

## **BACHELOR OF COMMERCE - FINANCE REGULATIONS**

### **ELIGIBILITY :**

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subject under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce Finance Degree Examination** of this College after a course of study of three academic years.

### **OBJECTIVES OF THE COURSE :**

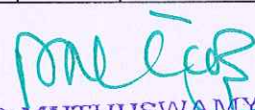
The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. Demonstrating a substantial understanding of concepts in key areas of commerce and its applications.
2. Carrying out the required analysis and synthesis involved in Finance and its applications.
3. Demonstrating professional competence in the industry and in its implementation.
4. To Train and equip the students to meet the requirement of the financial executives in corporate.
5. To stimulate an interest in the field of finance as an academic discipline with a view to encouraging progression to research.

## SCHEME OF EXAMINATIONS

Course	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part - I							
16UT L11T 15UHL11H 15UML11M 15UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	6	3	25	75	100	4
Part - II							
16UEG12E	English - I	6	3	25	75	100	4
Part - III							
16UFI13A	Core - I: Principles of Accountancy	6	3	25	75	100	4
16UFI13B	Core - II: Principles of Marketing	5	3	25	75	100	4
16UFI1AA	Allied - I: Business Economics	5	3	25	75	100	4
Part - IV							
15UFC1FA	Environmental Studies	2	2	-	50	50	2
		30				550	22
Second Semester							
Part - I							
16UT L21T 15UHL21H 15UML21M 15UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	6	3	25	75	100	4
Part - II							
16UEG22E	English - II	6	3	25	75	100	4
Part - III							
16UFI23A	Core - III: Financial Accounting	6	3	25	75	100	4

  
**BoS Chairman/HoD**  
**Department of Commerce (Finance)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore - 641 048**

  
**Dr. P. R. MUTHUSWAMY**  
**PRINCIPAL**  
**Dr. NGP Arts and Science College**  
**Dr. NGP - Kalapatti Road**  
**Coimbatore - 641 048**  
**Tamilnadu, India**

16UFI23B	Core - IV:Business Organisation and Office Management	5	3	25	75	100	4
16UFI2AA	Allied - II: Indian Economy	5	3	25	75	100	4
<b>Part - IV</b>							
15UFC2FA	Value Education: Human Rights	2	2	-	50	50	2
		<b>30</b>				<b>550</b>	<b>22</b>
<b>Third Semester</b>							
<b>Part - III</b>							
16UFI33A	Core - V: Corporate Accounting - I	5	3	25	75	100	4
16UFI33B	Core - VI: Business Law	4	3	25	75	100	4
16UFI33C	Core - VII : Investment Management	4	3	25	75	100	4
16UFI33P	Core Practical - I : Office Automation	4	3	40	60	100	4
16UMA3AE	Allied - III: Mathematics for Business	5	3	25	75	100	4
<b>Part - IV</b>							
	NMEC-I	2	3	-	50	50	2
16UFI3SA	Skill based Subject - I : Information Technology	4	3	20	55	75	3
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD 15UFC3FE	Tamil / Advanced Tamil (OR) (Yoga for Human Excellence)/	2	2	-	50	50	2

	Women's Rights/ Constitution of India						
		30				675	27
<b>Fourth Semester</b>							
<b>Part - III</b>							
16UFI43A	Core - VIII: Corporate Accounting - II	6	3	25	75	100	4
16UFI43B	Core - IX: Indian Financial System and Capital Market	6	3	25	75	100	4
16UFI43C	Core - X : Principles of Management	5	3	25	75	100	4
16UMA4AE	Allied - IV: Statistics for Business	5	3	25	75	100	4
<b>Part - IV</b>							
	NMEC: II	2	3	-	50	50	2
16UFI4SA	Skill based Subject - II : Executive Business Communication	4	3	20	55	75	3
15UFC4FA 15UFC4FB 15UFC4FC	Tamil / Advanced Tamil (OR) General Awareness	2	2	-	50	50	2
		30				575	23
<b>Fifth Semester</b>							
<b>Part - III</b>							
16UFI53A	Core - XI : Cost Accounting	6	3	25	75	100	4
16UFI53B	Core - XII: Income Tax Law and Practice	6	3	25	75	100	4

16UFI53C	Core - XIII: Financial Management	5	3	25	75	100	4
16UFI53D	Core - XIV: Company Law	4	3	20	55	75	3
	Elective - I :	5	3	25	75	100	4
<b>Part - IV</b>							
16UFI5SA	Skill based Subject -III : Banking Theory, Law and Practice	4	3	20	55	75	3
16UFI53T	Industrial Training	Grade A to C					
		30				550	22
<b>Sixth Semester</b>							
<b>Part - III</b>							
15UFI63A	Core - XV: Indirect Tax	5	3	25	75	100	4
16UFI63B	Core - XVI : Management Accounting	6	3	25	75	100	4
16UFI63C	Core - XVII: Principles of Auditing	5	3	20	55	75	3
	Elective - II :	5	3	25	75	100	4
	Elective - III : *	5	3	25/ 40	75/ 60	100	4
<b>Part - IV</b>							
16UFI6SA	Skill based Subject - IV: Entrepreneurial Development	4	3	20	55	75	3
<b>Part - V</b>							
16UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	24
		<b>Grand Total</b>				<b>3500</b>	<b>140</b>

**Note: \* In Sixth semester the student can opt for either project or theory paper as Elective -III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE**

### **ELECTIVE - I**

(Student shall select any one of the following subject as Elective-I in Fifth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	16UFI5EA	Business Research Methods
2.	16UFI5EB	Corporate Governance and Business Ethics
3.	16UFI5EC	Business Environment

### **ELECTIVE - II**

(Student shall select any one of the following subject as Elective -II in Sixth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	16UFI6EA	Financial Services
2.	16UFI6EB	Public Finance
3.	16UFI6EC	Business Finance

### **ELECTIVE - III**

(Student shall select any one of the following subject as Elective -III in Sixth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	16UFI6ED	Personal Finance
2.	16UFI6EE	Case Analysis
3.	16UFI6EV	Project Work

### **NON MAJOR ELECTIVE COURSE (NMEC)**

- The department offers the following two papers as Non Major Elective Course for other than the Commerce studies related students.
- Student shall select any one of the following subject as Non Major Elective Course during their third and fourth semester.

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1	16UNM34R	Investment Alternative
2	16UNM44R	Capital Market

**Total Credit Distribution**

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Tamil	4	2x 100 =	200	8	16
Part II: English	4	2x 100 =	200	8	
Part III:					
Core	4	15 x 100 =	1500	60	98
Core	3	2 x 75 =	150	06	
Core Practical	4	1x 100 =	100	04	
Allied	4	4x100=	400	16	
Elective	4	3 x 100 =	300	12	
Part IV:					
Skill based Subjects	3	4 x 75 =	300	12	24
Value Education	2	2 x 50=	100	04	
Environmental Studies	2	1 x 50 =	50	02	
General Awareness	2	1 x 50 =	50	02	
NMEC	2	2 x 50=	100	04	
Part V:					
Extension Activity	2	1x50 =	50	02	02
Total			3500	140	140

## FOR COURSE COMPLETION

### Students have to complete the following subject:

1. Language papers (Tamil/Malayalam/French/Hindi, English) in I and II Semester.
2. One Environmental Studies and Human Rights in I and II semester respectively.
3. Foundation Courses in III and IV semester respectively.
4. Allied papers in I, II, III and IV semesters.
5. Non Major Elective Course in the third and fourth semester.
6. Extension activity in VI semester.
7. Elective papers in the fifth and sixth semesters.
8. Students have to complete the following -Industrial training:  
Subject code: **16UFI53T**.
  - Students must undergo Industrial training for 15 - 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the Internal and External Examiners in the V Semester. Based on their performance Grade will be awarded as A To C.  
A- 75 marks and above  
B- 60-74 marks  
C- 40-59 marks  
Below 40 marks - Reappear (RA)



**Earning Extra credits is not mandatory for course completion**  
**Extra credits**

<b>Subject</b>	<b>Credit</b>	<b>Total credits</b>
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CPT/ ACS Inter/ NPTEL Course	1	1
Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
		<b>5</b>

**Rules:**

The students can earn extra credits only if they complete the above during the course period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for Course completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their course period before fifth semester (I semester to V semester).  
**Self study paper offered by the Department of Commerce Finance**

S. No.	Semester	Course Code	Course Title
1.	Semester I to V	16UFISS1	Introduction to organisational Behaviour
2.		16UFISS2	Fundamentals of Banking and Insurance

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period ( **first to fifth semester**)
3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their course period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CPT/ ACS/CMA have to enroll and complete the foundation level during the course period. Students who opt for NPTEL course should complete the course certificate through NPTEL.
5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

16UFI13A	<b>CORE- I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To impart basic knowledge about the accounting principles and procedures
2. To enhance the students with practical knowledge of book keeping.

**CONTENTS**

**UNIT -I**

**Accounting:** Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

**UNIT - II**

**Final Accounts:** Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account and Balance sheet with adjustments – Differences between Trial Balance and Balance sheet.

**UNIT - III**

**Bills of Exchange:** Recording of transactions relating to bills –Books of Drawer and Acceptor –Honour and dishonor of bills –Discounting of Bills with a Bank-Renewal of bills.

**UNIT - IV**

**Bank Reconciliation Statement:** Need –Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Errors –Classification of Errors –Rectification of Errors.

**UNIT - V**

**Non -Trading Accounts:** Receipts and Payments and income and expenditure account and Balance sheet– Difference between Receipts and Payments and income and expenditure account.

