

## COURSE STRUCTURE FOR B.COM (CORPORATE)

### SEMESTER I

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA11	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB11	Paper I Elementary French and Commercial Terms					
II	English	15UGEN11 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - I	15UCCC11	Basic Financial Accounting	5	4	50	50	100
	Core – II	15UCCC12	Principles of Management	5	4	50	50	100
	Allied	15UCCA11	Business Organisation	6	5	50	50	100
IV	Foundation Course	15UFPD11	Personality Development	2	2	50	50	100
				<b>30</b>	<b>21</b>	<b>300</b>	<b>300</b>	<b>600</b>

### SEMESTER II

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA21	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB21	Paper I Elementary French and Commercial Correspondence					
II	English	15UGEN21 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - III	15UCCC21	Financial Accounting	5	4	50	50	100
	Core – IV	15UCCC22	Principles of Marketing	5	4	50	50	100
	Allied	15UCCA21	Office Management	6	5	50	50	100
IV	Foundation Course	15UFVE21	Value Education	2	2	50	50	100
V	NCC/NSS/Sports				<b>1</b>			
				<b>30</b>	<b>22+1</b>	<b>300</b>	<b>300</b>	<b>600</b>

### SEMESTER III

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - V	15UCCC31	Advanced Financial Accounting	6	4	50	50	100
	Core – VI	15UCCC32	Corporate Law	6	4	50	50	100
	Core – VII	15UCCC33	Human Resource Management	6	4	50	50	100
	Allied	15UCCA31	Mathematics for Commerce	6	5	50	50	100
	Skill Based Elective	15UCCS31	Commerce Practicals	2	2	50	50	100
	Non – Major Elective	15UCCN31	Fundamentals of Marketing	2	2	50	50	100
IV	Foundation Course	15UFES31	Environmental Studies	2	2	50	50	100
VI	Self Study Course (Optional)	15UCCSS1	Indian Financial system		+1			100
				<b>30</b>	<b>23+1</b>	<b>300</b>	<b>300</b>	<b>700+100</b>

### SEMESTER IV

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - VIII	15UCCC41	Logistics Management	6	4	50	50	100
	Core – IX	15UCCC42	Corporate Financial Services	6	4	50	50	100
	Core Elective	15UCCE41	Customer Relationship Management	6	5	50	50	100
	Allied	15UCCA41	Statistics for Commerce	6	5	50	50	100
	Skill Based Elective	15UCCS41	Secretarial Practice	2	2	50	50	100
	Non – Major Electives	5UCCN41	Fundamentals of Advertising	2	2	50	50	100
IV	Foundation Course	15UFYM41	Yoga and Meditation	2	2	50	50	100
V	Extension Activities		Community Development Programme		1			
VI	Self Study Course (Optional)	15UCCSS2	Business Ethics		+1			<b>100</b>
				<b>30</b>	<b>24+2</b>	<b>350</b>	<b>350</b>	<b>700+100</b>

## SEMESTER V

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XI	15UCCC51	Income Tax	7	5	50	50	100
	Core – XI	15UCCC52	Business Law	7	5	50	50	100
	Core – XII	15UCCC53	Corporate Accounting	7	6	50	50	100
	Core Elective	15UCCE51	Global Business	5	5	50	50	100
	Skill Based Elective	15UCCS51	Business Communication	4	4	50	50	100
VI	Self Study Course (Compulsory)	15UCCSS3	Principles of Insurance		1			100
				<b>30</b>	<b>25+1</b>	<b>250</b>	<b>250</b>	<b>500+100</b>

## SEMESTER VI

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XIII	15UCCC61	Indirect Taxation	6	5	50	50	100
	Core – XIV	15UCCC62	Corporate Governance	6	5	50	50	100
	Core – XV	15UCCC63	Cost and Management Accounting	6	5	50	50	100
	Core XVI	15UCCC61	E Accounting	6	5	50	50	100
	Project	15UCCP51	Project	6	5	50	50	100
				<b>30</b>	<b>25</b>	<b>250</b>	<b>250</b>	<b>500</b>

SEMESTER - I				
CORE -I		BASIC FINANCIAL ACCOUNTING		
Code: 15UCCC11	Hrs/Week:	5	Hrs/Sem: 75	Credits: 4

### Objectives

- To enable the students to learn the fundamental aspects of Financial Accounting
- To enable the students to work out simple problems of Financial Accounting

**Theory 40 Marks: Problems 60 Marks**

### UNIT I

Meaning and Scope of Accounting – Basic Accounting Concepts– Classification of Accounts – Double entry book keeping – Journal – Ledger – Preparation of Trial Balance.

### UNIT II

Preparation of Cash Book – Single entry – Double entry Triple Entry- petty cash book - Preparation of Final Accounts of a sole trading concern with adjustments - Bank Reconciliation Statement.

### UNIT III

Preparation of Receipts & Payments accounts – Income & Expenditure account and Balance sheet of non trading concerns.

### UNIT IV

Single entry system – Meaning – Features – Defects – Differences between single and double entry – Methods – Account current & Average Due date.

### UNIT V

Depreciation – Meaning – Causes – Types – Straight Line method – Written down value method, Annuity method.

### Text Book:

T.S. Reddy &A.Murthy, Financial Accounting, Margham Publications ,Chennai.

### Books for Reference:

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Dr.S.ArulrajPonnudurai – Accountancy I &II, Sathya Publications, Tirunelveli.
3. S.P.Jain& K.L. Narang , Financial Accounting ,Kalyani Publishers, New Delhi.
4. M.C.Shukla&T.S.Grewal, Advanced Accounting, S Chand, New Delhi.
5. P.C. Tulsian , Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting – KalyaniPublishers, New Delhi.

SEMESTER - I			
CORE- II		PRINCIPLES OF MANAGEMENT	
Code: 15UCCC12	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

## Objectives

- To enable the students to understand the basic principles of management
- To provide in depth knowledge of various aspects of management

## UNIT I – Nature of the Management

Introduction –Meaning – Definition – Characteristics- Importance- functions of Management – Management vs. Administration - Manager – Qualities of a manager – Henry Fayols Principles of Management

## UNIT II – Planning and Decision Making

Planning – Meaning – Types – Objectives – Nature -Importance – Steps in Planning – Methods- Advantages and Limitations of planning. Decision Making – Introduction – Characteristics – Definition – Elements- Characteristics of a good decision.

