

DHANRAJ BAID JAIN COLLEGE
(Autonomous)

Thoraipakkam, Chennai – 600097

Affiliated to the University of Madras

DEPARTMENT OF COMMERCE
B.Com. (Commerce)



SYLLABUS
(Choice Based Credit System)

Total No. of Semesters: **6**

Total No. of Credits: **140**

SCHEME OF EXAMINATIONS
SEMESTER I

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	Foundation Course: Tamil-I or any language	5	3	100	3
II	Foundation Course: English – I	5	3	100	3
Core I	Core Course: Financial Accounting – I	6	3	100	4
Core II	Core Course: Business Statistics	6	3	100	4
Allied Subject -I	Allied – I Business Economics	6	3	100	5
Non-Major	Basic of Retail Marketing	1	3	100	2
	Soft Skill	1	3	100	2

SEMESTER II

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
	Foundation Course: Tamil/language II	5	3	100	3
	Foundation Course: English – II	5	3	100	3
Core III	Core Course: Financial Accounting – II	6	3	100	4
Core IV	Core Course: Quantitative Analysis for Management	6	3	100	4
Allied Subject II	Allied – II Indian Economy	6	3	100	5
Non-Major	Fundamentals of Insurance	1	3	100	2
	Soft skill	1	3	100	2

SEMESTER III

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
Core	Corporate Accounting I	5	3	100	3
Core	Business Law	5	3	100	3
Core	Business Management	6	3	100	5
Core	Banking Theory Law & Practice	6	3	100	4
Allied Subject	Principles of E-Commerce	6	3	100	5
Non-Major	Personality enrichment	2	3	100	2

SEMESTER IV

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
Core	Corporate Accounting II	5	3	100	3
Core	Company Law	5	3	100	3
Core	Business Environment	6	3	100	5
Core	Business Communication	5	3	100	4
Allied Subject	Computer Application in Tally	6	3	100	5
Non-major	Computing Skill	2	3	100	2
	Environmental studies	1	3	100	4

SEMESTER V

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
Core	Core Course: Cost Accounting	6	3	100	4
Core	Human Resources Management	6	3	100	4
Core	Entrepreneurial Development	6	3	100	5
Core	Marketing Management	6	3	100	4
Core	Application Oriented Subject I Income Tax law and Practice-I	6	3	100	5
Non-Major	Value Education	1	3	100	

SEMESTER VI

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
Core	Core Course: Accounting for managerial decisions	6	3	100	4
Core	Practical Auditing	5	3	100	4
Core	Financial Services	6	3	100	5
Core	Financial Statement Analysis	6	3	100	5
Core	Application Oriented Subject II- Income Tax Law & Practice II	6	3	100	5
	Extension activities				1

ANCILLARY SUBJECT

DEPARTMENT	SUBJECT	SEMESTER
I B.SC Maths & B.com ISM	Financial Accounting	I
I B.SC Maths & B.com ISM	Advanced Financial Accounting	II
II B.SC Maths & Eco & BBA	Cost Accounting	III
II B.SC Maths & Eco & BBA	Management Accounting	IV

Course Code	COURSE TITLE	L	T	P	C
16M431A	Financial Accounting – I	6	-		4

UNIT	SYLLABUS
UNIT 1	<u>Basic Accounting Concepts & Conventions Final Accounts:</u> Meaning and scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Preparation of Final Accounts of a Sole Trading concern – With necessary adjustments.
UNIT 2	Insurance Claims – Average Clause Policy Excluding Loss of Profit – Average due date.
UNIT 3	<u>Rectification of Errors & B.R.S</u> Classification of Errors – Rectification of errors – Preparation of Suspense Account – Bank Reconciliation Statement (BRS).
UNIT 4	<u>Depreciation</u> Depreciation accounting – Straight line & Diminishing Balance including change in method of Depreciation
UNIT 5	<u>Single Entry System</u> Single Entry System – Meaning, Features , Defects – Difference between single entry and Double entry system – Statement of Affairs method – Conversion method.

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

Course Code	COURSE TITLE	L	T	P	C
16C431A	BUSINESS STATISTICS	6	-		4

UNIT	SYLLABUS
UNIT 1	Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.
UNIT 2	Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.
UNIT 3	Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.
UNIT 4	Correlation Analysis – Types of Correlation – Karl Pearson’s coefficient of correlation – Rank Correlation.
UNIT 5	Regression Analysis – Uses of Regression Analysis – Regression Lines.