**Note:** The question paper shall cover 20% theory and 80% problem

**TEXT BOOKS:**

1. *Reddy, T.S. and Murthy A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai. (Unit I – V)
2. *Nagarajan, K.L., Vinayakam, N., and Mani P.L.* 2013. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi. (Unit I – V)

**REFERENCE BOOKS:**

1. *Jain, S.P., and Narang, K.* 2005. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Gupta R.L.,* 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi.

16UFI13B	CORE-II: PRINCIPLES OF MARKETING	SEMESTER - I
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Total Credits: 4  
Hours Per Week: 5

### OBJECTIVES:

The subject aims to build the concepts regarding:

1. To give the knowledge of updated marketing scenario.
2. To enhance the knowledge of marketing behavior of consumer among the students.

### CONTENTS

#### UNIT- I

**Marketing:** Definition of market and marketing-Importance of marketing -Modern Marketing concept-Global Marketing -E-marketing -Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing

#### UNIT- II

**Marketing Functions:** Buying -Selling -Transportation -Storage -Financing -Risk Bearing -Standardization - Market Information.

#### UNIT- III

**Consumer Behavior:** meaning -Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation - Customer Relationship Marketing.

#### UNIT- IV

**Promotion:** Marketing mix - Product mix -Meaning of Product - Product life cycle -Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies -Personal selling and Sales Promotion - Place mix- Promotion Mix-Importance of channels of distribution - Functions of middlemen - Importance of retailing in today's context

## UNIT- V

**Marketing and Government:** Bureau of Indian Standards –Agmark – Consumerism – Consumer Awareness-consumer protection Act – Rights of consumers.

### TEXT BOOKS:

1. *Pillai.R.S.N and Baghavathy .N*, **Modern Marketing** (edition 1987, Reprint2012).Sultan Chand and sons Publishers. (Unit-I-IV)
2. *Ramasamy.R. V.S and Namakumari*, **Marketing Management**, (3rd Edition), MacMillan India. Limited, New Delhi.

### REFERENCE BOOKS:

1. *Gupta .C.B and RajanNair .N*, **Marketing Management**. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.
2. *Philip Kotler*, 2014 **Principles of Marketing** (16<sup>th</sup> edition 2014). Pearson Education Pvt.( Unit I-V)

16UF11AA	ALLIED-I: BUSINESS ECONOMICS	SEMESTER – I
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**Total Credits: 4**  
**Hours Per Week: 5**

### OBJECTIVES:

The subject aims to build the concepts regarding:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

### CONTENTS

#### UNIT- I

**Business Economics:** Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

#### UNIT- II

**Demand and Supply:** Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

#### UNIT- III

**Cost Concepts:** Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

#### UNIT- IV

**Market:** Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

## UNIT -V

**National Income:** National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

## TEXT BOOKS

1. *Shankaran. S*, 2013 **Business Economics**, Margham Publication Chennai.(4<sup>th</sup> edition 1991 Reprint 2013).( Unit I-V)
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economic**. Sultan Chand and Sons Publishers New Delhi. . (4<sup>th</sup> edition 1997 Reprint 2010). Unit (I,II,IV.V)

## REFERENCE BOOKS

1. *Ahuja. H.L*, **Business economics** (Reprint 2009) S.Chand publications. New Delhi.
2. *Shankaran. S*, 2013 **Economic Analysis**, Margham Publication Chennai.(7<sup>th</sup> edition)



16UFI23A	<b>CORE- III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
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**Total Credits: 4**  
**Hours per week: 6**

**OBJECTIVES:**

1. To expose the students about various accounting procedure.
2. To expose the Accounting procedure and some allied aspects of partnership firm.

**CONTENTS**

**UNIT -I**

**Branch Accounts:** Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (foreign branches excluded).

**UNIT -II**

**Departmental Accounts:** Need for departmental accounting- Basis for Allocation of expenses - Inter departmental transfer at cost or selling price.

**UNIT -III**

**Hire Purchase:** Main Features - Hire Purchase Trading - Debtors Method - Installment Purchase System.

**UNIT- IV**

**Depreciation:** Meaning -Causes - objectives of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation- Straight line method, Diminishing Balance Method and Machine Hour Rate Method.

**UNIT -V**

**Accounting Standards :** Meaning - Objectives -Need - Significance - Formation of Accounting standard board - Indian Accounting Standards - Applicability of AS - Classifications of Business Enterprise: Level -I Enterprise - Level -II Enterprise - Level -III Enterprise - AS-1 to AS -6.

**Note: The question paper shall cover 20% Theory and 80% Problem.**

**TEXT BOOKS:**

1. *Reddy T.S, and A.Murthy*, 2014 **Financial Accounting [Sixth Edition]** Margham Publications, Chennai. (*Unit –I to IV*)
2. *S.P.Jain& K.L. Narang*, Volume –I ,2011 **Advanced Accountancy** [Fifteenth Edition] Kalyani Publications, New Delhi.(Unit-V)

**REFERENCE BOOKS:**

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II** [First Edition] Sultan Chand and Sons, New Delhi.
2. *Gupta R.L.*, 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi.

16UFI23B	<b>CORE -IV: BUSINESS ORGANISATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER - II</b>
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**Total Credit: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To develop actionable plans to address your most significant management challenges.
2. To develop the skill of running a business organization as well as managing the problems.

### **CONTENTS**

#### **UNIT- I**

**Business Organization:** Nature and Scope of Business - Forms of Business Organization –Sole Trader Partnership Firm - Joint Stock Company and Co-operative Society – Public Enterprises.

#### **UNIT -II**

**Office:** Functions and Significance – Location of Business – Factors influencing location - Localization of industries- Size of Firms.

#### **UNIT- III**

**Office Layout and Office Accommodation:** Advantages and disadvantages – Planning the office space – Open and private offices- Office Machines and Equipments.

#### **UNIT-IV**

**Filing and Indexing:** Office records – Significance and Essentials of a good filing system - E-Filing – Data Processing System – EDP –Uses and Limitations.

#### **UNIT -V**

**Office Machines and Equipment:** Data processing system- EDP – Uses and Limitations – Office Furniture.

**TEXT BOOKS:**

1. *Sharma. R. K.*, 2011.**Business organization and office management** (Third Edition), Kalyani publishers, New Delhi. (Unit I – V)
2. *Kathiresan, Dr. Radha.*, 2008. **Business organization**, Prasanna & Co, Chennai (Unit I – V)

**REFERENCE BOOKS:**

1. *Chopra. R. K.*, 1990. **Office Management** (Seventh Edition), Himalaya Publishing house, New Delhi.
2. *Ghosh.P. K.*, 1992. **Business Correspondence and Office management** (First Edition), Sultan chand and Sons, New Delhi.
3. *Saksena. S. C.*, 2000. **Business Organization and Office Management** (First Edition), Sahityabhawan, Agra.

16UFI2AA	ALLIED- II: INDIAN ECONOMY	SEMESTER-II
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Total Credit: 4  
Hours per week: 5

### OBJECTIVES:

1. To Know the preamble about economic development
2. To Understand the impact of industrial and agricultural sector in Indian Economy

### CONTENTS

#### UNIT- I

**Economy:** Meaning of Developed and Developing Economy - Characteristics of Indian Economy. Determinants of Development and Growth: Economic and Non Economic factors – Difference between Economic Development and Economic Growth- Obstacles in Economic Development.

#### UNIT- II

**Population:** Features of Indian population- Size and Growth of Population-Causes for growing population -Problems in Over Population. Measures for Population Control: Migration- Redistribution- Economic Development – Population Policy and Family Planning.

#### UNIT- III

**Agriculture:** Agriculture in Indian economy- Agricultural Productivity: Causes of Low Productivity and Measures- Green Revolution: Achievements and Failures-Sources of Agricultural Finance-Agricultural Marketing: Defects and Measures.

#### UNIT- IV

**Industry:** Role of Industries in Economic Development – New Industrial Policy 1991- criticisms in New Industrial Policy 1991 – Role of Small Scale and Cottage Industries in Indian economy-Problems of Small Scale Industries.

## UNIT- V

**Labour:** Meaning–Agricultural Labour- Causes for Poor Conditions- Measures to Improve the Conditions. Industrial Labour- Features of Industrial Labour- Industrial Disputes –Causes for Industrial Disputes - Methods of Settling Industrial Disputes- Trade Union in India.

### TEXT BOOKS:

1. Sankaran.S.2015.Indian Economy, [Thirteenth Edition], Margham Publications, Chennai. (UNIT I to V)
2. *Sundaram K.P.N. and Ruddar datt*, 2014, Indian Economy, [70<sup>th</sup> Edition], S Chand, New Delhi, (UNIT I to V)

### REFERENCE BOOKS:

1. *Rangarajan, C.* 1998.Indian Economy Money & Finance, [8<sup>th</sup> Edition], UBS Publishers' New Delhi.
2. *Ramesh Singh*, 2015.Indian Economy, [6<sup>th</sup> Edition], Mc Graw Hill Education, New Delhi.

16UFI33A	CORE -V: CORPORATE ACCOUNTING - I	SEMESTER -III
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Total Credits: 4  
Hours per week: 5

### OBJECTIVES:

1. To develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.
2. Recognize and understand ethical issues related to the accounting profession.

### CONTENTS

#### UNIT -I

**Issue of Shares and Debentures:** Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.

#### UNIT- II

**Redemption of Preference Shares and Debentures:** Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to Incorporation.

