

NATIONAL COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI-1
SYLLABUS FOR M.COM (SEMESTERS I to IV)

For candidates admitted from 2013-14

| Sem | Course and Title | Ins hrs | Credit | Exam hrs | Int marks | Ext marks | Total marks |
|------------|---|---------|--------|----------|-----------|-----------|-------------|
| | SEMESTER I | | | | | | |
| I | CC 1 Managerial Economics | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 2 Services Marketing | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 3 Human Resource Management | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 4 Advanced Cost Accounts | 6 | 5 | 3 | 25 | 75 | 100 |
| | EC 1 Entrepreneurial Development | 6 | 4 | 3 | 25 | 75 | 100 |
| | SEMESTER II | | | | | | |
| II | CC 5 Quantitative Techniques | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 6 Strategic Management | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 7 Computer Applications in Business Accounting | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 8 Financial Management | 6 | 5 | 3 | 25 | 75 | 100 |
| | EC 2 Security Analysis and Portfolio Management | 6 | 4 | 3 | 25 | 75 | 100 |
| | SEMESTER III | | | | | | |
| III | CC9 Advanced Corporate Accounting | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC10 Research Methodology for Commerce | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC11 Indirect Taxation | 6 | 5 | 3 | 25 | 75 | 100 |
| | EC 3 Fundamentals of Information Technology | 6 | 4 | 3 | 25 | 75 | 100 |
| | EC4 Bank Management | 6 | 4 | 3 | 25 | 75 | 100 |
| | SEMESTER IV | | | | | | |
| IV | CC 12 Accounting for Managers | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC 13 Income Tax Law and Practice | 6 | 5 | 3 | 25 | 75 | 100 |
| | EC 5 International Business | 6 | 4 | 3 | 25 | 75 | 100 |
| | Project Work | 6 | 5 | 3 | 25 | 75 | 100 |

There will be oral test for all practical examinations. The oral test will carry 5 marks in the external component.

MANAGERIAL ECONOMICS – P13CO1

Semester : I

Core Course: I

Instruction Hours/Week: 6

Credit: 5

Unit I Introduction:

Managerial Economics-definition- Nature and Scope- Differences between economic theory and managerial economics- Basic economic tools in managerial economics- Role of managerial economist.

Unit II Demand Analysis & Forecasting:

Demand determinants- price and demand- Marginal utility analysis and indifference curve analysis- price elasticity of demand and business decisions-demand distinctions-demand forecasting- factors, types & purpose- Criteria for good forecasting- forecasting for new products.

Unit III Cost & Production Analysis:

Cost concepts-classifications –Criteria of Classifying costs- cost determinants- cost and output relationship in the Short and long run-Learning and cost- Economies of scale-Production Function with one variable input and all variable inputs- optimal input combination- managerial uses of production function.

Unit IV Competitive conditions and Price determination:

Price and output Decision under perfect competition-Fixed cost & shutdown decision-Monopoly-Price discrimination-objectives & techniques- Monopolistic competition-Difference between perfect and monopolistic competition- Oligopoly- kinked demand curve and price leadership - Meaning of Monopsony and Duopoly.

Unit V Managerial Decision making & Macro economic factors:

Classifications of managerial decisions -Linear programming -Meaning, definition, characteristics, -National Income- concepts- measuring N.I.- Business cycle-characteristics-phases- Inflation- Objectives of monetary and fiscal policies

Books Recommended

1. Varshney R.L& Maheswari K.L Managerial Economics, Sultan Chand and Sons, New Delhi
2. Sankaran .S ,Managerial Economics Margham Publications, Chennai.
3. Ahuja A.L Modern Micro Economics S. Chand.& Co. New Delhi

SERVICES MARKETING – P13CO2

Semester : I

Core Course: II

Instruction Hours/Week: 6

Credit: 5

Unit I: Services Marketing-Meaning- Characteristics of Services- Components of Service- Growth of Services Marketing – Classification of Services- Distinction between Products and Services

Unit II: Service Design- Factors influencing Service Design- Guiding Principles of Service Design- Service Delivery System- Decision of Service Process Planning- Bench Marking-Types