RECOMMENDED BOOKS:

1. Statistical Methods – S.P. GUPTA
2. Business Statics – P.R. VITAL
3. Basic Statics – B.AGARWAL
4. Business Statistics- J.K. SHARMA

Course Code	COURSE TITLE	L	T	P	C
14C431B	BUSINESS ECONOMICS	6	-		5

UNIT	SYLLABUS
UNIT 1	Introduction to Economics – Wealth, Welfare and Scarcity – Views in Economics – Positives and Normative Economics – Definition – Scope and Importance of Business Economics. Concept – Production Possibility Frontiers – Opportunity Cost – Accounting Profit And Economics – Profit Incremental and Marginal Concepts, Time & Discounting Principle – concept of Efficiency.
UNIT 2	Demand and supply Functions – Meaning Of Demand – Determinants and Distinctions of Demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply Concept and Equilibrium.
UNIT 3	Consumer Behaviours Theory – Marshallion and Hicksion Interpretation.
UNIT 4	Theory of Production – Law of Variabe Proportion – Law of Returns to Scale.
UNIT 5	Market Structure – Role of Time Elements in Price Theory – Competition and Price Determination.

RECOMMENDED BOOKS:

1. Stonier & Hague : Text books of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S.Sankaran : Economics analysis
4. HS Agarwall : Micro economics
5. M.L Seeth : Principles of Economics
6. Watson D.S : Price Theory and its uses

Course Code	COURSE TITLE	L	T	P	C
16N61ZA	BASIC OF RETAIL MARKETING (NON – MAJOR)	1			2

UNIT	SYLLABUS
UNIT 1	Retailing – Retail marketing, Importance of retailing
UNIT 2	Retailing – Functions, Characteristics, Types of retailing –store retailing-non store retailing
UNIT 3	Retail location factors – Branding in retailing-private labeling-Franchising concept.
UNIT 4	Communication tool used in retailing-sales promotion, E –tailing-window display.
UNIT 5	Supply chain management –Definition-importance – Role of information technology in retailing

Recommended Books :

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi – 2000
3. Berman & Evans Retail Management Phi , New Delhi 2001
4. Michael Levy And Barton A Weitz, Retailing Management Tata Mc , Graw Hill, New Delhi 2001
5. Dr. L. Natarajan Retail Marketing Margham Publication Chennai

Course Code	COURSE TITLE	L	T	P	C
16M432B	Financial Accounting – II	6	-		4

UNIT	SYLLABUS
UNIT 1	<u>Branch Accounts:</u> Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit
UNIT 2	<u>Departmental Accounts:</u> Departmental Accounts – Basis for allocation of expense – Inter departmental -Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated.
UNIT 3	<u>Hire Purchase & Installment Purchase System</u> Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.
UNIT 4	<u>Partnership Accounts:</u> Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement Retirement cum Admission – Simple Problems only.
UNIT 5	<u>Dissolution of Partnership Firm</u> Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

Reference Books

1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17. Rajasekar – Financial Accounting – Pearson Publications

Course Code	COURSE TITLE	L	T	P	C
16C432C	Quantitative Analysis for Management	6	-		4

UNIT	SYLLABUS
UNIT 1	Origin and Development of OR – Introduction – Definitions – Scope of Operation Research – Phase of OR – Models in operations Research Advantages of a model.
UNIT 2	Linear Programming – Formulation of LP Problem – Graphical solution – Procedure of solving LPP by Graphical method.
UNIT 3	Transportation Problem – Introduction – definitions Finding Initial Solution – North West Corner Rule – Least Cost or Matrix Minima Method Vogel's Approximation method.
UNIT 4	Assignment Problem – Introduction – Definition – Difference between Transportation and Assignment Problem – Unbalanced Assignment problem.
UNIT 5	Network Analysis – PERT and CPM (No crashing).

RECOMMENDED BOOKS:

1. Operational Research – Hira and Gupta s. chand
2. Operational Research – Dr. P.R. Vital
3. Operational Research – Handy and A. Tata.
4. Statistical methods and operation Research – S.P. Gupta

Course Code	COURSE TITLE	L	T	P	C
14C432D	Indian Economy	6	-		5

UNIT	SYLLABUS
UNIT 1	Features of Less Developed and Developing Economics – Economics and Non Economic Factors Impeding Economic Growth and Development – Factor Determining Economic Development.
UNIT 2	Human Resources – Population Growth as a Regarding Factor – Population Policy.
UNIT 3	Agriculture – Its Contribution to Economic Development – Food Problem – Methods of Solving it – Measure to Increase Agricultural Productivity – Land Reforms – Green Revolution – Agricultural Credit.
UNIT 4	Role of Industries in Economic Development – Cottage and Small Scale Industries – Large Scale Industries – Iron and Steel Cement and Sugar, Public Sector – Trade Unions.
UNIT 5	Transport (Road, Railway and Civil aviation) Transport Co – Operation – Poverty In India – Poverty Eradication Programmes – Planning in India – Objectives – Achievement of Five Year Plan.

