# Scheme of Examination – CBCS Pattern

<table>
<thead>
<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
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### SEMESTER – V

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<td>III Core XIV – Banking Law and Practices</td>
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<td>III Core XV – Cost Accounting</td>
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<td>III Core XVI – Income Tax Law and Practice</td>
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### SEMESTER – VI

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<td>III Core XVIII - Principles of Auditing</td>
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<td>III Core XIX - Indirect Tax</td>
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<td>V Extension Activities @</td>
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**TOTAL** 3500 140

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

### List of Elective Papers (Colleges can choose any one of the paper as electives)

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>Business Finance</th>
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<td>B</td>
<td>Brand Management</td>
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<td>Principles of Web Designing</td>
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<td>Elective - III</td>
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<td>B</td>
<td>Insurance Legislative Framework</td>
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<td></td>
<td>C</td>
<td>Project Work &amp; Viva-Voce</td>
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SEMESTER -1

PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood
- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT –I

UNIT – II
Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III
Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV
Accounting for consignments and Joint ventures

UNIT – V
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE
2. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Goal: To enable the students to learn principles and concepts of Business.

Objective: On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Process of decision-making.

UNIT – I

UNIT – II
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III

UNIT – IV
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

BOOKS FOR REFERENCE
1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*
AGRICULTURAL ECONOMY OF INDIA

Objective

To provide basic knowledge in Indian economic concepts

UNIT I


UNIT II


UNIT III


UNIT IV


UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

BOOKS FOR REFERENCE

1. Indian Agriculture : Problems, Progress and Prospects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh
Semester II

FINANCIAL ACCOUNTING

Goals: To provide basic knowledge in financial accounting concepts

Objectives: On successful completion of this course the student should have:
Knowledge in the practical applications of accounting

UNIT I
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

UNIT II
Investment accounts – Royalty excluding Sublease

UNIT III
Single Entry system-meaning and features-Statement of affairs method and Conversion method

UNIT IV
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

UNIT V
Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return

BOOKS FOR REFERENCE

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy
3. Advanced Accountancy - M.C.Shukla & T.S.Grewal
4. Financial Accounting - S.N.Maheswari
5. Advanced Accountancy - Dr.M.Arulanandam
PRINCIPLES OF MARKETING

Objective

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

UNIT I
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing

UNIT II

UNIT III
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

UNIT IV
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

UNIT V

BOOKS FOR REFERENCE

1. Marketing Management - Rajan Sexena
2. Principles of Marketing - Philip Kotler &Gary Armstrong
3. Marketing Management - V.S. Ramasamy and Namakumari
5. Marketing - R.S.N.Pillai &Bagavathi

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ECONOMIC ANALYSIS

Objective
The objective of this paper is to make the student to understand how the business organizations work by applying economic principles.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, intrest and profit.

BOOKS FOR REFERENCE
1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan
4. Managerial Economics - varshney maheswari
5. Economic Analysis - Lokanathan
SEMESTER - III

HIGHER FINANCIAL ACCOUNTING

Subject Description: This course aims to enlighten the students on the Higher
Financial Accounting procedures

Goals: To enable the students to learn the basic concepts of Partnership
Accounting and allied aspects of accounting.

Objectives: After the successful completion of the course the student should
have a through knowledge on the accounting practice prevailing
in partnership firms and other allied aspects.

Unit - I
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets
and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

Unit - II
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and
Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only -
Settlement of Accounts - Retiring Partner’s Loan Account with equal Instalments only.

Unit – III
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners -
Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

Unit - IV
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.

Unit - V
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

NOTE: Distribution of Marks :Theory - 20% and Problems- 80%

Books for Reference:

3. Dr. M. A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy Part-I”, Himalaya
Publication, New Delhi.
4. Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and
Co., NewDelhi.
SEMESTER - III

COMMERCIAL LAW

Subject Description: This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

Goals: To enable the students to understand the fundamentals of law relating to commercial activities.

Objectives: On successful completion of this course, the student should be well versed in basic provisions regarding legal framework governing the business world.

UNIT-I


UNIT-II


UNIT-III


UNIT-IV


UNIT-V


Books for Reference:
1. N.D.Kapoor------ Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy------Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
SEMESTER - III

PRINCIPLES OF MANAGEMENT

Subject Description: To enable the students to know the theories/concepts about management

Goals: To make the students to understand the elements of effective Management

Objectives: On successful completion of this course, the students will have an opportunity to examine and apply appropriate Theories/concepts about managing in business effectively.

Unit I

Unit II

Unit III

Unit IV

Unit V

Books for Reference:

1. Principles of Management - Koontz and O’Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
5. Business Management - Chatterjee
SEMESTER - III

MATHEMATICS FOR BUSINESS

Subject Description: This course aims to expose the students on the Applications of Mathematical Techniques in Business

Goals: To enable the students to apply mathematical knowledge to solve business problems.

