

THIRUVALLUVAR UNIVERSITY
BACHELOR OF ARTS

B.Com.

DEGREE COURSE

CBCS PATTERN

(With effect from 2020 -2021)

The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1.	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2.	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3.	III	Core Theory	Paper-1	5	3	Financial Accounting -I	25	75	100
4.	III	Core Theory	Paper-2	5	3	Business Organization	25	75	100
5.	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 3) 1. Indian Economy I 2. Elements of Insurance 3. Consumerism	25	75	100
6.	III	PE	Paper-1	6	3	Professional English I	25	75	100
7.	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II									
8.	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9.	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10.	III	Core Theory	Paper-3	5	3	Financial Accounting –II	25	75	100
11.	III	Core Theory	Paper-4	5	3	Office management	25	75	100
12.	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 3) 1. Indian Economy II 2. Merchant banking 3. Business Mathematics	25	75	100
13.	III	PE	Paper-2	6	3	Professional English II	25	75	100
14.	IV	Value Education		2	2	Value Education	25	75	100
15.	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	25		200	600	800

B.Com.: Syllabus (CBCS)

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III							CIA	Uni. Exam	Total
16.	III	Core Theory	Paper-5	6	5	Corporate Accounting I	25	75	100
17.	III	Core Theory	Paper-6	5	4	Legal Aspects of Business	25	75	100
18.	III	Core Theory	Paper-7	4	3	Business Correspondence	25	75	100
19.	III	Core Theory	Paper-8	4	3	Business Statistics and Operation Research	25	75	100
20.	III	ALLIED-2	Paper-3	6	3	Business Economics I	25	75	100
21.	IV	Skill based Subject	Paper-1	3	2	Computer Applications in Business	25	75	100
22.	IV	Non-major elective	Paper-1	2	2	General commercial Knowledge	25	75	100
				30	22		175	525	700
SEMESTER IV							CIA	Uni. Exam	Total
23.	III	Core Theory	Paper-9	5	4	Corporate Accounting II	25	75	100
24.	III	Core Theory	Paper-10	5	4	Business Management	25	75	100
25.	III	Core Theory	Paper-11	5	3	Company Law	25	75	100
26.	III	Core Theory	Paper-12	4	3	Modern banking	25	75	100
27.	III	ALLIED-2	Paper-4	6	5	Business Economics II	25	75	100
28.	IV	NMSDC : Digital Skills for Employability	Paper-2	2	2	Office Fundamentals	25	75	100
29.	IV	Non-major elective	Paper-2	2	2	Advertising and Salesmanship	25	75	100
				30	23		175	525	700
SEMESTER V							CIA	Uni. Exam	Total
30.	III	Core Theory	Paper-13	6	4	Cost accounting I	25	75	100
31.	III	Core Theory	Paper-14	5	4	Practical Auditing	25	75	100
32.	III	Core Theory	Paper-15	6	5	Management Accounting	25	75	100
33.	III	Core Theory	Paper-16	6	4	Income Tax Law and Practice I	25	75	100
34.	III	Elective	Paper-1	4	3	(to choose 1 out of 3) 1. Entrepreneurial Development 2. Business Environment 3. Management Information System	25	75	100
35.	IV	Skill based Subject	Paper-3	3	2	Principles of marketing	25	75	100
				30	22		150	450	600

B.Com.: Syllabus (CBCS)

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER VI							CIA	Uni. Exam	Total
36.	III	Core Theory	Paper-17	5	4	Cost accounting II	25	75	100
37.	III	Core Theory	Paper-18	5	4	Income Tax law and practice II	25	75	100
38.	III	Core Theory	Paper-19	5	4	Financial management	25	75	100
39.	III	Compulsory Project	Paper-20	5	5	Individual / Group Project	25	75	100
40.	III	Elective	Paper-2	4	3	(To choose one out of 3) 1. Innovation management 2. Logistics management 3. Service Marketing	25	75	100
41.	III	Elective	Paper-3	4	3	(To choose one out of 3) 1. Customs and GST 2. Investment Management 3. Financial services	25	75	100
42.	III	NMSDC : Digital Banking and Audit Essentials for Employability	Paper-4	2	2	Fintech Course	25	75	100
43.	V	Extension Activities		-	1		100	-	100
				30	26		275	525	800
TOTAL					140				4300

B.Com.: Syllabus (CBCS)

Part	Subject	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages	2	4	8	100	200
Part II	Communicative English	2	4	8	100	200
Part III	Allied (Odd Semester)	2	3	6	100	200
	Allied (Even Semester)	2	5	10	100	200
	Electives	3	3	9	100	300
	Core	19	(3-5)	70	100	1900
	Professional English	2	3	6	100	200
	Compulsory Project (Group/Individual Project)	1	5	5	100	100
Part IV	Environmental Science	1	2	2	100	100
	Soft skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Lang. & Others /NME	2	2	4	100	200
	Skill Based	4	2	8	100	400
Part V	Extension Activities	1	1	1	100	100
	Total	43		140		4300

SEMESTER III

CORE PAPER - 5

CORPORATE ACCOUNTING - I

Objectives:

1. To help the students to understand the basic concepts relating to issue and redemption of shares.
2. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.

UNIT - I

ISSUE OF SHARES

Issue of Shares - Introduction -Meaning and types of shares- Features and Kinds of Companies- Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

UNIT - II

REDEMPTION OF PREFERENCE SHARES

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

UNIT- III

ACQUISITION OF BUSINESS

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

UNIT - IV

PROFITS PRIOR TO INCORPORATION

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

UNIT - V

FINAL ACCOUNTS OF COMPANIES

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy (Volume I)	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II,	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang,	Corporate Accounting (Volume I)	Kalyani Publishers- Ludhiana.
2.	T.S.Reddy and A.Murthy	Corporate Accounting (Volume I)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info › syl › bcomiisem197

Course Out Comes

Units

CO Statement

Unit - I	After studied unit-1, the student will be able to	Understand the basic concepts relating to issue of shares and make accounting entries.
Unit - II	After studied unit-2, the student will be able to	Make accounting entries for and redemption of preference shares.
Unit - III	After studied unit-3, the student will be able to	Be acquainted with accounting treatment for acquisition of business.
Unit - IV	After studied unit-4, the student will be able to	Understand the accounting procedures related to Profits Prior to Incorporation
Unit - V	After studied unit-5, the student will be able to	Prepare Company Final Accounts & Company Balance Sheet.

CORE PAPER - 6

LEGAL ASPECTS OF BUSINESS

Objectives

1. To make the students to gain the Basic Knowledge in Business Law.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession.

UNIT -I

INDIAN CONTRACT ACT 1872(INTRODUCTION AND ESSENTIAL ELEMENTS)

Law - Meaning - Objectives - Need for the Knowledge of Law. Law of Contract - Contract-Definition - Agreement and its Enforceability - Consensus Ad Idem - Essential Elements of a Valid Contract - Classification of Contracts.Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation.

UNIT -II

INDIAN CONTRACT ACT 1872(OTHER ESSENTIAL ELEMENTS)

Consideration - Definition - Meaning - Legal Rules as to Consideration - Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor - Minor's Liability for Necessaries Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Agreements Opposed to Public Policy.

UNIT -III

INDIAN CONTRACT ACT 1872 (SPECIAL CONTRACTS)

Contingent Contract-Modes of Discharge of Contract -Remedies for Breach of Contract - Quasi ContractSpecial Contracts: Bailment and Pledge - Indemnity and Guarantee-

UNIT -IV

SALE OF GOODS ACT 1930

Goods-Classification of Goods-Contract of Sale-Sales and Agreement to Sell-Conditions and Warranties -Performance of Contract of Sale-Doctrine of Caveat Emptor” - Rights of Unpaid Seller.

UNIT -V

CONSUMER PROTECTION ACT, 1986

Introduction- Objectives of the Act-Definitions-Deficiency in services-Role of Central and State Consumer Protection Council - Consumer Disputes Redressal Agencies: District Forum, State Commission and National Commission: Jurisdiction - Composition - Appeal.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	N.D.kapoor	Business Law	Sultan Chand, New Delhi.
2.	R.S.N. Pillai and Bagavathi	Business Law	Chand & co, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.C. Tulsian	Business Law	Tata McGraw Hill, New Delhi.
2.	P. Saravanel& S. Sumathi	Legal Aspects of Business	Himalaya publication, New Delhi.
3.	M.R. Sreenivasan	Business Law	Margham publication, Chennai.
4.	AkhilashwarePathek	Legal Aspects of Business	Tata MCGraw Hill, , New Delhi.
5.	M.C. Kuchal	Business Law	Vikas Publication, , New Delhi.

E-Material

1. https://www.icaai.org/post.html?post_id=13821 - e material
2. https://www.dphu.org/uploads/attachements/books/books_3498_0.pdf- e material
- 3 .<https://www.youtube.com/watch?v=8zaTVt0Qf9c>- Indian Contract Act, 1872 by CA ShivangiAgrawal- e content
4. <https://www.youtube.com/watch?v=HluidzdIInM>-sale of goods act 1930 full lecture

Course Out Comes:

Units

CO Statement

Unit - I	After studied unit-1, the student will be able to	Know the framework of Indian Contract Act 1872.
Unit - II	After studied unit-2, the student will be able to	Understand the other essential elements of Indian Contract 1872.
Unit - III	After studied unit-3, the student will be able to	Aware the provisions of Special Contracts and Modes of Discharge.
Unit - IV	After studied unit-4, the student will be able to	Acquire Knowledge of Sale of Goods Act 1930.
Unit - V	After studied unit-5, the student will be able to	Consciousness on Consumer Protection Act 1986 .

