



MEENAKSHI COLLEGE FOR WOMEN (AUTONOMOUS)

DEPARTMENT OF COMMERCE

B.COM GENERAL – SYLLABUS

(APPLICABLE FROM THE ACADEMIC YEAR 2015- 2016 ONWARDS)

AUTONOMY: A CALL TO GREATER EXCELLENCE AND SERVICE

1. OBJECTIVES

The autonomous status will help the college attain its academic and social objectives successfully. Every effort will be taken to:

- (1) Encourage students to think clearly, critically and creatively and to express themselves effectively.
- (2) Bring out the best in every student, by individualizing the teaching – learning process as far as possible and to help use her talents for personal growth and common welfare.
- (3) Stimulate the students' social awareness through the teaching, suitable exposure and also help to inculcate a sense of responsibility and commitment.
- (4) Enhance the employability of graduate and post graduate students by providing them with knowledge and skills relevant to local and national needs.

2. CURRICULUM DESIGN

The curriculum has been suitably designed to meet the challenging needs of the society. At the under graduate level the curriculum is for three years (six semesters) and at the post graduate level for two years (four semesters). Each year is divided into two semesters. The duration of a semester is 90 working days.

Odd Semester: June to November

Even Semester: December to April

Rationale:

The primary aim of the UG and PG curricula design is to enhance the employability of students, in a wide range of avenues.

Our rationale thus rests in training students both in theoretical and practical aspects of the discipline leading them into a variety of employment options suitable to varying calibre, ability and background.

3. TEACHING METHODS

Formal lectures with teaching aids will be made more creative and useful by providing students with synopsis of lectures. Besides lectures, there will be assignments, guided library work, seminars, group discussions, tests, projects etc. Project work will be compulsory for post graduate students and optional for under graduate students. The project supervisor will conduct 5 reviews periodically to guide and check the subject area, pace of work, source materials, progress of work and completion. A *viva voce* will be conducted on the submission of project report. Project report should be submitted prior to commencement of semester examinations. A date will be duly set for submission.

(A) For UG courses (B.Com General, B.Com Banking Management, and B.A. Corporate Secretaryship) a pass in the higher secondary examination of the Board of Tamil

Nadu or any other equivalent examination recognized by the University of Madras or any other State University, duly recognized by the University of Madras with Maths and Accountancy as compulsory subjects.

(B) For the PG courses, a pass in B.Com General, B.Com Banking Management, B.A Corporate Secretaryship, preferably from the University of Madras or any other State University duly recognized by the University of Madras.

(C) Preference will be given to candidates with talent in performing arts and sports.

(D) Rules prescribed by the Government of Tamil Nadu for admission to courses will be followed.

4. EXAMINATIONS

The college will conduct the examinations in the following pattern

Odd Semester exams (1, 3, 5) – November

Even semester exams (2, 4, 6) - March/April

Supplementary examinations will be conducted in June (for failed candidates and for those who seek improvement in performance).

The question paper pattern for the undergraduate course will be as follows:

Section A: (10 x 2=20). 10 questions to be given with no choice and no more than 2 questions to be selected from each unit. No unit should be omitted.

Section B: (5 x 8=40). 7 questions to be given, at least one from each unit. Five questions to be answered.

Section C: (2 x 20 =40). Internal choice. Two questions to be answered, one question to be selected from each unit of the syllabus (four units out of five).

For post graduate course, the pattern will be as follows:

Section A: 5 questions (one from each unit) no choice 5 x 8 = 40 marks

Section B: 3 questions to be answered – internal choice 3 x 20 = 60 marks.

5. EVALUATION

(1) Both for UG and PG courses single valuation is prescribed. The external examiner and the question paper setters will be chosen confidentially. After valuation the result will be passed by way of a meeting of the Evaluation Board consisting of:

1. The Head of the Department
2. External examiner who corrects the answer scripts
3. The teacher who taught the concerned subject.

The following procedure is followed:

(1) For the purpose of valuation of answer scripts a scheme of valuation will be prepared by the teacher in charge, who will take up the work on the day of examination.

(2) Revaluation is allowed if necessary

(3) The passing minimum for UG:

40% internal

40% external

45% aggregate

Internal 25 marks

External 75 marks

The internal assessment will be made in the following pattern:

(out of 100)

Attendance 25

Assignment 10

Mid semester & Model 30

Tests 25

Conduct 10

Total 100

Passing minimum for PG:

Internal 50%

External 50%

Aggregate 55%

The internal assessment will be made in the pattern as followed for the UG classes.

Classification: (UG)

Distinction 75 and above

First class 60 and above, below 75

Second class 50 and above, below 60

Third class 45 and above, below 50

Classification: (PG)

Distinction 75 and above

First class 60 and above, below 7

Second class 55 and above, below 60

MEENAKSHI COLLEGE FOR WOMEN (AUTONOMOUS)

CHENNAI – 600 024

DEPARTMENT OF COMMERCE

**B.COM GENERAL
COURSE SCHEDULE**

| CODE | SEM | PART | OFFERED BY | COURSE TITLE | HRS | MARKS | | | CREDITS |
|------|-----|------|-----------------------------|---|-----|-------|-----|-------|---------|
| | | | | | | CIA | EXT | TOTAL | |
| | I | I | Tamil/ Other Languages Dept | Language - I | 3 | 25 | 75 | 100 | 3 |
| | I | II | English Dept | General English | 3 | 25 | 75 | 100 | 3 |
| | I | III | | Core 1 -Financial Accounting | 6 | 25 | 75 | 100 | 5 |
| | I | III | | Core 2 - General Contracts | 6 | 25 | 75 | 100 | 5 |
| | I | III | Economics Dept | Allied 1 – Business Economics | 6 | 25 | 75 | 100 | 4 |
| | I | IV | | Value Education | 2 | 25 | 75 | 100 | 2 |
| | I | IV | Other Depts | Non-Major Elective | 2 | 25 | 75 | 100 | 2 |
| | | | | (Counselling-1 Hr, Library-1) | | | | | |
| | II | I | Tamil/ Other Languages Dept | Language - II | 3 | 25 | 75 | 100 | 3 |
| | II | III | | Core 3- Advanced Accounting | 6 | 25 | 75 | 100 | 5 |
| | II | III | | Core 4 – Special Contracts | 5 | 25 | 75 | 100 | 5 |
| | II | III | | Core 5 – Business Communication | 5 | 25 | 75 | 100 | 5 |
| | II | III | Economics Dept | Allied 2 – Indian Economy | 6 | 25 | 75 | 100 | 4 |
| | II | IV | | Environmental Studies | 2 | 25 | 75 | 100 | 2 |
| | II | IV | | Non-Major Elective | 2 | 25 | 75 | 100 | 2 |
| | | | | (Counselling – 1 Hr) | | | | | |
| | III | III | | Core 6- Accounting for Companies | 6 | 25 | 75 | 100 | 5 |
| | III | III | | Core 7 – Currency & Banking | 4 | 25 | 75 | 100 | 5 |
| | III | III | | Core 8 – Business & Sustainable Development | 5 | 25 | 75 | 100 | 5 |
| | III | III | | Core 9 – Company Law | 4 | 25 | 75 | 100 | 5 |
| | III | III | Maths Dept | Allied 3 – Business Mathematics | 5 | 25 | 75 | 100 | 4 |
| | III | IV | English Dept | Soft Skill -1 English Communication Skills Theory | 1 | 25 | 75 | 100 | 1 |
| | III | IV | English Dept | English Communication Skills Practical | | 25 | 75 | 100 | 1 |
| | III | IV | | Soft Skill – 2 Analytical Reasoning Level I | 2 | 25 | 75 | 100 | 2 |
| | III | IV | | Soft Skills – 3 Personality Development | 2 | 25 | 75 | 100 | 2 |
| | | | | (Counselling – 1 Hr) | | | | | |