Objectives: On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT – I

UNIT – II

UNIT – III

UNIT – IV
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:
2. Sundaresan and Jayaseelan,”Introduction to Business Mathematics”, Sultan chand Co& Ltd,Newdelhi
SUBJECT DESCRIPTION: This Course presents the Co-operatives in India which explains the workings of Co-operative institutions practically with problems.

GOALS: To enable the students to learn the features and functions of Co-operative societies.

OBJECTIVES: On successful completion of the course the students should have to understand the structure of Credit and Non-Credit co-operative societies in India. Learn about the various co-operative societies like Banking Production, Processing, Marketing, Housing Dairy, Labour, Fishery co-operatives etc.

CONTENTS:

UNIT-I
Agricultural Co-operative Credit: Classification in India – Co-operative Banking Structure – Advantages of Co-operative Credit – Primary Agricultural Co-operative Banks: Constitution and Working – Crop loan procedure – Linking of Credit with Marketing.

District and State Co-operative Banks: Constitution and Working – Mobilizing Deposits – Lending Operations – Overdues – Recovery management

UNIT-II

UNIT III:
Non-Agricultural Credit Co-operatives: Constitution and Working of Urban Co-operative Banks, Employees Co-operative Credit Societies, Co-operative Housing Societies and Industrial Co-operative Banks. NABARD and Cooperative Banks.

UNIT-IV

UNIT-V


REFERENCE
1. B.Smathur, Co-operation in India, Sahitya Bhawan, 1999.
7. B.S.Mathur, Co-operation in India, Sahitya Bhawan, 1999
10. T.N.Hajela, Principles, Problems and Practice of Co-operation
CORPORATE ACCOUNTING - I

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

Goals: To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Objectives: After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the corporate.

Unit - I

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II


Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V

Liquidation of Companies - Statement of Affairs - Deficiency a/c.

NOTE Distribution of Marks: Theory - 20% Problems - 80%

Books for Reference:
SEMESTER - IV

COMPUTER APPLICATION IN BUSINESS

Subject Description : This course is designed to project the utilization of Computers in the Modern Business World.

Goals : To enable the students to know the importance of Computer in Business

Objectives : After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

Unit I


Unit II


Unit III


Unit IV


Unit V


Books for Reference:

1. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
2. Information Technology for Management - Henry C. Lucas
3. Computers and Commonsense - Roger Hunt and John Shellery
4. Management Information System - Dr. S.P. Rajagopalan
Subject Description: This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities.

Goals: To enlighten the students’ knowledge on Companies Act.

Objectives: After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.

UNIT-I

UNIT-II

UNIT-III
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General).

UNIT-IV
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.

UNIT-V
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting – Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes.

Books for reference:
M.C.Shukla and S.S.Gulshan----Principles of Company Law----S.Chand & Co.,
M.C.Shukla and S.S.Gulshan---- S.Chand & Co.,
N.D.Kapoor----Company Law----Sultan Chand & Sons
M.C.Kuchhal---- Secretarial Practice----Vikas Publications
SEMESTER - IV

EXECUTIVE BUSINESS COMMUNICATION

Subject Description: This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals: To develop the written and oral Business Communication Skills.

Objectives: After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

Unit - II

Unit – III
Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Books for Reference:


5. Business communication-N.S.Rahunathan; B.Santhanam
BANKING THEORY

Objectives
To enlighten the students on the Banking and the regulating provisions

Unit I

Origin of Banks – Definition of Banking – Classification of Banks – Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern Commercial Banks – Balance Sheet of a Commercial Bank – Credit creation by Commercial Banks.

Unit II


Unit III

Central Banks – Functions – Credit Control Measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks.

Unit IV


Unit V

State Bank of India – its special place in the banking scene – Commercial Banks and rural financing – Regional Rural Banks – place of Co-operative banks in the Indian Banking scene. Development Banking – IDBI – ICICI.

Books for Reference:

1 Banking of India - Panandigar .S.J.
2 A Text Book of Banking - Radhasamy M & Vasudevan S.V.
3 A Text Book on Banking - Maheswari . S. N.
4 Indian Banking - Natarajan. S. & Parameswaran .R.
5 Banking and Financial Systems - Santhanam .B.
STATISTICS FOR BUSINESS

PART – III : Group B : Allied Paper

Subject : This course introduces the concepts, methods and the application of
Description : Statistical Tools that are essential for commerce, economics and industry
Goal: To enable the students to learn the Statistical methods and their applications in Commerce
Objective: On successful completion of this course the students shall enrich to solve the
               Statistical problems in commerce

UNIT I:
Meaning and Definition of Statistics – Collection of data — Primary and
Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and
Harmonic Mean – simple problems

UNIT II:
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard
Deviation and Co-efficient of Variation.
Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s
co-efficient of Skewness.