CORE PAPER - 7

BUSINESS CORRESPONDENCE

Course Objectives

1. To acquire knowledge about basic concepts of business Correspondence
2. To acquire knowledge about business communication.
3. To understand structure and layout business letter
4. To acquire the knowledge of types of business letter
5. To gain knowledge about the Letters of Application with CV, Resume.
6. To enable the business report and its types

UNIT-I

INTRODUCTION

Features of business communication - Importance of effective communication in business - classification of communication - characteristics and Guidelines of effective business communication.

UNIT-II

BUSINESS LETTERS-(LAY OUT)

Preparation of business letters - Basic principles in drafting - Appearance, structure and layout - letter style

UNIT-III

TYPES OF BUSINESS LETTERS

Various Types of Business Letters - Letters of Enquiry - Offers, Quotations, orders, and complaints

UNIT-IV

Letters of Application

Letters of application - Essential Qualities - Letters of Application with CV, Resume - Application in response to an advertisement.

UNIT-V

BUSINESS REPORT

Business Reports - Importance - Characteristics - Types - Reports by individuals and committees

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Ramesh and Pattanchetti.R	Business Communication	Chand&Co
2.	Rajendra Pal and J.S.Korlahall	Essentials of Business communication	
3.	Dr.K.Sundar and Dr.A.Kumara raj	Business Communication	Vijay Nicoles Imprints Pvt., Ltd.,
4.	Herta Murphy	Effective business Communication	McGraw Hill Education
5.	MadhukantJha	Business Communication	Gyan books.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	The student will be able to understand the basic concepts of business correspondence.
Unit - II After studied unit-2, the student will be able to	The students will be able to prepare the business letter and letter style.
Unit - III After studied unit-3, the student will be able to	The students will be able to know the different types of business letter's, offers, orders and complaints.
Unit - IV After studied unit-4, the student will be able to	The students will able to acquire the knowledge of preparing letters of application with cv, resume etc.
Unit - V After studied unit-5, the student will be able to	The students will be able to understand the types and characteristics of business report.

CORE PAPER - 8

BUSINESS STATISTICS AND OPERATIONAL RESEARCH

Course Objectives

1. To develop skills in analysis and interpretation of data.
2. How to measure Central Tendency and their application in business.
3. To measure the degree and direction of relationship between the variables in business.
4. Index Numbers and Time series are the most important widely used statistical device, students get familiarize
5. To solve challenging problems by using appropriate statistical tools.

UNIT-I

Statistics -Definitions -Scope and Limitations -Collection of Data -Primary and Secondary Data - Questionnaire -Classification and Tabulation -Diagrammatic and graphical representation of data- Measures of Central tendency -Mean -Median -Mode -Combined Mean.

UNIT-II

Measures of Dispersion -Range -Quartile deviation -Mean Deviation -Standard Deviation - Coefficient of Variation-Lorenz Curve - Measures of Skewness -Karl Pearson's and Bowley's Coefficient of Skewness- Kurtosis -Characteristics of Kurtosis -Measures -Calculation.

UNIT-III

Correlation -Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation - Regression Analysis - Simple regression- Regression equations.

UNIT-IV

Index Number -Definition -Uses -Weighted Index -Laspeyre's Paasche, Drobish Bowley's - Marshall Edge worth, Fisher Ideal Index -Time and Factor Reversal Test -Cost of Living Index - Time Series -Definition and Uses -Components -Semi Average, Moving Average -Method of Least Square -Seasonal Variation -Simple Average Method.

UNIT-V

Linear programming- Formation of LPP- Graphical method - Simplex method- Maximization Function- Minimization Function (Simple Problems only)- Transportation problems- North West Corner Method - Least Cost Method- Vogel's Approximation Method - Assignment problem- Balanced Hungarian Assignment Method.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. S.P. Gupta	Business Statistics & Operation Research	Sultan Chand.
2.	PA. Navanitham	Business Statistics & Operation Research	Jai Publications, Trichy.
3.	S.P. Rajagopalan& R. Sattanathan	Business Statistics & Operation Research 3 rd Edition	Vijay Nicole Publications, Chennai.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. S.P. Gupta	Statistical Methods	Sultan Chand.
2.	R.S.N. Pillai&Bhagavathi	Statistics.	
3.	J.K. Sharma	Business Statistics	Pearson Education.
4.	B. Agarwal	Basic Statistics	Wiley Eastern.

E MATERIALS

www.southampton.ac.uk

www.quora.com

www.pondiuni.edu.in

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Acquired skills in analysis and interpretation of data.
Unit - II After studied unit-2, the student will be able to	Gained knowledge on measures of Central Tendency and their application in business
Unit - III After studied unit-3, the student will be able to	Learned about Correlation and Regression
Unit - IV After studied unit-4, the student will be able to	Get familiarized about Index Numbers and Time series
Unit - V After studied unit-5, the student will be able to	Solved challenging problems by using appropriate statistical tools.

ALLIED - 2

PAPER - 3

BUSINESS ECONOMICS – I

Course Objectives

1. The main objective of this paper is to apply in business decision making, demand, utility, demand forecasting and production.
2. The students understand the role and responsibilities of Business.
3. Understands Utility concept.
4. The students acquire the knowledge of the Demand forecasting and methods of Forecasting.
5. Gains knowledge of production function and returns to scale.

UNIT: I Introduction

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

UNIT: II Demand Analysis

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

UNIT: III Utility Analysis

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve analysis.

UNIT: IV Demand Forecasting

Demand Forecasting – Meaning – Objectives – Purpose – Steps involved in Demand Forecasting - Types of Demand Forecasting.

UNIT: V Production

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

Text Books

Unit-I: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-II: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-III: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-IV: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-V: S. Sankaran, Business Economics, Margham Publications, Chennai

Reference Books:

1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2. H.L. Ahuja, Business Economics, S.Chand, New Delhi.
3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.
5. H.L.Ahuja, Managerial Economics, S Chand and Co ltd, New Delhi. Sankaran,. S, Managerial Economics, Margham Publication.

E - Resources

1. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
2. [www.yourarticlelibrary.com/managerial-economics/...](http://www.yourarticlelibrary.com/managerial-economics/)
3. economicsconcepts.com/managerial_economics.htm
4. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
5. www.economicdiscussion.net/managerial-economics/notes...
6. www.simplynotes.in/managerial-economics/characteristics...
7. www.managerial-economics-club.com/managerial...
8. www.ebookphp.com/managerial-economics-epub-pdf
9. www.simplynotes.in/importance-managerial-economics
10. www.scholarpol.com/nature-and-scope-of-managerial-economics

Course Out Comes

1. After studied unit-1, the student will be able to understand the concept of Business Economics, Objectives and scope.
2. After studied unit-2, the student will be able to gain knowledge of the demand and elasticity of demand.
3. After studied unit-3, the student will be able to gain knowledge on Utility concept .
4. After studied unit-4, the student will be able to acquire Knowledge of Demand forecasting and Demand Forecasting methods.
5. After studied unit-5, the student will be able to gain knowledge of Production Function and Returns to scale

**SKILL BASED SUBJECT
PAPER -1
COMPUTER APPLICATIONS IN BUSINESS**

Course Objectives

1. Identify computer concepts terminology and concepts, basic operating system functionality and terminology
2. To apply basics and advanced formatting techniques, skills to produce word processing documents
3. Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports
4. Develop a database; create and format tables, queries and reports; enter and modify table data.
5. Develop and deliver business presentations using presentation

UNIT - I

Introduction to computer- characteristics of computer- history of computer- computer generation -hardware - software- system software and application software.

UNIT - II

MS - word processing: starting MS word- ms word environment - working with word documents.

UNIT - III

Ms excel -ms excel sheet-ms excel environment - working with excel workbook - worksheet- formulas and functions - inserting charts - printing in excel - free worksheet(ms excel)- ms power point - starting ms power point -ms power point environment- working with power point - working with different views - designing , presentation & printing in power point.

UNIT - IV

Programming under a DBMS environment - the concept of the data base management system; data field, records, and files, sorting and indexing data; searching records. Designing queries, and reports; linking of data files ; understanding programming environment in DMBS ; developing menu drive applications in query languages(MS- Access).

UNIT - V

Electronic commerce - types -advantages and disadvantages - electronic data interchange (EDI) working of EDI- EDI benefits & limitation - future of EDI - FEDI- smart card - smart card application.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Anathishehasaayee	Computer Application in Business and Management	Margam Publication.
2.	leon& Leon	Computer Applications in Business	VjayNicholes imprint pvt.ltd- Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.K.Taxali,	Pc Software for Windows Made Simple	Tata Mcgraw Hill publications - India 2010
2.	Hebert Schildt	Windows 2000 Programming from the ground up	Tata McGraw Edition 2000
3.		ComadexComputer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press.	

E- MATERIALS

www.ggu.ac.in

www.ddegjust.ac.in

www.scribd.com

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Gainedbasic knowledge about computer concept and terminology
Unit - II After studied unit-2, the student will be able to	Acquired skills to produce word processing documents
Unit - III After studied unit-3, the student will be able to	Demonstrated basic skills involving MS excel sheet
Unit - IV After studied unit-4, the student will be able to	Acquired skills on data base
Unit - V After studied unit-5, the student will be able to	Enhanced knowledge on business presentation by using presentation software.

**NON-MAJOR ELECTIVE
GENERAL COMMERCIAL KNOWLEDGE
PAPER -1**

Course Objective

1. To enable the students of gain basic knowledge of Trade,Commerce and Industry.

UNIT - I

Business - Commerce -Industry- Trade - Profession - Meaning-Scope - Importance-Kinds-Economic Basis of Commerce.

UNIT - II

Forms of Business organization - Sole Trade- Partnership Firm-Features-Merits-Demerits - Co-Operative Societies -Features-Types-Advantages.