#### UNIT -III

**Final Accounts:** Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration.

#### UNIT -IV

**Valuation:** Valuation of Shares and Goodwill- Methods of valuation of goodwill.

#### UNIT- V

**Liquidation of companies:** preparation of statement of affairs - deficiency account – liquidator's final statement of accounts

**TEXT BOOKS:**

1. *Reddy T.S. & Murthy*, 2015. **Corporate Accounting** [Sixth Edition]  
Margham Publications, Chennai. (Unit I – Unit V)
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition]  
Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

**REFERENCE BOOKS:**

1. *Jain S.P*, 2005. **Advanced Accountancy** [Twelfth Edition] Kalyani  
Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas  
Publications, Noida.



16UFI33B	CORE- VI : BUSINESS LAW	SEMESTER - III
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**Total Credits: 4**  
**Hours per week: 4**

### OBJECTIVES:

1. To make the students understand the fundamentals of law relating to commercial activities.
2. To analyse the legal issues and use it to provide solutions to legal problems.

### CONTENTS

#### UNIT - I

**Business Law:** Meaning - Law of Contract - Essential Elements of Valid Contract - Types of Contracts - Offer - Legal Rules relating to Offer - Acceptance - Essentials of Valid Acceptance - Revocation of Offer and Acceptance.

#### UNIT - II

**Consideration:** Essentials of Valid Consideration - Capacity to Contract - Law relating to Minor, Unsound Mind - Persons Disqualified by Law.

#### UNIT - III

**Performance of Contract:** Modes of Performance - Quasi-Contract - Discharge of Contract -Modes of Discharge - Remedies for Breach of Contract.

#### UNIT - IV

**Contract:** Indemnity and Guarantee - Rights of Indemnity Holder - Rights and Liabilities of Surety.- Bailment and Pledge.

#### UNIT - V

**Sale of Goods Act:** Definition - Essentials elements of contract of sale - Difference between Sale and Agreement to Sell - Definition of Goods - Classification of Goods - Conditions and Warranties -Caveat Emptor - Transfer of Property - Rules regarding transfer of property - Rights of Unpaid Seller.

**TEXT BOOKS:**

1. *N.D Kapoor.*, 2013 . **Business law** [Fifth Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)
2. *R.S.N. Pillai & Bagavathi*, 2014. **Business Law** [Third Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)

**REFERENCE BOOK:**

1. *Kathiresan S*, 2008. **Company Law and Secretarial Practice** [First Edition] Prasanna & Co., Chennai.

16UFI33C	CORE -VII : INVESTMENT MANAGEMENT	SEMESTER -III
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**Total Credits: 4**  
**Hours per week: 4**

### OBJECTIVES:

1. To provide the foundation for the successful management of institutional and individual investment portfolios.
2. To explain the fundamental drivers of diversification as an investment strategy for investors.

### CONTENTS

#### UNIT- I

**Investment an introduction:** Investment and Gambling – Speculation vs. Gambling – Investor vs. speculator – investment important – Factors favorable for Investment – Investment media – Features of investment programme – Investment Process.

#### UNIT -II

**Securities Market:** Primary Market – Secondary Market – Function of new issue market – Guideline for new issue – SEBI – Structure of Stock Exchange –Function – BSE – NSE – OTCEI.

#### UNIT -III

**Security Valuation:** Risk and Return – Fundamental Analysis: Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis: Indicator- Portfolio analysis.

#### UNIT- IV

**Listing of Securities:** Meaning – Listing Procedures – Advantages of listing – Registration of Stock brokers – Function of brokers – Kinds of brokers.

## UNIT -V

**Investment Alternatives:** Investor classification – Corporate Bonds and Government Bonds – Investment in Equity Shares, Preference shares, Derivatives – Mutual Funds –Gold – Silver – Provident fund –National Savings Scheme – UTI.

### TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]  
Himalaya Publishing House, New Delhi. (Unit I – Unit V)
2. *Bhalla V.K.*, 2014. **Fundamentals of Investment Management**  
[Third Edition] Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

### REFERENCE BOOKS:

1. *Natarajan. L*, 2015. **Investment Management** [Second Edition]  
Margham Publications, Chennai.
2. *Radha*, 2003. **Investment Management** [First Edition] Prasanna &  
Co., Chennai.

<b>16UFI33P</b>	<b>CORE PRACTICAL -I : OFFICE AUTOMATION</b>	<b>SEMESTER- III</b>
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**Total Credits: 4**  
**Hours per week : 4**

### **MS-OFFICE & Computerized Accounting**

#### **OBJECTIVES**

1. To demonstrate practical knowledge and use of the MS Office.
2. To make the students to learn the use of tally.

#### **I- MS WORD:**

1. Creating the front page of a News Paper.
2. Creating a document and perform the following functions:
  - i. Changing a paragraph into two column cash book.
  - ii. Changing a paragraph using bullets (or) numbering format.
  - iii. Finding any word and replacing it with another word in document.
1. Designing a Class Time Table with the following operations:  
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
2. Mail merging Shareholders meeting letter for 10 members
3. Creating a Bio-Data by using Wizard/ Templates.

#### **II - MS EXCEL:**

1. Program to illustrate a mark list of a class with a minimum of 5 subjects and practice the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Program to highlight the Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Program for creation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparing a Product Life Cycle containing the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

### **III - MS POWERPOINT:**

1. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Creating a presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Designing slides for a TV Channel to exhibit the headline news with the following transactions:  
Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Performing a frame movement by inserting clip arts to illustrate running of an image automatically.
5. Creating presentation slides for the Seminar Presentation using animation effects with the following operations:  
Creation of different slides, changing background color, font color using word art.

### **IV- MS ACCESS:**

1. Creating a Student database with the following Tables:
  - a. Students Personal Details
  - b. Students Mark Details
2. Performing the following functions
  - a. Relate the Tables
  - b. Create a query to the students passed in all subjects.
  - c. Create a form and report

### **V - Computerized Accounting:**

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation ,Voucher Alteration and Deletion
4. Illustrating Final Accounts
5. Exhibiting Balance Sheet

16UMA3AE	<b>ALLIED- III: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER - III</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. On successful completion of this course, the student should have understood the basic concepts
2. To know about how to use Mathematical Techniques to solve the modern business problems.

### **CONTENTS**

#### **UNIT-I**

Set Theory - Definition - Notations - Description of sets- Types of sets - Venn Diagrams - Set operations - Laws and properties of sets - Number of elements (Sums involved in two sets only)

#### **UNIT-II**

Sequence and series - Arithmetic progression - Geometric progression - Simple interest Problems- Compound interest Problems.

#### **UNIT -III**

Matrix: Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices – Determinants - Crammer's Rule - Inverse of a Matrix - Matrix Method - Rank of Matrix.

#### **UNIT-IV**

Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

#### **UNIT-V**

Interpolation: Binomial - Newton's and Lagrange methods. (simple problems only).

**TEXT BOOK:**

1. *Navanitham, P.A(2013), Business Mathematics & Statistics Jai Publishers, Trichy-*

**REFERENCE BOOKS:**

1. *Sundaresan and Jayaseelan(2008), Introduction to Business Mathematics ,Sultan chand Co& Ltd, NewDelhi*
2. *Ranganath G.K. Sampamgiram C.S. and Rajan Y. 2006-A Text book Business Mathematics- Himalaya Publishing House - New Delhi.*



16UFI3SA	<b>SKILL BASED SUBJECT: I INFORMATION TECHNOLOGY</b>	<b>SEMESTER-III</b>
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**Total Credits: 3**  
**Hours per week: 4**

**OBJECTIVES:**

1. To effectively evaluate and analyze the contexts of technological change in order to manage IS/IT projects.
2. To utilize, and apply technology in order to solve complex business challenges.

**CONTENTS**

**UNIT -I**

**Introduction to Computers:** Importance - Characteristics -Five generation of computers - Classification of computers.

**UNIT -II**

**Components of Computer:** Hardware – Software – Parts of computers: Processor, Memory, RAM, ROM, EPROM, EEPROM, FLASH Memory, Input devices - Output devices – Storage devices.

**UNIT- III**

**Input /Output Devices:** Key board, Mouse, Track ball, Touch screen, Scanner, Barcode reader, Digitizer, Voice recognition, Web cameras, OCR, OMR, ICR Output Devices: Monitors, Printer, Plotter , Muliti Media Projector & Speech Synthesizer.

**UNIT -IV**

**Storage Device:** Magnetic Tape – Magnetic Disk – Optical Disk – Blue ray Disk – Magneto Optical Disk – Solid State Drive – USB Flash Drive.

**UNIT -V**

**Computers in Business:** Office Automation – Tools for management control – Computers in Engineering – Mobile Computing – Business on the Internet – Computer Related jobs in business.

**TEXT BOOKS:**

1. *Alex Leon., etl* 2013 .**Introduction to Information Technology** (First Edition), Vijay Nicole imprints (p) Ltd, Chennai. (Unit I – V)
2. *Parameswaran. R.,*2015 **Computer Application in Business** (second Edition),S. Chand co. Ltd, New Delhi. (Unit I – V)

**REFERENCE BOOKS:**

1. *Sudalai muthu. S.,* 2010. **Computer Application in Business** (First Edition), Himalaya Publication, New Delhi.
2. *Srivastava,* 2014. **Fundamentals of information technology,** Kalyani Publishers, New Delhi

16UFI43A	CORE VIII: CORPORATE ACCOUNTING - II	SEMESTER- IV
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Total Credits: 4  
Hours per week: 6

### OBJECTIVES:

1. To enable the students to develop awareness corporate Accounting in conformity with the provision of the Companies Act.
2. To introduce the importance of finance and the role it plays in organisations.

