

SAKTHI COLLEGE OF ARTS AND SCIENCE FOR WOMEN, ODDANCHATRAM

(Recognized Under Section 2(f) and 12(B) of UGC Act 1956)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

PG AND RESEARCH DEPARTMENT OF COMMERCE

CURRICULUM FRAMEWORK AND SYLLABUS FOR

OUTCOME BASED EDUCATION IN

SYLLABUS FOR

M.Com.,

FRAMED BY

MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL

UNDER

CHOICE BASED CREDIT SYSTEM

2015 - 2018

1. Objectives of the course:

The course is intended for students who have completed the first degree programme at university level, to get specialized knowledge in the areas of commerce and accountancy. The subjects of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skill in application of computers in business.

2. Eligibility:

A candidate who has passed any one of the following degree courses of this university or any other university accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com course.

B.Com., B.A., Corporate Secretary ship, B.BA., (Bachelor of Business Administration \ Management, B.B.M., (Bachelor of Bank Management), B.A., (Corporation), B.A., (Business Economics), B.A., (Industrial Organization), B.Sc., (Mathematics with Accountancy and costing or Banking as allied/ Ancillary subjects and B.Sc., (Computer Science) or any other Degree with accounting / Costing as allied/ ancillary subjects.

3. Duration:

M.Com, course shall extend through a period of 4 consecutive semesters and duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.

4. Medium of instruction:

English

5. Evaluation:

Evaluation of the candidates shall be through internal and external assessment. The ratio of formative and summative assessment should be 40:60 for Core and elective papers.

The Break-up for internal assessment shall be as follows:

Test	- 25 Marks
Assignment/ Term papers	- 5 Marks
Seminar/ Colloquium	- 10 Marks
TOTAL	- 40 Marks

Question paper in External examination for core and elective papers carrying 60 marks will be in the format below: (3 hours)

Part	Type	Number of questions to be answered	Marks
A	Objective*	24 questions each carrying 1 mark- All compulsory	24
B	Paragraph About 1- 1 ½ Pages	4 questions out of 6 , each carrying 3 marks	12
C	Essay type About 3 Pages	3 out of 5 questions, each carrying 8 marks	24
		TOTAL	60

*The objective questions must be 30% plus 10% logical reasoning questions and detailed answer questions must be 60%.

Practical paper: 100 marks (Internal -40 marks and External – 60 marks)

6. Project Report

A student should select a topic for the project work in the third semester end itself and submit the project report at the end of the fourth semester. The project report shall not exceed 75 typed pages.

Evaluation:

There is a viva for project work. The Guide and an External Examiner shall evaluate and conduct the viva. The project work carries 100 marks (Internal: 40 Marks, Viva: 60 Marks)

7. Passing Minimum:

A candidate who obtains not less than 50% marks (30/60) in each paper in the summative examination separately and 50% marks in the aggregate of both summative examination and the formative evaluation shall be declared to have passed. The minimum pass mark for internal evaluation is 50 % (20/40) in each paper.

Minimum credits required to pass - 90.

8. Classification of Successful candidate:

A candidate who secures not less than 50% of the aggregate marks in all parts of the final examination is placed in the second class.

A candidate who secures not less than 60% of the aggregate marks in all parts of the final examinations shall be declared to have passed the examination and placed in first class.

A candidate who have passed in first class and who obtains not less than 75% of the

marks in any paper (provided it is cleared in the first attempt) shall be declared to have passed with a Distinction in that paper.

9. Any Other Information:

A part from the above regulation, common regulations other than those mentioned above will also be applicable to this course.

MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL- 624102**DEPARTMENT OF COMMERCE (M.Com.,)****Papers offered in each semester/ Scheme of Examination**

Paper No	Paper Code	Course Title	Credit	CIA	ESE	Total
I SEMESTER						
1		Managerial Economics	5	40	60	100
2		Marketing Management	5	40	60	100
3		Financial Management	5	40	60	100
4		Computerized Accounting with tally	5	40	60	100
5		Communicative Skills	5	40	60	100
II SEMESTER						
6		International Business	5	40	60	100
7		Cost and Management Accounting	5	40	60	100
8		Banking and Insurance	5	40	60	100
9		Quantitative Techniques	5	40	60	100
10		Human Resource Management	5	40	60	100
III SEMESTER						
11		Business Research Methods	5	40	60	100
12		Investment analysis and Portfolio Management	5	40	60	100
13		Corporate Accounting	5	40	60	100
14		Direct Tax Assessment and planning	5	40	60	100
15		E-Commerce	5	40	60	100
IV SEMESTER						
16		Financial Markets and Services	5	40	60	100
17		Indirect Taxation	5	40	60	100
18		Project	5	40	60	100
		Total	90			1800

CORE 1 - MANAGERIAL ECONOMICS (Semester – I)

Credit - 5

Objective

To develop managerial perspective to economic principle as an aid for making decision under given environmental constraints.

Unit - I

Nature and Scope of Managerial Economics in relation with other disciplines- Role and Responsibilities of Managerial Economist- Goals of Corporate Enterprises: Maximization of profit – Value of enterprises.

Unit - II

Demand analysis- Demand determinations- Demand distinctions – Elasticity of demand – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

Unit - III

Cost and production analysis – Cost concepts – Cost and output relationship – Cost control – short run Long run – cost functions – Production functions – Break-even analysis – Economics scale of production.

Unit - IV

Pricing and output decisions indifferent market situations – Monopoly and Duopoly competition – Perfect and imperfect – Pricing policies.

Unit - V

Business cycles-National income monetary and fiscal policy – Public finance. TRIM's- intellectual property rights – TRIP's – Industrial Sickness – causes – remedies.

Book for Reference:

1. Dr.D.M.Mithani, “Managerial Economics”, Himalaya Publishing, Mumbai,2000
2. R.L. Varsheny , C.L.Maheshwari, “Managerial Economics”, Sultan Chand & Sons, New Delhi, 1996
3. S.K.Misra, V.K.Puri, “Economic Environment of Business”, Himalaya Publishing House, Mumbai, Delhi, Bangalore, Naypur,2008
4. M.A.Beg Manoj Kumar Dash, “Managerial Economics”, Ane Books Pvt. Ltd, New Delhi, 2009
5. Managerial Economics D.Gopaladrishnan

Note: Question paper shall cover 100% theory

CORE 2 - MARKETING MANAGEMENT (Semester-I)

Credit -5

Objective

To provide a sound understanding of the basic principles of Marketing management

Unit I

Definition and Meaning of Marketing and Marketing Management – Scope of Marketing Management – Nature and Importance of marketing management – Problems of marketing management – Difference between sales Management and Marketing Management – Marketing Organization Structure.

Unit II

Product Development – New product planning and development – Steps in new product development – Management of product life cycle – Product Line and Product Mix Strategies – Pricing – Objectives of pricing Decisions – Factors influencing pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit III

Channels of distribution – Meaning – Basic channels of distribution – Selection of a suitable channel – Factor influencing selection of a channel – Middlemen in distribution – Kinds – Functions _ elimination of Middlemen – Arguments in favour of and against.

Unit IV

Sales promotion – Meaning and Definition – Objectives and Importance of Sales Promotion – Causes for Sales Promotion Activities – Types of sales promotion programmes – Salesmanship and Personal selling –Steps in selling – Essentials of Salesmanship – Qualities of a good salesman.

Unit V

Meaning and Definition of Advertising – Advertising and Publicity – Objectives of Advertising – Functions – Advantages of Advertising copy – Qualities of a good copy – Elements of a Advertising copy – Objectives against advertisement copy – Media of Advertisement – Factors governing the selection of the Media – Advertising Agencies – Meaning and Definition – Benefits or Services of an Advertising agency.