UNIT - III

Joint stock Company-Features-Memorandum and Articles-Contents-Prospectus.

UNIT - IV

Stock Exchange - Function - Types - Regulation of Stock Exchanges in India.

UNIT-V

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

Note: Questions in Sec. A, B & C - 100 % Theory.

Text Books:

S.no	Authors	Title	Publishers
1	Ghosh and Bhushan	General Commercial Knowledge	Sultan Chand & Sons, New Delhi.
2.	R.N. Gupta	Business organization & Management	S. Chand & Co. New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	P.N.Reddy&S.S.Gulshan	Commerce - Principles & Practice	S. Chand & Co. New Delhi.
2.	C.D.Balaji&Dr.G.Prasad	Business organization	Margham Publications, Chennai.

Reference journals:

1. Arabian Journal of Business and Management Review,
2. International Public Management Journal,
3. International Small Business Journal,
4. Journal of Business and Psychology,
5. journal of International Management,

E-Materials:

1. E-book Business organization by H. E Morgan
2. Business Organisation - sbpd publication

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	To gain knowledge about Commerce, Trade, Industry.
Unit - II After studied unit-2, the student will be able to	To learn about Forms of Business organization.
Unit - III After studied unit-3, the student will be able to	To acquire knowledge about Company.
Unit - IV After studied unit-4, the student will be able to	To know about Stock Exchange
Unit - V After studied unit-5, the student will be able to	To impart effective knowledge about Trade association and Chamber of commerce

SEMESTER IV

CORE PAPER - 9

CORPORATE ACCOUNTING -II

Objectives:

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.

UNIT - I

VALUATION OF GOODWILL AND SHARES

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

UNIT- II

ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

UNIT- III

AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning-Accounting treatment-External Reconstruction- -Meaning-Accounting treatment (Intercompany holding excluded).

UNIT - IV

HOLDING COMPANIES

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-- Elimination Of Common Transactions -Unrealised profit - Revaluation of Assets and Liabilities - Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

UNIT - V

BANKING COMPANY ACCOUNTS

Accounts of Banking Companies - Rebate on bill discounted-Non - Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang	Corporate Accounting (Volume II)	Kalyani Publishers- Ludhiana.
2.	T.S.ReddyandA.Murthy	Corporate Accounting (Volume II)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info > syl > bcomiisem197

Course OutComes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Impart the knowledge of valuing shares and goodwill of the company.
Unit - II After studied unit-2, the student will be able to	Understand the accounting procedures related to Alteration of share capitaland Internal Reconstruction.
Unit - III After studied unit-3, the student will be able to	Be acquainted with accounting procedures for Mergers and acquisitions.
Unit - IV After studied unit-4, the student will be able to	Prepare consolidated financial statements of Holding company and its subsidiary companies.
Unit - V After studied unit-5, the student will be able to	Know the accounting procedures related to preparation of bank accounts.

CORE PAPER - 10

BUSINESS MANAGEMENT

Objectives:

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of management in day.

UNIT - I

INTRODUCTION TO MANAGEMENT

Meaning, Definition, Importance, Nature, Management and administration, Functions of Management. Levels of management, roles of manager, Management as a Science or Art, Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.

UNIT- II

PLANNING

Planning - Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making - Steps, Types, Decision Tree.

UNIT -III

ORGANISING AND STAFFING

Organization - Importance - Principles of Organisation. Delegation & Decentralization - Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.

UNIT- IV

DIRECTING AND MOTIVATING

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

UNIT - V

CO-ORDINATION AND CONTROL

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information - Concepts of keizen- six sigma.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	Sherlekar&Sherlekar	Principles of Business Management	Himalaya Publishing House, New Delhi.
3.	L.M.Prasad	Principles and Practices of Management	Sultan Chand and sons, New Delhi.

Course OutComes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Knowledge pertaining to Fundamentals of management
Unit - II After studied unit-2, the student will be able to	Knowledge pertaining to develop planning
Unit - III After studied unit-3, the student will be able to	Understand organising and staffing
Unit - IV After studied unit-4, the student will be able to	Knowledge pertaining to motivation structures.
Unit - V After studied unit-5, the student will be able to	Advanced Programming techniques using control and coordination

CORE PAPER - 11

COMPANY LAW

Course Objective

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendments to Companies Act.

UNIT-I

Introduction - Meaning and Definition of a Company - Characteristics of a Company - Advantages - Limitations - Types of Companies - Distinction between a Private Ltd. Company and a Public Ltd. Company.

UNIT-II

Formation of a Company - Memorandum of Association - Meaning - Contents - Purpose - Articles of Association - Meaning - Contents - Distinction between Memorandum and Articles.

UNIT-III

Prospectus - Meaning - Requirements of a Prospectus - Objects of Issuing a Prospectus - Contents - Civil and Criminal Liability for mis-statement of prospectus -Statement in Lieu of Prospectus.

UNIT-IV

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

UNIT-V

Directors of a Company - Definition - Eligibility to become a Director - Number of Directorships - Appointment of Directors - First Directors - Subsequent Directors -Removal of Directors - Powers, Duties and Liabilities of Directors - Winding up of a Company - Meaning - Methods of Winding up.

Note: Questions in Sec. A, B & C - 100 % Theory.

Text Books:

S.no	Authors	Title	Publishers
1	N.D.Kapoor	Company Law	Sultan & Chand, New Delhi.
2.	P.P.S.Gogna	Company Law	S. Chand, New Delhi

Reference Books:

S.No	Authors	Title	Publishers
1.	Dr.N. Premavathy	Company Law	Sri Vishnu Publications, Chennai
2.	Gaffoor and Thothadri	Company Law, 2nd Edition	Vijay Nicholes Imprint Pvt. Ltd., Chennai.
3.	Kathiresan and Radha	Company law	Prasanna Publishers, Chennai.

Related Journals:

1. Intellectual Property Rights,
2. Political Sciences & Public Affairs,
3. Sociology and Criminology,
4. Journal of Corporate Law Studies,
5. Australian Journal of Corporate Law,
6. India Business Law Journal,
7. Corporate and Commercial Law Journals,
8. Journal of Business Law

E-Materials:

1. ndkapoor company law free download
2. company law icsi 2019
3. company law pdf 2017
4. general principles of company law
5. company law lpu
6. mc kuchhal corporate law

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	To learn about Nature, Scope and Kinds of Company
Unit - II	After studied unit-2, the student will be able to	To gain effective knowledge about Formation of a Company
Unit - III	After studied unit-3, the student will be able to	To effectively impart knowledge about Prospectus of company

B.Com.: Syllabus (CBCS)

Unit - IV	After studied unit-4, the student will be able to	To know about Members of Company
Unit -V	After studied unit-5, the student will be able to	To learn about Directors of Company and Winding up of Company

CORE PAPER - 12

MODERN BANKING

Course Objectives

1. To understand the basic Concepts banking
2. To have knowledge about Central Banking
3. Toknown the SBI
4. To acquire knowledge in development Bank.
5. To acquire the recent trend in e-banking

UNIT- I

INTRODUCTION

Brief history of banking - Unit banking - branch banking - structure of Indian financial system - Mixed banking - functions and importance of commercial banks - credit creation of commercial banks

UNIT- II

CENTRAL BANKING

Central banking (special reference to India) - functions - measures / methods of credit control - Quantitative and Qualitative credit control measures

UNIT- III

STATE BANK OF INDIA

State bank of India - Organization - functions - management - Regional Rural Banks (RRBS)

UNIT - IV

DEVELOPMENT BANKING

Development Banking - Industrial Finance Corporation of India (IFC) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development of Bank of India(IDBI)

UNIT- V

E-Banking

Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -Automatic Teller Machine(ATM) at home -Electronic Fund Transfer(EFT)-uses -

computerization in clearing houses- Tele banking- Banking on home computers -Electronic Money Transfer -uses of EMT.

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.Gurusamy	Banking Theory Law and Practice	Vijay Nicole Imprints Pvts Ltd.,
2.	Dr.V.Balu	Banking and Financial System,	Sri Venkateswara Publications,
3.	B.Santhanam	Banking and Financial System	Sri Margham Publications.
4.	K.P.M.Sundaram and E.N.Sundaram	Modern Banking	Sultan Chand and Sons.
5.	Dr.Gupta	Banking Law and Practice in India	SahityaBhawan Publication.

Reference Items:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	O.P.Agarwal,	Modern Banking	Himalaya Publishing house
2.	K.C.Shekher	Banking Theory and Practice,	Vikas Publishing.
3.	A.Gajendran	Banking Law and practice	Vrinda Publications (P) Ltd
4.	D.Muraleedharan	Modern Banking Theory and Practice,	Prentice hall India Learning Private Limited.
5.	S.Natarajan and R.Parameswaran	Indian Banking	S.Chand.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	The students will be able to acquire the knowledge of different types of banking.
Unit - II After studied unit-2, the student will be able to	The students will be able to know the measures and methods of credit control in central bank.
Unit - III After studied unit-3, the student will be able to	The students will be able to understand the concept of SBI.
Unit - IV After studied unit-4, the student will be able to	The students will be able to study the different types of development banking in India.
Unit - V After studied unit-5, the student will be able to	The students will be able to acquire the new concepts of E-Banking.

ALLIED - 2
PAPER - 4
BUSINESS ECONOMICS - II

Course Objectives

1. The main objective of this paper is to apply in business Cost and Revenue analysis.
2. The students understand the pricing of perfect competition, monopoly and monopolistic competition.
3. Understands Distribution and Theories of Distribution.
4. The students acquires the knowledge of the capital budgeting.
5. Gains knowledge on the decision making under certainty and uncertainty.