## UNIT III – Organisation

Organisation – Definition- Introduction – Meaning- Function – Principles of organisation Classification – Formal Organisation – Informal Organisation – Difference between Formal and Informal - Functions – Line and Staff – Committee.

## UNIT IV – Motivation and Direction

Motivation – Concept – Definition - Importance – Types - Theories of Motivation ( Maslow , Herzberg, X and Y)– Methods of Motivation Direction – Meaning – Definition – Principles – Importance - Characteristics of a good order - Techniques

## UNIT V –Co – Ordination and Controlling

Co-ordination- Meaning –Definition – Characteristics – Need and – Importance – types of co-ordination – Techniques of co-ordination Controlling – Definition – Importance – Steps in Controlling – Techniques –Advantages and Limitations

## Text Book:

T.R.Ramasamy, Principles of Management, Himalaya Publishing House

## Books for Reference:

- 1.P.C.Tripathi, Principles of Management, Tata McGraw Hill Publishing Co, New Delhi
2. L.M.Prasad and S.S.Gulsa, Management, Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.

SEMESTER- I			
ALLIED		BUSINESS ORGANISATION	
Code: 15UCCA12	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

### Objectives

- To impart to the students the basic concepts of Business
- To provide knowledge on socially relevant Business

### UNIT I: Concept of Business Organisation

Economic and non-economic activities – Profession and employment – meaning of business – characteristics of business – Business distinguished from business and employment – Scope of business – Objectives of business – functions of business – Essentials for the successful business in the modern world.

### UNIT II: Business ownership and size

Forms of business organization – Sole trader ship – Joint Hindu family – Partnership firms – Joint Stock Company – Public and private – Co-operative organization – characteristics – relative merits and demerits.

### UNIT III: Company Organisation

Promotion of business enterprise – types of promoters – problems with promotion – formation of company – incorporation – subscription – commencement of business – Important documents used in the formation of a company – Memorandum of Association – Articles of Association – Prospectus – Brief description about the winding up of the company.

### UNIT IV: Village and small business

The VSI sector – definitions – Importance and advantages – Institutional support structure – marketing and VSI sector – Women entrepreneurs – development of VSI under the plans – promotional measures – Khadi and village industries – KVIC and its workings.

### UNIT V: Multinational Corporations

Multinational corporations – Definition – meaning – organised models – dominance of multinational companies – MNCs and international trade – merits of MNCs – demerits – perspectives – code of conduct – multinationals in India.

### Text Book

Y.K.Bhushan, Fundamentals of Business Organisation Management, Sultan Chand & Co, New Delhi

### Books for Reference

1. Francis Cherunilam, Business Environment, Himalaya Publishing House
2. M.C.Shukla, Business organization and management, Sultan Chand & Co.
3. P.N.Reddy, Principles of Business organization and Management

<b>SEMESTER - I</b>			
<b>Foundation Course: Personality Development</b>			
<b>Code: 15UFPD11</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

### **Objectives**

- To set a vision for realizing humanness and its inner strength
- To understand and accept one's own personality and to grow in self formation

### **Unit – I Personality**

The Self – Adolescent: Need of the Adolescent – Obstacles to Adolescent – Understanding one self – Psychology of human life. What makes me? Goal in Life-Meaning of Life – Ambition - Individuality Personality Development: Healthy personality – Knowing oneself – Self – Acceptance – Self - Image

### **Unit – II Interpersonal Relationships**

Characteristic and Elements of personality patterns – Dynamics of Inter- Personal – relationships – analysis of relations of different ego states – analysis of strokes and life positions – Socialization – Friendship – Infatuation - Peer groups – Harmful – Friendship.

### **Unit -III Motivation**

Introduction – relevance and types of motivation – motivating others

### **Unit – IV Stress Management**

Introduction – causes and impacts of stress – managing stress – conflict management – introduction – causes and management

### **Unit – V Time Management**

Time as a resource – identify important time management wasters – individual time management styles – techniques for better time management

### **Reference**

Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983  
 AIACHE – Human Values Development Programme, New Delhi  
 D.John Antony Self Psychology Counselling, Anugraha Publications  
 Lall and Sharma, Personal Growth Training and Development, Excel Books.  
 Janakiraman, Training and Development, Biztantra  
 Hurlock and Elizabeth B, Personality Development, Tata McGraw Hill, 1<sup>st</sup> Ed  
 Sahu R.K, Training for Development, Excel Books, 1<sup>st</sup> Ed

SEMESTER - II			
CORE- III		FINANCIAL ACCOUNTING	
Code: 15UCCC21	Hrs/Week: 5	Hrs/Sem: 75	Credits:4

### Objectives

- To enable the students to be familiar with the aspects of Financial Accounting.
- To enable the students to acquire accounting skills.

**Theory 40 Marks: Problems 60 Marks**

### UNIT I

Consignment account – Valuation of closing stock – Normal and abnormal loss – Goods sent at invoice price

### UNIT II

Joint Venture – Difference between consignment and Joint Venture – Accounting entries: In the books of the co-ventures – In separate set of books – No separate books of accounts

### UNIT III

Hire Purchase & Installments system – calculation of interest – calculation of cash price – default and repossession – difference between hire purchase and installments.

### UNIT IV

Insurance claims – Average clause – Loss of stock – Loss of profit policies- Voyage account – Provision for incomplete voyage (simple problems)

### UNIT V

Royalties account – meaning – Minimum rent – Short workings – Types of recoupment – Strike – Sublease

### Text Book

T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications – Chennai.

### Reference Books

1. R.L. Gupta & V.K. Gupta, Advanced Accounting, Sultan Chand & Sons - New Delhi.
2. S.P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers - New Delhi.
3. M.C. Shukla & T.S. Grewal, Advanced Accounting, S Chand - New Delhi.
4. P.C. Tulsian – Financial Accounting.
5. S. Parthasarathy and A. Jaffarulla, Financial Accounting, Kalyani Publishers – New Delhi.



SEMESTER- II			
CORE- IV      PRINCIPLES OF MARKETING			
Code: 15UCCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

### **Objectives:**

- To give basic knowledge on concepts of Marketing
- To provide a thorough Knowledge of four P's of Marketing

### **UNIT I      Introduction**

Meaning of Market - Classification of Markets– Marketing – Objects and Importance – Marketing Mix: Meaning -Marketing System: Meaning– Marketing Process: Meaning

### **UNIT II      Functions**

Marketing Functions –Classifications - Functions of Exchange–Functions of Physical Supply – Facilitating Functions

### **UNIT III      Product**

Products - Meaning – New product development - Product life cycle - Product line – Branding- meaning – characteristics- types: Packaging – meaning – functions- types: Labeling - meaning - characteristics

### **UNIT IV**

Pricing – factors to consider for pricing: internal and external - pricing objectives- method of pricing, adopting the price.