| | | | | | | | | |
|--|-----|--------------|---|---|----|----|-----|---|
| IV | III | | Core 10 – Financial Systems & Services | 4 | 25 | 75 | 100 | 5 |
| IV | III | | Core 11 – Special Accounts | 6 | 25 | 75 | 100 | 5 |
| IV | III | | Core 12 – Principles of Marketing | 5 | 25 | 75 | 100 | 5 |
| IV | III | | Core 13 – Human Resources Management | 5 | 25 | 75 | 100 | 5 |
| IV | III | Maths Dept | Allied 4 – Business Statistics & Operations Research | 5 | 25 | 75 | 100 | 4 |
| IV | IV | | Soft Skill – 4 Analytical Reasoning Level II | 2 | 25 | 75 | 100 | 2 |
| IV | IV | | Soft Skill – 5 General Knowledge (Counselling – 1 Hr) | 2 | 25 | 75 | 100 | 2 |
| V | III | | Core 14 – Accounting for Decision Making – I | 5 | 25 | 75 | 100 | 5 |
| V | III | | Core 15 – Salesmanship & Advertising | 4 | 25 | 75 | 100 | 5 |
| V | III | | Core 16 – Industrial Law | 3 | 25 | 75 | 100 | 5 |
| V | III | | Core 17 – Cost Accounting I | 5 | 25 | 75 | 100 | 5 |
| V | III | | Core 18 – Services Marketing | 4 | 25 | 75 | 100 | 5 |
| V | III | | Core Elective I – Income Tax Law & Practice I | 5 | 25 | 75 | 100 | 5 |
| V | IV | | Soft Skill – 6 Analytical Reasoning III | 2 | 25 | 75 | 100 | 2 |
| V | IV | English Dept | Soft Skill – 7 English Communication Skill (Theory & Practical) (Counselling – 1 Hr) | 1 | 25 | 75 | 100 | 2 |
| VI | II | English Dept | English for Competitive Exams | 3 | 25 | 75 | 100 | 3 |
| VI | III | | Core 19 – Accounting for Decision Making - I | 5 | 25 | 75 | 100 | 5 |
| VI | III | | Core 20 – Business Management | 4 | 25 | 75 | 100 | 5 |
| VI | III | | Core 21 – Entrepreneurial Development | 4 | 25 | 75 | 100 | 5 |
| VI | III | | Core 22 – Cost Accounting II | 5 | 25 | 75 | 100 | 5 |
| VI | III | | Core Elective II – Income Tax Law & Practice II | 6 | 25 | 75 | 100 | 5 |
| VI | IV | | Soft Skill 8 – Quality Control Circle/ Presentation (Counselling – 1 Hr) | 2 | 25 | 75 | 100 | 2 |
| Optional Extra Credit Project: Project + Viva: 10 Credits (VI Semester) | | | | | | | | |

Total Credits for B.Com General Course

| PART | CREDITS |
|--------------|------------|
| PART I | 6 |
| PART II | 6 |
| PART III | 136 |
| PART IV | 24 |
| TOTAL | 172 |

B.Com (From Batch 2015 - 2018 Onwards)

LIST OF SUBJECTS

I SEMESTER (7 PAPERS)

| CODE | SUBJECT TITLE |
|--------------------------------------|-----------------------|
| PART I – LANGUAGE | |
| 1LT1 | TAMIL PAPER I |
| 1LL1 | TELUGU PAPER I |
| 1LH1 | HINDI PAPER I |
| 1LS1 | SANSKRIT PAPER I |
| 1LF1 | FRENCH PAPER I |
| PART II – ENGLISH | |
| 1GE1 | GENERAL ENGLISH |
| PART III – CORE SUBJECTS | |
| 1MK01 | FINANCIAL ACCOUNTING |
| 1MK02 | GENERAL CONTRACTS |
| 1AEC1 | BUSINESS ECONOMICS |
| PART IV – NON MAJOR ELECTIVES | |
| 1OG1 | BAGAVADGITA I |
| 1OI1 | INDIAN CONSTITUTION I |
| 1OAT1 | ADVANCED TAMIL I |
| 1OT1 | BASIC TAMIL I |
| 1OH1 | BASIC HINDI I |
| 1OS1 | BASIC SANSKRIT I |
| OVE | VALUE EDUCATION |

II SEMESTER (7 PAPERS)

| CODE | SUBJECT TITLE |
|--------------------------------------|--------------------------------------|
| PART I – LANGUAGE | |
| 2LT2 | TAMIL PAPER II |
| 2LL2 | TELUGU PAPER II |
| 2LH2 | HINDI PAPER II |
| 2LS2 | SANSKRIT PAPER II |
| 2LF2 | FRENCH PAPER II |
| PART III – CORE SUBJECTS | |
| 2MK03 | ADVANCED ACCOUNTING |
| 2MK04 | SPECIAL CONTRACTS |
| 2MK05a | BUSINESS COMMUNICATION |
| 2AEC2 | INDIAN ECONOMY |
| PART IV – NON MAJOR ELECTIVES | |
| 2OG2 | BAGAVAD GITA II |
| 2OI2 | INDIAN CONSTITUTION II |
| 2OAT2 | ADVANCED TAMIL II |
| 2OT2 | BASIC TAMIL II |
| 2OH2 | BASIC HINDI II |
| 2OS2 | BASIC SANSKRIT II |
| OEST | ENVIRONMENTAL STUDIES - THEORY |
| OESPV | ENVIRONMENTAL STUDIES – PROJECT/VIVA |