UNIT III:
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient
of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation.
Regression Analysis – Meaning of regression and linear prediction – Regression in
two variables – Uses of Regression

UNIT IV:
Time Series – Meaning, Components and Models – Business forecasting –
Methods of estimating trend – Graphic, Semi-average, Moving average and Method of
Least squares – Seasonal Variation – Method of Simple average.
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and
Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V:
Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept
and Definition – Addition and Multiplication theorems of Probability (statement only) –
simple problems based on Addition and Multiplication theorems only.

Books Recommended:
1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden

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Skill based Subject 2

Cooperative Management and Administration

SUBJECT DESCRIPTION
This course presents the principles of Co-operative Management, emphasizing managerial functions, explaining internal management of Co-operative organizations and behavioral concepts as applied to Practical Management Problems.

GOALS
To enable the students to learn the basic functions, principles and concepts of Co-operative Management.

OBJECTIVES
On successful completion of the course the students should have:
Understood co-operative management functions and principles
Learnt the scientific decision making process and problem solving techniques in co-operatives
Learnt the modern trends in co-operative management process.

UNIT I

UNIT II
Democratic Control: Democratic Structure - General Body - Division of Function and Authority – The Board and the Chief Executive – Co-operative Leadership Special Aspects - Development of Professional Management in Co-operatives.

UNIT III

UNIT- IV

UNIT V

REFERENCE
1. Dr. V.Kulandaisamy, Co-operative Management, Arudra Academy, First Edition 2002.
4. S.Nakkiran – Co-operative Management, Rainbow Publication
SEMESTER - V
CORPORATE ACCOUNTING - II

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

Goals: To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

Objectives: After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporates.

UNIT-I
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction

UNIT-II
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

UNIT-V
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

NOTE Distribution of Marks: Theory - 20% Problems - 80%

Books for Reference:
SEMESTER - V

BANKING LAW AND PRACTICES

Subject Description: This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

Goals: To enlighten the students’ knowledge on Banking Regulation Acts.

Objectives: After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

Unit – I
Definition of Banker and Customer – Relationship between Banker and Customer – Special features of RBI, Banking Regulation Act 1949. RBI Credit Control Measure – Secrecy of Customer Account.

Unit – II

Unit – III

Unit – IV
Loans and advances by commercial bank-lending policies of commercial banks-Forms of securities – lien-pledge-hypothecation and advance against the documents of title to goods – mortgage.

Unit – V
Position of surety – Letter of credit – Bills and supply bill - Purchase and discounting of bills Travelling cheque, credit card, Automated Teller system.

Books for Reference:
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice
SEMESTER - V

COST ACCOUNTING

Subject Description: This course aims to enlighten the students on the various methods of costing adopted in practice.

Goals: To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

NOTE: Distribution of marks: Theory 40% and Problems 60%

Books for Reference:
3. Cost Accounting – P.V. Rathnam
SEMESTER - V
INCOME TAX LAW AND PRACTICE

Subject Description: This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals: To familiarize the students with recent amendments in Income-tax.

Objectives: On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I


UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

2. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers
Skill based Subject 3

Cooperative Accounting and Audit

SUBJECT DESCRIPTION: This course presents the general principles of Co-operative auditing as applied to different types of Co-operative institutions.

GOALS: To enable the students to learn how accounting and auditing is done in co-operatives

OBJECTIVES: On successful completion of the course the students should have to: Understand general principles of co-operative accounting and auditing Learn the audit programme of each co-operatives Learn how co-operative accounting and auditing differs from general accounting and auditing.

CONTENT:

UNIT-I

UNIT-II

UNIT III

UNIT IV

UNIT V
Audit Programme for Selected Societies: Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures.

REFERENCE
SEMESTER - VI

MANAGEMENT ACCOUNTING

Subject Description: This course aims to develop an understanding of the conceptual framework of Management Accounting.

Goals: To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

UNIT I

UNIT II

UNIT III

UNIT IV
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks: Theory 40% and Problems 60%

Books for Reference:
SEMESTER - VI

PRINCIPLES OF AUDITING

Subject Description: This course aims to create interest in the minds of students towards Auditing Profession.

Goals: To familiarize the students with the Principles of Auditing.