### **UNIT V**

Promotion – meaning – purpose – advantages – kinds – limitations- Promotion Mix – Place – Channels - functions and types.

### **Text Book:**

R.S.N Pillai & Bagavathi , Marketing, Sultan Chand & Sons, New Delhi

### **Books for Reference:**

1. Stanton W.J., Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management - Analysis, Planning, and Control, Prentice Hall of India, 1996.
3. Ramaswami and Namakumari - Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.
4. Dr. R L Varshney& Dr. S L Gupta, Marketing Management, an Indian Perspective,Sultan Chand & Sons, New Delhi

<b>SEMESTER - II</b>			
<b>ALLIED</b>		<b>OFFICE MANAGEMENT</b>	
<b>Code: 15UCCA22</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits: 4</b>

### **Objectives:**

- **To impart the knowledge of various concepts on Office Management**
- **To Know the lay out and workings of Office**

### **Unit I Modern office**

Office –Definition-Functions-Office work-Factors contributing to the growth of office work-Activities of modern office-Importance-Challenges before the office

### **Unit II Office Accommodation and layout**

Introduction-Location of office building-Owned Vs Rented premises-Factors in choice of location-Layout-Merits-Open office Vs Private office –New trends in office layout

### **Unit III Office Environment**

Introduction –Office lighting-Ventilation-Interior decoration and furnishing-Office Furniture-freedom from noise and dust-Safety-Sanitary arrangement –Security –Secrecy

### **Unit IV Record administration and office forms**

Introduction –Purpose-Principles-Essentials-Office forms-Significance-Advantages-Types-Formsdesigning-Principles-Guidelines

### **Unit V Office report and Precise writing**

Introduction-Meaning-Functions-Types-Qualities-Sources of data-Drafting-a questionnaire-Guiding principles for a good report-Presentation –Form of report-Préciswriting.- Essentials -Illustrations

### **Text book**

R.S.N. Pillai & Bagavathi, Office Management, S.Chand Publications & Co

### **Books for Reference:**

1. Stanton W.J., Fundamentals of Office Management, McGraw Hill, New York, 1991.
2. Partrick ,Office Methods and Management , Kalyani Publications

<b>SEMESTER – II</b>			
<b>Foundation Course: Value Education</b>			
<b>Code: 15UFVE21</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

### **Objectives**

To help students to imbibe the best cherished behaviour pattern as individuals, citizens and members of the community

To develop high ethical standards and moral values

### **Unit I**

Me-Myself-College-Life and Values-on protests and demonstration – on beliefs – ethical matters – Values – internalization of values – transformation of self.

### **Unit II**

Life Enrichment skills; Purpose for life – sensitization towards gender equality, physically challenged, intellectually challenged. Respect to age, experience, maturity, family members, neighbours, Co-Workers.

### **Unit III**

Forgiveness, Integrity, Humility, Truthfulness, Sacrifice, Sincerity, Self Control, Altruism, Scientific vision.

### **Unit IV**

Constitutional or national values – democracy, socialism, secularism, equality, justice, liberty, freedom, fraternity. Social values, self control universal brotherhood. Religions- Path to God, Religions – Expressions of God Experience- Religious Tolerance. Art: The Meaning of the term – Nature and Function of Art-Art Appreciation-Art for a fuller living – Modern Art – Art and Morality.

### **Unit V**

Control of mind through

- a. Simplified physical exercise
- b. Meditation – objectives, types, effect on body, mind & soul
- c. Activities
  - i) Moralization of desires
  - ii) Neutralization of anger
  - iii) Eradication of worries
  - iv) Benefits of blessing

### **Books for Reference:**

AIACHE – human Values development Programme, New Delhi

Thomas Anchukandam, Grow Free Live Free, Krisu Jyoti Publications, Salesians, Bangalore, 1998

D. John Antony Self Psychology Counselling, Anugraha Publications

Prof. N. S. Raghunathan, Value Education, Margham publications, Chennai 2015

Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983

SEMESTER- III			
CORE- V	ADVANCED FINANCIAL ACCOUNTING		
Code: 15UCCC31	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

### Objectives:

- To make the students to be familiar with the aspects of branch and department.
- To enable the students to be familiar with accounting for firms.

### Theory 40: Problems 60

#### UNIT I

Branch Accounts – Dependent branches – Cost Price and Invoice Price method – Distinction between Wholesale Profit and Retail Profit – Independent Branch (Foreign branches excluded)

#### UNIT II

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

#### UNIT III

Partnership Accounts – Admission of Partner – New Ratio – Goodwill – Accounting Treatment

#### UNIT IV

Retirement of a Partner – Sacrificing Ratio – Settlement of retiring partners account – Death of a Partner – Joint Life Policy – Settlement of executors account.

#### UNIT V

Dissolution of partnership – Realisation a/c - Insolvency of a partner - Garner Vs Murray – Piece meal distribution of cash – Surplus of Capital basis method – Maximum Loss method.

### Text Book:

T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications, Chennai

### Books for Reference:

1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. S.P Jain & K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. M.C.Shukla & T.S.Grewal, Advanced Accounting, S Chand, New Delhi.
4. Dr.M.A.Arulanandam and K.S.Raman, Advance Accountancy, Himalaya Publishing House.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting, Kalyani Publishers, New Delhi.

SEMESTER - III			
CORE- VI		CORPORATE LAW	
Code: 15UCCC32	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

### **Objectives:**

- **To be familiar with Company Act of 2013.**
- **To make students to be aware of the overall company law affecting business.**

### **UNIT I**

Origin of Company – Meaning and Definition – Characteristic features – Company distinguished from partnership - Classification of companies - Definition of Public limited and Private limited Company- Distinguish between Public limited and private limited company - Association not for profit- One Person Company

### **UNIT II**

Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Memorandum of Association – Articles of Association – contents – alterations

### **UNIT III**

Prospectus – Contents – red herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business.

### **UNIT IV**

Share Capital – Meaning – Kinds – Alteration of Capital – Rights shares – Reorganisation of capital – voting rights - E voting.

