UNIVERSITY OF MADRAS
B.Com. Accounting and Finance
(With effect from the academic year 2016-2017)
ANNEXURE-II

REVISED SCHEME OF EXAMINATION:
SEMESTER I

<table>
<thead>
<tr>
<th>Course content</th>
<th>Name of subject</th>
<th>Ins Hrs</th>
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<td>PART III</td>
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**Non Major Elective Papers:-**

Any one of the following:
1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO

SEMESTER II

<table>
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**Non-major Elective Papers**

Any one of the following :
1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group
### SEMESTER III

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**SEMESTER V**

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ACF’16
APPENDIX-18(S)
UNIVERSITY OF MADRAS
B.Com. Accounting and Finance
(With effect from the academic year 2016-2017)
REVISED SYLLABUS
I SEMESTER

Core Paper I - FINANCIAL ACCOUNTING

Objectives
1. To enable the students to know the Principles of Accounting in General.

Unit I : Introduction

Unit II : Final Accounts
Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit III : Rectification of Errors and Bank Reconciliation Statement

Unit IV : Depreciation and Insurance Claims
Insurance Claims - Calculation of Claim Amount - Average Clause.

Unit V : Single Entry System

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

Suggested Readings

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
Core Paper II - MARKETING

Objectives

1. To make the students understand the importance and the relevance of Marketing in To-day's Business World.
2. To enable the students to understand the Features of the Indian Marketing.

Unit I : Introduction
Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

Unit II : Market Segmentation and Consumer Behaviour

Unit III : Marketing Mix and Product Policy

Unit IV : Channels of Distribution
Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

Unit V : Recent Trends in Marketing
E - Marketing - Online Retailing - Shopping Malls - Consumer Protection Act - Salient Features - Consumerisation - Consumer Rights, Consumer Grievance Redressal Fo- rums- Role of Social Media in Marketing.

Suggested Readings

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources
www.marketmotive.com
http://emailmarketing.com100.com/email-marketing-tutorial/
www.marketing91.com
www.managementstudyguide.com
Allied Paper I - BUSINESS STATISTICS

Objectives

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.

2. To Customize the importance of Business Statistics for the Commerce Students.

UNIT - I Introduction
Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

UNIT- II Measures of Central Tendency and Measures of Variation
Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III Correlation and Regression Analysis
Simple Correlation - Scatter Diagram - Karl Pearson’s Correlation - Spearman’s Rank Correlation - Regression - Meaning – Linear Regression.

UNIT - IV Time Series
Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT - V Index Numbers
Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

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

Suggested Readings

2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th revised edition 2013

E-Resources

www.spss.co.in
https://statlearning.class.stanford.edu
http://www.mit.edu
www.springer.com
NON MAJOR ELECTIVE – Any one of the following
I SEMESTER
1. BASICS OF COMPUTER

INTRODUCTION - UNIT – I

1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

MS WORD – UNIT - II

5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates
11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

MS-EXCEL - UNIT – III

14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

MS-POWER POINT – UNIT – IV

21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

INTERNET – UNIT – V

27. Introduction to Internet
28. WWW
29. E-Mail

REFERENCE BOOKS :

2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.
2. BASICS OF RETAIL MARKETING

UNIT – I

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT – II

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

UNIT – III

Retail location factors – Branding in retailing – private labeling – Franchising concept.

UNIT – IV

Communication tools used in Retailing – Sales promotion, e-tailing- window display

UNIT - V

Supply chain management – definition – importance – Role of information Technology in retailing.

Reference Books:

1. Modern Retail Management – J.N.Jain & P.P.Singh  Regal Publications , New delhi

2. Retail Management – Suja Nair, Himalaya Publishing house.
3. AN OVERVIEW OF ISO

UNIT-I


UNIT-II


UNIT-III


UNIT-IV

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

UNIT-V

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

REFERENCE BOOKS

   A.K.Chakraborty
   P.K.Basu
   S.C.Chakravarthy

PUBLICATIONS: Asian Books Pvt. Ltd.
4. BASICS OF HEALTH CARE MANAGEMENT

UNIT – I PERSONAL (SELF) HEALTH CARE

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

UNIT – II FAMILY HEALTH CARE

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

UNIT - III COMMUNAL HEALTH CARE

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

UNIT – IV HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

UNIT – V HEALTH DISASTER MANAGEMENT

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

Books for reference :

Text books on

1. Social and preventive Medicine, K. Park, Brimnot publishers
II SEMESTER

Core Paper III - ADVANCED FINANCIAL ACCOUNTING

Objectives

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business.