Books for Reference:

1. R.K.Malhotra, Nachhattar Singh, S.D Swarna, “Marketing Management”, Anmol Publications Pvt. Ltd
2. Marketing management: Dr.C.B.Gupta and Dr.N.Rajan Nair.
3. Marketing Management: Philip Kotler.

4. Modern Marketing: R.S.N.Pillai & Bagavathi
5. Rajan Saxena, "Marketing management", Tata Mcqraw – Hill Publishing Company Limited, New Delhi, 2002

NOTE: Question paper shall cover 100% Theory.

CORE 3 - FINANCIAL MANAGEMENT (Semester – I)

Credit – 5

Objective

To gain knowledge on the fundamentals of financial management covering appraisal of investments.

Unit-I

Financial Management – Nature, Scope, Objectives, Functions – Functions of Financial Manager – Sources of Finance – Short term and long term finance – Financial decisions – Concepts of value and return: Time value of money – Compounding and Discounting – Risk and Return trade off

Unit-II

Capital Structure – Factors affecting Capital Structure – Optimum Capital Structure - Theories of Capital Structure – Over Capitalization and Under Capitalization. Leverages – Meaning, Types – Financial, Operating and Combined – EBIT – EPS Analysis.

Unit-III

Cost of Capital – Meaning, Significance, Concepts, Cost of Debt, Equity, Preference and Retained Earnings – Weighted Average Cost of Capital. Capital Budgeting – Nature, Evaluation Techniques, Payback, Accounting Rate of Return, NPV, IRR, Profitability Index, Comparison of DCF Techniques.

Unit-IV

Working Capital – Gross and Net Working Capital, Factors affecting Working Capital – Estimation of Working Capital – Components of Working Capital – Management of Working Capital Components – Cash, Inventories, Accounts Receivable and Accounts Payable – Working Capital Financing: Trade Credit, Bank finance & Commercial Papers.

Unit-V

Dividend Policy and Decisions – Issues, Objectives, Forms of Dividend, Different dividend theories – Factors determining Dividend Policy – Statutory Frame work – Corporate Dividend Practices in India.

Books for Reference

1. Dr.Preeti Singh, “Fundamentals of Financial Management”, Ane Books Pvt.Ltd, Bangalore, Kolkata, Lacknow
2. Financial Management – S. N. Maheshwari
3. Prasanna Chandra, “Financial Management Theory and Practice”, Tata McGraw – Hill Publishing Company Ltd, New Delhi, 2002

4. IM pandey, Ramesh Bhat, “Cases in Financial Management”, Tata McGraw – Hill Publishing Company Ltd, New Delhi, 2002
5. James C. Van Horne, John M.Wachowicz., JR, “Fundamentals of Financial Management”, Prentice – Hall of India Pvt. Ltd, New Delhi, 2005

CORE 4 - COMPUTERIZED ACCOUNTING WITH TALLY (Semester I)

Credit - 5

Objective

To provide basic knowledge of computerized accounting to deserving students under self – learning mode to earn extra credits.

Unit - I

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

Unit - II

Groups: Accounts Information – Primary groups of capital nature – revenue nature – To create groups using single mode – Multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – stock Group Creation– Inventory information – Single stock group creation – Multiple stock group creation – create stock category using single mode – Multiple mode – Configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

Unit - III

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – Optional and Regular Vouchers – Balance Sheet – Profit and Loss Account

Unit – IV

Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gateway of Tally – Multi Accounting Printing – Types of Printing - Configuration Options.

Unit - V

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control - Types of Security.

Reference Books

- Tally 9, Dr.Mamrata Agrawal, DreamTech Press, New Delhi, 2010

- Computerized Accounting under Tally, Deva publications. Implementing Tally, K.K.Nandhani, BPB publication.
- Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008.
- Tally Software Package – manual.
- K.K. Nidhani, 1 Implementing Tally.

ELECTIVE 1 – COMMUNICATIVE SKILLS (Semester I)

Credit – 5

Objective

To provide basic knowledge about communication, principles and practice of business correspondence.