### **UNIT V**

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members

### **Text Book:**

N.D.Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi

### **Books for Reference:**

1. P.P.S.Gogna, A Text Book of Company Law
2. Dr. Sreenivasan, Company Law and Secretarial Practice
3. UpendraPrasad,Indu,Corporate Law and Secretarial Practice

SEMESTER- III			
CORE- IV	HUMAN RESOURCE MANAGEMENT		
Code: 15UCCC33	Hrs/Week: 5	Hrs/Sem: 90	Credits: 4

### **Objectives:**

- **To make students understand the concept of HRM.**
- **To enable students to keep themselves abreast of knowledge on various strategy of HRM.**

### **UNIT-I : INTRODUCTION**

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - and Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

### **UNIT-II : HUMAN RESOURCE PLANNING, RECRUITMENT AND SELECTION**

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment - Problems in Recruitment – Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

### **UNIT-III : TRAINING AND DEVELOPMENT**

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes – Development: Meaning - Concept and Essentials of Management Development Programmes.

### **UNIT-IV : TRANSFER, PROMOTION & COMPENSATION**

Transfer: Objective - Transfer Policy - Promotion: Purpose - Promotion Policy – Demotion - Compensation: Objective – Principles.

### **UNIT-V : PERFORMANCE APPRAISAL**

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

### **Text Book:**

Chitra Atmaram Naik, Human Resource Management, Ane Books Pvt.

### **Books for Reference:**

1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi.
2. C.P.Memoria, Personnel Management, Himalaya Publishing House.
3. L.M.Prasad, Human Resources Management Sultan Chand & Sons, New Delhi

SEMESTER- III			
ALLIED		MATHEMATICS FOR COMMERCE	
Code: 15UCCA31	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives:

- To enable the students to apply the basic principles & techniques of mathematics.
- To provide a thorough knowledge in solving problems in the field of commerce.

### UNIT I

Number system – Types of numbers – Equations – Linear – Simultaneous linear equations – with two and three unknown variables – Quadratic equations – solutions – nature of roots forming Quadratic equations.

### UNIT II

Matrices – basic concepts – types – Matrix addition – Subtraction – Multiplication – Transpose – Determinants – Inverse of Matrix – solving simultaneous equation in Matrix form – Rank of Matrix.

### UNIT III

Business Arithmetic – simple interest – compound interest – Annuity– EMI Calculation Discount – Bankers discount – percentages – Ratios and proportions.

### UNIT IV

Theory on indices – positive – negative – zero indices – fractional – laws of indices – Logarithms – properties – laws of logarithms – common logarithms - Arithmetic progressions – sum of n terms - Geometric progressions

### UNIT V

Business Application – Applications in linear demand and supply curve, cost – output, Break even analysis.

### Text Book:

B.M. Agarwal ,Business Mathematics,Sultan and Sons,New Delhi

### Books for Reference:

1. P.R.Vittal ,Business Mathematics, Margham Publications
2. D.C. Sancheti and V.K. Kapoor ,Business MathematicsSultan& Sons, New Delhi
3. R.S. Soni, Business Mathematics
4. R.Wilson, Business Mathematics, Himalaya Publishing House, New Delhi

<b>SEMESTER - III</b>			
<b>SKILL BASED SUBJECT</b>		<b>COMMERCE PRACTICALS</b>	
<b>Code: 15UCCS31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits:2</b>

**Objectives:**

- **To be familiar with the practical aspects of commerce**
- **To get training in the filling up of the various forms used in the field of commerce.**

**UNIT I**

Specimen of Memorandum of Association, Articles of Association and Prospectus – Drafting of Notice, Agenda and Minutes for meeting

**UNIT II**

Telephone etiquette, handling visitors - Preparation of vouchers, Invoice and cash receipts

**UNIT III**

Banking – Filling up an account opening form – Knowledge of various forms used in day to day banking - Cheque – Pay in slip – Withdrawal form – Draft form.

**UNIT IV**

Filling up of share application forms and share transfer form- Form of share certificate – Form of Dividend warrant – D Mart Forms

**UNIT V**

Money Order forms- Form of railway / bus reservation – On line booking – Form of a tender- E Tender



<b>SEMESTER –III</b>			
<b>Foundation Course: Environmental Studies</b>			
<b>Code: 12UEVS11</b>	<b>Hrs/week:2</b>	<b>Hrs/sem:30</b>	<b>Credits: 2</b>

### **Objectives**

- To make the students environment conscious.
- To sensitize the students about the environmental crisis and environmental protection.
- To create an awareness among the students about sustainable utilization and conservation of natural resources.

#### **Unit I Environment – Natural Resources**

Environment – Definition, Components, need for public Awareness, Natural Resources – Renewable and non-renewable. Forest Resources – Uses, Over exploitation, Deforestation, Water Resources – Uses and Conservation, rain water harvesting. Energy Resources – Renewable and Nonrenewable. Solar, Wind and Biomass energy. Role of Individuals in conservation of natural resources.

#### **Unit II Ecosystem**

Ecosystem – Concepts, components – Abiotic and Biotic components (Producer, Consumer and Decomposer), Energy Flow – Food chain, food web and Ecological Pyramids, Structure and Function of Grass Land (Terrestrial) and Pond (Aquatic) Ecosystem.

#### **Unit III Environmental Pollution**

Definition, causes, effects and control measures of Air Pollution, Water Pollution and Soil Pollution, Nuclear Hazards, Solid Waste Management. Disaster Management – Flood, Earth quake, Tsunami. Role of individuals in the prevention of pollution.

#### **Unit IV Biodiversity and Conservation**

Definition and Levels of Biodiversity (Genetical, Ecological and Species Diversity) Values of Biodiversity. Threats and Loss of Biodiversity – Causes. Hot Spots of Biodiversity (with special reference to India). Conservation of Biodiversity – *In situ* and *Ex situ* Conservation.

#### **Unit V Social Issues and Environment**

Sustainable Development, Consumerism and Waste Products, Climate Change – Global Warming, Ozone Layer depletion. Waste Land Reclamation. Population Explosion – Family Welfare Programme, HIV / AIDS, The Environment (Protection) Act – 1986. International Union for Conservation of Nature and Natural Resources (IUCN), World Wild Life Fund (WWF), Man and Biosphere Programme (MAB).

### **Books for Reference:**

1. Kaushik, A. and Kaushik, C.P.K., Perspectives in Environmental Studies – New Age, International Pvt. Ltd., New Delhi, 2004.
2. Odum, E.P., Fundamentals of Ecology, Natraj Publishers, New Delhi, 1996.
3. Saha, T.K. Ecology and Environmental Biology, Arunabha Sen Books & Allied Pvt. Ltd., Kolkata, 2007
4. Sharma, Environmental Biology, Rastogi Publications, Meerut, 2006.
5. Miller, Tyller g., Environmental Science, Thompeson Brooke / Cole, Singapore, 2004.  
Vijayalakshmi, G.S. Murugesan A.G. and Sukumaran, N., Basic Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli, 2006.