III SEMESTER (8 PAPERS)

| CODE | SUBJECT TITLE |
|--------------------------------------|--|
| PART III – CORE SUBJECTS | |
| 3MK06 | ACCOUNTING FOR COMPANIES |
| 3MK07 | CURRENCY AND BANKING |
| 3MK08 | BUSINESS AND SUSTAINABLE DEVELOPMENT |
| 3MK09 | COMPANY LAW |
| 3AMC1 | BUSINESS MATHEMATICS |
| PART IV – NON MAJOR ELECTIVES | |
| OECT1 | ENGLISH COMMUNICATION SKILLS THEORY |
| OECPI | ENGLISH COMMUNICATION SKILLS PRACTICAL |
| SAR1 | ANALYTICAL REASONING - LEVEL I |
| OPD | PERSONALITY DEVELOPMENT |

IV SEMESTER (7 PAPERS)

| CODE | SUBJECT TITLE |
|---------------------------------|---|
| PART III - CORE SUBJECTS | |
| 4MK10 | FINANCIAL SYSTEMS & SERVICES |
| 4MK11 | SPECIAL ACCOUNTS |
| 4MK12 | PRINCIPLES OF MARKETING |
| 4MK13a | HUMAN RESOURCES MANAGEMENT |
| 4AMC2 | BUSINESS STATISTICS & OPERATIONS RESEARCH |

| NON-MAJOR ELECTIVES | |
|---------------------|---------------------------------|
| SAR2 | ANALYTICAL REASONING - LEVEL II |
| OGK | GENERAL KNOWLEDGE |

V SEMESTER (8 PAPERS)

| CODE | SUBJECT TITLE |
|--------------------------------------|--|
| PART III – CORE SUBJECTS | |
| 5MK14 | ACCOUNTING FOR DECISION MAKING – 1 |
| 5MK15 | SALESMANSHIP & ADVERTISING |
| 5MK16 | INDUSTRIAL LAW |
| 5MK17 | COST ACCOUNTING – I |
| 5MK18a | SERVICES MARKETING |
| 5EK01 | INCOME TAX LAW & PRACTICE – I |
| PART IV – NON MAJOR ELECTIVES | |
| SAR3 | ANALYTICAL REASONING III |
| OECT2 | ENGLISH COMMUNICATION SKILL - THEORY II |
| OEC2 | ENGLISH COMMUNICATION SKILL - PRACTICAL II |

VI SEMESTER (7 PAPERS)

| CODE | SUBJECT TITLE |
|--------------------------------|-------------------------------|
| PART II – ENGLISH | |
| 6GE2 | ENGLISH FOR COMPETITIVE EXAMS |
| PART IV – CORE SUBJECTS | |

| | |
|----------------------------|---------------------------------------|
| 6MK19 | ACCOUNTING FOR DECISION MAKING –II |
| 6MK20 | BUSINESS MANAGEMENT |
| 6MK21a | ENTREPRENEURIAL DEVELOPMENT |
| 6MK22 | COST ACCOUNTING – II |
| 6EK02 | INCOME TAX LAW & PRACTICE – II |
| NON-MAJOR ELECTIVES | |
| OQCC | QUALITY CONTROL CIRCLE |
| OQCCP | QUALITY CONTROL CIRCLE - PRESENTATION |

TOTAL CREDITS FOR THE B.COM COURSE

| | CREDITS |
|----------|---------|
| PART I | 6 |
| PART II | 6 |
| PART III | 136 |
| PART IV | 24 |
| TOTAL | 172 |

FINANCIAL ACCOUNTING

CODE: 1MKO1

UNIT I

Need for concepts and conventions – characteristics – meaning and classification – accounting concepts – business entity concept – going concern concept – money measurement concept – dual aspect concept – accounting period concept – cost project – realization concept – matching concept – accrual concept – objective evidence concept – accounting conventions – convention of full disclosure – convention of consistency – convention of materiality – convention of conservatism.

UNIT II

Single entry – definition and salient features – difference between single entry and double entry – networth method – conversion method – calculation of missing figures.

UNIT III

Depreciation Accounting – Meaning and Methods of Providing Depreciation – Fixed Percentage on Original Cost – Fixed Percentage on Diminishing Balance – Sinking Fund – Sale of Fixed Assets.

UNIT IV

Branch Accounting – Meaning – Branch Not Keeping Full System of Accounting – Stock and Debtors System – When the Goods are Sent at Cost Price / Invoice Price – Profit and Loss Method – Wholesale Branch – Branch Keeping Full System of Accounting – Incorporation Entries – Branch Trading and Profit and Loss Account – Consolidated Balance Sheet.

UNIT V

Departmental Accounting - Allocation of Expenses – Calculation of Departmental Purchases – Inter-Departmental Transfers at Cost Price.

BOOKS RECOMMENDED

1. Advanced Accountancy - S.P.Jain And K.L.Narang
2. Advanced Accounts – M.C.Shukla And T.S.Grewal
3. Financial Accounting – T.S.Reddy And A.Murthy
4. Advanced Accounts – R.L.Gupta And Radhaswamy

Question Paper Pattern:

Part A: 6 theory and 4 small problems

Part B: 2 theory and 5 problems, one from each unit

Part C: All problems

GENERAL CONTRACTS

CODE: 1MK02

UNIT I

Meaning of Law – Its Objects – Mercantile Law – Sources of Mercantile Law

UNIT II

Law of Contracts - Legal Rights – Rights in Personam and Rights in Rem – Essential Elements of Valid Contracts - Classification of Contracts - Valid and Voidable Contracts - Void Agreements and Void Contracts – Unenforceable Contracts – Express and Implied Contracts – Executed and Executory Contracts – Unilateral and Bilateral Contracts - Offer and Acceptance - Rules relating thereto– Communication of Offer, Acceptance and Revocation.

Consideration – Rules Relating to Consideration – Types of Consideration – Adequacy of Consideration. - Whether Agreements without Consideration is Void.

Capacity to Contract – Mentally Deficient Persons and Persons Incapable of Entering into Contract because of Status - Consent – Free Consent – Flaw in Consent – Mistake - Misrepresentation – Fraud, Coercion, Undue Influence.

UNIT III

Legality of Object - When an Object is Considered Unlawful and Illegal Agreements – Agreements Opposed to Public Policy - Agreement not Declared Void – Agreements Expressly Declared Void – Wagering Agreements – Uncertain Agreements.

UNIT IV

Discharge of Contract - Performance – Appropriation of Payment – Tender – Discharge by Agreement, Waiver, Release And Novation – Impossibility of Performance – Lapse of Time – Operation of Law – Breach of Contract.

UNIT V

Remedies for Breach of Contracts - Rescission – Suit for Specific Performance – Suit on Quantum Meruit – Injunction.

BOOKS RECOMMENDED:

- 1.M.C.Kuchal – Mercantile Law
- 2.Sened Mitrl – Commercial Law
- 3.N.D.Kapoor – Commercial Law

VALUE EDUCATION

CODE: OVE

UNIT I

Importance of values – sources of values – scriptures and lives of great men – right values for right living – integrity – hard word, humility, generosity with examples.