UNIT – I

Communication – Meaning and Significance for Management – Objectives - Types – Media – Barriers – Principles of Effective Communication – Grammar – Punctuation – Word Usage

UNIT – II

Correspondence – Norms for Business Letters – Letters for different kinds of situations – Personalised standard letters, Enquiries, Complaints and Collection Letters – Sales Promotion letters

UNIT – III

Report writing – Characteristics – Purpose – Structure – Types – Writing research reports – Technical reports – Norms for including exhibits and appendices

UNIT – IV

Non-verbal Communication – Personal appearance posture – Body language – Use of charts, diagrams and tables – Visual and Audio visual aids for communication –Face to face communication – Telephonic conversation

UNIT – V

Conducting Meeting: Procedure – Preparing Agenda, Minutes and Resolutions – Conducting Seminars and Conferences – Procedure of regulating speech – Evaluating oral presentation – Interview Skills – Resume preparation, Application Letters, Testimonial and Reference – Group discussion – Presentation Skills

Books for References:

1. R.S.N.Pillai and Bagavathi, “Modern Commercial Correspondence”, S.Chand & Company Ltd, 2010
2. Woolcott and Unwin, “Mastering Business Communication”, McMillan
3. Roy W.Poe and Rosemary T.Fruehling, “Business Communication”, AITBS Publishers and Distributors
4. Lesikar and Flatley, “Basic Business Communication”, TMH Publications, New Delhi
5. Anderson & Others, “Assignment and Thesis Writing”, Illustrated Publisher – Wiley, 2001

CORE 5 - INTERNATIONAL BUSINESS (Semester - II)

Credit - 5

Objective

To understand the significance of international investments, role of multinational companies and to make aware of regulations of foreign trade practices in the era of globalization.

Unit-I

Meaning, Name and Scope – Role of Foreign trade in economic development of India – Balance of payment in the context of economic growth. Process: Trade balance, current account position and capital account position – Trends – Principles of BOP – correction of adverse BOP.

Unit-II

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

Unit-III

Export marketing – Meaning – An overview of export marketing – difference between export marketing and domestic marketing – Salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

Unit-IV

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospectus and problems – Important documents used in foreign trade.

Unit-V

Foreign exchange – Theories of Foreign exchange – Administration of Foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

Books for reference:

1. International Marketing Management – Varshney and Bhattachariya
2. International Business – Francis Cherunilam
3. Money, Banking & International trades – M.L.Seth
4. B.S.Rathor, B.M.Jani, J.S.Rathor, "International Marketing", Himalaya Publishing, Mumbai, 2001
5. Warun J. Keegan, "Global Marketing Management", Prentiu- Hall of India (p) Ltd, New Delhi, 2002

NOTE: Question paper shall cover 100% theory.

CORE 6 - COST AND MANAGEMENT ACCOUNTING (Semester - II)

Credit - 5

Objective

To enable the students to obtain knowledge on the important areas that help in decision making.

Unit – 1

Management accounting – definition – scope – advantages and limitations – management accounting Vs Financial accounting – cost accounting Vs management accounting – tools of management accounting.

Unit – 2

Financial statement analysis – ratio analysis – uses and limitations of ratio analysis – types of ratios – liquidity – profitability – solvency and turnover Ratios.

Unit – 3

Funds flow and cash flow analysis. Uses and limitations – distinctions between funds flow and cash flow.

Unit – 4

Cost – volume – profit analysis – BEP – utility of CVP analysis – decision involving alternative Choices – Key factor – determination of sales mix – exploring new markets – discontinuance of a product line – make or buy decision – equipment replacement decision – change Vs status Quo – expand or contract – shutdown or continue and pricing decisions.

Unit – 5

Budget and Budgetary Control – classification of Budgets – responsibility accounting – meaning – objectives – responsibility centre – process – advantages – zero base budgeting – management reporting system – meaning – types – requisites of good report – steps for effective reporting.