Recommended Books:

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|-------------------------------------|---|----------------------------|
| 1. Dhingara I.C | : | Indian Economy |
| 2. Dutt and Sundaram | : | Indian Economy |
| 3. S. Sankaran | : | Indian Economy |
| 4. Five year plan | : | Govt. of India Publication |
| 5. The economic & Political weekly: | : | Govt. of India Publication |
| 6. Economic Survey | : | Govt. of India Publication |

Course Code	COURSE TITLE	L	T	P	C
14N62ZB	FUNDAMENTAL OF INSURANCE (NON MAJOR)	1			2

UNIT	SYLLABUS
UNIT 1	Origin And history Of Insurance – Meaning and definition of Insurance - Features Of Insurance – Principle Of Insurance – Objective and advantage of Insurance – Types of Insurance – Insurance – Insurance Organization In India And their Profile – Insurance Regulatory And Development Authority – Its duties and functions.
UNIT 2	Meaning and definition of Life Insurance – Its Features – Its fundamental Principles – Types of Policies in Life Insurance - Meaning And definition of Fire Insurance – Features – Fundamental Principles – Types of Policies in Fire Insurance – Meaning And definition of Marine Insurance – Features – Fundamental Principles – Types of Policies in Marine Insurance.

Recommended Books:

1. A. Murthy : Elements Of Insurance
2. M.N.Mish : Insurance – Principles And Practice

Course Code	COURSE TITLE	L	T	P	C
16M433C	CORPORATE ACCOUNTING-I	5	-	-	3

UNIT	SYLLABUS
UNIT 1	Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.
UNIT 2	Redemption of Preference shares and debentures – purchase of business – Profit prior to incorporation.
UNIT 3	Preparation of Company’s final accounts – Company Balance sheet preparation – computation of Managerial Remuneration
UNIT 4	Valuation of goodwill and shares.
UNIT 5	Internal Reconstruction – Alteration of share capital and Reduction of capital.

Reference Books :

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Jain and Narrang - Company Accounts, Kalyani.
4. R.L.Gupta – Corporate Accounting, Sultan chand.
5. Chakraborti- Advanced Accountancy.

Course Code	COURSE TITLE	L	T	P	C
16M433D	BUSINESS LAW	5	-	-	3

UNIT	SYLLABUS
UNIT 1	<p><u>Nature of Contract : Object of Law of contract</u></p> <p>The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation.</p> <p>Consideration – Capacity to contract – Free consent - Legality of object – void agreement.</p>
UNIT 2	<p>Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.</p>
UNIT 3	<p>Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.</p>
UNIT 4	<p>Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency</p>
UNIT 5	<p>Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.</p>

Books Recommended

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

Course Code	COURSE TITLE	L	T	P	C
16M433E	BUSINESS MANAGEMENT	6	-		5

UNIT	SYLLABUS
UNIT 1	Management : Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.
UNIT 2	Planning: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making- Process of Decision-Making – Types
UNIT 3	Organizing : Types of Organizations – Organization Structure – Span of Control– Departmentalization – Informal Organization.
UNIT 4	Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility –Direction – Nature and Purpose.- - Leadership and Kinds Motivation Kinds Of Motivation
UNIT 5	Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process

REFERENCE BOOKS:

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|-------------------------------|--------------------------|
| 1. P.C. Tripathi & P.N. Reddy | Principles of Management |
| 2. L.M. Prasad | Principles of Management |
| 3. Dinkar Pagare | Principles of Management |
| 4. C.B. Gupta | Business Management |
| 5. N. Premavathy | Business Management |
| 6. J. Jayasankar | Principles of Management |

Course Code	COURSE TITLE	L	T	P	C
16M433G	BANKING THEORY LAW AND PRACTICE	6	-		4

UNIT	SYLLABUS
UNIT 1	<ul style="list-style-type: none"> ▪ Definition of banking-Classification of banks-Role of banks in economic development ▪ Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.
UNIT 2	<ul style="list-style-type: none"> ▪ Characteristics of a Central Bank ▪ Administration and management of Reserve Bank ▪ Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control
UNIT 3	<ul style="list-style-type: none"> ▪ Commercial Banks, Various functions ▪ Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking
UNIT 4	<ul style="list-style-type: none"> ▪ Opening of an account, Types of deposit account ▪ Types of customers, Relationship between banker and a customer ▪ Importance of customer relations, Customer grievances and redressal, role of banking ombudsman.
UNIT 5	<ul style="list-style-type: none"> ▪ Negotiable Instruments-Meaning and Characteristics ▪ Promissory notes, bills of exchange ▪ Cheques including e-cheques, Feature, Material alteration, Crossing-Meaning, Kinds, Endorsement-Meaning and Types, Payment and Collection of Cheques, Rights, Duties, Statutory protection to the paying banker and collecting banker