UNIT: I Cost and Revenue Analysis

Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost - Various types of revenue curves short term and long term - Diagrammatic representation.

UNIT: II Market Structure and Pricing

Market structure and pricing - Pricing under perfect computation – Assumptions of perfect competition - Pricing under monopoly – Assumptions of monopoly - Pricing under monopolistic competition – Assumption of monopolistic competition.

UNIT: III Distribution

Distribution – Meaning – Marginal Productivity theory of Distribution – Modern theory of Distribution - Theories of profits.

UNIT- IV – Capital Budgeting

Capital Budgeting: Need for Capital Budgeting- Forms of Capital Budgeting- Nature of Capital Budgeting Problem.

UNIT- V – Decision Making

Decision Making: Risk and Uncertainty- Elements of Decision Theory- Classification of Managerial Decision Problem- Decision Taking Under Certainty and Uncertainty.

Text Books

Unit-I: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-II: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-III: S. Sankaran, Business Economics, Margham Publications, Chennai.

Unit-IV: S. Sankaran, Business Economics, Margham Publications, Chennai

Unit-V: S. Sankaran, Business Economics, Margham Publications, Chennai

Reference Books:

1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2. H.L. Ahuja, Business Economics, S.Chand, New Delhi.
3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.

E - Resources

1. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
2. [www.yourarticlelibrary.com/managerial-economics/...](http://www.yourarticlelibrary.com/managerial-economics/)
3. economicsconcepts.com/managerial_economics.htm
4. [www.tutorialspoint.com/managerial_economics/...](http://www.tutorialspoint.com/managerial_economics/)
5. www.economicdiscussion.net/managerial-economics/notes...
6. www.simplynotes.in/managerial-economics/characteristics...
7. www.managerial-economics-club.com/managerial...
8. www.ebookphp.com/managerial-economics-epub-pdf
9. www.simplynotes.in/importance-managerial-economics
10. www.scholarpol.com/nature-and-scope-of-managerial-economics

Course Out Comes

1. After studied unit-1, the student will be able to understand the Cost and Revenue analysis in Business.
2. After studied unit-2, the student will be able to gain knowledge of the pricing of perfect competition, monopoly and monopolistic competition.
3. After studied unit-3, the student will be able to gain knowledge of Theories of Distribution.
4. After studied unit-4, the student will be able to acquire Knowledge on the capital budgeting.
5. After studied unit-5, the student will be able to gain knowledge decision making under certainty and uncertainty

**SKILL BASED SUBJECT
PAPER - 2
E-COMMERCE**

Objectives:

- To impart the students with knowledge of web technology and their role in doing business.
- To help the students to Gain an understanding of the legal frame work of E-commerce.

UNIT- I

E-COMMERCE - INTRODUCTION

Introduction to E-Commerce - E-Trade - E-Business -E-Market -Advantages and Disadvantages of E-Commerce - E-Business Models - Introduction to Mobile Commerce.

UNIT- II

E-MARKETING

E- Marketing -Meaning - Channels- E-Marketing Mix - Web Salesmanship - online shopping avenues- Advertising on Network.

UNIT - III

E-PAYMENT SYSTEM

E-Payment System- Types- Business Issues and Economic implications - Components of an effective E-Payment System.

UNIT- IV

ELECTRONIC DATA INTERCHANGE

EDI - Definition - Objectives- Standards -Applicability - Approving authority- Cross Index and related documents.

UNIT- V

LEGAL FRAMEWORK

Legal Framework for E-Commerce - Net Threats - Cyber Laws - Aims and Salient Features of Cyber Laws in India- Cyber Crimes.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	L.T.Joseph	E-Commerce A managerial perspective	Printice Hall Publications, 2004.
2.	Addison Wesley	Frontiers of E-Commerce	Pearson Publications, 2004.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	David Whitley	E-Commerce Strategy, Technology and Application	Tata McGraw Hill Publications, 2004.
2.	Dennis P.Curtin	E-Commerce Principles and Introduction Technology	Tata McGraw Hill Publication, 2004
3.	Greenstein, Feinman	E-Commerce	Tata McGraw Hill Publications, 2001

Course Out Comes

Units	CO Statement
Unit- I After studied unit-1, the student will be able to	To understand the knowledge of E-Commerce.
Unit - II After studied unit-2, the student will be able to	Gaining knowledge on E-Marketing.
Unit - III After studied unit-3, the student will be able to	Know the E-Payment systems.
Unit - IV After studied unit-4, the student will be able to	Knowledge on Electronic Data Interchanges (EDI)
Unit - V After studied unit-5, the student will be able to	Conceive an idea of legal framework for E-Commerce.

**NON-MAJOR ELECTIVE
PAPER - 2**

ADVERTISING AND SALESMANSHIP

Course Objectives

1. To understand the concept of advertising
2. To enable the students to have practical knowledge about advertising agencies
3. To familiarize about recent trends in advertising
4. To have knowledge on fundamental concept of salesmanship
5. To understand the duties and responsibilities of salesmanship

UNIT-I

Definition of Advertising- Origin and Development of Advertising -Objectives -Nature-Scope of Advertising- -Functions -Types -Benefits.

UNIT-II

Advertisement copy - Advertising media- Advertising Agencies.

UNIT-III

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

UNIT-IV

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

UNIT-V

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

TextBooks:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.S.N. Pillai&Bagavathi	Modern Marketing (Principles and Practices)	S. Chand & Co. New Delhi
2.	S Rajkumar, V Rajagopalan	Sales and Advertisement Management	S. Chand & Company Pvt. Ltd.
3.	Sahu and Raut	Salesmanship and Sales Management	Vikas Publishing House, Chennai.
4.	CL Tyagi&Arun Kumar	Sales Management	Atlantic publishers.

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Chunawalla K.C. Sethia	Advertising (Principles and Practices)	Chunawalla K.C. Sethiax
2.	Dr. M.M. Varma, R. K. Agarwal	Advertising Management	Forward 300K Depot, New Delhi.
3.	Mahendra Mohan	Advertising Management	Tata Mcgraw-hill Publishing Company Limited, New Delhi, India.
4.	G.R. Basotia N. K Sharama	Advertising Marketing and Sales Management	Mangal Deep Jaipur.
5.	Dr. K. Sundar	Essentials of Marketing	Vijay Nicholes Imprint Pvt. Ltd., Chennai.

E- MATERIALS

www.slideshare.net

www.himpub.com

www.ves.ac.in

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Impart knowledge on advertising
Unit - II	After studied unit-2, the student will be able to	Get familiarized about advertising agencies
Unit - III	After studied unit-3, the student will be able to	Get familiarized about recent trends in advertising
Unit - IV	After studied unit-4, the student will be able to	Acquired knowledge on fundamental concept of salesmanship
Unit - V	After studied unit-5, the student will be able to	Impart knowledge on duties & responsibilities of salesmanship

**SEMESTER V
CORE PAPER - 13
COST ACCOUNTING- I**

Course Objectives

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various methods of cost elements.
3. To understand the basic concepts and processes used to determine product costs.
4. To be able to interpret cost accounting statement.
5. To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
6. To be able to solve simple cases.

UNIT-I

NATURE AND SCOPE OF COST ACCOUNTING

Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

UNIT-II

Material Purchase and Control

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III

Methods of pricing of Material Issues

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT - IV

Labour Cost Control

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.

UNIT-V

Overheads

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

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

Text Books:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai.
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy and S. Gurusamy,	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	Tulsian	Cost Accounting	Tata McGraw Hills.
3.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi

Reference Journal

1. Business and Economics Journal,
2. Global Economics,
3. Accounting & Marketing,
4. Accounting Research Journal,
5. Asian Review of Accounting,
6. Asia-Pacific Journal of Accounting and Economics,
7. Journal of Accounting and Organizational Change,
8. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Course Out Comes

Units		CO Statement
Unit- I	After studied unit-1, the student will be able to	To taught the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
Unit- II	After studied unit-2, the student will be able to	To learn the preparation of Material Purchase and Control.
Unit - III	After studied unit-3, the student will be able to	To impart knowledge about Methods of pricing of Material Issues.
Unit- IV	After studied unit-4, the student will be able to	To study about preparation of Labour Cost Control.
Unit-V	After studied unit-5, the student will be able to	To gain knowledge about Distribution of Overheads.

CORE PAPER - 14

PRACTICAL AUDITING

Course Objectives

1. Understand meaning, types of audit, and difference between auditing and book keeping.
2. Know the meaning of internal control, internal check and audit.
3. Identify different types of vouchers.
4. Understand qualification, Duties, Rights, and different types of auditors.
5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

UNIT-I

INTRODUCTION

Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and auditing, Auditing and Investigation - Objectives of auditing - Limitations of audit - Advantages of audit - classification of audit.

UNIT-II

AUDIT PROGRAMME AND INTERNAL CONTROL

Meaning and definition of audit program - Advantage and disadvantage - audit file, audit note book, audit working papers - purposes and importance of working papers - Internal check - meaning , objectives of Internal check - features of good Internal check system - Internal Control - meaning, objectives and features of good Internal control .

UNIT-III

VOUCHING

Vouching - meaning of vouching - Importance - objects - Vouching of cash transactions - Verification of assets and liabilities - meaning of verification - objectives - Distinction between vouching and verification - distinction between Valuation and Verification.

UNIT-IV

COMPANY AUDITORS

Company auditors - Qualification and Disqualification of an auditor - Appointment and Removal of an auditor - Powers and Duties of auditors - Liabilities of an auditor

UNIT-V

AUDITOR'S REPORT

Auditor's Report - Importance of auditor's report - contents of audit report - Kinds of reports.