SEMESTER – IV			
CORE- VIII	LOGISTICS MANAGEMENT		
Code: 15UCCC41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

### **Objectives:**

- **To impart knowledge about the concepts of logistics.**
- **To enable the student to have knowledge in Sea, Road, Rail, Air transportation.**

### **UNIT I**

Concepts of Logistics – Evolution –Nature and Importance – Components of Logistics Management – Competitive Advantages of Logistics – Functions of Logistics

### **UNIT II**

Elements of Logistics – Inventory carrying – Warehousing – types- Material handling – Order processing. Demand forecasting-Impact of forecast on Logistics management

### **UNIT III**

General structure of shipping Industry- Types of ships – shipping routes – Containerisation – Benefits and constraints- Inland Container Depot – Export Clearance at ICD's – Container Freight Stations

### **UNIT IV**

Transportation Infrastructure –Port Infrastructure- Airport Infrastructure – Canal Infrastructure – Rail Infrastructure – Road Infrastructure

### **UNIT V**

Port procedures –Bill of lading and other documents involved in logistics.– Insurance aspects of Logistic

### **Text Book**

Krishnaveni Muthiah, Logistics Management, Himalaya Publishing house, New Delhi

### **Books for Reference**

1. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
2. Martin Christoper, 'Logistics and Supply Chain Management' Pearson Education, 2003.
3. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.
4. Doughan Lambert, 'Fundamentals of Logistics Management' Mc Graw Hill, 1998.

SEMESTER – IV			
CORE- IX	CORPORATE FINANCIAL SERVICES		
Code: 15UCCC42	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

## Objectives

- To provide Knowledge and understanding of investment avenues and regulatory frame work concerning capital markets in India.

### Unit I

**Securities and Exchange Board of India** – CCI – SCRA- malpractices in the securities market – deficiencies in the market – SEBI – objectives – functions – powers – organisation – SEBI and the central government – SEBI guidelines – Primary market – Secondary market – FII- Bonus issues – Rights issues – Debentures – Protection of interest of debenture holders – underwriters – Investor protection – book building.

### Unit II

**Financial Services** – Meaning – Features of financial services – classification – scope –fund based activities – Non-fund based activities – modern activities – sources of revenue – causes for financial innovation – financial services and promotion of industries – new financial products and services – innovative financial instruments – challenges facing the financial service sector – present scenario.

### Unit III

**Mutual funds** – meaning – scope of mutual fund – definition – fund unit Vs share – origin of the fund – types of funds – importance of funds – risks – organisation of the fund – operation of the fund – facilities available to investors – net asset value – performance evaluation of mutual funds – investor's rights – general guidelines – selection of fund – commercial banks and mutual fund.

### Unit IV

**Venture capital** – meaning – features – activities of VC funds – scope of venture capital – importance – origin – initiative of India – Venture capital guidelines – Methods of venture financing.

**Credit rating** – definition and meaning – functions of credit rating – origin – benefits – Credit rating agencies of India.

### Unit V

**Credit card** – what is credit card – who can be a member – types of credit card – new types of credit cards – parties of credit card – procedure at the time of purchase – procedure for reimbursement – facilities of card holders – benefits – demerits – credit card business in India – RBI guidelines on credit cards

## Text Book

E.Gordon, E.Natarajan, Financial Markets and Services, Himalaya publishing House

## Books for Reference:

1. Cherunilam Francis, Internatioanl Trade and Export Management - Himalaya Publishing House – Mumbai.
2. T.T. Sethi, Money Banking & International Trade - S.Chand & Co., - Delhi.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadwon Publishing Company - California.

SEMESTER - IV			
CORE ELECTIVE	CUSTOMER RELATIONSHIP MANAGEMENT		
Code: 15UCCE41	Hrs/Week: 6	Hrs/Sem:90	Credits: 5

## Objectives

To provide knowledge and understanding on customer relationship management

### Unit –I

Customer relationship Management – Management requires measurement – Quantitative and Qualitative measurement techniques – calculating indices

### Unit –II

Customer relationship survey design – statistical analysis of customer surveys – using customer relationship survey results

### Unit –III

Relationship in Marketing – relationship concepts – relationship drivers – lasting relationship

### Unit –IV

Customer partnership – supplier partnership – external partnership

### Unit –V

The technology revolution – relationship Management - changing corporate cultures.

## Books for Reference:

1. Customer Relationship Management, Anderson, Tata Mcgraw Hill 2002
2. Customer Relationship Management, R.S.Pillai & Bhagavathi, Sultan Chand & Sons, New Delhi

SEMESTER- IV			
ALLIED		STATISTICS FOR COMMERCE	
Code: 15USCA41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives:

- To enable the students to learn the basic tools & concepts of statistics
- To impart a thorough knowledge of applying statistical tools in business

### UNIT I

Introduction – Definition – Collection of data - Graphs and diagrams – Sampling principles – Types – Merits and Demerits – Sampling errors.

### UNIT II

Measures of central tendency - Arithmetic mean, median, mode, harmonic mean and geometric mean.

### UNIT III

Correlations – Types of correlation – methods of calculating correlation coefficient – Regression – Regression coefficient – Regression lines (Excluding Bivariate Frequency Distribution )

### UNIT IV

Index Numbers – Meaning – Uses – Types –Chain base –Fixed base – Test of consistency - Cost of living indices .

Analysis of time series – Meaning – Components – Measurement of trend only

### UNIT V

Probability – Meaning – Theories of probability : Addition theorem – Multiplication theorem – Statistical packages – SPSS – PSPP – MATLAB – SAS – XL -STAT : Characteristics – Suitability .

### Text Book:

S.P Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi

### Books for Reference:

1. P.R Vittal ,Business Mathematics & Statistics,
2. S.C.Gupta and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi
3. Sancheti& V.K. Kappoor, Statistical Methods,
4. R. S. N. Pillai& V. Bagavathi, Business Statistics, Sultan & Chand, New Delhi

SEMESTER - IV			
SKILL BASED		SECRETARIAL PRACTICE	
Code: 15UCCS41	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

**Objectives:**

- To equip the learners on the secretaries procedures and provisions relating to the affairs of “Company” type of business organisation.