Unit III: Service Marketing Mix- Elements- Service product- Concepts of service product-New service planning and development-Service Life Cycle-Strategies during PLC

Unit IV: Physical Evidence- Parts-Role, Types and Environmental Dimensions of Servicescape - Essential Evidence-Peripheral Evidence-Guidelines for physical evidence strategy

Unit V: Bank Marketing-Insurance Marketing-Marketing of Mutual funds-Marketing of Communication Services- Marketing of Tourism

Books recommended

- 1.Natarajan.L., Services Marketing, Margham Publications, Chennai
- 2.Balaji.B. Services Marketing and Management, S.Chand &Co.,New Delhi
- 3.Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publishing House,Mumbai
- 4..Srinivasan.R, Services Marketing-The Indian Context, PHI Learning Private Ltd, New Delhi

HUMAN RESOURCE MANAGEMENT – P13CO3

Semester : I

Core Course: III

Instruction Hours/Week: 6

Credit: 5

Unit I : Introduction to HRM

Human Resource Management – Objectives- Importance- Functions-Role of HR manager-HR Policies, Scope and formulation

Unit II : Acquiring HR

HR Planning- Objectives- Importance- Process- Problems
Job analysis- Job design-Recruitment and Selection process

Unit III: Developing HR

Training- Executive Development- Career planning and development
Principles of HRD- Employee Counselling- TQM- Kaizen

Unit IV: Performance and Compensation

Performance Appraisal- Objectives-Importance- Process – Problems-BARS-360 Degree appraisal
Job evaluation-Executive Compensation- Fringe benefits-ESOP

Unit V: Maintaining and Retaining HR

Transfer- Promotion- Absenteeism- -Discipline-Grievance-Motivation-Morale – Quality of Work
Life (QWL)-Stress Management

Books Recommended

1. Gupta,C.B.Human Resource Management,Sultan Chand and Sons, New Delhi
2. Prasad.L.M,Human Resource Management, Sultan Chand and Sons, New Delhi.
3. Appanaiah, Reddy and Rao, Human Resource Management, Himalaya Publishing House ,Mumbai.
4. P. Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.

ADVANCED COST ACCOUNTING – P13CO4

Semester : I

Core Course: IV

Instruction Hours/Week: 6

Credit: 5

Unit I : Cost accounting—objectives--classification of cost—Cost unit and cost centres--Installation of costing system—Inventory control—meaning and objectives--perpetual inventory—ABC analysis—VED analysis—levels of stock--pricing of material issues.

Unit II : Labour cost—Time booking and time recording--labour turnover types, causes and remedies—idle time and overtime—Methods of wage payment.-Incentive schemes

Unit III Overheads—classification, allocation, apportionment and absorption—determination of overhead rates—under absorption and over absorption of overheads and its treatment.

Unit IV Unit or output costing—Contract costing—Budgetary control.

Unit V Process costing—its application and features—process losses—Inter process profit—calculation of equivalent production—Operating costing.

Books Recommended

- 1.Jain and Narang, Cost Accounting ,Kalyani publishers, New Delhi.
- 2.S.P. Iyengar, Cost Accounting—Sultan Chand & Sons, New Delhi.
- 3.R.Ramachandran and R.Srinivasan, Cost Accounting Sriram Publications, Trichy.
- 4..S.N.Maheswari, . Cost Accounting Sultan Chand & Sons, New Delhi.

Marks Scheme

| Section A (2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|---|-------------------------------------|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Problem 12a) Theory 12b) Problem 13a) Problem 13b) Problem 14a) Problem 14 b) Problem 15 a)Problem 15b) Problem | Questions 16 to 20 Problems only |

ENTREPRENEURIAL DEVELOPMENT – P13CO5E

Semester : I

Elective Course: I

Instruction Hours/Week: 6

Credit: 4

Unit I: Entrepreneur-Meaning-Definition- Characteristics- Functions-Role of Entrepreneur in economic development- Classification of Entrepreneur- Factors affecting entrepreneur growth- Business opportunities for women entrepreneurs -Problems of women entrepreneur- Steps by government to encourage women entrepreneurs –Self Help Groups(SHG)

Unit II: Entrepreneurship – Concept- Distinction between Entrepreneur and entrepreneurship - Entrepreneurship Development Programmes (EDP)- Objectives – Importance- Stages in EDP-Pre training phase- Post training phase

Unit III: Project identification- Sources of ideas- Preliminary evaluation and testing of ideas-constraints- Project formulation- Stages- Feasibility study and feasibility report- Selection criteria

Unit IV: Project report – Project appraisal- Technical, Commercial appraisal- Financial appraisal- Sources of finance- Steps to start the industrial unit- Step by step approach for starting a new business – Product and Pricing strategies .