Reference Books:

1. S.P.Jain & R.L.Narang, “Advanced Cost Accounting” Kalayani Publishers, Ludhiana, 2003
2. V.S.P.Roa, “Cost Accounting”, Vrinda Publications (p), Ltd. Delhi, 2003
3. B.M.Lall Nigam, “Cost Accounting Principal and Practice”, Himalaya publications
4. Atkinson, “Management Accounting”, Person Education, 5th Edition, Delhi, 2008
5. Management Accounting : R.S.N.Pillai and Bagawathi
6. Management Accounting :M.Y.Khan and P.K Jain

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

CORE 7 - BANKING AND INSURANCE (Semester – II)

Objective

Credit - 5

To enable the students to have better understanding on banking and insurance concepts.

Unit – I

Banking – definition – banking system – role of banks in economic development – central bank – function – credit control measures – role of RBI in regulatory and controlling banks.

Unit – II

E-Banking – meaning – E-Banking and financial services – risk management for E-banking – Internet Banking – Mechanics of Internet Banking – Drawbacks If Internet Banking – Future outlook.

Unit – III

Mobile Banking – meaning – services – security issues – Telephone Banking – Mechanism – Telephone Banking System – call centers – ATM - the case machine – Features – ATM mechanism – Functions – Importance – shared ATM network Indian.

Unit – IV

Introduction to Insurance – Insurance business environment in India – Regulations of Insurance business in India – Accounting and Taxation Aspects.

Unit – V

Life Insurance – non-Life insurance – Fire Insurance – Automobile Insurance – Marine Insurance – Health Insurance – Rural Insurance – Social Insurance – Miscellaneous Insurance.

Books for Reference:

- Banking Theory Law and Practice – Dr.S.Gurusamy, Vijay Imprints (p) Ltd.
- Indian Banking System – K.C Shekhar and Lakshmy Shekar, Vikas publishing house (P) Ltd.
- Principles of Banking – P.N.Varshney,S.L.Gupta, T.D.Malhotra, Sultan Chand Publications.
- Indian Banking – S.Nataraj and Parameswaran, S.Chand & Company ltd.
- Insurance and Risk Management – P.K.Gupta, Himalaya publishing House.

Note: Question paper shall cover 100% theory.

CORE 8 - QUANTATIVE TECHNIQUES (Semester – II)

Credit - 5

Objective

To acquaint students with the Operations Research tools and techniques and its application in management process.

Unit –I

Operations Research – Meaning, Nature and Scope , Characteristics.

Unit – II

Linear programming (LP) – Mathematical formulation Graphical Method – Simplex Methods – (excluding non standard (LPS) – Optimal solutions – Limitations of LP techniques – Transportation, Transshipment and assignment problems.

Unit – III

Theory of games – 2 Percent Zero sum – Game – Mixed Strategies – Dominant strategies.

Unit – IV

Queuing Theory – Meaning – Elements of queuing system – Single Channel methods only – Net-Work analysis, PERT/CPM – Objectives, Advantages and Limitations – Similarities and dissimilarities (excluding cash cost method).

Unit – V

Simulation – Meaning – Application – Monte-Cairo method – Limitations

Reference Books:

1. C.R.Kothari, “Quantitative Techniques”
2. S.P.Gupta, “Statistical Methods”
3. Kanti Swarup, Gupta & Man Mohan, “Operation Research”
4. H.M.Wagner, “Principles of Operations research”
5. K.S.Ramaswami, “Quantitative Techniques”
6. M.Satyanarayana & Lalitha Raman, “Management & Operation Research”

ELECTIVE 2 - HUMAN RESOURCE MANAGEMENT (Semester –II)

Credit - 5

Objective

To provide a sound understanding on the basic principles of Human Resource Management and its applications in the business and industry.

Unit - I

Meaning – Importance – Evaluation – Objectives – Scope – Hawthorn Studies – Its Implications – Recognition of Participation – Theories X & Y – Organization structure.