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	B.N. Tandon	A hand book of practical Auditing.	S.Chand
2.	T.R.Sharma	Auditing	SahityaBhavan, Agra.
3.	B.N.TandonSudharsanam, Sundharababu	Practical Auditing	S.Chand,.
4.	Dr.K.Sundar and K.Parri	Practical Auditing	Vijay Nicole Imprints Pvt., Ltd.,
5.	S.K.Basu	Auditing and Principles and Techniques	Pearson

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.L.Natarajan	Practical Auditing	Margham Publications
2.	Kamal Gupta and Ashok Arora	Fundamentals of Auditing	Tata Mc.,Graw Hill.
3.	R.G.Saxena.	Auditing	Himalaya Publishing House
4.	S.N.Maheshwari	Banking Theory , law and practice	Kalyani Publications.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	The students will be able to acquire the basic concepts of auditing.
Unit - II After studied unit-2, the student will be able to	The students will be able to the meaning and importance of internal audit, internal check and control.
Unit - III After studied unit-3, the student will be able to	The students will be able to understand the verification of vouchers and vouching.
Unit - IV After studied unit-4, the student will be able to	The students will be able to study the auditors appointment, removal, qualification and disqualification.
Unit - V After studied unit-5, the student will be able to	The students will be able to identify the auditors reports and its kinds.

CORE PAPER - 15

MANAGEMENT ACCOUNTING

Course Objective

To introduce students to the various tools and techniques of management Accounting.

- To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
- Is to impart knowledge of financial statements and their analysis and interpretations.
- To emphasize on application of theoretical knowledge and help managers in decision making.
- To familiarize the students with managerial financial decisions which are taking place in organizations.
- To appreciate the importance of financial information for decision making process.

UNIT-I

Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis.

UNIT-II

Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios.

UNIT-III

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

UNIT-IV

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

UNIT-V

Budget and Budgetary Control: Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

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

Text Books:

S.no	Authors	Title	Publishers
1	S.N. Maheswari	Management Accounting	Sultan Chand & Sons, New Delhi.
2.	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Margham Publications, Chennai.

Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy & S. Gurusamy,	Management Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	S.P.Gupta	Management Accounting	Sultan Chand & Sons, New Delhi.

Reference Journal

1. The Chartered Accountant Monthly
2. Journal of Human Values Three time in Year
3. Indian Journal of Marketing Monthly
4. Abhigyan: Journal of Management Monthly
5. Smart Manager Quaterly
6. IUP Journal of Operation Management Quaterly
7. IUP Journal of Business Strategy Quaterly
8. IUP Journal of Management Research Quaterly
9. Prabandhan: Indian Journal of Management Monthly
10. Arthashastra: Indian Journal of Economics & Research Monthly
11. India Green File Monthly
12. Management and Change

E- Materials

1. Indian institute of materials management
2. association for healthcare resource & materials management (AHRMM)
3. management accounting
4. material management
5. introduction to management accounting

6. **functions of material management**
7. **cost and management accounting**
8. **<https://www.freebookcentre.net/business-books-download/Management-Accounting.html>**

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	To learn the preparation of Financial Statement Analysis.
Unit - II After studied unit-2, the student will be able to	To gain effective knowledge about Ratio Analysis
Unit - III After studied unit-3, the student will be able to	To impart knowledge about Fund Flow and Cash Flow Analysis.
Unit - IV After studied unit-4, the student will be able to	To study about Marginal Costing techniques.
Unit - V After studied unit-5, the student will be able to	To know about the preparation of Budget and Budgetary Control

CORE PAPER - XVI

INCOME TAX LAW AND PRACTICE I

Course Objectives

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties
6. To ensure Price Stability

UNIT - I

INTRODUCTION

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year - Person -Assessee- Income - Agricultural Income - Capital and Revenue Receipts - Capital and Revenue Expenditures - Exempted Incomes u/s 10.

Residential status of an individual- Residential status of a HUF - Residential status of a firm and association of persons - Residential status of a company - incidence of tax liability.

UNIT- II

INCOME FROM HOUSE PROPERTY

Annual value - Determination of annual value- Income from let out house property - Income from self-occupied house property - Deductions allowed from Income from house property u/s 24.

UNIT- III

SALARIES

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

UNIT - IV

PROFIT AND GAINS OF BUSINESS OR PROFESSION AND DEPRECIATION

Meaning of business and profession - deductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes - income from business- income from profession. Meaning of depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

UNIT- V

INCOME TAX AUTHORITIES

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure.

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

Text Books

S.No	Authors	Title	Publishers
1.	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3.	Reddy, T.S. & Hariprasad Reddy, Y	Income Tax Theory, Law & Practice	Margham Publications, Chennai.

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod, K. Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

Reference Journal

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Company Law, Institute of India PvtLtd,Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax.in
5. Income Tax Management.com

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	To understand the basic level of Income tax Act.
Unit - II After studied unit-2, the student will be able to	To know the tax calculation on house property income
Unit - III After studied unit-3, the student will be able to	To achieve knowledge on tax calculation of salaried people.
Unit - IV After studied unit-4, the student will be able to	To obtain knowledge on income tax of business/ professional income.
Unit -V After studied unit-5, the student will be able to	To understand the administrative set up of income tax department and their powers

**INTERNAL ELECTIVE
(to choose one out of 3)
PAPER - 1**

A. ENTREPRENEURIAL DEVELOPMENT

Objectives

1. To make and create interest among the students to become an Entrepreneur.
2. To facilitates the students to avail the incentives and schemes available for MSMEs.

UNIT- I

INTRODUCTION

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition- Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs.Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur-Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development

UNIT- II

ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES

Meaning-Needs-Objectives -Course Contents and Curriculum-Phases of EDP-Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

UNIT- III

NEW VENTURE

Meaning - Promoting New Venture -Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection.- Procedures to Start a New Venture- Project : Meaning-Types-formulation of Project report -Project Appraisal- Network Analysis.

UNIT- IV

INSTITUTIONAL SUPPORT AND SUBSIDIES

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs- Incentives and Subsidies available to Entrepreneurs- DIC- Industrial Estates

UNIT- V

MICRO , SMALL AND MEDIUM ENTERPRISES (MSMES)

Introduction- Classification of Enterprises- Memorandum of MSMEs-Registration of MSMEs-MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S Khanka	Entrepreneurial Development	Sultan chand company Ltd.
2.	AbhaJaiswal	Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives),	Bharat Law House Pvt. Ltd

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Vasant Desai	Small-Scale Industries and Entrepreneurship	Himalaya Publishing House, 2017
2.	Prasanna Chandra	Project Preparation , Appraisal, Implementation	Tata McgrawHill, New Delhi.
3.	G.N.Pande	A Complete Guide To Successful Entrepreneurship-	VikasPublishingHouse, New Delhi
4.	C B Gupta &Srinivasan	Entrepreneurship Development in India	Sultan Chand.
5.	A Gupta	Indian Entrepreneurial Culture	New Age International.

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Understand the basic concepts and theories of entrepreneurship.
Unit - II	After studied unit-2, the student will be able to	Exemplify knowledge on course contents, curriculum and constraints of EDP.
Unit - III	After studied unit-3, the student will be able to	Conceive business ideas and convert them into business projects.
Unit- IV	After studied unit-4, the student will be able to	Become familiar with institutions support various forms of assistances and subsidies.
Unit - V	After studied unit-5, the student will be able to	Learn the MSMEs schemes provided to budding entrepreneurs .

INTERNAL ELECTIVE

PAPER - 1

B. BUSINESS ENVIRONMENT

Course Objectives

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the commerce students.
2. To understand the fundamentals of Business Environment
3. To promote basic understanding on the Economic environment of business.
4. To provide knowledge about the political environment of business .
5. To know the Social Environment of business.
6. To acquire the knowledge Technological environment Indian Business

UNIT-I

INTRODUCTION

An overview of Business environment - types - Internal and External, Micro and Macro - Environmental Analysis and strategies management - Techniques of environmental analysis - steps and approaches.

UNIT-II

ECONOMIC ENVIRONMENT OF BUSINESS

Significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy.

UNIT-III

POLITICAL AND LEGAL ENVIRONMENT OF BUSINESS

Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

UNIT-IV

SOCIO, CULTURAL & INTERNATIONAL ENVIRONMENT

Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

UNIT-V

TECHNOLOGICAL ENVIRONMENT

Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce and Franchise.

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Francis Cherunilam	Business Environment	Himalaya Publishing House,
2.	K.Aswathappa	Business Environment	Himalaya Publishing House,
3.	Dr.S.Sankaran	Business Enironment	Margham Publication
4.	Sheik Saleem	Business Environment	Pearson Education.
5.	Dr.N.Premavathy	Business Environment	Sri Vishnu Publications

References Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Keith Davis William, C.Frederik,	Business and Society,	McGraw Hill International Books Co.,
2.	Dr.M.Dhanabhakym and M.Kavitha	Business Environment	Vijay Nicole Imprints, Pvt., Ltd.,
3.	Pailwar.V.K	Business Environment	Prentice Hall India LearningPvt.,Ltd.,
4.	SarojUpadhyay	Business Environment,	Asian Books Pvt.,Ltd.,
5.	PankajMehra	Aspects of Business Environment	Omega Publication.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	The students will be able to know the concept of external, micro macro of business environment.
Unit - II After studied unit-2, the student will be able to	The students will be able to study the economic policies and conditions in India.
Unit - III After studied unit-3, the student will be able to	The students will be able to understand the concept of natural and technological environment.
Unit - IV After studied unit-4, the student will be able to	The students will be able to acquire the knowledge of social environment and consumer protection.
Unit - V After studied unit-5, the student will be able to	The students will be able to study the concept of globalization of Indian business.