**Unit – I**

Secretary – definition – kinds of secretaries – functions of secretaries – qualifications – appointment

**Unit – II**

Meetings – kinds of Meetings – Statutory meetings – annual general meetings – extraordinary general meetings

**Unit – III**

Requisites of valid meeting – notice quorum chairman and his duties-proxy

**Unit – IV**

Secretarial practice relating to formation of company – incorporation of a company

**Unit – V**

Secretarial practice relating to issue, allotment, forfeiture and surrender of shares.

**Text Book**

M.J.Mathew, Company Law and Secretarial Practice,RBSA Publishers.

**Reference Books**

1. Rikhab Chand Jain & Subhakaran Dugar, Company LawThe World Press Pvt Ltd
2. N.D.Kapoor, Company Law, Sultan Chand & Sons,New Delhi

SEMESTER - IV			
Foundation Course: Yoga and Meditation			
<b>Code: 15UFYM31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

### Objectives

To enable students to have good health  
 To impart value for mental hygiene and possess emotional stability  
 To integrate moral values in order to live a purpose driven life.

### Unit-I. Physical Character and Functions

Yoga – Brief introduction – importance of Yoga Life – Simple methods for adopting Yoga in Daily Life Nature Cure: Brief history and principles – Health and Disease – Techniques of Healthy Living Rules & Regulations – asanas, Pranayama, mudra, bandha

### Unit- II. Exploring the traditions of Yoga:

The Secret of Change – The Mind: Agent of Change – The Twelve steps of Spiritual Recovery – Raja yoga – Hatha Yoga – Jnana Yoga – Karma Yoga – Bhakthi Yoga – Mantra Yoga – Tantra Yoga – Surya Namaskar

### Unit- III. Greatness of Life Force

Philosophy of kayakalpa-physical body- bio magnetism, mind-Kayakalpa practical - sex and spirituality-value of sexual vital fluid, married life-chastity- jeeva Samadhi - intensifying bio magnetism through exercise- lamp gazing-rules-benefits - mirror gazing-rules-benefits, passes for healing.

### Unit - IV. Self Discipline

Self-Discipline, Diet: You are what you eat – Yogic and Naturopathic treatment for Common Ailments: Common Cold, Cough, Headache, Constipation, Gastric trouble, Menstrual Disorders – Obesity – And General Steps for being healthy.

### Unit- V Special Meditation

Pranayama – Physiological value of Pranayama – Practice of Pranayama – Nature Meditations

### Reference Books

Mind – Vethathiri Maharashi  
 Karma Yoga - Vethathiri Maharashi  
 Sound health through Yoga – Dr. K. Chandrasekar  
 Yoga for Modern Age – Vethathiri Publications  
 Department .of AYUSH, Yogic and Naturopathic treatment for Common Ailments Edi IV, Ministry of Health and Family Welfare, Gove. Of India, 2010  
 Georg Feuerstein & Benda Feuerstein, Yoga: A beginners Guide, Rashmi Graphics, #3, Amrutwel CHS.Ltd Mumbai, 2014

SEMESTER - V			
CORE -X		INCOME TAX	
Code: 15UCCC51	Hrs/Week: 7	Hrs/Sem: 105	Credits: 5

**Objectives:**

- To help students understand and apply basic concepts of Income Tax Act 1961
- To enable the students to compute income under different heads

**Theory :40 Problem :60**

**UNIT I**

Income Tax – Introduction – Important definition – Assessment Year, Previous Year, Assessee, Income, Gross Total Income, Total Income – Residence and Incidence of Tax – Agricultural income – simple problems

**UNIT II**

Income from Salaries – Salary – Allowances – Perquisites – Profit in lieu of salary – Provident Fund – Gratuity – Pension and Commuted Pension – Earned Leave Salary – Retrenchment Compensation – Compensation on voluntary retirement - computation – simple problems

**UNIT III**

Income from House Property- Basis of charge- Exemption – Annual income – Deductions- Self occupied house – unrealized rent – Arrears of rent – computation – simple problems

**UNIT IV**

Income from Profits and Gains of Business or Profession – Important rules – deductions allowed – deductions disallowed computation - simple problems

**UNIT V**

Income from Capital Gains – Basis of charge – Kind of Capital Assets – Transfer of Capital Assets Value of consideration – Cost of acquisition – Cost of improvement - computation – simple problems.

Income from other sources- Income chargeable – Dividend – Securities – Deductions - computation – simple problems

**Text Book:**

Dr. H. C. Mehrotra and Dr. P. Mehrotra, Income Tax Law and Accounts, Sahitya Bhawan publications

**Books for Reference:**

1. Vinod K Singhania, “Direct Taxes Law and Practise”, New Delhi, Taxmann- Latest Edn.
2. Bhagawati Prasad, “Income Tax Law and Practice”, New Delhi, ViswaPrakashan, Latest Edn.
3. P.Gaur&D.B.Narang, “Income Tax Law and Practice”, Oscar Publications



SEMESTER- V			
CORE- XI		BUSINESS LAW	
Code: 15USCC52	Hrs/Week: 7	Hrs/Sem: 105	Credits: 5

**Objectives:**

- To have basic knowledge on laws governing business.
- To enable students to have an adequate knowledge on laws of agreement.

**UNIT I**

Indian Contract Act – definition - essentials elements of contract – classification of contracts- offer – acceptance – communication of offer, acceptance and revocation- consideration – contract without consideration - capacity to make contract.

**UNIT II**

Performance of contract- contract not to be performed - discharge of contract – remedies for breach of contract- specific performance- Quasi contracts.

**UNIT III**

Contract of indemnity – contract of guarantee – extent of surety’s liability – kinds of guarantee – rights of surety – discharge of surety

**UNIT IV**

Bailment – classification of bailments – duties and rights of bailor and bailee - Pledge – rights and duties of pawnor and pawnee – Pledge by non owners – contract of agency

**UNIT V**

Sale of Goods Act – Difference between sale and agreement to sell – Rights of Buyers and Sellers – duties – conditions and warranties – delivery of goods – unpaid seller.

**Text Book:**

N.D.Kapoor “Business Law” Sultan Chand & Sons, New Delhi.

**Books for Reference:**

1. P.C.Tulsian “Business Law” Tata McGraw Hill Edition.
2. P.C.Tulsian “Business and Corporate Law” Tata McGraw Hill Edition.