Unit V: Incentives and Subsidies of State and Central Governments- Aids in backward areas- Industrial estates- Role of DIC- SISI,TCO in entrepreneur growth

Books Recommended

- 1.Gupta.C.B. and Srinivasan.N.P, Entrepreneurial Development, Sultan Chand and Sons, NewDelhi
- 2.Saravanavel .P Entrepreneurial Development,Himalaya Publishing House, Mumbai
- 3.Jayasree Suresh, Entrepreneurial Development. Margham Publications, Chennai
- 4.Murthy,C.S.V.Entrepreneurial Development, Himalaya Publishing House, Mumbai

QUANTITATIVE TECHNIQUES – P13CO6

Semester : II

Core Course: V

Instruction Hours/Week: 6

Credit: 5

Unit I : Meaning of Quantitative Techniques- Application of quantitative techniques in business and industry-Uses and limitations of quantitative techniques- Correlation analysis- Karl Pearson concept-Partial and Multiple correlation-Regression analysis-Time series analysis

Unit II: Probability- Mathematical expectation- Theoretical Distribution- Binomial , Poisson and Normal Distribution-Statistical Decision theory-Decision theory –Decision tree diagram-

Unit III: Sampling-Methods-Sampling and Non sampling errors-The concept of standard error-Students distribution analysis –Small sample and large sample test- Chi square Distribution analysis- Variance analysis- ANOVA

Unit IV: Linear Programming – Graphic method –Simplex Method – Inventory method – Inventory Theory (Simple Problems only)

Unit V :Transportation Model- Assignment Method (Simple Problems only)

Books Recommended

- 1.Kothari.C.R.Quantitative Techniques,Vikas Publishing House, Noida
- 2.Gupta.S.P. Statistical Methods,Sultan Chand and Sons, New Delhi.
- 3.Vittal.P.R, Quantitative Techniques, Margham Publications, Chennai
- 4.Kanti Swarup, Gupta,P.K. and Man Mohan,Operations Research, Sultan Chand and Sons,New Delhi

Marks Scheme

| Section A (2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|--|-------------------------------------|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a)Theory 13b) Problem 14a) Problem 14 b) Problem 15 a) Theory 15b) Problem | Questions 16 to 20 Problems only |

STRATEGIC MANAGEMENT – P13CO7

Semester : II

Core Course: VI

Instruction Hours/Week: 6

Credit: 5

Unit I Conceptual Framework

Concept and evolution of strategic management- Scope-Dimensions of strategic decisions- Modes and approaches to strategic decision making-Concept and levels of strategy-Characteristics of strategic management- Decisions at different levels-Benefits and Risks of strategic management -Components of strategic management process.

Unit II Developing Mission, Objectives, Goals and Company profile

Vision- Mission –Meaning, Need and Characteristics – Objectives-Role- Qualities of long term objectives-Goals-Differences between objective and goals-Objective formulation-Balanced score card approach Critical Success Factors and objectives- Developing company profile- Functional approach.

Unit III Environmental analysis and Industry analysis

Surveying the environment-Concept of environment-characteristics- Macro environmental factors –environmental factors specific to business-Meanings of core competencies, strategic and competitive advantage-Industry analysis-Forces driving industry competition.

Unit IV Strategic analysis and choice

Strategic analysis at corporate level-BCG Growth-Share Matrix-Grand strategy selection at business level- SWOT Analysis-Grand Strategy selection matrix- Types of corporate strategies- Growth, Stability, Retrenchment and their sub classification.