**INTERNAL ELECTIVE
PAPER - 1**

C. MANAGEMENT INFORMATION SYSTEM

Course Objectives

- 1.To have knowledge on fundamental principles of management information system
- 2.Relate the basic concepts and technologies used in the field of management information system
- 3.Compare the process of developing and implementing information systems
- 4.To enable students to understand computer and information processing
- 5.Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization

UNIT - I

Definition- Management Information System - MIS Support for Planning, Organizing and Controlling - Structure of MIS- Information for Decision Making

UNIT - II

Concept of System - Characteristics of System - System Classification - Categories of Information System - Strategic Information System and Competitive advantage.

UNIT - III

System Analysis and Design -SDLC- Role of System - Analyst- Functional Information System - Personnel ,Production, Material, Marketing.

UNIT - IV

Computer and Information Processing - Classification of Computer - Input Devices- Storage Devices - Batch and Online Processing- Hardware - Software - Database Management Systems.

UNIT -V

Development - Maintenance of MIS- Operations of manual information system- Role of Computer In MIS - Data Base Concept - Expert System - System Audit.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Kenneth Claudonand June P Laudon	Management Information System	Prentice Hall of India

2.	M. Assam	Fundamentals of Management Information system	Fundamentals of Management Information system
3.	Jawadekar W.S	Management Information System	Tata McGraw Hill Publishing Company Ltd., 2002.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mudrick& Ross	Management Information System	Prentice- Hall of India
2.	Sadagopan	Management Information System	Prentice Hall of India
3.	Murthy CSV	Management Information System	Himalaya Publishing House

E-MATERIALS:

www.dbtra.com
www.itword.com
www.icisa.cag.gov.in

Course Out Comes

Units	CO Statement
Unit- I After studied unit-1, the student will be able to	Understand the fundamental principles of MIS
Unit - II After studied unit-2, the student will be able to	Basic knowledge about Concepts and Technologies used in MIS
Unit - III After studied unit-3, the student will be able to	Acquired knowledge on process of developing and implementing information system
Unit - IV After studied unit-4, the student will be able to	Impart knowledge on Information Processing
Unit - V After studied unit-5, the student will be able to	Enhanced knowledge on DBMS.

**SKILL BASED SUBJECT
PAPER - 3
PRINCIPLES OF MARKETING**

Objectives

1. To enable the students to understand the elements of Marketing Mix and bases for Market segmentation
2. To make him to appreciate the need for marketing science in the modern business world.

UNIT - I

INTRODUCTION

Market- Meaning- Definition- Classification of markets. Marketing - Meaning - Definition- Evolution - Approaches - Modern marketing concepts - Marketing Mix with Extended 7Ps and 10 Ps- Meaning-Concepts - Role of Marketing in Economic Development-Market Segmentation- Definition -Requirements -Bases for Market Segmentation.

UNIT- II

PRODUCT

Meaning- Features-Classification of products- Product Mix- Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging - Meaning - Kinds - Labeling - Meaning-Advantages and Limitation.

UNIT - III

PRICING

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

UNIT- IV

DISTRIBUTION CHANNELS

Meaning-Importance-Marketing and Distribution- Middlemen in distribution -Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers -Types - Services rendered by wholesalers - Retailers- Types - Requisites - Services rendered by retailers- Introduction to Supply Chain and Logistic Management - Introduction to Networking Marketing and Niche Marketing.

UNIT- V

PROMOTION

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations -Advertising copy -Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.S.N.Pillai&Bagavathi	Modern Marketing principles & practices	S. Chand & co ltd., New Delhi.
2.	Gary Armstrong & Philip Kotler	Marketing an Introduction	PearsonPrentice Hall, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Stanton William CherlesFutrell	Fundamentals of Marketing	TataMc Grew Hill, New Delhi.
2.	Dr.Rajan Nair &SanjithR Nair	Marketing	S. Chand & co ltd, New Delhi.
3.	Edward W Cudiff	Fundamentals of Modern Marketing	Prentice Hall of India, New Delhi.
4.	Philip Kotler	Marketing Management	Prentice Hall of India, and New Delhi.
5.	Dr. N. Rajan Nair	Marketing an Introductory Text	Sultan Chand & Sons, New Delhi.

E-Material

1.Online Study Material for Commerce courses - LPU Distance

Course OutComes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Know the basic principles and practices of marketing.
Unit - II After studied unit-2, the student will be able to	Be aware of the importance of products, standards of branding, packing and quality management.
Unit - III After studied unit-3, the student will be able to	Understand the pricing mechanism of marketing.
Unit - IV After studied unit-4, the student will be able to	Know the basic aspects of the channels of distribution and buyers' behaviours.
Unit - V After studied unit-5, the student will be able to	Articulate sales Promotional techniques used in modern marketing.

**SEMESTER VI
CORE PAPER - 17
COST ACCOUNTING II**

Course Objectives

1. To make the students to understand the process of ascertaining, classification and controlling cost.
2. To enable the students for higher studies like CA, ICWA and ACS with ease and confidence.

UNIT-I

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.

UNIT-II

Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT-III

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

UNIT-IV

Standard Costing - Variance Analysis - Material -Labour- Overheads - Fixed - Variable -Sales Variance.

UNIT-V

Reconciliation of Cost and Financial Accounts.

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

Text Books:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy and S. Gurusamy,	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai
2.	Tulsian	Cost Accounting	Tata McGraw Hills.

Reference Journal

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	To taught the Computation of Job, Batch, Contract Costing
Unit - II After studied unit-2, the student will be able to	To learn the preparation of Process Costing.
Unit - III After studied unit-3, the student will be able to	To impart knowledge about calculation of Operating Costing
Unit - IV After studied unit-4, the student will be able to	To study about preparation of Standard Costing.
Unit - V After studied unit-5, the student will be able to	To gain knowledge about Reconciliation of Cost and Financial Accounts.

CORE PAPER - 18
INCOME TAX LAW AND PRACTICE II

Course Objectives

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties
6. To ensure Price Stability

UNIT- I

CAPITAL GAINS

What are capital assets? - What are not capital assets? - kinds of capital assets - transfer u/s 2 (47) - cost of acquisition - cost of improvement - computation of short term capital gain - computation of long term capital gain - exemptions from capital gains.

UNIT - II

INCOME FROM OTHER SOURCES

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

UNIT- III

CLUBBING OF INCOMES AND SET OFF AND CARRY FORWARD OF LOSSES

Income transfer without asset transfer - cross transfer -transfer for the benefit of son's wife - capital gain on an asset gifted before marriage - gifted money used for construction of house by spouse - income including losses - clubbing of business income - clubbing of minor's income - computation of total income. Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses - unabsorbed depreciation - order of set off - computation of total income.

UNIT- IV

AGRICULTURAL INCOME AND DEDUCTIONS FROM GROSS TOTAL INCOME

Meaning of agricultural income - types of agricultural income - income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing

and manufacturing tea - income of a sugar mill growing its own sugarcane- computation of tax of an assessee having agricultural income. Permissible deductions from gross total income - section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

UNIT - V

ASSESSMENT OF INDIVIDUALS AND ASSESSMENT PROCEDURES

Sources of income of an individual - computation of total income and tax liability of an individual. Filing of returns - permanent account number (PAN) - Usage of PAN - TDS - types of assessment - self assessment - Best judgement assessment - Income escaping assessment (reassessment) - Advance payment of tax

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

Text Books

S.no	Authors	Title	Publishers
1	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Reddy, T.S. & Hariprasad Reddy, Y	Income Tax Theory, Law & Practice	Margham Publications, Chennai.
3	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod, K. Singhanian	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

Reference Journals

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax. in
5. Income Tax Management.com

Course Outcomes

Units		CO Statement
Unit - I	After studied unit-1, the student will be able to	To know the calculation of taxes for gain on capital asset.
Unit - II	After studied unit-2, the student will be able to	To know the tax on other source and its calculation.
Unit - III	After studied unit-3, the student will be able to	To know the adjustment of carry forward Income/Expenditure.
Unit - IV	After studied unit-4, the student will be able to	To Expertise in preparation of total income of individual/ firm etc.
Unit - V	After studied unit-5, the student will be able to	To gain knowledge on filing of income tax returns.

CORE PAPER - 19
FINANCIAL MANAGEMENT

Course Objectives

- To provide expert knowledge on setting financial objectives & goals.
- To manage Financial Resource, financial risk management and through understanding of investment portfolios and financial instruments.
- To Maximize the Cost of Capital by Developing a Sound and Economical combinations of Corporate Securities
- Proper Estimation and Requirement for Expansion and Growth
- To Ensure adequate Return on Investment
- To Maintain Proper Cash Flow Creating Reserves and Goodwill

UNIT- I

Nature and Importance of Finance Functions - Organizing Finance Functions - Functions of Finance Manager - Objectives of Finance Function - Methods and Sources of Raising Finance - Critical Appraisal of the Various Sources of Finance.

UNIT- II

Goals of Finance Function - Financing Decisions - Financial Planning - Financial Forecasting - Capital Structure Decisions - Net Income Approach, NOI Approach and MM Approach- Capitalization - Cost of Capital - Computation of Cost of Capital-Dividend Policy-Factors Determining Dividend Policy.

UNIT- III

Investment Decisions - Estimation of Cash Flows - Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods - Decision Making Under Risk and Uncertainty - Inflation and Investment Decisions

UNIT- IV

Working Capital - Meaning, Concept, Types and Significance-Gross and Net Working Capital - Determinants of Working Capital - Sources of WC - Credit and Collection Policies.

UNIT- V

Security Analysis and Portfolio Management - Leverages -Meaning, Types of Leverage.Degree of Operating and Financial Leverage - Financial Ratio Analysis.