Unit I : Branch Accounts
Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

Unit II : Departmental Accounts
Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

Unit III : Hire Purchase and Instalment System

Unit IV : Partnership Accounts
Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit V : Partnership Accounts
Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

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

Suggested Readings

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
Core Paper IV - BUSINESS ENVIRONMENT

Objectives

1. To impart the knowledge of Business environment.
2. To enable the students to know the factors influencing the changes in the Business Climate.

UNIT I: Introduction

UNIT II: Political Environment
Meaning - Government and Business Relationship in India - Provisions of Indian Constitution pertaining to Business.

UNIT III: Social Environment
Meaning - Cultural heritage - Social attitudes - impact of foreign culture - Castes and Communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization - Social Responsibilities of Business.

UNIT IV: Economic Environment

UNIT V: Global Environment

Suggested Readings
1. Sankaran.S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment, Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business in India.
5. Srinivasan.K., Productivity and social Environment, ASIA

E-Resources
www.businesscasestudies.co.uk
www.yourarticlelibrary.com
www.mbaofficial.com
www.mbaknol.com
Allied Paper II - Elements of Operations Research

Objectives
1. To facilitate the understanding of the Concept of Operation Research.
2. To help the student to understand the various techniques of solving problems.

UNIT I: Introduction

UNIT II: Linear Programming Problem (LPP)
Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

UNIT III: Methods of LPP
Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

UNIT IV: Transportation Problems
Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North-West Corner Method - Least Cost Method - Vogel’s Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

UNIT V: Game Theory
Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

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

Suggested readings
2. GURUSAMY S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai

E-resources
http://www.learnaboutor.co.uk/
http://www.theorsociety.com/
www.orcomplete.com/
http://www.orsi.in/
NON MAJOR ELECTIVE – Any one of the following

II SEMESTER

1. **CONSUMER PROTECTION AND CONSUMER RIGHTS**

UNIT - I

Introduction of consumer protection act1986-other amendments-salient features

UNIT – II

Definitions of the terms- : consumer - appropriate laboratory - complainant - consumer dispute -complaint-restrictive trade practice.

UNIT - III

The various consumer rights:-right to safety, Right to information, Right to choose, -right to be heared -Right against exploitation -Right to consumer education

UNIT - IV

Consumer protection councils:-Central - State.

UNIT - V

Consumer disputes redressal agencies:-Direct forum-state commission-national commission

REFERENCE BOOKS:

1. LECTURES ON TORTS AND CONSUMER PROTECTION LAWS BY DR.REGA SURYA RAO--ASIA LAW HOUSE. HYDRABAD.

2. CONSUMER PROTECTION LAWS --BY PROF.RAKESH KHANNA--CENTRAL LAW AGENCY.
2. **BASICS OF BUSINESS INSURANCE**

**Unit – I**

Introduction to Insurance – Type of Insurance – Principles of Insurance.

**Unit – II**

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

**Unit – III**

Life insurance products – Term, Whole life, Endowment.

**Unit – IV**

Introduction to general Insurance – fire, marine and motor insurance.

**Unit – V**

Government and insurance companies – LIC India- private players in Insurance in India.

**Text Books Recommended:**

Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi

**References**

Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
3. FUNDAMENTALS OF DISASTER MANAGEMENT

Objectives

1. To develop an understanding of the process of Disaster Management.
2. To understand the mitigation programmes of Disaster Management.
3. To develop an understanding of the Disaster Management poling and legislation.

UNIT I
Meaning, definition, basic aspects and types of disasters.

UNIT II
Stages IN Disaster - Pre, during and post disaster.

UNIT III
Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

UNIT IV
Disaster training – Utilisation of resources, training and public awareness.

UNIT V
Disaster Management policy and legislation; Disaster Management – Strategy in India.

Books for Reference

CONCEPT OF SELF HELP GROUPS

Objectives of the course
1. To develop an understanding of the basic concepts of SHGS.
2. To enable the students understand the operative mechanisms of SHGS.
3. To help the students to know about the various activities undertaken by SHGS.
4. To help the students to understand the concept of women empowerment through SHGS.
5. To develop an understanding of the role of govt. & NGO’s for the development of SHGS.

UNIT - I Meaning, Concept and Functions of SHGS
UNIT - II Women empowerment through SHGS
UNIT - III Micro finance through SHGS
UNIT - IV Social Development through SHGS
UNIT - V Role of Govt. and NGO’s in fostering SHGS

Bibliography


Journals

1. Yoja na, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
III SEMESTER

Core Paper V - CORPORATE ACCOUNTING

Objectives

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Companies Act.