Unit V Strategy Implementation and control: Strategy implementation-meaning-Structural implementation-Structural Considerations-structure and strategy –strategic leadership-Task and styles-TQM-Meaning and ingredients-Concept of corporate governance-Strategic Control-meaning-types-process of evaluation.

Books Recommended

1. John A Pearce II & Richard B. Robinson Strategic Management-Strategy Formulation and Implementation.AITBS Publishers & Distributors ,New Delhi.
2. J.David Hunger & Thomas L.Wheelen - Strategic Management AWL Addison-Wesley International student edition.
- 3.Azhar Kazmi – Strategic Management and business policy Tata McgrawHill Publisherss Co., New Delhi.
4. Francis Cherrunilam :Business policy and Strategic management

5. Ramaswamy & Namakumari Strategic planning and formulation of Corporate strategy- Mcmillan India
6. Sankaran.S Business Environment Policy& Strategic Management Margham publications, Chennai.

COMPUTER APPLICATIONS IN BUSINESS ACCOUNTING – P13CO8TP

Semester : II

Core Course: VII

Instruction Hours/Week: 6

Credit: 5

THEORY: Internal: 15 Marks External: 45 Marks

PRACTICAL: Internal :10 Marks External: 30 Marks

Unit I :Computers- Areas of application- Operating system- MS word- Creating word documents- Business letters using wizards- editing documents- Inserting objects- Formatting documents- Spelling and grammar check- Word count –Thesaurus- Auto correct- Working with tables-Saving, opening and closing documents-Mail merge

Unit II: Introduction to spread sheets – Spread sheet applications- MS Excel and features-Building work sheets –Entering data in worksheets, editing and formatting work sheets- Creating and formatting different types of charts- Application of financial and statistical function- Creating, analyzing and organizing data using saving, opening and closing work books.

Unit III: MS Power point-Characteristics- Creating a presentation- Opening a presentation- Pack and Go command- Inserting new slide- Animation-Slide navigation- Graphs-Running a slide show.

Unit IV: Fundamentals of Computerized Accounting- Computerized Accounting Vs Manual Accounting- Architecture and customization of Tally-Features of Tally 7.2., 9.1 versions- Tally screens and menus-Creation of company-Creation of groups- Editing and deleting groups- Creation of ledgers- Editing and deleting ledgers- Introduction to vouchers- Voucher entry- Types of vouchers

Unit V: Introduction to Inventories-Creation of stock categories, groups and stock items, Editing and deleting stocks- Usage of stocks in voucher entry- Purchase orders- Sales orders-Stock vouchers- Introduction to Cost- Creation of cost category- Creation of cost centres- Centres in voucher entry- Budget and controls- Creation of budgets –Editing and deleting budgets- Day books-Trial Balance-Profit and Loss account- Balance Sheet- Ratio analysis- Cash Flow statement- Funds Flow statement- Cost Centre report – Inventory report- Bank Reconciliation Statement

Books Recommended

- 1.Ed.Jones Derek.Microsoft Office for Windows 95,Bible Comdex Computer Publication
- 2.Dr.Srinivasa Vallabhan, S.V.Computer Applications in Business, Sultanchand and Sons, New Delhi
- 3.Computerised Accounting under Tally,Deva Publications,Tiruchi
4. Nandhini,K.K,Implementing Tally 5.4,6.3,7.2 Versions, BPB Publications , New Delhi

| | |
|---|---|
| Question Paper Model : Theory: Time: 2 Hours Maximum: 45 marks Section – A (6 x 2 = 12 marks) Answer ALL Questions Section – B (3 x 4 = 12 marks) Answer ALL Questions. (Either (a) or (b)) Section – C (3 x 7 = 21 marks) Answer Any Three questions. (out of Five) | Question Paper – Practical Time : 2 hours Maximum 30 marks: (2 x 10 = 20 marks) 1(a) or (b) 2 (a) or (b) Record Note : 5 marks Viva : 5 marks |
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FINANCIAL MANAGEMENT – P13CO9

Semester : II

Core Course: VIII

Instruction Hours/Week: 6

Credit: 5

Unit I: Financial management- Objectives-Functions – Scope- Approaches-Financial Decisions-Time value of money