Objectives: On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

Unit – II

Unit – III

Unit – IV

Unit - V

Books for Reference:

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd


3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”

SEMESTER - VI

INDIRECT TAX

Subject Description : This course aims to provide knowledge on the Indirect Tax.
Goals : To familiarize the students with the major in.
Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT- I
Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

UNIT-III

UNIT-IV
Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT-V
Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

Books for Reference:
   R.L.Gupta V.K.Gupta, “Indirect Tax”
3. Business taxation – indirect taxes- Dinker pagare
Skill based Subject 4

Cooperative Law and Allied Laws

SUBJECT DESCRIPTION:
This course presents the Co-operative Laws & Allied Laws which explains the Rules & Regulations as per Tamilnadu Co-operative Societies Act 1983 and Rules 1988 and also the Consumer Protection Act.

GOALS:
To enable the students to learn Norms and Conditions of Laws in Co-operatives.

OBJECTIVES:
On Successful Completion of this course the students should have to
1. Understand the Rules and Regulations of cooperative Societies.
2. Learn the Procedures as per Co-operative Societies Act 1983.
3. Learn the Consumer Protection Act.

CONTENT:

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

REFERENCE
1. The Tamilnadu Co-operative Societies Act and Rules – Cooperative Union Publication
2. Multiunit Cooperative Societies Act
3. Report of the Committee on Cooperative Law Government of India

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List of Elective Papers (Colleges can choose any one of the paper as electives)

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<th>Elective – I</th>
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<th>Business Finance</th>
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<td>B</td>
<td>Brand Management</td>
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<td>C</td>
<td>Fundamentals of Insurance</td>
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<tr>
<th>Elective – II</th>
<th>A</th>
<th>Entrepreneurial Development</th>
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<tr>
<td></td>
<td>B</td>
<td>Supply Chain Management</td>
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<tr>
<td></td>
<td>C</td>
<td>Principles of Web Designing</td>
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<tr>
<th>Elective - III</th>
<th>A</th>
<th>Financial Markets</th>
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<td></td>
<td>B</td>
<td>Insurance Legislative Framework</td>
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<tr>
<td></td>
<td>C</td>
<td>Project Work &amp; Viva-Voce</td>
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Elective – I A BUSINESS FINANCE

Subject Description: This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals: To enable the students to know the intricacies of Business Finance.

Objectives: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:
1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
Elective – I B BRAND MANAGEMENT

Objective
To teach the importance of brand and its impacts among the customers

Unit I

Unit II
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III

Unit IV
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V
Brand Strategies: Designing and implementing branding strategies – Case studies

REFERENCES:
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.
Objective
To impart theoretical base on fundamentals principles of insurance business

Unit I
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II
Procedures for Becoming an Agent: Pre-requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Suggested Reading
2. Insurance Regulatory Development Act 1999
Subject Description: This course enables the students to know the fundamentals of being a good entrepreneur.

Goals: To enable the students to learn the concept of Entrepreneurship

Objectives: On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies.

Unit – I
Concept of entrepreneurship: Definition, Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

Unit – III
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV
Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu
Elective – II  B  SUPPLY CHAIN MANAGEMENT

Objective
To create awareness about the supply chain activities taken in order to deliver the goods

Unit I
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Unit III

Unit IV
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – framework of e-procurement

Unit V

Reference Books:

3. Supply chain management- kulkarni sarika; sharma ashok
Objective
To impart the conceptual knowledge in creating a web page

Unit I

Unit II

Unit III
Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit IV
CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit V

Text Books
2. PERL & CGI by Elizabeth Castro (Pearson Education
3. principles of web designing – Xavier
4. HTML 4 HOW TO – John Zabour, jeff foust & david kerven
Subject Description: This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals: To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives: On successful completion of this course, the student should know about the methods of financing by this agencies and the key role played by them in Corporate Financing.

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:
1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
7. Financial Management Theory and Practice - Prasanna Chandra
Objective:
To provide basic knowledge about the insurance laws in India

Unit I
Insurance Act 1938

Unit II
LIC Act 1956

Unit III
Insurance Regulatory & Development Authority Act 1999

Unit IV
Consumer protection Act 1985 applicable to Insurance Companies

Unit V
Ombudsman scheme

Suggested Reading
1 Mishra M. N: Insurance principles and practice; S Chand & co. New Delhi
2 Insurance Regulatory Development Acts 1999
3 Life Insurance Corporation Acts 1956
Elective – III

PROJECT WORK

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

<table>
<thead>
<tr>
<th>First Review</th>
<th>10 Marks</th>
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<tbody>
<tr>
<td>Second Review</td>
<td>10 Marks</td>
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<tr>
<td>Work Diary</td>
<td>05 Marks</td>
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25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

<table>
<thead>
<tr>
<th>External Examiner</th>
<th>25 Marks</th>
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<tbody>
<tr>
<td>Internal Examiner</td>
<td>25 Marks</td>
</tr>
<tr>
<td>Viva-Voce Examination</td>
<td>25 Marks (Jointly given by the external and internal examiner)</td>
</tr>
</tbody>
</table>

75 Marks

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