Unit I : Share Capital

Unit II : Debentures & Acquisition of Business

Unit III : Final Accounts

Unit IV : Valuation of Shares and Goodwill
Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit V : Alteration of Share Capital
Meaning - Internal Reconstruction - Reduction of Share Capital.

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

Suggested Readings

4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
Core Paper VI - BUSINESS LAWS

Objectives

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I: Formation of Contract

Unit II: Offer, Acceptance and Consideration

Unit III: Other Elements of Valid Contract

Unit IV: Performance of Contract

Unit V: Sale of Goods Act

Suggested Readings
5. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi

E-Resources
www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
http://libguides.slu.edu/businesslaw
Core Paper VII - BANKING THEORY, LAW AND PRACTICE

Objectives

1. To facilitate the understanding of the origin and the growth of the Indian Banking System.
2. To understand the Modern day Developments in Indian Banking Sector.

UNIT I: Introduction to banking

UNIT II RBI

UNIT III e - banking

UNIT IV - Bank Account

UNIT V - Endorsement

Suggested Readings

E Resources
www.lawcommissionofindia.nic.in
www.rbi.org
www.bankingombudsman.org
Objectives

1. To make the students to understand the concept of Entrepreneurship and there
work in life.
2. To enable the students to know the effectiveness of the Manpower in
Entrepreneurship.

UNIT I : Concept of Entrepreneurship
Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of
Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

UNIT II : Entrepreneurial Development Agencies.
Commercial Banks - District Industries Centre - National Small Industries Corporation
- Small Industries Development Organisation - Small Industries Service Institute. All
India Financial Institutions. SIPCOT and its objectives. MSME Sector and its
coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small
and Middle Enterprises - Development Organisation (MSME - DO) - Objectives of
SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in
the Rural Development of India - Introduction to Micro Units Development Refinance
Agency (MUDRA).

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

UNIT IV - Entrepreneurial Development Programmes
Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements -
Role of Government in organizing EDPs- Critical evaluation.

UNIT V - Economic development and Entrepreneurial growth
Role of Entrepreneur in Economic growth - Strategic approaches in the changing Economic
scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration,
Franchising / Dealership - Development of Women Entrepreneurship. Self-help groups
and empowerment of Women in India - Financing SHG and their role in Micro-
financing. Financial inclusion and its penetration in india, Challenges and Government role
in Financial inclusion - Pradhan Mantri Jan-Dhan Yojana - Six Pillars of Its Mission
objectives.

Suggested Readings
2. Tulsiyan, P.C & Vishal Pandey, Business Organization and Management, Pearson
   Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel
   Books India, 2011, Delhi.
5. Anil Kumar, S, Poonima, S, Abraham, K, Jayasheer, K - Entrepreneurship Development, New
   age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints, Chennai

E-resources
http://inventors.about.com/od/entrepreneur/
http://learnthat.com/tag/entrepreneurship/
www.managementstudyguide.com
www.quintcareers.com
www.entrepreneur.com
Unit – I
Theory of Sets
   Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets
Unit – II
Algebra
   Ratio, Proportion and Variations
Unit – III
Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series
Unit – IV
Differential Calculus
   Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business
Unit – V
Interest and Annuity – Banker’s Discount – Binary Number System

REFERENCE BOOKS:
   1. Business Mathematics – P.R.Vittal

Note: No Theory Questions to be asked
(2) INDIAN ECONOMY-I

UNIT-I

UNIT-II

UNIT-III
Major problems of Indian Economy – Poverty and Inequality – Unemployment – Population.

UNIT-IV
India’s planned economy – Objectives strategies – Financing, Achievements and failures.

UNIT-V

REFERENCE BOOKS
1. Indian Economy – I.C. Dingra
2. Indian Economy – S. Shankaran
3. Indian Economy – Ruddar Datt and K.P.M. Sundharam
IV SEMESTER
Core Paper IX - ADVANCED CORPORATE ACCOUNTING

Objectives

1. To make the students understand the applications of Accounting Transactions in Corporate Sector.
2. To facilitate the students to understand the Provision of the Indian Companies Act.

Unit I: Company Accounts
Amalgamation, Absorption and External Reconstruction of Companies.

Unit II: Holding Company
Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

Unit III: Banking Company & Insurance Company
Preparation of - Final Accounts of Banking Insurance Companies.

Unit IV: Liquidation
Meaning - Preparation of Liquidator’s Final Statement of Account - Calculation of Liquidator’s Remuneration.