Unit - II

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Testing – Interview – Placement Training – Promotion – Performable Appraisal. Job evaluation and Merit rating – Job satisfaction and morale (Theories of motivations).

Unit - III

Human behaviour process – Perception learning – Motivational and Personality development – Definition of learning – Learning theories – Concept – The meaning of human motivation – Comprehensive stages – main determinates of personality – Theories of personality – Group dynamics and Internal Organization.

Unit - IV

Discipline – Meaning – Causes of indiscipline – Acts Indiscipline – Procedure For disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievances Methods of Knowing Grievances – Grievances Redressal Procedure.

Unit - V

Organization Conflict – Conflict in Organizational behaviour – Individual aspect of Conflict – Organizational Conflict _ Management of Conflict – Leadership – Leadership Theories.

Reference Books:

- P.C. Dinuvedi : Management of human Resources
- Fred Luthans : Organizational Behaviours
- Keith Darivs : Human Behaviorat & Industrial Relations.
- P.X.Tirupathi : Personal Management & Industrial Relations.
- C.S.Memoria : Personal Management

CORE 9 - BUSINESS RESEARCH METHODS (Semester – III)

Credit – 5

Objective

To enable students to know the concept of research methodology and to apply in research project

Unit – I

Business research – meaning – scope and significance – utility of Business research – Qualities of good researcher – Types of research.

Unit – II

Research process – Identification, Selection and Formulation of research problems – Hypothesis – Research Design.

Unit – III

Sampling – methods and Techniques – sample size – Sampling error - Field work and data collection. Tools of data collection – Interview schedule – Questionnaire – Observation, Interview and mailed Questionnaire – Pilot study and final collection of data.

Unit – IV

Measurement and scaling techniques – Processing analysis of data – Editing and coding – Transcription and tabulation – Statistical tolls used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least square – Multiple regressions. Test of significance – ‘T’ Test – large sample and ‘F’ test, test of significance for attributes, analysis of variants – Chi-Square test.

Unit – V

Interpretation and report writing – types and contents of reports – style of reports – Steps in drafting reports – Qualities of good reporting.

Books for Reference:

1. Anderson & Others, “Assignment & Thesis Writing”, Edition – 4 illustrated Publisher – Macmillan – 1983
2. O.R.Krishnaswai & M.Ranganathan, “Methodology of Research in Social Science”, Himalaya publication, Bombay
3. C.R.Kothari, “Research Methodology”, Himalaya publication, Bombay
4. Emory - Business Research Methods
5. S.P.Gupta - Statistical Methods

CORE 10 - INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT
(SEMESTER III)

Credit – 5

Objective

To provide knowledge about various investment avenues, methods of analyzing securities and portfolio management.

UNIT – I

Investment Analysis: Nature – Scope – Elements of Investment – Risk and return – Objective of investment – Approaches to investment analysis – Securities – Types – Features

UNIT – II

Investment alternative and strategies – Financial investment – Non financial investment – Valuation of fixed income securities and variable income securities (excluding Derivatives)

UNIT – III

Fundamental analysis: Economic, Industry and Company analysis – Sources of information for analysis

UNIT – IV

Technical Analysis – Types of charts – Dow Theory, Elliott wave theory, Odd-lot theory, Breadth of market, Relative strength analysis – Moving Average analysis – Efficient Market Hypothesis

UNIT – V

Portfolio analysis and Management: Portfolio risk and return – Markovitz model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory

Note: Question paper shall cover 25% Problem and 75% Theory

Books for References:

1. Avadhani.V.A, “Security Analysis and Portfolio Management”, Himalaya Publishing House Pvt. Ltd
2. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd
3. Kevin.S, “Security Analysis and Portfolio Management”, PHI Learning Pvt. Ltd
4. Donald E. Fischer and Ronald J. Jordan, “Security Analysis and Portfolio Management”, Prentice Hall of India.
5. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill International

CORE 11 - CORPORATE ACCOUNTING (Semester – III)

Credit - 5

Objective

To impart knowledge on corporate accounting methods, procedures and to develop skills in the preparation of accounting statements and their analysis.