Unit II: Sources of Long term finance-Cost of Capital-Meaning and definition- Importance- cost of debt, preference share capital, equity share capital and retained earnings- Weighted average cost of capital(simple problems only)

Unit III: Leverages- Types- Significance- EBIT-EPS Relationship- Capital structure- Features and Determinants - Theories of capital structure- NI, NOI, MM and Traditional approaches- Optimum capital structure(Simple problems only)

Unit IV: Dividend Policy-Determinants of Dividend Policy- Dividend Theories-Walter Model-Gordon model –Modigliani Miller model-Cash management- Cash budget

Unit V: Management of Receivables-Credit policy-Credit standards- Working capital Management- Need for working capital- Determinants-Estimation of working capital requirements

Books Recommended

- 1.Pandey,I.M. Financial Management, Vikas Publishing House, New Delhi
- 2..Sharma and Gupta, Financial Management ,Kalyani Publications, Ludhiana
- 3..Ramachandran and Srinivasan, Financial Management, Sriram Publications, Tiruchi
- 4.Maheswari.S.N.Financial Management, Sultan Chand and Sons, New Delhi
- 5..Prasanna Chandra, Financial Mangement, Tata McGraw Hill,Mumbai

6.Murthi .V. Financial Management., Margham Publications, Chennai

Marks Scheme

| Section A (2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|--|--|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a)Theory 13b) Problem 14a) Theory 14 b) Problem 15 a) Problem 15b) Problem | Question 16 Theory Questions 17to 20 Problems only |

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT – P13CO10E

Semester : II

Elective Course: II

Instruction Hours/Week: 6

Credit: 4

Unit I: Investment- Classification of investment- Investment objectives – Investment process- Distinction between investment, speculation and gambling- Investment alternatives –Risk –Types of risk

Unit II: New issue market- methods of floating new issues-Book Building- Parties involved in new issues –Investor protection in the primary market- Listing of securities- Stock exchanges- Functions-Trading mechanism- Screen based trading-Rolling Settlement -SEBI and its role in primary market and secondary market-SENSEX & NIFTY

Unit III: Security analysis-Fundamental analysis and Technical analysis- Dow theory, Random Walk theory-Efficient Market Hypothesis.

Unit IV: Meaning of Portfolio Management- Portfolio management process- Factors contributing to portfolio management- Principles of Portfolio management- Markowitz model –Sharpe’s Portfolio model- Capital Asset Pricing Model.

Unit V: Depository system- Depository-Depository Participants-Benefits of depository system- Functions of NSDL - Derivatives –Futures Trading- Index Futures –Stock futures- Options – Meaning and Types

Books Recommended:

- 1.Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi
- 2.Bhalla . V.K Investment Management, S.Chand &Co.New Delhi
- 3.Natarajan.L, Investment Management, Margham Publications, Chennai
- 4.Sulochana.M. Investment Management,Kalyani Publishers, New Delhi

ADVANCED CORPORATE ACCOUNTING – P13CO11

Semester : III

Core Course : IX

Instruction Hours/Week: 6

Credit: 5

UNIT – I

Valuation of Goodwill and Shares –Inflation Accounting-Importance- CPP and CCA methods

UNIT –II

Amalgamation-by Purchase-by Merger-External Reconstruction and Internal Reconstruction of companies.

UNIT – III

Holding Company Accounts (Excluding inter company and chain holdings) Bank Accounts -NPA – Classification of Advances.-Provisioning norms

UNIT – IV

Insurance Company Accounts – Double Account System

UNIT –V

Liquidation- Liquidators final statement of account. Accounting Standards- Objectives-Need-Significance- Accounting Standards in India AS-6 and AS-9-Generally Accepted Accounting Principles (GAAP) –International Financial Reporting Standards(IFRS)

Books Recommended

1. T.S Reddy and V.Murthy Corporate Accounting
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
4. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II

Marks Scheme

| Section A (2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|--|-------------------------------------|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a) Problem 13b) Problem 14a) Problem 14 b)Theory 15 a) Theory 15b) Problem | Questions 16 to 20 Problems only |

RESEARCH METHODOLOGY FOR COMMERCE – P13CO12

Semester : III

Core Course : X

Instruction Hours/Week: 6

Credit: 5

UNIT – I

Research in Management: - Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research: Experimental Research – Survey Research – Case Study method – Ex Post Facto Research.