UNIT II

Values of civic responsibility – good citizenship – patriotism

UNIT III

Health and hygiene – personal and neighbourhood

UNIT IV

Service to society, animals, environment and fellow humans

UNIT V

Culture and tradition – appreciation of culture in India – cultural heritage in India.

ADVANCED ACCOUNTING

CODE: 2MK03

UNIT I

Claim for Loss of Stock – Average Clause – Loss of Profits Insurance – Preparation of Claim Under Loss of Profit Policy (Excluding Abnormal Goods).

UNIT II

Partnership Accounting – Definition – partnership deed - Admission of a Partner – Retirement of a Partner – Death of a Partner Joint Life policy.

UNIT III

Dissolution of Partnership – Insolvency of a Partner (Garner V Murray) – Insolvency of all Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

UNIT IV

Royalty Accounting – Meaning and Nature – Minimum Rent – Short Workings - Recoupment of Short Workings – Accounting Treatment – Sublease – Ledger Accounts.

UNIT V

Self Balancing Ledgers – Preparation of Adjustment Accounts – Transfer from one Ledger to Another – When Personal Ledgers have Both Debit and Credit Balances.

BOOKS RECOMMENDED

1. Advanced Accountancy - S.P.Jain And K.L.Narang
2. Advanced Accounts – M.C.Shukla and T.S.Grewal
3. Financial Accounting – T.S.Reddy And A.Murthy
4. Advanced Accounts – R.L.Gupta and Radhaswamy

Question Paper Pattern:

Part A: 6 theory and 4 small problems

Part B: 2 theory and 5 problems, one from each unit

Part C: All problems

SPECIAL CONTRACTS

CODE: 2MK04

UNIT I

Special Contracts – Contracts of Indemnity – Contract of Guarantee – Kinds of Guarantee – Rights and Liabilities of Surety – Discharge of Surety.

UNIT II

Bailment and Pledges – Rights And Duties of Bailor and Bailee – Termination of Bailment – Finder of Lost Goods – Pledge Rights and Duties of Pawnor And Pawnee – Pledge created by Non – Owners.

UNIT III

Contract of agency – different classes of agents – creation of agency – rights and duties of an agent – authority – liability of principal to third parties – personal liability of agent to third parties – termination of agency – irrevocable agent.

UNIT IV

Law of partnership & nature and essentials of partnership – kinds – registration of firms and effects – rights and duties of partners – relation of partners to third parties – implied authority – liabilities of partner – dissolution of partnership – dissolution of firm – settlement of accounts – limited partnership.

UNIT V

Sale of goods – essential elements of sale – sale and agreement to sell – sale and hire purchase agreements – goods – different types of goods – price – condition and warranties - Duties and rights of buyer and seller – rights of an unpaid seller – auction sales.

BOOKS RECOMMENDED:

1. M.C.Kuchhal - Mercantile Law. Vikas 1991
2. G.K.Kapoor, S.S.Gulshan - Business Law, Wiley Eastern 1989
3. N.D.Kapoor - Mercantile Law, Sultan Chand 1990

BUSINESS COMMUNICATION
CODE: 2MK05a

UNIT I

Introduction

Communication – Process of Communication – Non-verbal communication – Business Communication – Significance of Business – Correspondence – Types of correspondence.

UNIT II

Structure and Layout of Letter

Structure of a business letter, forms of layout, styles of presentation – indented style – block style – complete block style – semi-block style – hanging indented style.

UNIT III

Commercial Correspondence

Letters of Inquiry and Reply – Inviting Quotations – Sending Quotations – Placing orders – Inviting tenders.

UNIT IV

Sales Letters

Qualities of Sales Letter – writing a Sales Letter – Claims and Adjustments Letters – Making Claims – Inferring adjustments – Credit and collection letters – Types of Credit Letters – collection procedure.

UNIT V

Application Letters

Importance and functions – Drafting the application – structure of the application letter – preparing the resume – reference – appointment – recommendations and letters of status inquiry

Books Recommended:

Business Correspondence & Report Writing – R. C. Sharma & Krishna Mohan
Business Communication – Rajendra Paul & Kohrahal
Business Communication – M. S. Ramesh & C. C. Pattan Shetti

ENVIRONMENTAL STUDIES OEST / OESPV

UNIT I

The Multi-disciplinary Nature of Environmental studies: Definition, scope and importance – need for public awareness.

UNIT II

Natural Resources: Natural resources and associated problems-**Forest resources**-use and over exploitation , deforestation , case studies. Timber extraction, mining, dams and their effects on forests and tribal people-**water resources**-use and over utilization of surface and ground water, floods, drought, conflicts over water- dams-benefits and problems-**Minerals resources**-use and exploitation, environmental effects of extracting and using mineral resources and case studies-**food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer pesticide problems, water logging, salinity, case studies.**Energy Resources**-solar Energy- Wind energy-Non-conventional Alternatives of energy-solar power-ocean Energy-natural gas-geothermal Energy-Biogas Energy-**Land Resources:** land as a resource, land degradation, man induced landslides, soil erosion and desertification- Role of an individual in conservation of natural resources for sustainable lifestyles.

UNIT III

Ecosystems: Concept of an ecosystem- structure and function of an ecosystem-procedures, Consumer and decomposers-Energy flow in the ecosystem-Ecological succession-Food chains, food web and ecological pyramids- introduction, types, characteristic features, structure and functions of the following ecosystems a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystem (ponds, streams, lakes, rivers, ocean, estuaries).

UNIT IV

Bio-diversity and its Conservation: Introduction – Definition: genetic, species and ecosystem diversity-Bio geographical classification of India – Value of biodiversity, consumptive use, productive use, social, ethical, aesthetic and option values- Biodiversity at global, national and local levels – **India as a mega diversity nation** – hot – spots of biodiversity – threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts – Endangered and endemic species of India- Conservation of biodiversity: In – situ and Ex – situ conservation of biodiversity

UNIT V

Environmental pollution: Definition – causes, effects and control measures of a) Air pollution b) Water pollution c) Soil pollution d) Marine pollution e) Noise pollution f) Thermal pollution g) Nuclear pollution-**Solid Waste Management:** Causes, effects and control measures of urban and industrial areas-Role of individual in prevention of pollution – pollution case studies – Disaster Management – floods, earthquakes, cyclone and landslides.

UNIT VI

Social Issues and the Environment: Form Unsustainable Development –Urban problems related to energy –Water conservation. **Rain water harvesting**, watershed management- Resettlement and rehabilitation of people, its problems and concerns. Case studies – Environmental ethics: Issues and possible solutions – climate change, **global warming**, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies- water land reclamation – Consumerism and waste products **Environment Protection Act** – Air (prevention and control of pollution)Act- water (prevention and control of pollution)Act – wildlife protection Act- forest conservation Act – issues involved in enforcement of environmental legislation- public awareness.