Unit-I

Development of Accounting Standards- Purpose, Development of International and Indian Accounting Standards, Convergence of Indian Accounting Standards with International, Accounting Standards, Indian Accounting Standards 1& 2,10,14,17,19,21,25 and 26. Company –meaning, definitions and types.

Unit-II

Issue, Forfeiture and Reissue of Shares, Valuation of Shares

Unit-III

Final Accounts and Financial Statement of Companies, Acquisition – Amalgamation & Absorption Reconstruction: Internal & External – Liquidation of Companies.

Unit-IV

Holding Company Accounts – Preparation of Consolidated Balance Sheet. Objectives, Factors of including Corporate reporting. Reporting practices in India.

Unit-V

Accounting for Price Level Changes; Nature and Techniques. Accounting for Human Resources; Need, Model of Valuation, Areas of Corporate Social Performance; Measurement and Public reporting of Corporate Social Performance, value added accounting.

Books for Reference

- T.S.Reddy, et. Al. Corporate Accounting, Chennai, Margam Publications, 2002.
- S.P. Jain and K. L. Narang: Advanced Accountancy, Kalyani Publishers, Ludhiana.
- Shukla and Grewal: Advanced Accounts, S.Chand and Company Ltd., New Delhi.
- R.L.Gupta & M.Radhaswamy: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
- Maheshwari. S.N. & Maheshwari. S.K.: Advanced Accountancy. Vol. II Vikas Publishing House, New Delhi.

Note: 80% Problems & 20% Theory Questions

CORE 12 - BUSINESS TAX ASSESSMENT & PLANNING (Semester –III)

Credit - 5

Objective

To provide understanding on Direct Tax including Rules pertaining there to and to plan for different business situations.

UNIT - I

Definition and Concepts of Income - Basis of charge - concept of Tax planning - Tax Evasion and Tax Avoidance - Residential status and scope of Total income - Income exempted from tax.

UNIT -II

Computation of Income under the Head salary- Basis of charge - Allowances - Perquisites - Deductions from Salary income - Tax Planning relating to salary income.

UNIT - III

Computation of Income from House property - Chargeability- Determination of Annual Value - Allowable deductions- Tax Planning practices for property income.

UNIT -IV

Computation of Income from Business/ Profession - Charging Provision - Provisions governing assessment of business income - Deductions.-Tax Planning in business/professional income- Capital gains - Computation of capital gains - Transfer of capital Assets - Deductions - Exempted capital gains - Income from other sources- Areas of Tax planning.

UNIT -V

Set-off and Carry forward of losses - Clubbing of Income- Deductions from Gross Total Income – Preparation of return of income for individuals – Provisions of Filing of Returns - Overview of Income Tax Authorities.

Reference Books:

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice
2. Dr. Bhagawati Prasad, “Income Tax”, Wishwa Prakashan, Latest Edition, 1996
3. Girish Ahuja and Ravi Gupta: Direct Taxes
4. Dinger Pagare, “Tax Laws”, Sultan Chand & Sons
5. B.B.Lal, “Direct Taxes”, Pearson Education India Latest Edition, 2009

ELECTIVE 3 - E- COMMERCE (Semester –IV)

Credit- 5

Objective

To develop understanding of Web- based Commerce and equip them to assess e-commerce requirements of a business and develop e-business plans.

UNIT - I

Computer System Fundamentals – Definition – Generation – Types and Classification of computer – Hardware – Software – Functional Unit – CPU – I/O devices and Secondary storage devices – Windows – GUI (Graphical User Interface) – Multitasking – Format of a Windows – Icons – Selecting, Moving, Sizing Windows – Menus.

UNIT – II

MS – Offices – MS Word – Opening Word – Toolbar Highlights – Changing Fonts – Setting – documents patterns – Book marks – Auto Test – Auto Correct – Auto Save – Other Major commands – MS Power point – MS Excel – Working with ranges – ranges names – fillings a range – creating , moving , inserting , deleting , and clearing – Manipulating formulas and functions – entering functions – working with charts setting options.