Text Books

S.No	Authors	Title	Publishers
1.	Dr. S.N.Maheswari	Financial Management	Sultan Chand & Sons, New Delhi
2.	Dr. A.Murthy	Financial Management	MarghamPublications,Ch ennai.
3.	Dr. J. Srinivasan, Sridhar and Ramalingam	Financial Management	Vijay Nicole Imprints Pvt .Ltd. Chennai
4.	R.K.Sharma	Financial Management	Kalyani Publishers, New Delhi

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	I.M.Pandey	Financial Management	VikasPublision house Pvt Ltd. Noida
2.	Prasanna Chandra	Financial Management 10ed.	McGraw hill education Pvt. Ltd India
3.	Subirkumar Banerjee	Financial Management	PHI Learning Pvt Ltd
4.	VyuptakeshSharan	Fundamentals of Financial Management	Pearson Education
5.	Dr .N. Premavathy	Financial Management	Sri Vishnu Publications, Chennai.
6.	S.C. Kuchhal	Financial Management	Chaitanya
7.	P.V. Kulkarni& B.G. Satyaprasad	Financial Management	HimalayaPublishingHouse

Reference : Journals

1. Indian Journal of Business Finance and Accounting
2. Journal of Financial Reporting and Accounting
3. Asian Academy Management Journal of Accounting and Finance
4. Review of Accounting and Finance

E- Materials

1. Economic Times.Com
2. Financial Express
3. Reserch gate.net
4. Entrepreneur.com
5. The Hindu businessline

Course Out Comes

Units		CO Statement
Unit - I	After studied unit-1, the student will be able to	To understand the basic Principles and practices of Financial management.
Unit- II	After studied unit-2, the student will be able to	Determining the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks
Unit - III	After studied unit-3, the student will be able to	To have the knowledge and practice of arriving financial Decision makings
Unit - IV	After studied unit-4, the student will be able to	To acquire practical knowledge on Calculation of working capital
Unit - V	After studied unit-5, the student will be able to	To gain knowledge on leverage and portfolio management

INTERNAL ELECTIVE
Paper - 2
(to choose one out of 3)
A. INNOVATION MANAGEMENT

Objectives

1. To help students understand, describe and explain the phenomenon of Innovation.
2. To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.

UNIT- I

INNOVATION AND COMPETITIVE ADVANTAGE

Innovation -Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation - identifying opportunities-Discovering new points of differentiation.Innovation drivers- State - Technology - Types of innovations; Descriptions of technological, marketing and organization.

UNIT- II

INNOVATION AND CREATIVITY

Creativity - meaning, definition, need for and importance of creativity - Factors influencing creativity. Individual - Self-evaluation of individual - SWOT Analysis - Team - Group dynamics -Meaning, **Characteristics, Stages, Types, Factors affecting group behavior and team building**- Leadership - Meaning and nature - Creating Breakthroughs in innovation. Perception - meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

UNIT- III

INNOVATION THEORIES

Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested- Adaptive - Green Initiatives.

UNIT- IV

INNOVATION PROCESS

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market-Systems of Ideation, Experimentation and Prototyping - Innovation Labs.

UNIT- V

SUCCESS AND INNOVATION

Transformation of Business - Business processes - Recognition and Execution strategies-Designing a Winning Innovative Culture - Patents - Intellectual property - successful innovation case studies (any two).

Text Books

S.No	Authors	Title	Publishers
1.	Tidd Joe, and Bessant John	Managing Innovation	John Wiley and Sons, Chichester, UK
2.	J. Christopher Westland	Global innovation Management, A strategic Approach	Palgrave Macmillan
3.	J. Christopher Westland	Global Innovation Management	Macmillan International Higher Education

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Moore, G.A	Dealing with Darwin: How Great Companies Innovate at Every Phase of their Evolution, Capstone.	Random House.
2.	Collins, J.	How the Mighty Fall: And Why Some Companies Never Give In	Random House.
3.	Prahalad C.K. and Krishna	The New Age of Innovation: Driving Concreted Value Through Global Networks	M.S. McGraw Hill.

E-Material

1. www.eui.upm.es › ModuloIIPDF Basic Concepts of Innovation and Innovation Management
2. <https://www.coursehero.com> › file Innovation_Management_404_v1.pdf - Innovation Management Developed By Prof
3. What is INNOVATION MANAGEMENT? What does INNOVATION MANAGEMENT mean? YouTube app · The Audiopedia

Course Outcomes:

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Perceive the basics of innovation
Unit - II After studied unit-2, the student will be able to	Appreciate the value of creativity
Unit - III After studied unit-3, the student will be able to	Gain exposure to various theories of innovation
Unit - IV After studied unit-4, the student will be able to	Apprehend the innovation process.
Unit - V After studied unit-5, the student will be able to	Inculcate the Shade of innovation for the success of business

INTERNAL ELECTIVE
Paper - 2
B. LOGISTICS MANAGEMENT

Course Objectives

- To enable students understand the importance and dynamics of a firm's physical distribution function and management of its supply chain.
- To understand how warehouse functions in logistics fits into logistics & supply chain management.

UNIT- I

Logistics - meaning - definition- scope- importance - function- objectives- of logistics management- customer service and logistics.

UNIT- II

Supply chain intermediaries - Meaning, Importance, Objectives, Functions- Types of Intermediaries- Selection of Channel Member- Motivation, Training and Evaluation of Channel Members.

UNIT- III

Supply Chain Management- Meaning, Definition, Function, Need- Marketing Forces affecting Supply Chain Activities- Supply Chain Activities in India.

UNIT- IV

Meaning, Characteristics of Warehousing -Functions of Warehousing -Types of Warehousing- Selection of Transportation- Warehouse Locations-Packaging and Material Handling- Documents relating to warehousing- Warehousing in India.

UNIT - V

Government Policies And Regulations- Motor Vehicles Act - Carriage By Air, Sea Multi- modal Transportation - Documentation - Airways Bill, Mate Receipt, Railway Receipt, Lorry Receipt, Bill of Lading.

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Sathish k. Kappor and purvakamal	Basis of Distribution Management	Printice Hall of India, New Delhi
2.	Sunil chopra	Supply chain management strategic planning and operation	Pearson Education
3	Nanthakumar .B	Logistics and supply chain management	Vijay Nicoles Imprint Pvt. Ltd

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Vinod V. Sople	Logistics Management	Pearson Education
2.	Satis c, Ailawadi, Rakesh Singh	Logistics Management	Prentice Hall of India New Delhi
3.	Taylor	supply chain manager's guide	Person Education
4.	RonaLH.Ballou	Business Logistics /supply chain management	Pearson education prentice hall, New Delhi

Course Outcomes:

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	To understand the basic concepts of logistic management
Unit - II	After studied unit-2, the student will be able to	To explore the supply chain intermediaries
Unit - III	After studied unit-3, the student will be able to	To explore the supply chain strategies
Unit - IV	After studied unit-4, the student will be able to	To identify the warehousing strategies in logistic management
Unit - V	After studied unit-5, the student will be able to	To perceive the legal frame work of logistic management.

**INTERNAL ELECTIVE
PAPER - 2
C. SERVICE MARKETING**

Objectives

- a) To enable students to acquire knowledge of service marketing
- b) To understand the concepts relating to service quality, pricing and demand for services
- c) To impart knowledge about insurance services in service marketing
- d) To develop practical knowledge about service marketing.
- e) To create new ideas in service marketing.

UNIT - I

Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services Classification of Services -Using Technology - Developing Human Resources.

UNIT - II

Marketing mix in services marketing - The seven Ps - Product Decisions - Pricing Strategies- Promotion of Services and Distribution Methods for Services - Additional Dimensions in Services Marketing- Internet as a service channel.

UNIT - III

Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versus Internal Orientation of Service Strategy.

UNIT - IV

Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions.

UNIT - V

Marketing of Services with special reference to Health Services - Hospitality Services including Travel, Hotels, and Tourism.

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr. L. Natarajan	Services Marketing	Margahm Publications, Chennai
2.	M. K. Rampal&S.L.Gupta	Services Marketing	Galgotta Publications
3	Geethabansal, AmandeepKaur&Bhavna	Services Marketing	Kalyani Publications

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	RamneetKaur, Parampalsingh	Services Marketing	Kalyani Publications
2.	S.M. Jha	Services Marketing	Himalaya Publications
3.	Dr. B. BaLy	Services Marketing	S. Chand and Co. Publications
4.	VasanthiVenugopal& Raghu V.N	Services Marketing	Himalaya Publications

Course Outcomes:

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Understand the concepts and evolution of service marketing.
Unit - II	After studied unit-2, the student will be able to	Explore the 4 Ps of service marketing.
Unit - III	After studied unit-3, the student will be able to	To Perceive the strategies in service marketing.
Unit - IV	After studied unit-4, the student will be able to	To explore the quality issues of service marketing.
Unit - V	After studied unit-5, the student will be able to	To understand the different services organizations.

E- Material

1. http://www.sasurieengg.com/e-course-material/MBA/II-Year Sem3/BA7013%20SERVICE_MARKETING.pdf

2. http://www.pondiuni.edu.in/storage/dde/downloads/markiv_sm.pdf

**INTERNAL ELECTIVE
PAPER - 3
(to choose one out of 3)**

A. CUSTOMS AND GOODS AND SERVICE TAX

Objectives

To enable the students to understand basic concepts of goods and service tax.

To analyze the assessment returns and refund of goods and service tax

UNIT - I

CUSTOMS AND EXCISE DUTY

Introduction-Customs act 1962- Objectives of Customs Act, Levy and collection of Customs duty , classification of goods , Goods Exempted from Customs duty, Searches , seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods- clearance of samples- registration and exemption from registration.

UNIT - II

INTRODUCTION TO GOODS AND SERVICE TAX

Goods and Service Tax - Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types - SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax - Dimension of Goods and Service Tax - Effects of Goods and Service Tax in Indian Economy - Impact of Goods and Service Tax and its Implication.