### CONTENTS

#### UNIT -I

**Amalgamation :** Types- Methods of Accounting- Purchase Consideration- Accounting for Merger- Absorption.

#### UNIT -II

**Reconstruction of Companies:** Internal and External Reconstruction (Excluding preparation of schemes)

#### UNIT -III

**Banking Company Accounts:** Preparation of Profit and Loss Account and Balance Sheet (New format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts

#### UNIT -IV

**Insurance Company accounts :** (New Format) - Accounts of Life Insurance – Valuation of Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet

#### UNIT -V

**Holding Company Accounts :** Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)

**Note:** The question paper shall cover 20% Theory and 80% Problem.

**TEXT BOOKS:**

1. *Reddy T.S. & Murthy*, 2015. **Corporate Accounting** [Sixth Edition] Margham Publications, Chennai. (Unit I – V)
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)

**REFERENCE BOOKS:**

1. *Jain S.P*, 2005. **Advanced Accountancy** [Twelfth Edition] Kalyani Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas Publications, Noida.

16UFI43B	CORE -IX: INDIAN FINANCIAL SYSTEM AND CAPITAL MARKET	SEMESTER- IV
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**Total Credits: 4**  
**Hours per week: 6**

### OBJECTIVES:

1. To expose the students on the contemporary theory of Indian Capital Market and Financial System.
2. To practice theories related to Indian Capital Market and Financial System.

### CONTENTS

#### UNIT -I

**Indian financial system:** Structure and constituents of Indian financial system- Financial institutions – Financial markets – Financial instruments and Services - Financial System and economic development.

#### UNIT -II

**Money Market:** Definition – Money market vs. capital market – Features of Indian Money Market – Characteristics of a Money market – Importance of Money Market - Composition of Money Market – Commercial papers – Certificate of Deposits.

#### UNIT -III

**New issue Market:** Meaning – Stock Exchange – Difference between New Issue Market and Stock Exchange - Relationship between New Issue Market and Stock Exchange – Function of New Issue Market – Methods of Floating New Issues – General Guideline for New Issue – public issue – players in the new issue markets.

#### UNIT -IV

**Secondary Market:** Meaning - Services of Stock Exchange – Recognition of stock Exchanges – Procedure – Online Trading – BSE – BOLT System – Mobile Trading – Merits of Online Trading.

## UNIT -V

**Depository System:** Meaning – Objectives – Activities – Interacting Institutions – Depository Process – Trading in a Depository System – SEBI (Depositors and participants) regulation act 1996 – Depository process in India – Benefits of depository system – drawbacks – remedial measures.

### TEXT BOOKS:

1. *E. Gordon and K Natarajan, 2013, Financial Markets and Services* (Second Edition), Himalaya Publishing House, Mumbai. (Unit I to V)
2. *Varshney . N., 2007.Indian financial system* (Eighth Edition), Sultan Chand & Sons, New Delhi. (Unit I – V)

### REFERENCE BOOKS:

1. *Shashi.K. Gupta., 2013.Financial institutions and markets* (Fourth Edition), Kalyani publishers, New Delhi.
2. *Bhole.L.M., 2009.Financial Institutions and Markets: Structure, Growth and Innovations,* (Fourth Edition) McGraw-Hill, New Delhi.

16UFI43C	<b>CORE-X: PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER – IV</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. To make the students to understand the elements of effective management.
2. To familiarize the students with the basics principles of management.

### **CONTENTS**

#### **UNIT -I**

**Management:** Definition – Nature and Scope – Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol’s Principles of Management – Management By Objectives (MBO) – Management By Exception (MBE).

#### **UNIT- II**

**Planning:** Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types – Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.

#### **UNIT- III**

**Organisation:** Definition – Principles – Types – Importance –Elements of Organisation Process – Delegation and Decentralization – Span of Control – Departmentation.

#### **UNIT -IV**

**Staffing:** Meaning and Definition – Functions – Recruitment – Sources of Recruitment – Motivation – Importance of Motivation – Maslow’s Theory of Motivation – X, Y and Z Theories – Leadership – Types – Qualities of a Good Leader

## UNIT- V

**Control:** Meaning and Definition - Need and Significance of Control - Process of Control – Techniques of Control. Co-ordination-need and techniques.

### TEXT BOOKS:

1. *Ramaswamy.T*, 2012. **Principles of Management** [Eight Edition]  
Himalaya Publishing Home Pvt Ltd, Mumbai (Unit I – Unit V)
2. *Dinkar Pagare*, 2011. **Business Management** [Fifth Edition] Sultan  
Chand & Sons, New Delhi. (Unit I – Unit V)

### REFERENCE BOOKS:

1. *Govindarajan. M*, 2008. **Principles of Management** [First Edition]  
PHI, New Delhi.
2. *Prasad L.M*, 2015. Principles and Practice of Management [Eight  
Edition], Sultan Chand & Sons, New Delhi.



<b>16UMA4AE</b>	<b>ALLIED- IV: STATISTICS FOR BUSINESS</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.
2. To know about Mathematics of Finance Statistical tools and their applications

### **CONTENTS**

#### **UNIT-I**

Meaning and Definition of Statistics - Collection of data - Primary and Secondary Data- Classification and Tabulation - Diagrammatic and Graphical presentation.

#### **UNIT-II**

Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - Measures of Dispersion - Range - Quartile Deviation - Standard Deviation and Co-efficient of Variation (Simple Problems).

#### **UNIT-III**

Correlation -Meaning and Definition -Types of Correlation-Scatter diagram, Karl Pearson's co-efficient of Correlation - Spearman's Rank Correlation - Co-efficient of Concurrent deviation.

#### **UNIT-IV**

Regression Analysis - Meaning and definition - Method of forming regression equations -Uses of regression equations - Simple Problems.

#### **UNIT-V**

Time Series - Meaning, Uses, Components and Models - Secular Trend - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average.

**TEXT BOOKS:**

1. *Navnitham, P.A* , 2013. **Business Mathematics & Statistics**. 2013. Jai Publishers.Trichy.

**REFERENCE BOOKS:**

1. *Gupta,S.P*. **Statistical Methods**. 2004. Sultan Chand and Sons.
2. *Vittal,P.R* . 2001. **Business Mathematics and Statistics**. Margham Publishers, Chennai.

16UF14SA	<b>SKILL BASED SUBJECT: II EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER- IV</b>
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**Total Credit: 3**  
**Hours per week: 4**

### **OBJECTIVES:**

1. To make the students be aware of the guiding principles of business Communication.
2. To obtain knowledge and skills in effective business communication.

### **CONTENTS**

#### **UNIT - I**

**Business Communication:** Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

#### **UNIT - II**

**Letters :**Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### **UNIT - III**

**Banking Correspondence :** Types – Structure of Banking Correspondence – Elements of a good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence –Difference between Life and General insurance – Meaning of Fire Insurance - kinds – Correspondence relating to Marine Insurance - Agency Correspondence- Introduction-kinds – Stages of Agency Correspondence – Terms of Agency Correspondence.

#### **UNIT - IV**

**Company Secretarial Correspondence:** Introduction – Duties of secretary – classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report Writing- Introduction - Types of Reports – preparation of Report writing .

## UNIT – V

**Interview:** Application Letters – Preparation of Resume – Interview – Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech.

### TEXT BOOKS:

1. *Premavathi.N* 2010. **Business communication & correspondence** (3<sup>rd</sup> edition ) Sultan chand & sons , New Delhi.(Unit I-IV)
2. *Rajendra pal Korahill*, 2006. **Essentials of Business communication** Sultan chand & sons , New Delhi.(Unit I-V)

### REFERENCE BOOKS:

1. *Ramesh, M.S and Pattanshetti C.C*, 2003. **Business communication** Sultan chand & sons , New Delhi
2. *Rodriquez M.V*, 2003. **"Effective Business Communication Concept"**. Vikas Publishing Company.

16UF153A	CORE- XI: COST ACCOUNTING	SEMESTER- V
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Total Credits: 4  
Hours Per Week: 6

### OBJECTIVES:

1. To enable the students to understand the Costing Terms in business
2. To provide adequate knowledge on Cost Accounting Practice

### CONTENTS

#### UNIT- I

**Cost Accounting** : Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

#### UNIT- II

**Material Control:** 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 – LIFO – FIFO.

#### UNIT- III

**Labour:** System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead .

#### UNIT- IV

**Process costing:** Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

## **UNIT- V**

**Contract costing** : Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

### **TEXT BOOKS:**

1. *Reddy,T.S., and Hari Prasad Reddy,Y.* 2014. **Cost Accounting**, Margham Publications Chennai. (Unit I – V)
2. *Jain,S.P and Narang, K.L.,* 2012. **Cost Accounting**, Kalyani Publishers, New Delhi. (Unit I – V)

### **REFERENCE BOOKS:**

1. *Iyyengar, S.P.* 2010. **Cost Accounting Principles and Practice**, Sultan Chand Company Ltd., New Delhi.
2. *Pillai,R.S.N., and Bagavathi.* 2004. **Cost Accounting**, Sultan Chand and Company Ltd., New Delhi.

16UF153B	CORE- XII: INCOME TAX LAW AND	SEMESTER - V
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**Total Credits: 4**  
**Hours Per Week: 6**

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

### **OBJECTIVES :**

The subject aims to build the concepts regarding:

1. To enable the students to know the basic of income tax act and its implications.
2. To know about various basic concepts used in Income tax Act.