UNIT – II

Research Design – Defining Research Problem and Formulation of Hypothesis – Experimental Designs

UNIT – III

Research Process – Steps in the process of Research, Data Collection and Measurement: Sources of Secondary data – Methods of Primary data collection – Questionnaire construction – Attitude measurement and Scales – Sampling and Sampling Designs.

UNIT – IV

Data presentation and Analysis – Data Processing – Statistical analysis and interpretation of Data– Testing of Hypothesis and theory of inference – Type I & II errors – Concept of sampling distribution – Point and Interval estimation – Tests of significance for means, proportions, SD's(Large samples) – Tests of significance for means, variance for small samples (t, F Distribution)– Analysis of variance – Non-parametric tests.

UNIT – V

Report writing and presentation –steps in Report writing – Substance of Reports – Formats of Reports – Presentation of a Report.

Books Recommended

1. V.P.Michael : Research Methodology in Management, Kitab Mahal Publications, Allahabad.
2. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
3. P.Saravanel, Research Methodology, Kitab Mahal, Allahabad.
4. P.Ravilochanan, Research Methodology, Margham Publications, Chennai-17

Marks Scheme To be changed

| Section A (2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|---|---|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Theory 12a) Theory 12b) Theory 13a) Theory 13b) Theory 14a) Theory 14 b) Problem 15 a) Theory 15b) Theory | Questions 16, 17, 18 & 20 Theory. Question No. 19 Problem |

INDIRECT TAXATION – P13CO13

Semester : III

Core Course: XI

Instruction Hours/Week: 6

Credit: 5

Unit I : Significance of Taxation-Basic Principles of Taxation- The ability to pay principles-Concept of taxability and functional finance approach – progress and horizontal equity- Tax potential and tax effort- Tax burden in India and its comparison with other countries-Determinants of structure- Direct and indirect taxes- Elasticity and buoyancy of tax structure- Nature of indirect taxes- advantages and limitations

Unit II : Central Excise- Excisable goods- Clearance of excisable goods-Physical control- Compounded levy scheme- Self removal procedure- Gate passed and personal ledger accounts- Exemption from excise duty- Set off –Duty drawback claims- Provisions of assessment and recovery of duties- VAT and MODVAT –Systems

Unit III : Customs duty-Restriction on import and export under the Customs Act- Basic , Ancillary and Additional duties- Provisions for valuation and clearance of goods imported and exported- Duty Drawback Schemes

Unit IV: Central Sales Tax provisions- Inter state and intra state sales- Sales in the course of Import and Export – Provisions regarding assessment- Revision and rectification- Exemptions-Recovery and refund provisions

Unit V: TNVAT 2006 – Definitions – Business – Casual Trader – Dealer – Goods – Place of business – Sale – Turnover – Levy of Tax – Payment of Tax – Tax on goods purchased by dealer – Purchase Tax – Tax deduction at source – Exempted Sale – Assessment of Tax – filing of returns – Types of Assessment – Exemption and reduction of Tax – Registration of dealers – Interest and penalty – Recovery of Tax – Officials of VAT – Duties and powers.

Books Recommended

Dinkar Pagre, Business Taxation, Sultan Chand & Sons, New Delhi

Balachandran.V. Indirect Taxation, Sultan Chand & Sons, New Delhi

TNVAT Act 2006

FUNDAMENTALS OF INFORMATION TECHNOLOGY – P13CO14ETP

(External Theory 45 Marks + Internal 15 marks)

Semester : III

Elective Course: III

Instruction Hours/Week: 6

Credit: 4

THEORY

UNIT – I

Introduction to Computer – Classification of Digital Computer System – History of computers– Memory Unit – Input and Output devices-Control unit – Input and Output Devices-Areas of application-Hardware and Soft ware-Operating system

UNIT – II

Introduction to Internet –History of internet-Uses of Internet-Modem –Normal Modem- ISDN- ADSL-CMS- E- mail and voice mail- creating E-mail address –Net meetings –tool bars .

