Hours]

TEXT BOOK:

Sunil Aggarwal&Prof.VinayK.Nangia, “Driven by Information Technology – Smart Banking: An Introduction”, Vyan Publications, Roorkee, Haridwar District, Uttarakhand.

BOOKS FOR REFERENCE:

- 1.Kaptan S S&ChoubeyN S, “E-Indian Banking in Electronic Era”, Sarup& Sons, New Delhi, 2003.
- 2.Vasudeva, “E-Banking”, Common Wealth Publishers, New Delhi, 2005.
- 3.Padwal&Godse : Transformation of Indian Banks with Information Technology.
4. Mobile Banking – Report of the Technical Committee, The Reserve Bank of India, January 2014.
5. Working Group on Information Security, Electronic Banking, Technology Risk Management and Cyber Frauds – Report and Recommendations, The Reserve Bank of India, January 2011

SEMESTER – IV

(For those who join in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : FINANCIAL MARKETS AND SERVICES		
Subject Code: 41CT41	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To acquire basic knowledge about the financial markets and services.
- To know the functions of money market and capital market.
- To learn about various financial services.
- To understand the functions of foreign exchange market.

UNIT-I

Financial System – Functions - Development of Financial System in India - Financial Markets – Classification — Financial Instruments – Money Market – Features – Composition of Money Market – Features of Indian Money Market. [18 Hours]

UNIT-II

Capital Market – Types - New Issues Market – Functions of New Issue Market – Methods of New Issues – Secondary Market – Organisation and Functions of Stock Exchange – Method of Trading in a Stock Exchange -Listing of Securities – Advantages of Listing – Procedure for Listing – OTCEI – NSE – SEBI – Functions of SEBI [18 Hours]

UNIT-III

Financial Services – Meaning – Fee Based Services – Fund Based Services – Credit Rating Agencies – Mutual Funds – Classification of Funds - Asset Securitisation
[18 Hours]

UNIT-IV

Leasing and Hire Purchase – Housing Finance – Credit Cards – Venture Capital.
[18 Hours]

UNIT-V

Merchant Banking – Services of Merchant Banking – Progress of Merchant Banking in India – Factoring, Forfaiting and Bill Discounting - Benefits – Functions - Drawbacks
[18 Hours]

TEXT BOOK:

Gorden and Natarajan., “**Financial Markets and Institutions**”, Himalaya Publishing House, New Delhi. 2013.

REFERENCE BOOKS:

1. S.Gurusamy., “**Financial Markets and Institutions**”, Thomson, Chennai, 2010
2. M.Y.Khan., “**Financial Services**”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
3. Bhole L.M., “**Financial Institutions and Markets**”, Tata McGraw Hill, New Delhi, 2013.

SEMESTER – IV

(For those who join in June 2016 and after)

PART – III : Core Subject Theory		
Subject Title : APPLIED COST ACCOUNTING		
Subject Code: 41CT42	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To gain knowledge with the various concepts and element of cost.
- To familiarise the students on the importance of cost ascertainment, reduction and control.
- To develop the skills needed to apply costing technique for each element of cost.
- To help students to understand the procedures to calculate the cost of the products and services.

UNIT-I (Theory Only)

Elements of Cost – Concept of Cost – Materials – Labour – Overhead–Installation of Costing System – Design of forms and records - Cost Audit – Meaning – Types – Objectives

[18 Hours]

UNIT-II

Methods of Costing – Advanced treatment of different methods of costing- Job Costing - Batch Costing – Unit Cost Sheet. [18 Hours]

UNIT-III

Operating or Service Costing – Transport Costing – Advantages of operating costing – Computation of cost unit in Road Transport Business – Importance of Running km - Power House or Boiler Housing Costing- Contract Costing – System of contract costing – Recording of value and profit on contracts – Profit or Loss on Contracts . [18 Hours]

UNIT-IV

Process Costing – Process losses and Inter Process Profits – Equivalent Production – Joint products and By- Products. [18 Hours]

UNIT-V

Standard Costing and Variance Analysis. [18 Hours]

TEXT BOOK:

Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**”, Margham Publications, Chennai, 2014.

REFERENCE BOOKS:

1. S.P.Jain and Narang., “**Cost Accounting**”, Kalyani Publishers, New Delhi. 2012.
2. Tulsian P.C., “**Cost Accounting**”, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2012.
3. R.S.N. Pillai and V. Bagavathi., “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi. 2013.
4. M.C.Shukla, T.S.Grewal, Dr.M.P.Gupta., “**Cost Accounting**”, S.Chand Publishing - 2010.
5. T.R.Sikka, “**Fundamentals of Cost Accounting**”, Viva Books Publishing New Delhi- 2012.