UNIT VII

Human population and Environment: population growth, variation among nations – population explosion family welfare Programme – environment and human health- Human Rights – value education – HIV/AIDS – Women and child welfare –Role of Information Technology in Environment and human health – cases studies

UNIT VIII

Field work: Visit to a local area to document environmental assets river/forest/grassland/hill/mountain- visit's to a local polluted site- Urban /Rural/Industrial/Agricultural – study of common plants, insects , birds –study of simple ecosystems pond, river , hill slopes ,etc.

ACCOUNTING FOR COMPANIES

CODE: 3MK06

UNIT I

Accounting Standards - definition – objectives and functions – scope of accounting standards – issue and redemption of preference shares – redemption out of profit – redemption out of fresh issue.

UNIT 2

Issue and redemption of debentures – entries to be passed at the time of issue – redemption by conversion – provision by sinking fund method.

UNIT 3

Part I – Forms of the Balance Sheet – contents of the Balance Sheet – Part II – Forms of the Statement of Profit and Loss –Contents of Statement of Profit and Loss –managerial remuneration – accounting entries relating to dividend, transfer to reserve, interest on debentures, discount and cost of issue of shares / debentures etc. (As per New Format)

UNIT 4

Amalgamation, absorption (AS-14), absorption and external reconstruction - calculation of purchase consideration - net asset and payment methods.

UNIT 5

Internal reconstruction - alteration of share capital.

Books Recommended:

Advanced Accounting - R.L. Gupta
Advanced Accountancy - M.C. Shukla and Grewal
Advanced Accountancy - Jain and Narang
Advanced Accountancy - Basu and Das

Question Paper Pattern:

Part A: 6 theory and 4 small problems

Part B: 2 theory and 5 problems, one from each unit

Part C: All problems

CURRENCY AND BANKING

CODE: 3MK07

UNIT I

Evolution and Functions of Money

Meaning and nature – barter system – evolution of money – classification of money – qualities – meaning and definition of money – functions of money – money supply – money and near money – money illusion – role of money in a capitalistic and in socialistic economy

UNIT II

Demand for and supply of money

Demand for money – under static condition, dynamic conditions – velocity of circulation of money – supply of money – components – reserve money – circular flow of money.

UNIT III

E-Cash

Credit card – features – classification – mechanics – structure – credit card drawbacks and frauds – debit cards – dangers – consumer protection – smart cards – features – types – security features – future of plastic money in India and its financial applications.

UNIT IV

E-banking

Internet and E Banking – meaning of E-Banking – features – security in E- Banking – strategy for implementation of E-commerce in public sector banks – constraints in implementation.

UNIT V

Reserve Bank of India

Administration and management – organization – functions of RBI – bank of issue – methods of issue – general functions of RBI – controller of credit – quantitative and qualitative techniques – professional functions – monetary policy.

Books Recommended

1. Money Banking – International Trade and Public Functions – M.L.Jhingam
2. Currency and Banking – A.V. Ranganadhachary or R.R. Paul
3. Bank notes – Reserve Bank of India Journal
4. Financial Services – Dr. S. Gurusamy.

**BUSINESS AND SUSTAINABLE DEVELOPMENT
CODE: 3MK08**

UNIT 1: ENVIRONMENTAL PHILOSOPHIES

- a. Values about Nature – anthropocentrism, shallow environmentalism, deep ecology, ecocentrism – Stakeholder approach to concern for nature.
- b. History of the environmental movement.

UNIT II: BUSINESS AND ENVIRONMENTAL MANAGEMENT – BASIC CONCEPTS

- a. Evolution of production paradigms – craft production, mass production, lean production - Sustainable industrialization – Business Charter for Sustainable Development.
- b. Industrial ecology – meaning and importance – the Kalundborg example.

UNIT III: GUIDING PRINCIPLES FOR POLICY MAKING

- a. The precautionary principle
- b. The polluter pays principle.

UNIT IV: BUSINESS AND ENVIRONMENTAL PROTECTION – THEORY

- a. Pollution as an economic problem or externality -Costs of pollution control - Optimum versus zero pollution.
- b. Full cost pricing – command and control – economic instruments – pollution taxes and tradable permits.

UNIT V: BUSINESS AND ENVIRONMENTAL PROTECTION – PRACTICE

- a. Environmental Management Systems – ISO 14000 - pollution prevention practices, obstacles in the way of pollution prevention.
- b. Green management practices - Life Cycle Analysis – Environmental Accounting – eco-auditing – Environmental Impact Assessment (EIA) - Eco-labeling and its advantages – Business response to climate change-Carbon Trading.

BOOKS RECOMMENDED

1. Karpagam.M and Geetha Jaikumar, Green Management – Theory and Practices, Ane Book House, 2010
2. Karpagam M, Environmental Economics, Sterling Publishers, 2001.

COMPANY LAW

CODE: 3MK09

UNIT I

The Companies Act, 2013 – introduction - tabulation of all important changes in the provisions between Companies Act, 1956 and Companies Act, 2013 - Quasi Judicial Bodies - National Company Law Tribunal (NALT) and National Company Law Appellate Tribunal (NCLAT) -Definition of a Joint Stock company- characteristics- advantages- lifting of corporate veil- kinds of companies.

UNIT II

Formation of company – Incorporation of a company – Documents to be filed with registrar – certificates of Incorporation – effects of registration – promoters – preliminary contracts – MOA – AOA – alteration of documents.

UNIT III

Prospectus – contents- misstatement in prospectus – statement in lieu of prospectus –. Membership – who can become member – cessation of members – rights and liabilities of members.

UNIT IV

Share capital – kinds of shares – transfer and transmission of shares - share certificate and share warrant - debentures – definition – kinds of debentures – difference between share holder and debenture holder – fixed and floating charges.

UNIT V

Requisites of a valid meeting – appointment and removal of directors – winding up – modes of winding up-compulsory winding up and creditors winding up.

Books Recommended

1. Company Law – N.D. Kapoor
2. Company Law – Bagaria
3. Company Law-J.Santhi
4. Company Law-Avtar Singh
5. Company Law-Mynei. S.R

Text Book

Company Law – N.D. Kapoor

PERSONALITY DEVELOPMENT

SUBJECT CODE: OPD

UNIT- I

Introduction - Definition of Personality - Components of Personality - Determinants of Personality - Assessment of Personality- Need for Personality Development.

UNIT- II

Self- awareness and Self - motivation – Self - analysis through SWOT and Johari Window - Elements of motivation - Seven rules of motivation.

UNIT- III

Self- motivation techniques - Checklist of Self - motivation skills– the SMART Principles - Self -esteem and its importance - Steps to improve Self- esteem.

UNIT- IV

Memory, decision making and creativity- Definition of Memory- Three stages of memory- Memory Improvement tips- Memory games- Steps for making an effective decision- Six thinking hats- Definition of creative thinking –Techniques in nurturing creativity- mental blocks to creative thinking and problem solving

UNIT- V

Exams and Assessment- Prevention and management of exam fear- Causes of examination stress- how to manage stress before the exams-positive thinking- Ten rules for a good life.