REFERENCE BOOKS

1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4thEd., Margham Publications, Chennai.
2. Dr.K Nirmala Prasad & J Chandradass, 2005, *Banking theory Law & Practice*, 1st Ed., Himalaya Publishing House, Mumbai.
3. M.L.Tannan, 2005, *Banking Law & Practice*, 21st Ed., Wadheva Publishers, Mumbai.
4. www.banking_guide.org.uk

Course Code	COURSE TITLE	L	T	P	C
16M433H	PRINCIPLES OF E- COMMERCE	6	-		5

UNIT	SYLLABUS
UNIT 1	E-Commerce – Introduction, Advantages and Disadvantages of E-Commerce, Role of E-Commerce, Basis of IT and Business.
UNIT 2	Internet and Networking Concept – Definitions, www, network concept, types of networks (LAN, MAN, WAN), Internet Protocol, TCP/IP, IP Addressing, HTML, HTML tags, Intranet and Extranet.
UNIT 3	Web Marketing Strategies – Introduction, Different types of Marketing strategies (product Based and Customer Based), Communicating with different Market segments, Advertising on the web.
UNIT 4	Electronic Data Interchange – Introduction on EDI, EDI on internet Supply Chain Management, its software, Online payment, payment cards, advantages and disadvantages of Payment cards.
UNIT 5	Internet Security – Introduction, Computer Security its types , threats, Hackers, Classification of Computer security (Security, Integrity, Necessity), Security Policy and Integrated Security.

Text Books:

1. Electronics Commerce by Gary P. Schnider, fourth annual edition.

Reference:

1. Electronic Commerce by Marilyn Greenstein and ToddM Feinman.
2. E-commerce by Kamlesh K. Bajaj and Debjani nag.

Course Code	COURSE TITLE	L	T	P	C
14S63AC	PERSONALITY ENRICHMENT	2	-		2

UNIT	SYLLABUS
UNIT 1	<p>Introduction</p> <ul style="list-style-type: none"> • Definition of Personality • Components of Personality – Structural and Functional aspects • Determinants of Personality – Biological, Psychological and Socio-Cultural factors • Assessment of Personality – Observation, Interview and Psychological Tests • Misconceptions and Classifications • Need for Personality Development
UNIT 2	<p>Self Awareness and Self Motivation</p> <ul style="list-style-type: none"> • Self Analysis through SWOT and Johari window • Elements of Motivation • Seven rules of Motivation • Techniques and Strategies for Self Motivation • Motivation Checklist and Goal Setting based on the principles of SMART • Self Motivation and Life
UNIT 3	<p>General Knowledge and Current Affairs</p> <ul style="list-style-type: none"> • Regional, National and International events • Geographical, Political and Historical facts • Information on sports and other recreational activities • Basic knowledge with regard to health and health promotion
UNIT 4	<p>Memory, Decision Making and Study Skills</p> <ul style="list-style-type: none"> • Definition and Importance of Memory • Causes of Forgetting • How to forget (thought stopping), how to remember (techniques for improving memory) • The technique of passing exams • The rational decision making process • Improving creativity in decision making and components of creativity

UNIT 5	Power of Positive Thinking <ul style="list-style-type: none">• Thinking power – seven steps for dealing with doubt• Traits of positive thinkers and high achievers• Goals and techniques for positive thinking• Enhancement of concentration through positive thinking• Practicing a positive life style
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REFERENCES

1. Mile, D J (2004), Power of Positive Thinking, Delhi, Rohan Book Company.
2. Pravesh Kumar (2005), All about Self-Motivation, New Delhi, Goodwill Publishing House
3. Dudley, G A (2004), Double your Learning Power, Delhi, Konark Press, Thomas Publishing Group Ltd.,
4. Lorayne, H (2004), How to develop a super power memory, Delhi, Konark Press, Thomas Publishing Group Ltd.,
5. Hurlock, E B (2006), Personality Development, 28th Reprint, New Delhi, Tata MCGraw Hill.