UNIT –III

Introduction to MS Access-DMS-Data processing-Database design- DBMS

PRACTICAL (Practical : External -30Marks + Internal- 10 Marks)

UNIT – IV

Creation of E-mail-Browsing Search -E-mail Downloads-Visiting Business places

UNIT V

Create a database in MS Access-Table-Forms- Query

Books Recommended

- 1.Srinivasa Vallabhan, S.V., Fundamentals of Information Technology, Sultan Chand and Sons , New Delhi
- 2.Mohan kumar&Rajkumar,Computer Applications in Business,Tata Mc Graw Hil,New Delhi
- 3.Snnjay Saxena, Introduction to Computers &MS Office,Vikas Publishing House ,New Delhi

| | |
|---|---|
| Question Paper Model : Theory: Time: 2 Hours Maximum: 45 marks Section – A (6 x 2 = 12 marks) Answer ALL Questions Section – B (3 x 4 = 12 marks) Answer ALL Questions. (Either (a) or (b)) Section – C (3 x 7 = 21 marks) Answer Any Three questions. (out of Five) | Question Paper – Practical Time : 2 hours Maximum 30 marks: (2 x 10 = 20 marks) 1(a) OR (b) 2 (a) or (b) Record Note : 5 marks Viva : 5 marks |
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BANK MANAGEMENT – P13CO15E

Semester : III

Elective Course: IV

Instruction Hours/Week: 6

Credit: 4

Unit I

Indian banking system – Functions of commercial banks- -Reform of the banking sector (New policy framework)- SLR CRR requirements-Corporate level planning in banks- functions of bank management

Unit II

Credit Management-Types of advances-Principles of sound lending-Factors in credit appraisal- Project appraisal –Criteria for project appraisal- PLR- Factors which determine PLR-Non Performing Assets- Reasons for growth of NPAs- Steps to minimize NPAs.

Unit III

Risk management-Types of Risks –Components of risk management- Methods of risk management- BASEL-I,II and III -prudential norms- objectives and components-Income recognition- classification of advances and provisioning norms-capital adequacy norms-Concept of CAMELS

Unit IV

Purpose of investment-Types of investment-Money market instruments --Commercial paper-certificate of deposit-Treasury bills-Repo and Reverse repo transactions-Treasury management- Profit management – sources of profit- Steps to increase profits

Unit V

Electronic banking –Technology in banks- Technology enabled services-ECS-benefits-SEFT-NEFT-RTGS-CTS-Money transfer schemes-E-rail- E-pay- ATM- Tele banking – Mobile banking- Net banking – Core banking

Books Recommended

1. Arunajatesan .S.Radhakrishnan.S. ,Bank Management, Margham Publications, Chennai-17
2. Vasant Desai, Bank Management, Himalaya Publishing House, Mumbai
- 3.IIBF, Bank Financial Management, Taxmann Publications, New Delhi

ACCOUNTING FOR MANAGERS – P13CO16

Semester : IV

Core Course: XII

Instruction Hours/Week: 6

Credit: 5

Unit I

Management accounting—objectives, scope and functions—management accounting vs. financial accounting—financial statement analysis—comparative statement—common size statement—trend analysis—ratio analysis

Unit II

Funds Flow Statement and Cash Flow Statement as per AS 3

Unit III

Marginal costing –Cost Volume Profit analysis—Break Even Analysis—Application of Marginal Costing

Unit IV

Budgeting and Budgetary control—Standard costing— Variance analysis-Material, Labour Overhead and Sales variances

Unit V

Capital budgeting—Importance—Evaluation of capital expenditure proposals
Risk analysis in capital budgeting

Books Recommended

1. Management accounting by S.N. Maheswari, Sultan Chand & sons, New Delhi.
2. Management accounting by Sharma & Gupta, Kalyani Publishers, New Delhi
- 3..Management accounting by R.Ramachandran & Srinivasan, Sriram Publications, Trichy.