UNIT- III

GOODS AND SERVICE TAX REGISTRATION

Meaning, Importance, Types, Procedure for Resident and Non- Resident - Application Process and Enrolment process under Goods and Service Tax - Documents required - Penalties - Cancellation of Registration - Revocation of Cancellation of Registration.

UNIT- IV

LEVY AND COLLECTION OF GST

Supply - Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.

UNIT- V

ASSESSMENT RETURNS AND REFUND OF GOODS AND SERVICE TAX

Assessment - Meaning and types - Accounts and Other Records - Periods of Retention of Accounts. Returns - Types of returns and their due dates -Furnishings of details of Outward Supply - Claim of Input tax credit and Provisional Acceptance thereof - Matching and Reversal and Reclaim at Reduction in Output tax liability. Payments of Goods and Service Tax -TDS and TCS under Goods and Service Tax - Refund of Goods and Service Tax.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	CA HemantNarang	Goods and Service Tax Simplified, A Complete Guide to New Model GST Law	Computech Publications Limited , New Delhi.
2.	RakeshKumar	Goods and Service Tax	Diamond Pocket Books (P) Ltd., New Delhi.
3.	Dr.H.C.MehrotraProf.V.P.Agarwal	Goods and Service Tax	SahityaBhawan Publication New Delhi(2020).

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	T S Reddy and Hari Prasad Reddy	Business Taxation	Margham Publication.
2.	Dr. Vinod and K. SinghaniaMonicSinghania	Students Guide To goods and service Tax	Taxmann Publications, New Delhi.
3.	Datey, V.S.	Indirect Tax Law and practice	Taxmann Publications Pvt. Ltd., Delhi,

Course OutComes

Units	CO Statement	
Unit- I	After studied unit-1, the student will be able to	Understand the basics of Customs and Excise duty.
Unit- II	After studied unit-2, the student will be able to	Know the fundamental concepts of Goods and Service Tax (GST).
Unit - III	After studied unit-3, the student will be able to	Understand the Goods and Service Tax Registration.
Unit- IV	After studied unit-4, the student will be able to	Analyze the procedures of Levy and Collection of GST.
Unit - V	After studied unit-5, the student will be able to	Understand the Assessment Returns and Refund of Goods and Service Tax.

**INTERNAL ELECTIVE
PAPER - 3
B. INVESTMENT MANAGEMENT**

Objectives

1. To enable the students to apply various tools and techniques of Investment and risk management.
2. To provide knowledge on various investment avenues that benefit the individual and nation.

UNIT - I

INTRODUCTION TO INVESTMENT

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for investment program- stages in investment - investors classification

UNIT - II

SECURITY INVESTMENT

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds

UNIT - III

NON SECURITY INVESTMENT

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

UNIT - IV

RISK AND RETURN

Meaning- Historical and Expected return- Types of risk- Measurement of risk

UNIT - V

FUNDAMENTAL AND TECHNICAL ANALYSIS

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistance level analysis.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Preeti Singh	Investment Management	Himalaya Publishing House. New Delhi. 2014
2.	Prasanna Chandra	Investment Analysis and Portfolio Management,	Tata McGraw - Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
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B.Com.: Syllabus (CBCS)

- | | | | |
|----|-------------|---|---------------------------------------|
| 1. | Natarajan L | Investment Management
Security Analysis and
Portfolio Management | Margham Publication,
Chennai. |
| 2. | Avadhani VA | Investment and Securities
Market in India | Himalaya Publishing
House, Mumbai. |
| 3. | Bhalla VK | Investment Management,
Security Analysis and
Portfolio Management | S.Chand and Company
Ltd, New Delhi |

E-Material

1. www.universityofcalicut.info > ...PDF Investment Management - University of Calicut
2. www.pondiuni.edu.in > ddePDFSecurity Analysis and Portfolio Management
3. <https://www.cfainstitute.org> > ...PDF the future of investment management - CFA Institute

Course Outcomes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Understanding the Fundamentals of Investment
Unit - II After studied unit-2, the student will be able to	Knowledge pertaining to Security Investment.
Unit - III After studied unit-3, the student will be able to	Knowledge about Non Security Investment.
Unit - IV After studied unit-4, the student will be able to	Scientific reasoning about Risk and Return.
Unit - V After studied unit-5, the student will be able to	Reflective thinking through Fundamental and Technical Analysis.

**INTERNAL ELECTIVE
PAPER - 3
C. FINANCIAL SERVICES**

Course Objective

1. To enable the students to gain knowledge of business financial services.
2. Financial system of a country is closely related to the economic development.
3. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalization.
4. The purpose of including Indian Financial system as a subject is to give a clear understanding and knowledge of Financial system in the present scenario.

UNIT-I

Financial services - meaning - Financial services and economic environment - legal and regulatory framework - financial institutions and other participants in the financial services sector - capital and money markets - Instruments - Government - Securities market - SWAP Analysis

UNIT-II

Introduction to leasing - legal and tax aspects - lease evaluation - Merits and Demerits - Accounting and Reporting for Lease - lease funding - Types of lease - Lease agreement - Hire purchase Vs lease - Legal aspects of Hire purchase - rights and duties of hire vendor and hire purchaser.

UNIT-III

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

UNIT-IV

Venture capital - meaning and characteristics - criteria for assistance - schemes and guidelines - infrastructure financing - assessment of risk - legal aspects.

UNIT-V

Mutual funds - SEBI Guidelines - Features and types - Management structure and performance evaluation - Growth and recent trends - Investor services - Credit rating agencies - CRISIL, CARE, ICRA - Services - Criteria for rating - Symbols.

Note: Questions in Sec. A, B & C - 100 % Theory.

Text Books:

S.No	Authors	Title	Publishers
1	Dr.S.Gurusamy	Financial Services	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai

Reference Books:

S.No	Authors	Title	Publishers
1.	Dr. N. Premavathy	Financial Services and Stock Exchange	Sri Vishnu Publications, Chennai.
2.	Dr.S.Gurusamy	Financial Services and Systems	Vijay Nicholes Imprint Pvt. Ltd., Chennai

Related Journals:

1. Journal of Finance.
2. The Review of Financial Studies.
3. Journal of Financial Economics.
4. Journal of Accounting and Economics.
5. Journal of International Money and Finance.
6. Journal of Business Finance & Accounting.
7. Journal of International Financial Management and Accounting.
8. Journal of Financial Services Research

E-Materials:

1. "Financial Services: Getting the Goods". IMF. 28 March 2012. Retrieved 8 September 2015.
2. "Access to a financial account or services". Our World in Data. Retrieved 15 February 2020.
3. "Bill Summary & Status 106th Congress (1999 - 2000) S.900 CRS Summary - Thomas (Library of Congress)". Retrieved 2011-02-08.
4. Roberts, Richard (2008). The City: A Guide to London's Global Financial Centre. Economist. p. 2.
5. "Research and statistics FAQ". The City of London. Archived from the original on 26 September 2011. Retrieved 23 February 2012.
6. "Triennial Central Bank Survey - Foreign exchange and derivatives market activity in 2004"

Course Out Comes

Units		CO Statement
Unit - I	After studied unit-1, the student will be able to	To gain knowledge about Financial Services, Capital and Money Markets
Unit - II	After studied unit-2, the student will be able to	To gain effective knowledge about leasing.
Unit - III	After studied unit-3, the student will be able to	To impart knowledge about Factoring.
Unit - IV	After studied unit-4, the student will be able to	To know about Venture capital.
Unit - V	After studied unit-5, the student will be able to	To learn about Mutual funds.

SKILL BASED SUBJECT

PAPER - 4

HUMAN RESOURCES MANAGEMENT

Objectives

1. To enable the students to understand the Human resource management concepts and principles.
2. To create an awareness about the existing HR practices of the companies in India.

UNIT - I

INTRODUCTION TO HUMAN RESOURCES MANAGEMENT

Definition - Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager - Changing Environment of HRM, Changing role of HRM.

UNIT - II

HUMAN RESOURCE PLANNING

Definition, Need and Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis - meaning, process, Job Description and Job Specification. Job Design meaning and methods.

UNIT - III

RECRUITMENT AND SELECTION

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices In India. Selection- Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.

UNIT - V

TRAINING AND DEVELOPMENT, PERFORMANCE APPRAISAL

Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs. Performance and Potential Appraisal - Meaning, Purpose-Process - Methods - Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, Controlling costs of Human Resources.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S. Khanka	Human Resource Management (Text & Cases)	S. Chand Publishing, New Delhi, 5 th edition (2013).
2.	L.M. Prasad	Human Resource Management (Text & Cases)	Sultan Chand and sons, New Delhi, 3 rd edition (2014).

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	K. A. Aswathappa	Human Resource Management	Himalaya Publishing House, 8 th edition.
2.	C. B. Mamoria	Personnel Management	Himalaya Publishing House Pvt., Ltd, 13 th edition (2019).
3.	P. C. Tripathi	Personnel Management and industrial relations	Sultan Chand and sons, New Delhi, 21 st edition (2013).
4.	P.SubbaRao	Personnel and Human Resource Management	Himalaya Publishing House.

E-Material

1.Online Study Material for Commerce courses - LPU Distance

Course OutComes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Understanding the basics of Human Resource Management.
Unit - II After studied unit-2, the student will be able to	Ability to plan Human resource.
Unit - III After studied unit-3, the student will be able to	Knowledge about leadership qualities through Recruitment and Selection.
Unit - IV After studied unit-4, the student will be able to	Comprehension about Training and Development.
Unit - V After studied unit-5, the student will be able to	Awareness about Performance and Potential Appraisal.