Course Code	COURSE TITLE	L	T	P	C
16M434J	CORPORATE ACCOUNTING-II	5	-		3

UNIT	SYLLABUS
UNIT 1	Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price level changes.
UNIT 2	Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)
UNIT 3	Preparation of profit and loss account and balance sheet of banking companies and insurance companies
UNIT 4	Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)
UNIT 5	Liquidation – meaning – order of payment liquidator’s remuneration – Liquidator’s final statement of accounts-statement of affairs.

Reference Books :

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. Jainand Narang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

Course Code	COURSE TITLE	L	T	P	C
16M434K	COMPANY LAW	5	-		3

UNIT	SYLLABUS
UNIT 1	Meaning, Definition & Salient Features of Companies Act, 2013 Kinds of Companies - Role of Promoters-Incorporation of a Company
UNIT 2	Memorandum of Association, Contents & Alteration Articles of Association, Contents & Alteration-Prospectus, Contents & Consequences of misstatement -Doctrine of Ultra Virus & Indoor Management.
UNIT 3	Directors-Appointment, Qualification-Disqualification -Membership in a Company, Modes of acquiring Membership -Rights and Liabilities of Members, Termination of Membership -Corporate Governance-Meaning, benefits of good governance, factors influencing corporate governance.
UNIT 4	General and Statutory Meeting, Extraordinary Meetings -Resolutions, Meaning and Kinds -Role of Company Secretary with respect to meetings
UNIT 5	Meaning and modes of winding up -Powers of court in winding up - Consequences and procedures for winding up -Powers, Liabilities and Duties of Liquidators

TEXT BOOK

N.D.Kapoor, 2003, *Elements of Company Law*, 27th Ed., Sultan Chand & Sons, New Delhi.

REFERENCES

1. S.Kathireasan & Dr.V.Radha, 2006, *Company Law*, 6th Ed., Prasanna Publishers, Chennai.
2. P.C.Tulsian, 2005, *Business & Corporate Laws*, 1st Ed., Tata McGraw Hill, New Delhi.
3. Majumdar & G.K.Kapoor, 2005, *Company Law*, 9th Ed., S.Chand & Sons, New Delhi.
4. H.R.Machiraju, 2004, *Corporate Governance*, 1st Ed., Himalaya Publishing House, Mumbai.

Course Code	COURSE TITLE	L	T	P	C
16M431L	BUSINESS ENVIRONMENT	6	-		5

UNIT	SYLLABUS
UNIT 1	The concept of Business Environment – its nature and significance – Brief overview of political – Cultural – legal – economic and social and environments and their impact on business and strategic decisions.
UNIT 2	Political Environment – Government and Business relationship in India – Provisions of Indian Constitution pertaining to business.
UNIT 3	Social environment – Cultural heritage – social attitudes – impact of foreign culture – castes and communities – joint family system – linguistic and religious groups – Types of social organization –social responsibilities of business
UNIT 4	Economics Environment – Economic systems and their impact on business – Macroeconomic parameters like GDP – growth rate of population – Urbanization – Fiscal deficit – Plan investment – Per capita income and their impact on business decisions – Five Year Planning.
UNIT 5	Financial and technological Environment – Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs

REFERENCE BOOKS:

1. Sankaran S – Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta & Sengupta – Government and Business in India
5. Srinivisan K. – Productivity and social Environment.

Course Code	COURSE TITLE	L	T	P	C
16M434M	BUSINESS COMMUNICATION	5	-		4

UNIT	SYLLABUS
UNIT 1	Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.
UNIT 2	Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.
UNIT 3	Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.
UNIT 4	Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.
UNIT 5	Modern Forms of Communication : Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business

REFERENCE BOOKS:

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers]

Course Code	COURSE TITLE	L	T	P	C
16M4341	COMPUTER APPLICATION IN TALLY	6	-		5

UNIT	SYLLABUS
UNIT 1	MS – Office – Components of MS Office – Word, Formatting, Alignment, indentation, Fonts, Picture and image insertion, Mail merge, template – creation of document using template.
UNIT 2	MS Excel, Cell Formatting, Cell Alignment, Functions, Chart creation and insertion.
UNIT 3	MS PowerPoint, slide creation and presentation, custom animation, layout.
UNIT 4	Tally – About Tally software, uses, group creation, ledger creation, stock group and stock item creation, voucher creation.
UNIT 5	SPSS – about SPSS, Statistical analysis, Statistical reports