SEMESTER- V			
CORE-XII		CORPORATE ACCOUNTING	
Code: 15UCCC53	Hrs/Week: 7	Hrs/Sem: 105	Credits: 6

### Objectives:

- To make the students to be familiar with important aspects of corporate accounting.
- To enable the students to be familiar with accounting for companies.

### Theory 40: Problems 60

#### UNIT I

Issue, forfeiture and re issue of shares -redemption of preference shares – issue – Simple problems only.

#### UNIT II

Issue of Debentures - Redemption of debentures – underwriting

#### UNIT III

Valuation of goodwill and shares - Final Accounts – Excluding computation of Managerial remuneration & disposal of profit – Profit Prior to incorporation

#### UNIT IV

Accounting for amalgamation of companies -Accounting for absorption of companies– Accounting for External reconstruction

#### UNIT V

Accounting for Internal reconstruction - Liquidation of a company

### Text Book:

T.S. Reddy &A.Murthy, Corporate Accounting, Margham Publications ,Chennai.

### Books for Reference:

1. S.N. Maheswari, Corporate Accounting, Vikas publishing House, New Delhi.
2. Shukla&Grewal, Advanced Accounting,Sultan& Chand , New Delhi
3. R.C.Gupta .Advanced Accountancy, Sultan chand& Co, New Delhi
4. R. L. Gupta &Radhasamy ,Compamy Accounts, Sultan Chand & Sons, New Delhi
5. Arulantham& Ram Advanced Accountancy, Himalaya Publication

<b>SEMESTER - V</b>			
<b>CORE ELECTIVE</b>		<b>GLOBAL BUSINESS</b>	
<b>Code: 15UCCE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits: 5</b>

### **Objectives:**

- **To give global perspective to learners as to establishment of business and running of business in the era of Globalization.**
- **To enable students to have an adequate knowledge on global business.**

### **Unit – I**

Evolution – nature of international business – reasons and stages of internationalisation – approaches and theories of international business – comparative advantages and problems of international business.

### **Unit – II**

International business analysis – modes of entry – exporting – licensing – franchising – contract manufacturing – turn key projects – foreign direct investment modes of entry.

### **Unit – III**

Meaning of MNC, international companies, global company, and transnational corporation – Factors for the growth of MNCs – organizational design and structure of MNCs – merits and demerits of the MNCs – role of MNCs in India.

### **Unit – IV**

International marketing intelligence - Meaning – information required – sources of information – characteristics of sound IMIs – meaning of marketing research – scope and process of marketing research.

### **Unit – V**

Functions of ECGC, EXIM bank , STC, TTCIL, ITPO, AEPC.

### **Text Book**

Introduction to International Business – P.Subha Rao [Himalaya publishing House]

### **Reference Books**

1. Cherunilam Francis, International Trade and Export Management - Himalaya Publishing House - Mumbai.
2. T.T. Sethi, Money Banking & International Trade - S.Chand & Co., - Delhi.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadwon Publishing Company - California.

SEMESTER- V			
SKILL BASED SUBJECT BUSINESS COMMUNICATION			
Code: 15UCCS51	Hrs/Week: 4	Hrs/Sem: 60	Credits: 3

### **Objectives:**

- To enable the students to know the basic principles of business communication.
- To provide a thorough knowledge to draft a business letters.

### **UNIT I – Introduction**

Meaning – Communication as a process – Definition – Features – Importance – Barriers – Basic Models - Essentials of Business Communication – Media and types of communication.

### **UNIT II – Business Letter**

Introduction – Functions – Essentials of an effective business letter – The language of a business letter – The lay out of business letter – Style or form and punctuation.

### **UNIT III – Enquiries and Replies**

Introduction – Enquiries – Orders and their execution – Execution of orders – Delay in execution – Credit and status enquiries – Sales letters – Collection letters – Circular letters.

### **UNIT IV – Application letters / Business Reports**

Types of application letters – Application Blanks – On line application and interviews – Characteristics of a good report – types of business reports – Reports by individuals – Reports by committees.

### **UNIT V – Modern forms of Communication**

Fax – E mail – Video Conferencing – Internet websites and their use in Business

### **Text Book**

K.C.Sharma, Anupama SharmaPathak, Business Communication (Methods and strategies) – Deep and Deep Publications Pvt. Ltd., New Delhi.

### **Books for Reference:**

1. Rajendra Pal & J.S.Korlahalli – Essentials of Business Communication – Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai & Bagavathi – Office Management – Sultan Chand & Sons, New Delhi.
3. R.C. Sharma & Krishna Mohan, Business Correspondence and Report Writing III edition, Tata McGraw Hill.
4. Mary Ellen Guffey, Business Communication – Process and Product International Thomson Publishing - Ohio.

<b>SEMESTER- V</b>	
<b>SELF STUDY COURSE</b>	<b>PRINCIPLES OF INSURANCE</b>
<b>Code:15UCCSS3</b>	<b>Credit: 1</b>

## **Objectives**

- **To understand the concept and rules and regulations of Insurance Industry in India**
- **To be familiar with the terms of Insurance**

## **UNIT I : INTRODUCTION**

Insurance - Definition - Functions of Insurance - Nature of Insurance - Benefits of Insurance to Individuals, Business Units and the Society

## **UNIT II: PRINCIPLES OF INSURANCE**

Basic Principles of Insurance - Utmost good faith - Insurable Interest - Material Facts - Indemnity - Proximate Cause. Economic Principles of Insurance -

## **UNIT III: CLASSIFICATION AND TYPES**

Classification of Insurance - Life Insurance - Types of Life Insurance: Pure and Terms - General Insurance - Types of General Insurance: Fire, Marine, Motor, and Miscellaneous.

## **UNIT IV: INDIAN INSURANCE INDUSTRY**

Structure of Indian Insurance Industry - Insurance Regulatory and Development Authority (IRDA): Constitution, Duties, Powers and Functions - Public Sector Insurance Companies - Private Sector Insurance Companies - Reforms in the Indian Insurance Industry.

## **UNIT V: AGENTS AND UNDERWRITING**

Law relating to Agents - Procedure for becoming an Agent - License, Cancellation of License. Underwriting Procedures - Assignment and Nomination

### **Books for Reference:**

1. Nalini Prava Tripathy and Prabir Pal : Insurance Theory and Practice, Prentice- Hall of India Private Limited, 2005.
2. Mishra, M.N.: Insurance Principles and Practice, New Delhi, S.Chand & Company Limited., 2005
3. Mishra, M.N.: Modern Concept of Insurance, New Delhi, S.Chand & Company Limited

SEMESTER - VI			
CORE -XIII		INDIRECT TAXATION	
Code: 15UCCC61	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives:

- To enable the students to learn the basic concepts of indirect taxes.
- To impart a thorough knowledge of applying indirect taxation in business.