Marks Scheme

| Section A(2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|--|-------------------------------------|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a) Theory 13b) Problem 14a) Theory 14 b) Problem 15 a) Theory 15b) Problem | Questions 16 to 20 Problems only |

INCOME TAX LAW AND PRACTICE - P13CO17

Semester : IV

Core Course: XIII

Instruction Hours/Week: 6

Credit: 5

UNIT – I

Basic concepts: Income, Assessee, Previous year, Assessment year, Person, Agricultural Income– Residential Status and Incidence of tax liability: Individual, HUF, Firm and Company.-Incomes exempt from tax..-Tax Deduction at Source-Advance Tax

UNIT – II

Salaries : Chargeability – Meaning – Allowances – Perquisites – valuation of perquisites – profit in lieu of salary – provident funds – deductions – Relief U/S 89 (1).

UNIT -III

Income from House Property: Chargeability – Annual Value – Let out House Property – Self occupied house property – deductions.

UNIT – IV

Income from Business or Profession: Chargeability – Income taxable under business or profession – Computation of profits and gains – Deductions expressly allowed – Expense expressly disallowed – Expenses allowable under certain restrictions –deemed incomes.

UNIT – V

Capital Gains : Chargeability – Capital asset – transfer – cost of acquisition – Exemptions
Income from other sources: chargeability – Incomes specifically chargeable under the head -
Clubbing of income -Set off any carry forward of losses.
Deductions under sections 80C to 80G –Assessment of individuals-Return of income –Self-Assessment

Books Recommended

1. Dr.H.C.Mehrotra ,Income Tax Law and Practice.Sahitya Bhavan,Agra
2. Dinakar Pagare, Law & Practice of Income Tax., Sultan Chand &Sons, New Delhi
3. Reddy & Reddy, Income Tax Law and Practice, Margham Publications, Chennai-17
- 4.Dr.Vinod K.Singhania, Students' guide to Income Tax, Taxmaan Publications, NewDelhi

Marks Scheme

| Section A (2*10=20 Marks) | Section B (5*5= 25 Marks) | Section C(3*10=30Marks) |
|--|--|---|
| Questions 1 to 10 Theory Questions only | 11a) Theory 11 b) Problem 12a)Theory 12b) Problem 13a) Problem 13b) Problem 14a) Problem 14 b) Problem 15 a) Theory 15b) Problem | Question 16 Theory Questions 17 to 20 Problems only |

INTERNATIONAL BUSINESS – P13CO18E

Semester : IV

Elective Course: IV

Instruction Hours/Week: 6

Credit: 4

Unit I: International business- Evolution- Influences of international business- Stages of internationalization- Differences between international business and domestic business – International business approaches- Goals of international business- Advantages and problems of international business- Modes of Entry

Unit II :Foreign Direct Investment(FDI) – Factors influencing FDI-Reasons for FDI –Costs and Benefits of FDI- Trends in FDI-FDI in India.

Globalisation- Features- Process- Drivers of Globalisation – Advantages and disadvantages of globalization- Globalisation of Markets- Production- Technology- Investments- Globalisation and India

Unit III: Multinational Corporations(MNCs)- Factors responsible for the growth of MNCs- Advantages and Disadvantages of MNCs. Control over MNCs- Organisation structure of MNCs- Role of MNCs in India

Unit IV: International finance- International financial environment- Foreign Exchange- Exchange rate determination- Foreign Exchange market- Convertibility of rupee- Foreign Institutional Investors-Global Depository Receipts

Unit V: International Human Resource Management- Global Recruitment-Global Selection- Training and Development-Cross cultural training

World Trade Organisation (WTO)-Organisation- Functions-Anti Dumping measures

Future of international business-Virtual international business

Books Recommended:

- 1.Subba Rao P,International Business, Himalaya Publishing House, Mumbai
- 2.Francis Cherunillam, International Business, PHI Learning Private Ltd.New Delhi.-1
- 3.S.Sankaran, International Economics,Margham Publications, Chennai-17

PROJECT WORK - P13COP19

Semester : IV
Instruction Hours/Week: 12

Project
Credit: 5

PROJECT WORK

(Dissertation 75 marks & Viva Voice – 25 Marks)