Course Code	COURSE TITLE	L	T	P	C
14E64AA	ENVIRONMENTAL STUDIES	1			4

UNIT	SYLLABUS
UNIT 1	The Multi disciplinary Nature of Environmental Studies Definition, scope and importance, Need for public awareness
UNIT 2	<p>Natural Resources Renewable and non-renewable resources: Natural resources and associated problems</p> <ul style="list-style-type: none"> • Forest Resources: Use and over-exploitation, deforestation case studies, timber extraction, mining, dams and their effects on forests and tribal people. • Water Resources: Use and over-utilization of surface arid ground water, floods, drought, conflicts over water, dams – benefits and problems. • Mineral Resources: Use and exploitation, environmental effects of extracting using mineral resources case studies. • Food Resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies. • Energy Resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources – Case Studies. • Land Resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. <p>Role of an individual and conservation of natural resources – Equitable use of resources for sustainable life styles.</p>
UNIT 3	<p>Ecosystems</p> <p>Concept of an Ecosystem – Structure and Function – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristics, features, structures and function of Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem and Aquatic Ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)</p>
UNIT 4	<p>Biodiversity and its Conservation</p> <p>Introduction – Definition genetic species and eco-system diversity – Biogeographical classification of India – Value of the biodiversity consumptive use, productive use, social, ethical. Aesthetic and option values – Biodiversity at Global, National and Local levels – India as a mega – diversity nation – Hot-Spots of biodiversity – Threats to biodiversity habitat loss, poaching of wildlife, man wildlife conflicts – Endangered and endemic species of India – Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</p>

<p>UNIT 5</p>	<p>Environmental Pollution Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid water management causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution of case studies – Disaster management, floods, earthquake, cyclone and landslides.</p>
<p>UNIT 6</p>	<p>Social Issues and the Environment Unsustainable to Sustainable development – Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns & Case Studies – Environmental ethics issues and possible solutions – Climate change, global warming, Acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation – Consumerism and waste products – Environmental Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.</p>
<p>UNIT 7</p>	<p>Human Population and the Environment Population growth, variation among nations – Population explosion – Family Welfare Programme – Environment and human health – Human Rights – Value Education – HIV / AIDS – Women and Child welfare – Role of Information Technology in Environment and human health – Case Studies</p>
<p>UNIT 8</p>	<p>Field Work Visit to a local area to document environmental assets – river / forest / grassland / hill mountain – Visit to a local polluted site – Urban / Rural / Industrial / Agricultural – Study of common plants, insects, birds – Study of simple ecosystems – pond, river, hill slopes, etc. (Field work equal to 5 lecture hours)</p>

Course Code	COURSE TITLE	L	T	P	C
16M435N	COST ACCOUNTING	6	-		4

UNIT	SYLLABUS
UNIT 1	Introduction of cost accounting – Meaning, definition, scope and objectives of cost accounting, cost accounting Vs financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting.
UNIT 2	<u>Cost sheet, Tender, Quotations</u> Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Tenders and quotations
UNIT 3	<u>Materials</u> Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity(EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average, weighted average, Standard Price method, inflated price method) material losses. <u>Labour :</u> Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece rate system – premium and Bonus plan.
UNIT 4	<u>Overheads :</u> Meaning and definition – Importance- Classification – Primary Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate.
UNIT 5	Process Costing – with loss, Normal and Abnormal Loss – Abnormal gain – Inter process profit.

Books for Reference :

1. Cost Accounting : T.S. Reddy Y.Hari Prasad Reddy
2. Cost Accounting : Jain And Narang
3. Cost Accounting : S.P. Iyengar
4. Advanced Problems and Solutions in cost accounting : Dr.S.N. Maheswari

Course Code	COURSE TITLE	L	T	P	C
16M435P	HUMAN RESOURCES MANAGEMENT	6	-		4

UNIT	SYLLABUS
UNIT 1	I Human Resource Management (HRM) Definition – objectives – functions - Nature and scope of HRM- Differences between personnel management and HRM – qualities of good HR manager – changing roles of a HR manager – problems and challenges of HR manager.
UNIT 2	Human Resource Planning (Man power planning) Definition of HR planning – objectives – steps in HR planning – types of planning – need and importance – tools and techniques – job analysis – job description job specification – job evaluation
UNIT 3	Recruitment and Selection Recruitment and selection – objectives of recruitment – sources – internal and external recruitment – application blank – testing – interviews – techniques in selection – placement and induction
UNIT 4	Training and Development Training and development – principles of training – assessment of training needs – methods – evolution of effectiveness of training programme
UNIT 5	Performance Appraisal Performance appraisal – process – methods of performance appraisal – appraisal counseling – motivation process – theories of motivation – compensations – incentives – monetary and non monetary – promotion and transfers.