Books Recommended

Personality enrichment- K.R.Dhanalakshmi & N.S. Raghunathan, Margham publications.

Reference

Mile, D.J (2004), Power of positive thinking, Delhi Rohan Book Co.

Herlock E.B (2006) Personality Development, New Delhi. TATA MCGRAW HILL

FINANCIAL SYSTEMS & SERVICES

CODE: 4MK10

UNIT I

Financial System in India

Meaning – components – financial assets and liabilities – organized and unorganized sectors – Reserve bank of India – commercial banks – scheduled and non scheduled banks – state bank of India – regional rural banks – co operative banks – land development banks – post office savings bank – Exim banks.

UNIT II

Selected Methods of IPO

Selected methods of IPO – Book Building – meaning – advantages – guidelines for Book Building – differences between Book Building and other methods of issue – Stock Option – advantages – guidelines – IPO through Stock Exchange – features.

UNIT III

Depositories

Depositories – how to open a depository A/C – depository participants – dematerialization and re – materialization – benefits of depositories – to investors – to the issuer – to the intermediaries – to lending banks – to capital market in general – NSDL.

UNIT IV

Merchant Banking and Mutual Funds:

Definition – functions – responsibilities – latest developments – merchant banking in India – mutual funds – underwriting and credit rating.

UNIT V

Credit Rating

Credit rating – meaning – key factors considered for rating – financial – qualitative – quantitative factors – types of instruments rated – CRISIL – credit rating division – CRISIL Rating symbols.

BOOKS

1. Banking and Financial System – Dr. K. Nirmala Prasad & J.Chandradass
2. Banking and Financial System – S.N.Maheswari & R.R. Paul
3. Banking Theory, Law and Practice – P.Saravanavel.
4. Banking and Financial System in India – K.P.M. Sundaram & P.N. Varshney.

SPECIAL ACCOUNTS

CODE: 4MK11

UNIT I

Liquidation - Liquidators final statement of account-order of payment, preferential payments-return to contributors when there are different classes of shares, when there is different paid up value, calculation of remuneration of liquidator as a percentage of assets/cash realized, as a percentage of payment to creditors/contributories.

UNIT II

Insurance company accounts - general insurance - fire, marine and accident - preparation of revenue accounts, Profit and Loss, Profit and Loss Appropriation accounts - Balance Sheet.

UNIT III

Life Insurance company accounts - preparation of revenue account, valuation balance sheet, balance sheet, annexure, surrenders - bonus in reduction of premium.

UNIT IV

Bank accounts - schedules 1-16, Profit and Loss account - form of Balance Sheet - treatment of rebate of bills.

UNIT V

Consolidated financial statements – Elimination of investment account - minority interest cost of control or capital reserve – elimination of common transactions – treatment of unrealized profit - revaluation of assets and liabilities performance of share and debenture in subsidiary companies - issue of bonus shares out of pre-acquisition profit, out of post acquisition profit.

Reference Books:

1. Advanced Accounting - R. L. Gupta
2. Advanced Accountancy – M. C. Shukla & Grewal
3. Advanced Accountancy – Jain & Narang
4. Advanced Accountancy – Basu & Das

Question Paper Pattern:

Section A (6 Theory & 4 small problems

Section B (Two Theory and Five Problems)

Section C (All Problems)

PRINCIPLES OF MARKETING
CODE: 4MK12

UNIT I

Markets - meaning, evolution and classification - evolution of marketing concept - classification of products - functions of marketing - buying - selling - transportation - storage and warehousing - risk bearing - financing - market information - grading and standardization.

UNIT II

Features of modern marketing - importance - E-commerce - types of E-commerce - E-commerce in Marketing - E-commerce channel - benefits of E-commerce - on-line consumer - on-line marketing benefits to buyers - benefits to marketers.

UNIT III

Product concept - product mix - factors influencing product mix - product policy - elements - planning and development - product line - product standardization - identification - style - packaging - product life cycle - introduction - growth - maturity - decline - marketing strategies appropriate to each stage.

UNIT IV

New product strategy - Idea generation - screening - business analysis - product development - test marketing - commercialization.

UNIT V

Channels of distribution - definition - channel objectives - channel functions - major channel types - factors influencing channel decisions - functions of middlemen - Elimination of middlemen.

Reference Books:

1. Marketing - Rajan Nair
2. A Textbook of Marketing - D. Amarchand & B. Varadarajan
3. Fundamentals of Marketing - William .J. Stanton
4. Principles of Marketing - Philip Kotler
5. Fundamentals of Modern Marketing - Cundiff, Still & Govani
6. Fundamentals of Marketing Management - B. Ghosh

HUMAN RESOURCE MANAGEMENT
SUBJECT CODE: 4MK13a

UNIT I

Definition of HRM – differences between HRM and Personnel Management – nature, objectives of HRM - importance of HRM.

UNIT II

Human resources planning – definition – characteristics – objectives – measures to make the human resources plan effective - steps involved – human resource retention plan.

UNIT III

Career planning – meaning – definition - need for career planning process - pre-requisites for successful career planning - evaluation of career planning

UNIT IV

Performance appraisal – definition – features – objectives – process - problems and fine - tuning of performance appraisal - quality of work life – meaning – definition - factors responsible for the growing importance of QWL - criteria for measuring QWL - measures to improve QWL - benefits of high QWL.

UNIT V

Human resource audit – meaning - objectives of HRA - need for HRA - types and approaches - qualitative indicators and quantitative indicators of HR audit - HRM areas requiring verification under HRA - benefits of HRA.

REFERENCE BOOKS

1. L.M.Prasad -Human Resource Management
2. V.S.P.Rao- Human Resource Management
3. Gary Deseler- Human Resource Management
4. J.Jayasankar- Human Resource Management

ACCOUNTING FOR DECISION MAKING – I

CODE: 5MK14

Unit I

Introduction to accounting for management – nature – scope – principles of Management account – organization and installation of management accounting system – importance of Management Accounting – Reporting to Management.

Unit II

Marginal Costing – concept of marginal costing and comparison with absorption costing – fixed and variable costs – marginal costing techniques – contribution and contribution/sales ratio (P/V Ratio) – effects of changes in the volume of production – break even analysis – profit graphs – margin of safety and angle of incidence.

Unit III

Full cost and marginal cost pricing – accept/reject – make / buy decisions – limiting factors – practical application of marginal costing in different situations.

Unit IV

Budgets and Budgetary Control – functional budgets – sales – production – purchases – flexible budgets and cash budgets – role of budget committee – advantages and disadvantages of budgetary control.

Unit V

Standard Costing – the concept of standard costing – ideal and attainable standards – variance accounting and analysis – material variances – price and usage – labour variances – wage rate and efficiency – variable overhead variances – efficiency and expenditure – fixed overhead variances – efficiency and volume – adverse and favourable variances.