Unit V:
Accounting for Price Level Changes - Human Resource Accounting - Comptrised Accounting Meaning.

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

Suggested Readings

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
Core Paper X - FINANCIAL SERVICES

Objectives

1. To enable the students to understand the world of financial services.
2. To facilitate the understanding of the various Financial Services.

Unit I: Introduction

Unit II: Merchant Banking and Public Issue Management

Unit III: Money Market and Stock Exchange

Unit IV: Leasing

Unit V: Venture Capital

Suggested Readings
1. GURUSAMY, S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
7. Santhanam, Financial Services, Margam Publications

E-Resources
www.rbi.org
www.sebi.org
www.nse.org
Core Paper XI - PRINCIPLES OF MANAGEMENT

Objectives

1. To make the students to understand the basic concepts of management.
2. To prepare the students to know about the significance of the management in Business.

Unit I : Introduction

Unit II : Planning

Unit III : Organisation

Unit IV : Authority and Responsibility
Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation.

Unit V : Direction Co-ordination & Control

Suggested Readings
7. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources
www.wisdomjobs.com
www.aima.in
www.clep.collegeboard.org
Core Paper XII - BUSINESS COMMUNICATION

Objectives

1. To facilitate the students to understand the concept of Communication.
2. To know the Basic Techniques of the Modern forms of Communication.

Unit I : Communication
Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

Unit II : Business Letters

Unit III : Correspondence
Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

Unit IV : Reports and Meetings

Unit V : Forms of Communication
Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

Suggested Readings
7. Sundar, K. A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources
www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chron.com
Unit – I

Plane Analytical Geometry: - Cartesian coordinate system: Length of a Line Segment – Section Formulae (Ratio) – Graduate of a Straight Line – Equations of a Straight Line

Unit – II

Arithmetic, Geometric and Harmonic Progressions

Unit – III

Integral Calculus: Integration, Meaning and Rules of Integration – Integration by Substitution and by Parts – Indefinite and Definite Integration – Application in Business (Trigonometric Functions to be excluded)

Unit – IV

Interpolation: Binomial, Newton and Lagrange’s Method

Unit – V

Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

REFERENCE BOOK:

1. Business Mathematics – P.R. Vittal
4. Business Mathematics – A.P. Varma
5. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked
UNIT – I

Agriculture – Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit; - Food subsidy and public distribution system.

UNIT – II


UNIT - III

Foreign Trade: Composition, direction, and EXIM policy

UNIT – IV

Public Finance: Fiscal policy – Components, fiscal policy in the liberated era.

UNIT – V

Information technology (IT) Industry- Information technology and knowledge Economy – Growth and present state of IT industry in India – Future prospects of IT industry.

REFERENCE BOOKS:

1. Indian Economy – I.C.Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Ruddar Datt and K.P.M.Sundharam
V SEMESTER
Core Paper XIII - PRACTICAL AUDITING

Objectives

1. To make the students to understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.

UNIT I : Introduction

UNIT II : Vouching and Verification

Unit III : Audit and Accounting Standards

Unit IV : Auditors and Audit Report

Unit V : Recent Trends in Auditing
EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.

Suggested Readings
5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

E-Resources
http://www.osbornebooksshop.co.uk/p/auditing_tutorial
www.mu.ac.in
www.learnthat.com
Core Paper XIV - ELEMENTS OF COST ACCOUNTING

Objectives

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I: Cost Accounting

Unit II: Cost Sheet

Unit III: Material Costing

Unit IV: Labour Costing

Unit V: Overheads Costing
Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorbtion of Overheads - Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate.

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

Suggested Readings
2. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

E-Resources
www.accountinglectures.com
www.accountingcoach.com
http://simplestudies.com/accounting-lectures.html
www.accountingstudyguide.com
Core Paper XV - INCOME TAX LAW AND PRACTICE - I

Objectives

1. To Provide a detailed understanding of the various provisions of I.T. Act.
2. To enable the students to about the Assessment Procedures and Tax Planning.

Unit I: Introduction

Unit II: Income from Salary
Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80.

Unit III: Income from House Property

Unit IV: Profits and Gains from Business or Profession
Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

Unit V: e-filing & Submission of Returns
e-filing - Concept - Procedure - 26AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.