### **CONTENTS**

#### **UNIT-I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

#### **UNIT- II**

Heads of Income: Income from Salaries – Definition- characteristics – computation of salary – Allowances – perquisites – profit in lieu of salary – Deduction under section 16 and 80C- Income from House Property – Definition – Exempted Income from House property – Annual value – let out – self occupied – Deduction out of annual net value.

#### **UNIT- III**

Profit and Gains of Business or Profession – Definition – allowable expenses – Disallowed expenses – Deemed profits – valuation of stock – miscellaneous provisions under section 44 – Depreciation – Block of assets – Rates of depreciation – Computation of depreciation – Income from Other Sources – General Income under section 56 (1) – Specific Income 56 (2) – Divided under section 2(22) – Deductions under section 57 – Expenses disallowed under section 58.

## UNIT- IV

Capital Gains – Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain – Treatment of capital loss – Deduction under sec 48(2) - Deductions from Gross Total Income – Deduction under sec 80(individuals)

## UNIT-V

Set off and Carry forward of losses – Speculation loss - capital losses - Carry forward of losses – Computation of Tax liability – Rebate U/S 86, 87A,88E - Relief U/S 89(1) - Assessment of Individuals.

## TEXT BOOKS :

1. *Gaur and Narang*, 2014-2015. **“Income Tax Law and Practice”** Income Tax Law and Practice Delhi (Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu Kumar*, 2014-2015. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai. Unit I-V)

## REFERENCE BOOKS :

1. *Mehrotra H.C*, 2014-2015. **“Income-tax Law and Accounts”** Sahithya Bhavan publishers.
2. *Hariharan .N*, 2014-2015. **Income Tax Law and Practice**, Tata McGraw Hill Education Private Limited, New Delhi



16UFI53C	<b>CORE- XIII: FINANCIAL MANAGEMENT</b>	<b>SEMESTER- V</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To understand the Financial/Resource Management Environment.
2. To Learn Planning, Programming, Budgeting, and Execution (PPBE).

### **CONTENTS**

#### **UNIT- I (Theory Only)**

**Financial Function** : meaning – Definition and scope of finance functions  
–Objectives of financial management – Profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures, preferred stock – debt.

#### **UNIT -II (Theory and Problems)**

**Financing Decision:** Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – Weighted average cost of capital, Operating leverage and financial leverage

#### **UNIT - III (Theory Only)**

Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy: Meaning, classification – sources available for dividends – Dividend policy -general determinants of dividend policy.

#### **UNIT -IV (Theory Only)**

**Working Capital Management:** Working capital management - Concepts – Importance –Determinants of working capital. Cash Management: Motive for holding cash – Objectives and Strategies of cash Management. Receivable Management: Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices.

## **UNIT –V (Theory and Problems)**

**Capital Budgeting:** Meaning – Objectives- Types capital budgeting: Traditional Method – Pay Back Period Method, Average Rate of Return – Time Adjusted Method – Present Value Method – Net Present Value Method – Internal Rate of Return Method – Benefit Cost Ratio Method – Terminal Value Method.

**Note:** The question paper shall cover 80% Theory and 20% Problem.

### **TEXT BOOKS:**

1. *Pandy. I. M*, 2008. **Essential of financial management** (Second Edition), Vikas Publishing House, New Delhi (Unit I – V)
2. *Khan. M. Y*, 2007. **Basic financial Management** (Second Edition), TMH, New Delhi. (Unit I – V)

### **REFERENCE BOOKS:**

1. *Venktasivakumar. V*, 2011. **Cost Accounting and Financial management** (First Edition), Pearson, New Delhi.
2. *Shashi K. Gupta*, 2013. **Business Finance** (First Edition), Kalyani Publishers , New Delhi

16UFI53D	CORE- XIV: COMPANY LAW	SEMESTER -V
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**Total Credits: 3**  
**Hours per week: 4**

### OBJECTIVES:

1. To provide basic knowledge of the provisions of the Companies Act, 2013 along with relevant case law.
2. To demonstrate an understanding of the key characteristics of businesses run as sole traders.

### CONTENTS

#### UNIT- I

**Company :** Meaning, Definition – characteristics of company – kinds of companies: – Formation of Companies.

#### UNIT- II

**Memorandum of association:** Meaning – Contents – Alteration of memorandum – Doctrine of ultra vires – Articles of association – Meaning- Contents- Alteration of Articles – Relationship between Memorandum and Articles – The Doctrine of Indoor management- Exceptions to Doctrine of Indoor management .

#### UNIT- III

**Prospectus:** Definition – Contents- Deemed prospectus – Mis-statement prospectus – Statement in lieu of prospectus – Underwriter's Commission- Brokerage – Share Capital – Reduction of capital – Further issue of Capital or Right shares.

#### UNIT - IV

**Meetings:** General Meeting of share holders: Statutory, Annual General meeting and Extra ordinary meeting. **Directors:** Definition – Director identification

Number – Number of directors – Appointment of directors – Qualification and Dis-qualification of Directors – Removal of Directors – Directors remuneration – Powers of Director – Liability of Directors.

## UNIT - V

**Winding up:** Meaning – Modes of winding up – compulsory winding up by the court –voluntary winding up: Types of voluntary winding up – winding up subject to the supervision of the court – General consequence of winding up – Liquidators – Powers and duties.

### TEXT BOOKS:

1. *N.D.Kapoor, 2013. Elements of company law* (Twentieth Edition), Sultan Chand & Sons, New Delhi. (Unit I – Unit V)
2. *Gulshan. S, 2014, Business law including company law*, (First Edition), New age publishers, New Delhi. (Unit I – Unit V)

### REFERENCE BOOKS:

1. *Company Secretaries of India 2006. Company law* (First Edition), Company secretaries of India, New Delhi.
2. *Ashok Bagrial, 2006. Company law*, (Eleventh Edition), Vikas publishing house, New Delhi.

16UFI5SA	<b>SKILL BASED SUBJECT : III BANKING THEORY, LAW AND PRACTICE</b>	<b>SEMESTER- V</b>
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**Total Credits: 3**  
**Hours per week: 4**

### **OBJECTIVES:**

1. To enrich the students' knowledge about the ingredients of the Banking sector.
2. To enlighten the students' understanding about various banking theories and practices.

### **CONTENTS**

#### **UNIT -I**

**Banker and Customer:** Definition of banker and customer – Relationships between banker and customer – Opening of account – operating the account- closer of bank account- types of deposit – Bank Pass book- RBI, Banking regulation Act 1949

#### **UNIT - II**

**Bank Customer:** Special types of customer – Minor - Married Women - Partnership Firm – Joint Stock Companies- Executors- Trustees- Joint Account.

#### **UNIT -III**

**Negotiable Instruments:** Characteristics – Types- Cheques-Salient features –Material alteration-Crossing –Types –Endorsement –Kinds.

#### **UNIT - IV**

**Paying and Collecting Banker:** Paying Banker-Precautions before honoring Cheque-Circumstances under which a cheque can be dishonored –Statutory protection to a Paying Banker –Payment in due course -Collecting Banker –Banker as a holder for Value-Banker as an agent - Statutory Protection –Duties.

## UNIT – V

**Loan Security and advances:** Loan and advances by commercial bank - Principles of Sound Lending-Secured and Unsecured Advances- Forms of Advances –Mode of Charging Securities - lien, pledge, hypothecation and mortgage-- Securities for Advances –Advances against Document of Title to Goods.

### TEXT BOOKS:

1. *Gordon. E & Natarajan, 2013. Banking theory law &Practices* (Twenty fourth Edition), Himalaya publication, New Delhi (Unit I – V)
2. *Sundharam&Varshley 2010. Banking theory Law & Practices* (Fourteenth Edition) S.Chand, New Delhi. (Unit I – V)

### REFERENCE BOOKS:

1. *Sundharam . K. P. M, 2012. Banking theory law & practices* (First Edition), S.chand, New Delhi.
2. *Shekar. K. C, 2014. Banking theory & Practice* (Twenty first Edition) ,Vikas Publication, Noida.

15UFI63A	CORE -XV: INDIRECT TAX	SEMESTER- VI
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**Total credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To managing all risks is cost inefficient, it will have negative impact on efficiency beyond indirect tax.
2. To know the efficiency and effectiveness of the indirect tax function.

### **CONTENTS**

#### **UNIT- I**

**Indirect Tax:** Indirect taxes- Special features of Indirect Taxes - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

#### **UNIT- II**

**Excise duty:** Excise duty- Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise - Procedure for Registration - Automatic or Deemed Registration.

#### **UNIT -III**

**Customs Duty:** Custom duty- Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

#### **UNIT- IV**

**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.

## UNIT- V

**VAT:** Terms and Definitions –Historical Background- VAT System in Tamil Nadu – Method of Computation of VAT- Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

### TEXT BOOKS:

1. *Balachandran. V.*, 2014.**Indirect taxation** (6th Edition), Sultan chand and Sons, New Delhi. (Unit I to V)
2. *Reddy T.S.*, 2012, **Business Taxation- Indirect Taxes** (2012), Margham Publications, Chennai. (Unit I to III)

### REFERENCE BOOKS:

1. *Radha. V.*, 2007.**Indirect taxation** (First Edition),Prasanna Chand, New Delhi.
2. *Gaur. V. P.*, 2005. **Practical Income tax** (twentieth Edition), Kalyani publication, Chennai



16UFI63B	CORE- XVI: MANAGEMENT ACCOUNTING	SEMESTER - VI
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**Total Credits: 4**  
**Hours Per Week: 6**

### **OBJECTIVES:**

1. To enable the students to understand the conceptual framework of Management Accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

### **CONTENTS**

#### **UNIT- I**

**Management Accounting** : Meaning-Definition – Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

#### **UNIT- II**

**Ratio** : Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios-Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

#### **UNIT- III**

**Working Capital:** Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis. Fund flow statement – Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - Simple fund flow statement. Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations –Simple cash flow statements (Simple problems only).