Reference Books:

1. Elements of Management Accounting – P. Saravanavel
2. Cost Accounting – Jain & Narang
3. Principles of Management Accounting – S. N. Maheshwari

Question Paper Pattern:

Part A: 6 theory and 4 small problems

Part B: 2 theory and 5 problems, one from each unit

Part C: All problems

SALESMANSHIP AND ADVERTISING

CODE: 5MK15

UNIT I

Promotional Strategy – elements of promotion – sales promotion – definition – objectives – types – advantages.

UNIT II

Advertising – definition – objectives – kinds of advertising – benefits to manufacturers, wholesalers, retailers, consumers, salesmen and the community – objections to advertising – legal restrictions on sales promotion and advertising in India.

UNIT III

Organization of advertising function – advertisement copy – essentials of a good copy – kinds of copy forms – kinds of media and their limitations – advertising agency – advantages in using an agency – advertising budget and its appropriations.

UNIT IV

Personal selling – definition – features – process – kinds of salesmanship – criticism – qualities of an ideal salesman.

UNIT V

On-line Marketing – Benefits to buyers – benefits to marketers – On-line advertising forums – newsgroups, bulletin-boards and web communities – challenges of on-line marketing.

Reference Books:

1. Marketing – Rajan Nair
2. A Textbook of Marketing – D. Amarchand & B. Varadarajan
3. Fundamentals of Marketing – William J. Stanton
4. Principles of Marketing – Philip Kotler
5. Fundamentals of Modern Marketing – Cundiff, Still & Govani
6. Fundamentals of Marketing Management – B. Ghosh

INDUSTRIAL LAW

CODE: 5MK16

UNIT I

Factories Act 1948 - objects – provisions relating to health safety, welfare, working hours, leave etc., of workers, approval, licensing and registration of factories.

UNIT II

Payment of Wages Act, 1936 – definition - object and scope --procedure regarding payment of wages - responsibility for payment of wages - fixation of wage period - mode of payment of wages - Payment of Bonus Act, 1965 – definition – history – object - public sector undertaking - Act not applicable to certain categories of employees - certain basic concepts – eligibility for bonus -disqualification

UNIT III

Workman's Compensation Act, 1923 - Objects – employer's liability for compensation, the amount of compensation, method of calculating wages, review, distribution of compensation, notice and claims, statements regarding fatal accidents, medical examination, remedies of employer against stranger, liability of the company in the event of winding up proceedings, returns as to compensation, commissioners for workmen's compensation.

UNIT IV

Payment of Gratuity Act, 1972-definition-scope and applicability-condition and circumstances under which gratuity is paid-calculation of wages for computation of gratuity-gratuity on death or disablement-gratuity payable at what rate-maximum gratuity-exemptions from the Act-Recovery of gratuity – Inspectors- powers of the inspectors- duties and rights of employer and employees

UNIT V

Industrial Disputes Act, 1947. Objects, industrial disputes, authorities for settlement of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock outs, lay off, retrenchment, transfer and closure.

Reference Books:

1. Bare Acts
2. Industrial Laws – Kothari
3. The Industrial Law – P. L. Malik
4. Industrial Relation and Labour Legislations-M.R.Sreenivasan

COST ACCOUNTING - I

CODE: 5MK17

UNIT I

Cost accounting – definition – meaning – objectives – limitations of financial accounting – advantages and limitations of cost accounting – distinction between cost and financial Accounting - cost classification – cost centre - cost unit – preparation of cost sheet - tenders and quotations - cost control – cost reduction.

UNIT II

Materials – purchase cycle – functions of store keeper – stock levels – minimum, maximum, re-order and danger levels, average stock level, EOQ – bin card – stores ledger – perpetual inventory system – ABC analysis – inventory turnover ratio .

UNIT III

Issue of materials – bills of material – pricing of issue of materials – First In First Out – Last In First Out – Highest In First Out – Base Stock – Average Cost Methods – Simple and Weighted Average – Standard Price – Inflated Price and Market Price - control and accounting for wastage, scrap, spoilage and defective.

UNIT IV

Labour – treatment of idle time and overtime – Labour Turnover – Methods of wage payment – Time wage system – Premium and bonus plan – Halsey and Rowan Plan – Piece rate methods – Taylor, Merrick, Gant, Emerson Efficiency plan – Group bonus schemes.

UNIT V

Overheads – steps in production overhead accounting – classification of overheads – function, behavior, element wise – allocation and apportionment – primary and secondary distribution methods – direct re-distribution, reciprocal (repeated distribution and simultaneous equation) methods – step method – trial and error method – machine hour rate method.

Prescribed Textbook: Cost Accounting – S. P. Jain and K. L. Narang

Reference Books:

1. Principles of Cost Accounting – Dr. S. N. Maheshwari
2. Cost Accounting – N. K. Prasad

Question Paper Pattern:

Part A: 6 theory and 4 small problems

Part B: 2 theory and 5 problems, at least one from each unit

Part C: All problems

SERVICES MARKETING
CODE : 5MK18a

UNIT I

Role of Services in economy

Introduction – Goods and Services – Distinctive Characteristics of Services and their marketing implications – Classification of services.

UNIT II

Issues in Marketing of Services

Service Product or Package – Pricing – Place – Promotion – People – Physical Evidence – Process Management – 4 P's and 7 P's of marketing.

UNIT III

Consumer Decision Process

Consumer Decision Process – Decision making roles – purchase model for services – factors influencing buyer's behaviour – consumer evaluation of services – post purchase behaviour.

UNIT IV

Customer Satisfaction

Customer Satisfaction – Measurement of Customer Satisfaction – Customer's expectations – Perceptions of performance – Servequal Model.

UNIT V

Financial Services

Growth of Financial Services – Marketing Mix in insurance services and insurance services and banking services.

Books recommended

1. Services Marketing – R. Srinivasan.
2. Services Marketing – Ravi Shanker
3. The Practice of Management – Peter F Drucker
4. Consumer Promotions in Services Marketing – Christopher H Lovelock and John A Quelch

INCOME TAX LAW AND PRACTICE – I
CODE: 5EK01

UNIT I

Definitions under the Income Tax Act, 1961 – Agricultural Income – Person – Assessee – Income – Assessment Year – Previous Year – Basis of Charge – Scope of total income – Residential Status – Incidence of Taxation.

UNIT II

Heads of Income – Salaries (Section 15 to 17) – Chargeability – allowances and their taxability – Perquisites and their valuation – Deductions from salary – Provident Funds.

UNIT III

Income from House Property (Sections 22 to 25) – Computation of Annual Value – Permissible Deductions.

UNIT IV

Profits and Gains of Business or Profession – Chargeability – Computation of Income – Admissible deductions – expressly disallowed expenses – deemed profits – deemed income – Valuation of Stock – methods of accounting – maintenance of accounts.