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

Suggested Readings

E-Resources
www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in
Core Paper XVI - FINANCIAL MANAGEMENT

Objectives
No of Credits : 4

1. To impart the basics of Financial Management for the benefit of Commerce students.
2. To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I : Introduction

Unit II : Capital Structure

Unit III : Cost of Capital
Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV : Dividend

Unit V : Working Capital

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

Suggested Readings
1. I.M. Pandey, Financial Management, Vikas Publishing House
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons

E-Resources
www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com
Eleective Paper I - PORTFOLIO MANAGEMENT

Objectives

1. To acclimate the students on the concept of Portfolio Management.
2. To facilitate the students to know the techniques of Portfolio Management.

UNIT I : Introduction
Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of Portfolio Managers.

UNIT II : Value of Money
Time value - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

UNIT III : Portfolio Analysis
Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.

UNIT IV : Risk & Return
Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.

UNIT V : Need and Importance of Portfolio Management
Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.

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

Suggested Readings
1. Francis - Management of Investments, McGraw Hill
2. V.K. Bhalla - Investment Management, S Chand & Co
3. GURUSAMY S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
4. Fisher & Jordan - Security Analysis & Portfolio Management, prentice Hall
5. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

E-Resources
www.portfoliomanagement.in
www.sebi.gov.in
www.moneycontrol.com
www.pms.sharekhan.com
UNIT I


UNIT II

Displaying Information - Determinate Loops – Indeterminate Loops – Conditional Built in Functions – Customizing a Form – Writing Simple Programs.

UNIT III


UNIT IV


UNIT V

MDI Forms – Database connectivity using Data control and DAO.

Note : Theory only

Reference Books


VI SEMESTER

Core Paper XVII - MANAGEMENT ACCOUNTING

Objectives

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

Unit I: Introduction

Unit II: Financial Statement Analysis

Unit III: Ratio Analysis

Unit IV: Cash Flow Analysis & Marginal Costing

Unit V: Budgetary Control & Capital Budgeting Control.

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

Suggested Readings
1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
thestudentcpa.com
Core Paper XVIII - ADVANCED COST ACCOUNTING

Objectives

1. To make the students to understand the process of ascertaining, classification and controlling costs.
2. To enable the students to learn the various methods of cost elements.

Unit I: Contract Costing

Unit II: Process Costing

Unit III: Operation Costing

Unit IV: Marginal Costing

Unit V: Standard Costing

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

Suggested Readings
3. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
thestudentcpa.com
Core Paper XIX - INCOME TAX LAW AND PRACTICE - II

Objectives

1. To help the students to understand the relevance and significance of Tax.
2. To Facilitate the students in understanding the various Provisions I.T. Act.

UNIT I: Income from Capital Gain

UNIT II: Income from other sources
Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set - Off of losses
Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income
Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual - Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

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

Suggested Readings

E-Resources
www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in
Core Paper XX - WORKING CAPITAL MANAGEMENT

Objectives

1. To enable the Students to learn the Working Capital mechanism.
2. To facilitate the understanding of the relevance of the working capital

UNIT I : Introduction

UNIT II : Financing Current Assets
Different approaches to Financing Current Assets - Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.

UNIT III : Cash Management

UNIT IV : Receivables Management
Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables.

UNIT V : Inventory Management
Need for Inventories and Importance of its Management - Techniques for managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

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

Suggested Readings


E-Resources

www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com
## Elective Paper II - CAPITAL MARKETS

**Objectives**

1. To expose the students to the world of capital markets.
2. To enable the students to learn the working mechanism of Stock exchanges
3. To make the students understand the regulatory framework of Indian capital markets.

**UNIT I : Introduction**

Financial markets - Definition - Role - Functions - Constituents - Financial Instruments -
Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth -
Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares -
Non-voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds -
Global Debt Instruments.

**UNIT II : Regulation of Indian Capital Market**

Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives -
Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading -
Rationale - Insiders - Insider information - Connected persons.

**UNIT III : Stock Exchange**


**UNIT IV : Primary Market**


**UNIT V : OTCEI**

Concept - Features - Benefits - OTCEI Vs Other Stock Exchanges - Depository Services -
Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Speculation - Online Stock Trading - Debt Market - Types - Role - Price Determination.

**Suggested Readings**


**E-Resources**

- www.nse.com
- www.bse.com
- www.nsdl.com
- www.globalcapitalmarkets.com
- www.mckinsey.com
- www.indiacapitalmarkets.in
1. Develop simple calculator
2. Event handling using wring timer control
3. Performing cascading windows operation (horizontal & Vertical & tiles)
4. Changing the color, font and size of text.
5. Implementation of Drag and Dropevents using images.
6. Payroll Processing
7. Inventory Management
8. E-Banking
9. Work Flow Applications
10. Electricity Bill

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AC.F’16