#### **UNIT- IV**

**Marginal costing:** Marginal Costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

## UNIT- V

**Budgeting:** Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget - purchase budget, material budget- flexible budget.

**Note: The question paper shall cover 40% Theory and 60% Problem**

### TEXT BOOKS:

1. *Sharma., and Gupta, S.K.* (2006). **Management Accounting.** Kalyani Publishers, New Delhi. (Unit I – V)
2. *Reddy, T.S., and Hari Prased Reddy, Y.* (2010). **Management Accounting.** Margham publications. Chennai. (Unit I – V)

### REFERENCE BOOKS:

1. *Maheswari, S.N.* (2004). **Management Accounting.** Sultan Chand & Sons, New Delhi.
2. *Jain, S.P., and Narang. K.L.* (2001). **Cost and Management Accounting.** Kalyani Publishers, New Delhi.

16UFI63C	CORE -XVII: PRINCIPLES OF AUDITING	SEMESTER - VI
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Total Credits: 3  
Hours per Week: 5

### OBJECTIVES:

1. To discuss the philosophy and environment of auditing.
2. To Examine the CPA's legal liability to clients and third parties.
3. To analyze the concept of materiality in an audit.

### CONTENTS

#### UNIT-I

**Auditing:** Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

#### UNIT-II

**Internal Control:** Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

#### UNIT-III

**Verification and valuation:** Verification and valuation of assets and liabilities – auditors position regarding the valuation and verifications of assets and liabilities – depreciation – reserves and provisions – secret reserves.

#### UNIT-IV

**Audit:** Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

## UNIT-V

**Investigation:** Objectives of Investigation - Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

### TEXT BOOKS:

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi. (Unit I – V)
2. *Pagare Dinkar*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi. (Unit I – V)

### REFERENCE BOOKS:

1. *Kishnadwala V.H* and *Kishnadwala N.H*, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

16UFI6SA	<b>SKILL BASED SUBJECT- IV : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 3**  
**Hours per week: 4**

### **OBJECTIVES:**

1. To inculcate the students about the entrepreneurial development.
2. To make the students to understand the functions of entrepreneurship.

### **CONTENTS**

#### **UNIT- I**

**Entrepreneur and Entrepreneurship:** Concept of Entrepreneurship: Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs- Entrepreneur Vs Intrapreneur- Entrepreneur Vs Copreneur.

#### **UNIT -II**

**Institutional Finance to Entrepreneurs:** Entrepreneurial Development - Agencies -Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. Financial Institutions - IFCI - IRBI- SFCs- SIDBI

#### **UNIT- III**

**Micro, Small and Medium Entrepreneurs:** 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**

**Entrepreneurship Development in India:** Entrepreneurial Development Programmes (EDP)-Objectives of EDPs - Role of Government in organizing EDPs - Critical evaluation of EDPs- Suggestions for Making Entrepreneurial Development Programmes more Effective.

## 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 - Women Entrepreneurship and Case studies

### TEXT BOOKS:

1. *Khanka S.S., 2011. Entrepreneurial Development* [Fourth Edition] Sultan Chand & Sons, New Delhi. (Unit I to IV)
2. *Dr. O.P. Gupta 2015. Fundamentals of Entrepreneurship*, SBPD Publishing House, Agra. (Unit V)

### REFERENCE BOOKS:

1. *E.Gordon, K. Natarajan, 2013 Entrepreneurship Development* Himalaya Publishing House, New Delhi.
2. *Saravanavel P, 1991 Entrepreneurial Development* [Second Edition] ESS PEE KAY House, Chennai.
3. *Vasanth Desai, 1997. Project Management* [First Edition] Himalaya Publishing House, New Delhi.

16UF15EA	<b>ELECTIVE -I: BUSINESS RESEARCH METHODS</b>	<b>SEMESTER- V</b>
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**Total Credits: 4**  
**Hours per week: 5**

**OBJECTIVES:**

1. Apply theoretical and quantitative methods to the analyses of international business problems
2. To Know about Statistical data and their manipulation and presentation by verbal, graphical, mathematical, statistical

**CONTENTS**

**UNIT -I**

**Research:** Meaning - Nature and scope of research in business – Types of research – significance – research process – characteristics of good research.

**UNIT -II**

**Research Problem:** Problem identification and selection - review of literature – research design – meaning, need and features of good design – different types of research design – developing a research plan, framing and testing of hypothesis.

**UNIT- III**

**Research Design:** Sampling design, procedure types and errors – scaling techniques, rating scales – Likert's scale.

**UNIT- IV**

**Data Collection:** Methods of data collection – primary and secondary data – sources: Questionnaire, Interview, observation, mail and email surveys – pilot study and pre testing.

## UNIT -V

**Processing and Analysis of Data:** Analysis and interpretation – report writing – layout of the report – types of report – steps in writing the report – evaluation of report.

**Note: Question paper shall cover 100% theory**

### TEXT BOOKS:

1. C.R.Kothari 2014. **Research Methodology** (Second Edition),Viswa Prakasam, New Delhi. ( Unit I – Unit V )
2. *Gupta. A. K.,* 2011. **Business Research Methods** (First Edition),Vayu Education of India, New Delhi. (Unit I – V)

### REFERENCE BOOKS:

1. *Murthy. S. N.,*2013. **Business Research Methods** (Second Edition) Excel books,New Delhi.
2. *Donald Cooper.R.,*1999.**Business Research Methods** (First Edition), TMH, New Delhi.



16UFI5EB	<b>ELECTIVE – I: CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER- V</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To identify issues usually addressed by corporate governance structures
2. To understand the universal ethical principles, anchored in a business perspective

### **CONTENTS**

#### **UNIT -I**

**Ethics Concept:** Introduction to Business ethics - Meaning of Ethics - Definition of Ethics - Ethical aspects in Marketing - Ethical decision making

#### **UNIT -II**

**Business Ethics :** Nature and Scope- Need- Importance – Characteristics – Objectives of Business Ethics - Factors influencing Business Ethics.

#### **UNIT -III**

**CSR:** Introduction - Importance and need for Business Ethics in Indian Context - Roots of unethical behaviour and Issues - Corporate Social Responsibility of Business (CSR).

#### **UNIT -IV**

**Governance in India:** Role of Board of Directors – Auditors - SEBI and Government.- Growth of Corporate Governance in India. - Corporate Governance Ethics

#### **UNIT- V**

**Corporate Governance:** OECD emphasis - Issues in Corporate Governance - Importance of Corporate Governance - Benefits of good governance to companies and to the society.

**TEXT BOOKS:**

1. *Gopalsamy. N., 2006.***Guide to Corporate Governance**, (First Edition)New Delhi. (Unit I – V)
2. *ICFAI., 2004.* **Business Ethics and corporate Governance** (First Edition), ICFAI university press, Hyderabad. (Unit I – V)

**REFERENCE BOOKS:**

1. *Scott. C. Newquist., 2007.***Corporate Governance a financial perspective** (First Edition) janico, Mumbai.
2. *Jill salom., 2004.***Corporate Governance and Accountability**(First Edition) Wiley India, New Delhi.

16UF15EC	<b>ELECTIVE- I: BUSINESS ENVIRONMENT</b>	<b>SEMESTER- V</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To impart practical knowledge on business policies and practices.
2. To learn the connections between different business studies and its environment concepts

### **CONTENTS**

#### **UNIT -I**

**Business Environment:** Concept -nature and significance - Brief overview of political - Cultural - Legal - Economic and Social environments and their impact on business and strategic decisions.

#### **UNIT-II**

**Economic Environment :** Economic systems and their impact of business - Macro Economic parameters like GDP -Growth rate population - Urbanisation - Fiscal deficit - Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

#### **UNIT -III**

**Political Environment:** Government and Business Relationship in India - Provisions of Indian constitution pertaining to business.

#### **UNIT -IV**

**Social Environment:** 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 -V**

**Financial Environment:** Industrial Finance - Corporate Securities - Equity Shares - Bonds - Financial Institutions - Stock Exchange - RBI - Non-Banking Financial Companies (NBFCs).

**TEXT BOOKS:**

1. *Francis Cherunilam*, 1997. **Business Environment** [Eighth Edition] Himalaya Publishing House, New Delhi. (Unit I – V)
2. *Chidambaram. K*, 2013. **Business Environment** [First Edition] Vikas Publications, Noida. (Unit I – V)

**REFERENCE BOOKS:**

1. *Aswathappa*, 2004. **Essentials of Business Environment** [Seventh Edition] Himalaya Publishing House, New Delhi.
2. *Namita Gopal*, 2009. **Business Environment** [Second Edition] Tata McGraw Hills, New Delhi.

16UFI6EA	<b>ELECTIVE – II: FINANCIAL SERVICES</b>	<b>SEMESTER - VI</b>
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**Total Credits : 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To use reflective thinking techniques to identify and analyze problems to make effective decisions.
2. To apply appropriate quantitative and qualitative techniques in solving business problems.

### **CONTENTS**

#### **UNIT- I**

**Financial services :** Meaning - Features - Importance - Classification - Scope - Financial service and Promotion of Industries -New Financial products and services - Innovative financial instruments -Challenges facing the Financial service Sector .