SEMESTER – IV

(For those who joined in June 2016 and after)

PART – III : Core Subject Theory		
Subject Title : DIRECT TAXES - II		
Subject Code: 41CT43	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with Assessment of HUF and Firm.
- To gain ability to solve problems concerning assessee's with the status of Companies
- To impart knowledge of Income tax Authorities and Assessment Procedure.
- To equip students with provisions of Wealth Tax.

UNIT-I

Assessment of HUF – Charitable Institutions [18 Hours]

UNIT-II

Assessment of Firm – Taxation of Limited Liability Partnership [18 Hours]

UNIT-III

Assessment of Company [18 Hours]

UNIT-IV

Income tax Assessment Procedure – Filing of Returns - Types of Assessment - Income Tax Authorities [18 Hours]

UNIT-V

Tax Planning Concepts: Tax planning – Meaning – Need-Limitations- Precautions in Tax Planning – Tax Evasion – Tax Avoidance – Tax Management – Difference between Tax planning and tax Evasion – Difference between Tax Planning and Tax Management. [18 Hours]

TEXT BOOK:(Current Edition Relevant to the Assessment Year)

Dr. Mehrotra and Dr. Goyal., “**Income-tax Law & Practice**”, Sahitya Bhavan Publication, Agra.

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y. Hari Prasad Reddy, “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) Ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

SEMESTER – IV

(For those who joined in June 2014 and after)

PART – III : Elective Subject		
Subject Title : INVESTMENT MANAGEMENT		
Subject Code: 41EP3B	Hours per week: 4	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the student with the principles and practice of Investment Management
- To acquaint the students with the functioning of the Indian Capital Market.
- To equip students with Approaches and security valuation to investment management.

UNIT-I

Nature and Scope of Investment Management: What is Investment? – Financial and Economic Meaning of investment – Investment, Speculation and Gambling -Importance of investments – Investment media – features of an Investment programme –the investment process – structure of financial markets. [12 Hours]

UNIT-II

New Issue Market – meaning - Role of new issue market – Mechanics of floating New Issues – Credit Rating – Functions – Advantages and Disadvantages of Credit Rating – Depositories. [12 Hours]

UNIT-III

Stock Exchange - meaning – nature and functions of stock exchange – organisation - relationship between New issue market and stock exchange – membership - mechanics of security trading in stock exchanges – kinds of trading activities – listing of security – advantages – listing procedure - role of SEBI – legal control of stock exchanges in India – Online security trading - NSE and OTCEI – financial derivatives. [12 Hours]

UNIT-IV

Security Valuation – elements of investment – basic valuation models – valuation of bonds and shares. [12 Hours]

UNIT-V

Approaches to Investment management – Fundamental Analysis – Technical Analysis – Efficient Market Theory. [12 Hours]

TEXT BOOK:

Preeti Singh., “Investment Management”, Himalaya Publishing House, New Delhi, 2012.

REFERENCE BOOKS:

1. V.K.Balla., “Investment Management – Security Analysis and Portfolio management”, S.Chand & Co. New Delhi. 2011.
2. M.Y.Khan., “Financial Services”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
3. L.Natarajan., “Investment Management” Margam Publishing Chennai-2013.

SEMESTER – IV

(For those who joined in June 2015 and after)

PART – III : Elective Subject		
Subject Title : ENTREPRENEURIAL DEVELOPMENT		
Subject Code: 41EP4A	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable students to understand the concept of Entrepreneurship.
- To identify significant changes and trends which create business opportunities.
- To expose the students to analysis the environment for potential business opportunities.
- To equip you to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise.

UNIT-I

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs –Kinds of Entrepreneur - Factors affecting growth of entrepreneurship – Internal, External, Socio, Demographic, Political and Economic. [12 Hours]

UNIT-II

Entrepreneurial Talent identification and development – Sources of business opportunities – Steps in Identification – Methods of generating and evaluating idea – EDP-Need – Objectives – phases - Women Entrepreneurship – peculiar problems. [12 Hours]

UNIT-III

Project – meaning – classification – sources of project ideas – project formulation – Steps - project appraisal - Methods. [12 Hours]

UNIT-IV

Entrepreneurial Development – Role of Institutions – Banks – SIDBI, NSIC, TIIC, DIC, NABARD – its functions – Incentives and subsidies – Support of Central Government- Support of State Government [12 Hours]

UNIT-V

Project Report – Meaning – Contents – Types – Steps in Preparation – Qualities of a good Report. [12 Hours]

TEXT BOOK:

E.GordonK.Natarajan., “**Entrepreneurship Development**” Himalaya Publishing House, 2013.

REFERENCE BOOKS:

1. Khanka S.S., “**Entrepreneurial Development**”, S.Chand& Co. Ltd. Ram Nagar New Delhi, 2013.
2. Desai Vasant., “**Entrepreneurial Development and Management**”, Himalaya Publishing House, New Delhi-2011.
3. Dr.SatishTaneja., “**Entrepreneur Development**” Himalaya Publishing House, New Delhi- 2011.