### UNIT I

Indirect Taxes – meaning – special features – merits – demerits – difference between indirect tax and direct tax.

### UNIT II

Central Excise Act 1944 – sources of central excise law- important definitions- objectives of excise duty- importance of excise duties- difference between sales tax and excise duty- types of excise duty- levy of tax- valuation of excisable goods

### UNIT III

Customs Act 1962 – features- objectives – types of customs tariff- types of import duties – important definitions – levy of customs duty- types of assessment – valuation of goods- exemption from customs duty- customs duty drawback- clearance of goods – difference between sales tax and customs duty/ excise duty and customs duty

### UNIT IV

Value Added Tax (VAT) – meaning – special features – need – importance – meaning of important term under VAT – rates of tax under VAT- levy of tax- input tax credit – registration of dealers

### UNIT V

Service tax – introduction – rules- services subject to service – statutory provisions as to service tax filling of returns and E- filing - exemptions – convertible foreign exchange Goods and Service Tax- Meaning – features – need – importance- levy of tax

### Text Book

P. Radhakrishnan, Indirect Taxation, Kalyani Publishers, New Delhi

### Books for Reference

1. Dr. V. Balachandran, "Indirect taxation" Sultan Chand & Sons, New Delhi.
2. Dr.H.C.Mehrotra and Prof. V.P.Agarwal, Indirect tax, Sahitya Bhawan Publications, Agra.

SEMESTER VI			
CORE -XIV		CORPORATE GOVERNANCE	
Code: 15UCCC62	Hrs/Week: 6	Hrs/Sem: 90	Credits:5

## Objectives

- To have basic knowledge on laws governing Corporate
- To enable students to have an adequate knowledge on laws of Corporate Governance

## UNIT I

Introduction- - Meaning – Definition-Nature – Features- Objectives - Benefits- Importance- Significance- Transparency and Accountability – Legal Frame work.

## UNIT II

Corporate Board Management – Structure –Composition of the Board –Size of the Board –Powers – Responsibilities – Functions- Code of Conduct – Training - Effectiveness

## UNIT III

Contribution of NGO's to corporate social responsibility – Characteristics – types – social welfare schemes of the government –UNDP -UNICEF

## UNIT IV

Legislations and Corporate social responsibility – corporate legislations – labour – stake holders – environmental

## UNIT V

Social Accounting, Auditing and Reporting – Social accounting – Social Auditing – Corporate social reporting – Auditing the social reporting process

## Text Book:

V.Balachandran ,V.Chandrasekaran , Corporate Governance Ethics and Social responsibility, PHI Learning pvt Ltd.

## Books for Reference:

1. R.C. Sharma & Krishna Mohan, Corporate Governance, Tata McGraw Hill.
2. Mary Ellen Guffey, Corporate Governance – Process and Product International Thomson Publishing - Ohio.

SEMESTER VI			
CORE- XV	COST AND MANAGEMENT ACCOUNTING		
Code: 15USCC63	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives

- To provide an insight into accounting procedure and their applications in complex business management
- To enable the students to workout the problems in Cost accounting

**Theory :40 Problem 60**

### UNIT I

Introduction – Nature and scope of cost accounting -Accounting for material – material control, concept and techniques pricing of material issues – Treatment of losses

### UNIT II

Accounting for Labour – Labour Cost control procedure – Labour turnover – idle time and over time – methods of wage payment – Time and piece rates – incentive schemes.

### UNIT III

Accounting for over heads – classification and departmentalization – Absorption and its treatment

### UNIT IV

Management accounting – Meaning, nature, scope and functions- Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover, capital structure and Leverage

### UNIT V

Marginal costing (excluding decision making) absorption costing and marginal costing – CVP analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits

### Text Book:

A. Murthy & S. Gurusamy , Cost Accounting ,  
S.N. Maheswari, Management Accounting, Sultan Chand & Sons.

### Books for Reference:

1. R.S.N. Pillai & Bagavati, Management Accounting, S Chand & Co Ltd, New Delhi.
2. Horngren Sunderu Stratton, Introduction to Management Accounting, Pearson Education.
3. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.



SEMESTER - VI			
PROJECT			
<b>Code: 15UCCP61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits:5</b>

## Objectives

**To help the students to**

- **Enhance the knowledge on a specific area of study.**
- **Have the field work on specific area of study.**

Each group has to be assigned a Project work in the beginning of the VI<sup>th</sup> Semester. The report of the project work shall be submitted at the end of the VI<sup>th</sup> Semester 30 days prior to the commencement of the End Semester Examination. Each group consists of not exceeding **five** students.

The Report shall be prepared by the group under the supervision of a faculty member of the department. Each report shall be neatly typed, in not less than 60 Pages on the recent trends in commerce of their choice. Each group shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation of Project Report 50 Marks

Viva – Voce Examination 50 Marks

Total 100 Marks

SEMESTER- VI			
CORE- XVI	E- ACCOUNTING		
Code: 15UCCC64	Hrs/Week:6	Hrs/Sem:90	Credits:5

## Objectives

- To impart to the students with the basic principles and concepts of Computerized Accounting
- To provide knowledge on the use and application of Tally

**Practical :25 Theory : 75**

## UNIT I

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting. Introduction to Architecture of TALLY – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – creation of ledgers – Various kinds of ledgers.

## UNIT II

Entering vouchers – Journal voucher, purchase voucher, sales vouchers, receipt voucher, payment voucher- Role and importance of function keys.

## UNIT III

Extraction of Trial Balance, Trading Account, Profit and Loss Account, Balance sheet, Simple sums – Alter – Select – Edit – Delete – Selection of Company.

## UNIT IV

Introduction to inventories - Creation of Stock category – Stock group – Stock item – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer & supply analysis- Stock Journal entries.

## UNIT - V

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre – Usage of cost category and cost centres in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

## Text Book:

A. K. Nadhani & K.K. Nadhani, Implementing Tally, BPB, New Delhi.

## Books for Reference:

1. ICA R&D Team , Tally 9.0 , Vikas Publishing House Pvt Ltd., New Delhi
2. VishuPriyaSingh, Quick Learn Tally, Computech Publication Pvt Ltd, New Delhi
3. SrinivaValaban, Computer Application in Business, Sultan & Sons, New Delhi