#### **UNIT -II**

**Merchant banking:** Meaning, Origin and growth of Merchant Banking in India- Services of Merchant banks-Merchant bankers as Lead Managers- Qualities, Guidelines for Merchant bankers - Merchant bankers in Market making process - Problems of Merchant bankers - Scope for Merchant banking in India.

#### **UNIT -III**

**Hire-purchase:** Meaning - Origin and Development - Features of Hire-purchase agreement - Legal Possession under Hire purchase - Banks and Hire Purchase Business. **Leasing:** Concept - Steps involved in Leasing transaction - Types of Lease - Advantages and Disadvantages - Legal aspects of Lease - Contents of Lease agreement - Difference between Hire purchase and Lease.

## UNIT- IV

**Venture Capital:** Concept – Features, Scope and Importance of Venture Capital- Origin – Initiative in India – Guidance – Present position – Suggestion for the growth of Venture Capital funds.

## UNIT -V

**Mutual funds:** Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – Money market mutual funds – Private sector mutual funds – functioning of mutual funds in India. Venture Capital - Growth of venture capital funds in India

### TEXT BOOKS:

1. *E. Gordon and K Natarajan, 2013, Financial Markets and Services* (Second Edition), Himalaya Publishing House, Mumbai. (Unit I to V)
2. *Khan. M. Y, 2001. Financial services* (Second Edition), TMH, New Delhi. (Unit I – V)

### REFERENCE BOOKS:

1. *Seethapathi. K, 2004. Financial services* (First Edition), ICFAI University press, Hyderabad.
2. *Shashi. K., Gupta, 2014. Financial services*, (Fifth Edition), Kalyani Publishers, New Delhi.

16UFI6EB	ELECTIVE – II: PUBLIC FINANCE	SEMESTER - VI
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Total Credits : 4  
Hours per week: 5

### OBJECTIVES:

1. To provide the basic knowledge about the Public Finance
2. To Know the Expenditure trends of the Government.

### CONTENTS

#### UNIT- I

**Public Finance:** Introduction –Evolution of public finance – State participation in economic life - Meaning- Scope- Importance- Difference between Public and Private Finance-Recent development in Public Finance – Methods of enquires in Public Finance.

#### UNIT- II

**Public Expenditure:** Meaning- Classification of Public Expenditure-Importance of Public expenditure – Difference between public and private expenditure- reasons for increasing public expenditure – Expenditure of union government – Expenditure of state government- Public Expenditure – Security Services- Social Services – Development services- General problem of public expenditure.

#### UNIT- III

**Public Revenue:** Meaning – Significance –Sources of public revenue – Tax revenue: Characteristics – Elements – Objectives - Non tax revenue: Commercial revenue – administrative revenue - Grants and gift – Other Income - Classification

#### UNIT- IV

**Public Budget:** Meaning- Characteristics – Budget and planning – Objectives – Principles – Techniques of budgeting – Qualities of goods budget – Classification of budget - Computation of budget - Purpose-Types- Classification of Public Budget – Budgeting procedure – Financial control in India – Comptroller – Performance budget.

## UNIT- V

**Taxation:** Principles of justice in taxation and theories for equitable distribution of burden of taxation.

### TEXT BOOKS:

1. *Dr.J.C.Varshney*, 2015. **Public Finance** ( First Edition) SBPD Publishing House, Agra.(Unit I – V)
2. *Sundaram. K.P.M.*, 1998, **Public Finance** (First Edition) S.Chand., New Delhi. (Unit II – III)

### REFERENCE BOOKS:

1. *R.K. Lekhi & Joginder Singh*, 2015. **Public Finance** ( Tenth Edition) Kalyani Publishers, New Delhi .
2. *M.L.Jhingan*, 2009, **Public Finance and International Trade** ( Second Edition) Vrindha Publication Pvt Ltd, New Delhi .



16UFI6EC	<b>ELECTIVE – II: BUSINESS FINANCE</b>	<b>SEMESTER- VI</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **OBJECTIVES:**

1. To obtain a broad functional knowledge of basic theory and practice of finance.
2. To understand various measures to evaluate portfolio performance.

### **CONTENTS**

#### **UNIT- I**

**Business Finance:** Introduction – Meaning – Concepts – Function of Finance – Aim of finance function – Scope – Relationship of finance with other discipline – Function of finance manager - Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **UNIT -II**

**Financial Plan :** Concepts of Financial Plan – Objectives of Financial Plan – Types of Financial Plan – Steps involved in Financial Planning – Significance of Financial Plan – Limitation of financial plan – Fundamentals of Financial Plan.

#### **UNIT -III**

**Fixed Capital :** Meaning and definition importance – assessment of fixed capital – requirements – Management of fixed capital – Principles of fixed capital – Working capital.

#### **UNIT -IV**

**Capitalisation:** Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation – Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.

## UNIT -V

**Sources and Forms of Finance:** Meaning – Importance - Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing- Features – Forms – Merits and Demerits.

### TEXT BOOKS:

1. *Shashi K. Gupta*, 2011. **Business Finance** (First Edition), Kalyani Publishers, New delhi. (Unit I – V)
2. *Khan. M. Y*, 2007. **Basic financial Management** (Second Edition), TMH, New Delhi. (Unit I – V)

### REFERENCE BOOKS:

1. *Venktasivakumar. V*, 2008. **Cost Accounting and Financial management** (First Edition), Pearson, New Delhi.
2. *Pandy. I. M*, 2008. **Essential of financial management** (Second Edition), Vikas Publishing Huse, New Delhi

16UFI6ED	<b>ELECTIVE – III: PERSONAL FINANCE</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To Know the importance of Personal Finance
2. To provide basic principles for managing Personal Finance

**CONTENTS**

**UNIT- I**

**Personal Financial Planning:** Meaning – Objectives – Life cycle planning – Major planning areas – Planning approach – Financial decisions – Financial planner.

**UNIT- II**

**Financial Environment:** Meaning – Importance – Financial system – Inflation – Interest Rates – Business cycle – Planning versus – Forecasting – Income statement : Income – Expenses – Contribution to savings.

**UNIT- III**

**Budget Management:** Objectives – recording income and expenses – updating Income and Expenses accounts – Evaluating and Controlling activities – Keeping and storing records – Master budget worksheet – Monthly income and expenses plan

**UNIT- IV**

**Cash Management:** Holding of Cash – Fundamental deposits – Other deposits – Financial institution – selecting a bank – checking account procedures – End – of – month activities – Electronic Banking – Determining interest on your account.

## UNIT- V

**Credit Management:** Meaning – advantages and disadvantages of credit – Kinds of accounts – Issuers of credit card – Protection against credit card fraud – Sources of credit – Credit management strategy – Resolving credit problems.

### TEXT BOOKS:

1. Bernard. J & Winger. **Personal Finance**, Charles and Merils Books, New York. (Unit I- V)
2. Joan.S &Ryan., **Managing your Personal finance**( Third Edition), Southwestern, New York (Unit I- V)

### REFERENCE BOOK:

1. Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, **Personal Finance** Tata Mc Graw-Hill Publishing Company Ltd. New Delhi

16UFI6EE	<b>ELECTIVE – III: CASE ANALYSIS</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To enable the students to develop their analytical skills.
2. To know the problem solving abilities and decision making strategies.

**CONTENTS**

**UNIT- I**

**Case Study:** Meaning - Purpose – preparation of Cases – Types of cases – Role of case analysis.

**UNIT- II**

**Case Studies in Marketing:** Concept of Marketing – New product development – Pricing strategies – product promotion – Sales management.

**UNIT- III**

**Case Studies in Human Resource Management:** Concept – Training and development – Performance Appraisal – Leadership – Motivation – Industrial.

**UNIT- IV**

**Case Studies in Financial Management:** Working Capital – Dividend Policies – Capital Structure – Budgeting.

**UNIT- V**

**Case Studies in Costing:** Production and Material Management – Production – Techniques – Material Management – Cost Management – Transport Management.

**TEXT BOOKS:**

1. Sherlaker. **Case Studies in Marketing**, Himalaya Publications, New Delhi.
2. Nair & Lathr Nair. 2004., **Personnel Management & Industrial Relations**, Sultan chand and sons, New Delhi.

**REFERENCE BOOKS:**

1. *Rahul V. Altekar* 2007, **Supply chain management concepts and cases** (First Edition) PHI , New Delhi.
2. *Dr.R.K. Suri and Dr.S.L.Gupta* **Case studies in Human Resource Management**, Pentagon Press , New Delhi.
3. *GP.Capt. H.Kaushal VSM (Rtd)* 2010 **Case Studies solution Financial Management** , Macmillan Publishers India Ltd

16UFI6EV	<b>ELECTIVE – III: PROJECT WORK</b>	<b>SEMESTER – VI</b>
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**Total Credits: 4**  
**Hours per week: 5**

### **GUIDE LINES:**

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

### **2) CIA Marks Distribution:**

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks
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	25 Marks
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### **3) End Semester Examination:**

The evaluation for the end semester examination should be as per the norms

Given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks

(Jointly given by the external and Internal examiner)

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75 Marks

16UNM34R	NMEC-I: INVESTMENT ALTERNATIVES	SEMESTER - III
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**Total Credits: 2**  
**Hours Per Week: 2**

**OBJECTIVES:**

1. To provide the foundation investment portfolios.
2. To explain the fundamental diversification of investment strategy for investors

**CONTENTS**

**UNIT -I**

**Investment:** Meaning-Classification- Objectives- Importance- Features  
Investment Process

**UNIT- II**

**Investment Alternatives:** Equity shares- Preference Shares- Bonds-  
Mutual funds.

**UNIT- III**

Investment in Government Securities- National Saving Scheme- Unit  
Trust.