UNIT – III

The anatomy of E-commerce applications – Ecommerce consumer applications – Ecommerce organizations – Markets forces influencing the I – way- Components of the I-Way – Global information distributions networks – Public policy issues shaping the way.

UNIT – IV

Consumer oriented application – Mercantile process models – Mercantile models from the consumer’s perspective – Mercantile model from the merchant’s perspective – types of electronic payment system digital token based – Smart cards and credit cards based electronic payment system.

UNIT – V

EDI – EDI application in business – EDI Legal security and Privacy issues – EDI E-Commerce customization and internet commerce – Supply chain management (SCM) – Types of digital documents – Corporate data warehouses.

Reference Books:

- William. M. Foura and Lawrence. J. Aufiero – Computer and Information processing.
- V. Rajaraman – PHI 1998 II Edition – Fundamentals of computers.

- Me Fedrier etal “Ms Office 97” Sams Publication – Techmedia.
- Kalakota and Whinston – Frontiers of Electronic commerce.
- Kamelesh K.Bajaj, Debjani Nag – E- commerce the cutting edge of business.

NOTE: Question Paper shall cover 100% Theory.

CORE 13 - FINANCIAL MARKETS AND SERVICES (Semester - IV)

Objective

Credit -5

To provide knowledge on various financial services and their role in the overall financial system.

Unit - I

Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.

Unit - II

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits.

Unit – III

Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.

Unit – IV

Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.

Unit - V

Factoring - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India.

Reference Books:

1. E. Gordan and K. Natarajan -Emerging Scenario of Financial Services
2. M.Y. Khan -Indian Financial Theory and Practice
3. S. Gurusamy - Financial Markets and Institutions
4. P. N.Varsheney - Indian Financial System
5. Chawla A. S. - Indian Banking toward 21St century

CORE 14 - INDIRECT TAXATION (Semester - IV)

Credit - 5

Objective

To make the students gain knowledge of indirect taxes and legal provisions in its application.

UNIT - I

Central Excise Act 1944: Definitions- Nature and scope of levy of duties of central Excise- Classification and Valuation of Excisable Goods- Procedure for Registration- Assessments- Appeals and Revision- Clearance of Excisable Goods- Procedure under Physical Control- Self- Removal Procedure- Personal Ledger Accounts- Exemption from Duty- Powers of Central Excise Officers- Penalties And Punishments.

UNIT - II

Customs Act 1962: Nature of restrictions on imports and exports- types of Customs Duties- Valuation of goods and clearance of imported goods- Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences.

UNIT - III

Central Sales Tax Act 1956: Definitions- Scope of levy of Tax under the Act- Inter State Sales or purchases in the course of import and export- Levy and Collection of tax and penalties- Procedure for Registration- Exemptions from CST Recovery and Refund- Restriction on Levy of tax on declared goods- Appeals Offences.

UNIT - IV

MODVAT: Background of Modvat - Input and Output eligible for Modvat- Quantum and Mode of ailment of Modvat- credit Procedure for Modvat on Capital goods- Invoice for Modvat.

UNIT - V

Service Tax- Definitions- Nature & Scope- Taxable Services- Procedure for Registration- Assessment- Appeals- Offences and Penalties.

Reference Books:

1. V.S. Dafey, "Indirect Taxes" Taxmann Publications Pvt. Ltd., Delhi.
2. S.S. Gupta, "Service tax" Taxmann Publications Pvt. Ltd., Delhi.
3. Dr.M.Dhanabhakyaam and S.Geetha, "Indirect Taxation", Serial publications, New Delhi.
4. S.D.Singh "The Law of central Sales Tax"
5. P.K.Jain. "Central Excise Law Guide"
6. Dinkar Pagre "Tax Laws".

NOTE: Question Paper shall cover 100% Theory.