REFERENCE BOOKS:

1. Ashwathappa – Human Resource Management
2. L.M. Prasad – Human Resource Management
3. Jayashankar – HRM - margham publications, Chennai.
4. Chitra Atmaran Naik - Hen – Ane books Pvt. Ltd.
5. Dr. Radha – HRM.

Course Code	COURSE TITLE	L	T	P	C
16M435R	MARKETING MANAGEMENT	6	-		4

UNIT	SYLLABUS
UNIT 1	<p><u>Marketing Management</u></p> <p>Definition of Marketing and Marketing Management Marketing Process – marketing management – orientation – marketing plan – marketing mix – functions of marketing management – MIS.</p>
UNIT 2	<p><u>Emerging Issues in Marketing</u></p> <p>Consumer orientation – Integrated marketing – Business Ethics in Marketing – Direct and online marketing (Cyber Marketing) – Green Marketing – Quantitative Techniques for marketing Decisions – Consumerism – Consumer Relation Building</p>
UNIT 3	<p><u>Product and Pricing Decisions</u></p> <p>Product – features – Product Mix – Product Policy – Product Planning – New Product Development – Product Life Cycle – Pricing – Importance – Objectives – Pricing Policies, Strategies and Techniques – Pricing Methods.</p>
UNIT 4	<p><u>Consumer / Business Market Segmentation</u></p> <p>Definition – Need for Segmentation – factors deciding the success of market segmentation – Bases for Segmentation – Process of market segmentation – Niche Marketing – Characteristics of Niche Market.</p>
UNIT 5	<p><u>Sales Promotion and Advertising</u></p> <p>Sales Promotion Techniques and Methods – Advertising – Objectives Benefits – Selection of Media, Advertising copy – Ethics in Advertising Salesmanship – Objectives, qualities and types of salesman – E. marketing</p>

Reference Books:

1. Rajan Nair - Marketing – Sultan chand & sons New Delhi
2. Philip Kotler - Marketing Management Prentice Hill
3. R.S.N. Pillai - Modern Marketing S. Chand & Co. Ltd. New Delhi
4. Cundiff - Fundamentals of Marketing
5. Dr. R.B. Rudan - Basics of marketing mgt. Theory & Practice, S. Chand & Co.ltd
6. Dr. D.L. Varshney & Dr. S.L. Gupta Marketing mgt. An Indian Perspective.

Course Code	COURSE TITLE	L	T	P	C
16A435A	ENTREPRENEURIAL DEVELOPMENT	6	-		5

UNIT	SYLLABUS
UNIT 1	Concept of Entrepreneurship – delete – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs
UNIT 2	Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.
UNIT 3	Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal
UNIT 4	Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation
UNIT 5	Economic development and entrepreneurial growth - Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship

REFERENCE BOOKS:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

Course Code	COURSE TITLE	L	T	P	C
16M435Q	INCOME TAX LAW & PRACTICE – I	6	-		5

UNIT	SYLLABUS
UNIT 1	Meaning of Income – Canons of Taxation and Income Tax Act – Important definitions under the Income Tax Act – Scope of total income – Residential Status – Incomes exempt from Tax.
UNIT 2	Heads of Income – Salaries – Allowances – perquisites and their valuations – Deductions from Salary – Other related provisions –Gratuity – pension – commutation of pension – Leave encashment - Provident Fund.
UNIT 3	Income from house property – Definition of annual value deductions from annual value – computation under different circumstances.
UNIT 4	Income from business or profession – Allowable and not allowable expenses – General deductions – Principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax – compulsory maintenance of books of account – audit of accounts of certain persons – special provision for computing incomes on estimated basis under section 44 AD and 45 AE – Computation of income from business or profession.
UNIT 5	Filing of return of Income – Assessment procedure in brief – Due date of filling of return – Defective return -Belated Return form – Revised return – Self assessment – Best Judgment assessment -various Income Tax Authorities. & Their powers and duties.