**UNIT- IV**

**Portfolio:** Meaning- Process- Factor Contributing to Portfolio  
management.

**UNIT- V**

**Group activity on Various Investment forms:** Recurring Deposit Form –  
Fixed Deposit Form - Demat Account opening Form - Mutual funds  
Forms



**TEXT BOOKS:**

1. *Preeti Singh*, 1998. Investment Management [First Edition] Himalaya Publishing House, New Delhi.(Unit I to IV)
2. *Bhalla V.K.*, 2008. Investment Management Security Analysis and Portfolio Management [Fourteenth Edition] Sultan Chand & Sons, New Delhi.( Unit- I to IV)

**REFERENCE BOOKS:**

1. *Gangadhar.V.*, 2006. Investment Management [First Edition] Anmol Publishers, New Delhi.
2. *Radha*, 2003. Investment Management [First Edition] Prasanna & Co., Chennai.

<b>16UNM44R</b>	<b>NMEC-II: CAPITAL MARKET</b>	<b>SEMESTER - IV</b>
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**Total Credits: 2**  
**Hours Per Week: 2**

**OBJECTIVES:**

1. To provide basic knowledge about Capital Market
2. To know the Various investment Securities

**CONTENTS**

**UNIT- I**

**Capital Market:** Introduction – Overview-Structure of financial system in Capital Market.

**UNIT- II**

**New Issue Market :** Functions-Public issue- Offer for sale- Placement- Right issue.

**UNIT- III**

**Secondary Market:** Meaning- Significance- Characteristics- Functions and Scope of Secondary Market

**UNIT- IV**

**Stock Exchanges in India:** Bombay Stock Exchange (BSE)- National Stock Exchange (NSE)- Over the Counter Exchange of India (OTCEI)

**UNIT- V**

**Market Intermediaries:** Kinds of Brokers in Stock Exchange- Listing of Securities.

**TEXT BOOK:**

1. *Preeti Singh*, 1998. **Investment Management** [First Edition]  
Himalaya Publishing House, New Delhi.(Unit I – V)

**REFERENCE BOOK:**

1. *Dr.L.Natarajan*, 2015. **Investment Management** [Second Edition]  
Margham Publication, Chennai.(Unit I – V).

16UFISS1	<b>SELF STUDY PAPER -I : INTRODUCTION TO ORGANISATIONAL BEHAVIOUR</b>	<b>SEMESTER I to V</b>
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**Total Credits: 1**

**OBJECTIVES:**

1. To inculcate the knowledge concerned with the theory and practice of how individuals perform within organizations.
2. To determine how learning theory may be useful to an organization.

**CONTENTS**

**UNIT -I**

**Organizational Behavior:** Definition –Basic Concepts of Organizational Behavior- Scope and Application of Organizational Behaviour in Management.

**UNIT -II**

**Perception:** Process- Selection-Managerial implications of Perception.

**UNIT -III**

**Stress:** Nature –Sources –Effects-Influence of Personality –Managing Stress.

**UNIT- IV**

**Organizational Change:** Types of Organizational change- Factors of Change - Organizational Work setting.

**UNIT- V**

**Organizational Culture:** Dynamics- Role and types of culture.

**TEXT BOOKS:**

1. *Appannaiah, H.R., Reddy, P.N.Kavitha, B.Rose, 2009* **Organisational Behavior**, Himalaya Publishing House (Unit I – V)
2. *Prasad L. M., 2011.***Organisational Behavior** (Third Edition), Sultan chand and Sons, New Delhi. .(Unit I – V)

**REFERENCE BOOKS:**

1. *Shasi K. Gupta., 2006.* **Organisational Behavior** (Second Edition), Kalyani Publishers, New Delhi.
2. *Archana Tyagi, 1997,* **Organisational Behavior** (First Edition), Excel Books, Ghaziabad.

16UFISS2	<b>SELF STUDY PAPER -II : FUNDAMENTALS OF BANKING AND INSURANCE</b>	<b>SEMESTER I to V</b>
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**Total Credits: 1**

**OBJECTIVES:**

1. To enable the students to understand the banking system prevailing in India.
2. To impart theoretical base on fundamentals principles of insurance business

**CONTENTS**

**UNIT -I**

**Indian Banking System:** Branch Banking, advantages and disadvantages - Unit Banking, advantages and disadvantages - Difference between branch banking and unit banking - Group banking - Chain banking - Deposit banking - Mixed banking.

**UNIT -II**

**Overview of Indian Banking:** Structure of Indian Banking System - Nationalization of banks - Arguments for nationalization - Objectives of bank nationalization in India - Achievements of public sector banks.

**UNIT -III**

**Electronic Banking:** Facets of E-banking - Advantages of E-banking - Internet banking - Advantages - Disadvantages - Virtual banking - Difference types of virtual banking.

**UNIT- IV**

**Life Insurance:** Meaning and definition of life insurance - Nature - characteristics of life insurance - Procedure for issuing life insurance - Issue of duplicate policy - Nomination - Assignment.

## UNIT- V

**General or Non life Insurance:** Meaning and definition – Fire insurance, Marine Insurance, Health Insurance, Social Insurance and Rural Insurance – Meaning and Definition - Characteristics - Scope.

### TEXT BOOKS :

1. *Ranganadhachary A.V, Rudra Sai Baba & Anjaneyulu K, 2014. Financial Services Banking and Insurance*, Kalyani Publishers, Chennai (Unit I – V)
2. *Sundharam . K. P. M, 2012. Banking theory law & practices* (First Edition), S.Chand, New Delhi.

### REFERENCE BOOKS:

1. *S.Natarajan & Dr.R.Parameshwaran Indian Banking* Revised edition 2012.S.Chand, New Delhi
2. *Jagroopsingh 2012. Banking and Insurance Management*(First Edition), Kalyani Publishers, New Delhi.

## QUESTION PAPER PATTERN

### I. Question paper for 75 marks

#### SECTION A

Answer all questions (10 x 1 = 10)

1 to 10 - each question carries ONE mark (Multiple Choice)

#### SECTION B

Answer all questions (05 x 5 = 25)

11 to 15 - each question carries FIVE mark (Either or Choice)  
(Question must be identified as (e.g. 11. a or b)

#### SECTION C

Answer all questions (05 x 8 = 40)

16 to 20 - each question carries EIGHT mark (Either or Choice)  
(Question must be identified as (e.g. 16. a or b)

### II. Question paper for 55 marks

#### SECTION A

Answer all questions (10 x 1 = 10)

1 to 10 - each question carries ONE mark (Multiple Choice)



**SECTION B**

**Answer all questions** (05 x 3 = 15)

11 to 15 - each question carries THREE mark (Either or Choice)  
(Question must be identified as (e.g. 11. a or b)

**SECTION C**

**Answer all questions** (05 x 6 = 30)

16 to 20 - each question carries SIX mark (Either or Choice)  
(Question must be identified as (e.g. 16. a or b)

**III. Question paper for 50 marks (Non Major Elective Course)**

**SECTION A**

**Answer all questions** (10 x 1 = 10)

1 to 10 - each question carries ONE mark (Multiple Choice)

**SECTION B**

**Answer all questions** (05 x 3 = 15)

11 to 15 - each question carries THREE mark (Either or Choice)  
(Question must be identified as (e.g. 11. a or b)

**SECTION C**

**Answer all questions** (05 x 5 = 25)

16 to 20 - each question carries FIVE mark (Either or Choice)  
(Question must be identified as (e.g. 16. a or b)

**IV. Question paper for 50 marks (Self Study Course)**

**SECTION A**

**Answer any FIVE out of TEN questions** (5 x 10 = 50)

(Open Choice)

<b>15UFI63A</b>	<b>CORE XVI - INDIRECT TAX</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

### **UNIT - II**

Goods and Service Tax: Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST : Central GST- State GST- Inter-state GST - Benefit of GST - Limitations of GST in India.

### **UNIT - III**

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model - Advantages of IGST Model - Exemption under GST - Model of GST with Examples

### **UNIT - IV**

GST on Export and Import - Calculation of Net cost of imported goods - Calculation of Sale Value after import - Net tax payable calculation of imported goods - Export value calculation- Refund calculation - Impact of GST in various Sectors.

## UNIT - V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.


## TEXT BOOKS

1. *Balachandran.V*, 2006. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.(Unit I,III,IV)
2. *Gupta R.L and Gupta V.K*, 2010. "**Indirect Tax**" Sultan Chand &Co., New Delhi (Unit I-V)
3. *CA Keshav, R, Garg*, 2017. "**GST Ready Reckoner**" 3<sup>rd</sup> Edition, Bharat Law House Pvt Ltd
4. *Nitya Tax Associates*, 2016. "**Basics of GST**", 1<sup>st</sup> Edition, Taxman's e-book House Pvt Ltd

## REFERENCE BOOKS:

1. *Datey V.S.*, 2016. "**Indirect Taxes**", (2<sup>nd</sup> edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishwanathan nagarajan*, 2011. "**Indirect Taxation**" (26<sup>th</sup> edition), Asia Law House Publishers.
3. *Vishal Saraogi and Roshan Lodha*, 2017. "**Goods & Service Tax Law the Ultimate Guide**", Lawpoint Publication Pvt Ltd.

  
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