Reference Books:

Income Tax Law & Accounts – H.C.M.ehrotrc
 Income Tax Law & Practice – Bhagavathi Prasad
 Outline of Income Tax -Rup ram Gupta
 Income Tax Law & Accounts – Vinod Singhanian
 Income Tax Law & Practice – GaurandNarang

Course Code	COURSE TITLE	L	T	P	C
16M436S	ACCOUNTING FOR MANAGERIAL DECISIONS	6			4

UNIT	SYLLABUS
UNIT 1	Management Accounting – Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.
UNIT 2	Ratio Analysis – Meaning, Types, Advantages and Limitations – Profitability ratios – Turnover Ratios – Financial Ratios
UNIT 3	Funds flow analysis – Meaning, Importance, Difference between funds flow and Balance Sheet – Advantages and Limitations – Cash flow statement – Meaning – Importance – Difference between funds flow analysis and cash flow analysis – Advantages and Limitations.
UNIT 4	Budgets and Budgetary Control – Meaning, objectives, merits and demerits – Types of budgets – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.
UNIT 5	Marginal Costing (excluding decision making) – CVP analysis – Break even analysis

REFERENCE BOOKS:

1. Management Accounting – T.S. Reddy, Y. Hari Prasad Reddy, - Margham Publications.
2. Dr. S.N. Maheswari – Management Accounting, Sultan Chand & Sons
3. Jain & Narang – Management Accounting, Kalyani Publishers

Course Code	COURSE TITLE	L	T	P	C
16A436T	PRACTICAL AUDITING	5	-		4

UNIT	SYLLABUS
UNIT 1	Auditing – meaning – Definition Objectives – kinds.
UNIT 2	Internal control – internal check – Internal audit – audit Note book – Audit working paper - Audit programmer.
UNIT 3	Vouching – Verification & Valuation of Assets & Liabilities
UNIT 4	Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors.
UNIT 5	EDP – Audit

Reference Books:

- 1.B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of Auditing sultan chand publication – 2009 – New Delhi
- 3.Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi

Course Code	COURSE TITLE	L	T	P	C
16M436U	FINANCIAL SERVICE	6	-		5

UNIT	SYLLABUS
UNIT 1	Meaning and importance of Financial Service – Types of Financial Services – Financial services and economic environment – Players in Financial Services Sector.
UNIT 2	Merchant Banking – Functions – Issue Management – Managing of new issues – underwriting - capital market - stock exchange - Rule& SEBI.
UNIT 3	Leasing and Hire purchase – concepts and features – Types of Lease.
UNIT 4	Factoring – Functions of factor – Consumer finance – Venture capital – Mutual funds – Credit rating.
UNIT 5	Insurance – Different Types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Insurance Act 1998)

Reference Books:

1. Mahendra Raja – F.S. –Sultan Chand Pub – New Delhi – 1998.
2. M.Y. Khan – FS – tataMcGraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasur, V.K. Boominathan, P. Manoharan, G. Gnanaraju.
4. FS. Sultan chand& sons – New Delhi – 2004.
5. ShasiK.Gupta& Nisha Aggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai.
6. B. Santhanam – Financial Services – Margham Publication – 2010 – Chennai.

Course Code	COURSE TITLE	L	T	P	C
16M466V	INCOME TAX AND PRACTICE II	6	-		5

UNIT	SYLLABUS
UNIT 1	Income under capital gains – short term, long term capital gains – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.
UNIT 2	Income from other sources – as a residing head of income – their computation – grossing up – deduction in computing income under the head and other related provisions.
UNIT 3	Clubbing of income – Transfer of income without the transfer of asset – circumstances under which the individual is assessable in respect of remuneration of spouse – assess ability of income from assets transferred to spouse, son’s wife, another person for the benefit of spouse – Assess ability in respect of income of minor child – setoff – carry forward and set off losses.
UNIT 4	Permissible deductions from gross total income – Sec 80 C to 80U.
UNIT 5	Assessment of individuals, Partnership firms and Association of persons

Reference Books:-

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - Vinod K.Singhania
5. Income Tax Law & Practice - GaurandNarang

Course Code	COURSE TITLE	L	T	P	C
16A436B	FINANCIAL STATEMENT ANALYSIS	6	-		5

UNIT	SYLLABUS
UNIT 1	Financial Statement Analysis - Meaning, Nature, Importance, Types and limitations of financial statements – Financial Statement analysis and interpretation – Objectives of analysis – Window dressing – Meaning – Measures to check window dressing.
UNIT 2	Analysis and Interpretation of financial statements – Nature, Objective, Tools.
UNIT 3	Disclosure practices in financial reporting – Interim reports – Segment reports – Social reporting – Human resources reporting.
UNIT 4	Accounting standards – Meaning and objectives, advantages and disadvantages, Need and Significance – Formation of the Accounting Standard Board – Scope and Functions of ASB – Accounting Standards in India – AS 1 to AS 15 only.
UNIT 5	Financial Reporting by banks and Insurance companies – Accounting Policies – Meaning and notes to accounts.

REFERENCE BOOKS:

1. I.M. Pandey – Essentials of Management Accounting
2. Foster G – Financial Statement Analysis, Prentice Hall, New Delhi.