UNIT V

Depreciation and other allowances – requisites for depreciation – computation – actual cost – written down value – rates at which depreciation is allowable.

Simple problems from all the units.

Reference Books:

1. Income Tax Law and Practice – Vinod K. Singhania and Kapil Singhania
2. Income Tax Law and Practice – Bhagawati Prasad
3. Income Tax Law and Practice – Dinkar Pagare
4. Income Tax Law and Practice – Gaur and Narang

Question Paper Pattern:

Section A (All Theory)

Section B (4 Theory and 3 Problems)

Section C (2 Theory and 2 Problems)

ACCOUNTING FOR DECISION MAKING – II

CODE: 6MK19

UNIT I

Capital Budgeting – traditional or non-discounting methods – Payback period and accounting rate of return – the time value of money – discounted cash flow – net present value and internal rate of return – calculation of present value factors by use of formula.

UNIT II

Fund Flow Statement – concept of fund – preparation of fund flow statement – statement of changes in working capital – calculation of funds from operations – limitations of funds statement.

UNIT III

Meaning of Cash Flow - objects of cash flow analysis – techniques for construction of cash flow statement – adoption of Accounting Standard AS -3 -uses of cash flow statement – limitations of cash flow statement.

UNIT IV

Financial Statement Analysis and interpretation – techniques – types of financial analysis – limitations of financial statements analysis – comparative financial statements – common size statements – trend analysis – average analysis.

UNIT V

Ratio Analysis – mode of expressions – classifications of ratios – balance sheet ratios – current ratio – quick ratio – proprietary ratio – capital gearing (leverage) ratio – debt-equity ratio – profit and loss account ratios – gross profit ratio – operating ratio – operating profit ratio – expenses ratio – inventory ratio – composite ratios – return on total assets – ROCE – return on proprietor's funds – return on equity share capital – EPS – price earning ratio – dividend yield ratio – pay out ratio – interest coverage ratio – turnover of debtors ratio and creditors ratio – inter firm – intra firm comparison – advantages and limitations of ratio analysis.

Reference Books:

1. Elements of Management Accounting – P. Saravanavel
2. Management Accounting – R. K. Sharma & Shastri K. Gupta
3. Cost Accounting – Jain & Narang
4. Principles of Management Accounting – S. N. Maheshwari

Question Paper Pattern:

Section A (6 Theory and 4 Small Problems)

Section B (Two Theory and Five Problems)

Section C (All Problems)

BUSINESS MANAGEMENT
CODE: 6MK20

UNIT I

Management - meaning and process-management and administration-scope and levels of management-contribution of F.W.Taylor, Henry Fayol and Peter Drucker.

UNIT II

Planning-characteristics-advantages and limitations-types of plans – objectives-policies-procedures-strategies-programmes and budgets-concept of MBO

UNIT III

Staffing – recruitment – sources – selection – procedure – tests – interviews – training – need -advantages-methods and techniques of training-executive development methods.

UNIT IV

Motivation-theories of Maslow-Herzberg-X and Y. Leadership-characteristics-styles -leadership Vs Management-functions-trait theory-behavioural theory-situational theory.

UNIT V

Delegation- types – process – obstacles to delegation – guidelines for effective delegation - Control-nature-elements-advantages-characteristics of an ideal control system-traditional and modern control techniques.

Books Recommended

Business Management – C.B.Gupta.
Business Management – Y.K.Bhushan.
Business Management –Dinkar Pagare.
Principles of Management –P.Parthasarathy.

ENTREPRENEURIAL DEVELOPMENT

6MK21a

UNIT I

Concept of Entrepreneurship - Role of Entrepreneur in Economic Growth – Meaning – Types – Qualities of an entrepreneur – Classifications of entrepreneur – factors influencing entrepreneurs – functions of entrepreneurs.

UNIT II

Entrepreneurial Development – Agencies - Commercial Banks – District Industries - NSIC – Small Industries Development Organization – Small Industries Service Institute – All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

UNIT III

Project Management - Business idea generation technique – Identification of Business Opportunities – Feasibility study – Marketing – Finance – Technology and Legal Formalities – Preparation of project Report – Tools of Appraisal.

UNIT IV

Entrepreneurial Development programmes – Role – Relevance and Achievements – Role of Government in achieving EDPS –Development of Women Entrepreneurship - SHGs - Definition- Objectives – Membership – SHG for women – Training Programmes – Characteristics of a good SHG – A Linkage of SHGs with banks.

UNIT V

Micro Insurance – Definition- need – Basic Insurance Principles – Models – Role – ObstaclesMicro Credit – Definition –Assessment – Transaction cost and interest – Role of SHGS and NGOS – Documents – Micro Finance Development Fund – Role of SBI.

Books Recommended:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management

COST ACCOUNTING – II
CODE: 6MK22

UNIT I

Process Costing - features of process costing – process losses – normal process loss – abnormal loss - abnormal gain.

UNIT II

Valuation of work-in-progress – meaning of equivalent production – calculation of equivalent production – procedure for evaluation – inter process profit including opening stock and overheads.

UNIT III

Joint products – meaning – objectives of joint cost analysis – accounting of joint products – methods of apportionment of joint cost – by-product costing – meaning – classification of by-products – accounting for by-products – inter process profits.

UNIT IV

Job Costing – Batch costing – EBQ - Contract Accounting: preparation of Contract Accounts - calculation of profit to be taken to Profit and Loss Account from notional profit – meaning of Cost plus Contract - Escalation clause.

UNIT V

Operating Costing – transport and electricity.

Prescribed Text:

Cost Accounting – S. P. Jain and K. L. Narang

Reference Books

1. Principles of Cost Accounting – Dr. S. N. Maheshwari
2. Cost Accounting – N. K. Prasad

Question Paper Pattern:

Section A (6 Theory and 4 Small Problems)

Section B (Three Theory and Four Problems, at least one from each Unit)

Section C (All Problems)

INCOME TAX LAW AND PRACTICE – II
CODE: 6EK02

UNIT I

Capital gains – chargeability – long term and short term – cost of acquisition – cost of improvement – computation of capital gains – exemptions – treatment of losses.

UNIT II

Income from other sources – general chargeability – specific chargeability – deductions – amounts not deductible.

UNIT III

Clubbing of income – transfers – income of individual including income of spouse – liability of person in respect of income included in the income of another person.

UNIT IV

Computation of total income – deduction from gross total income – Section 80 CCC, 80 D, 80DD, 80DDA, 80DDB, 80E, 80G, 80I – computation of tax liability for individuals – Rebate u/s 88 and 88B.

UNIT V

Procedure for assessment – self-assessment – date of submission – regular assessment – best judgment assessment – assessment of escaped incomes – deduction of tax at source – payment of advance tax.

Simple Problems from Units I, II, III and IV.

Question Paper Pattern:

Section A (All Theory)

Section B (Three Theory and Four Problems)

Section C (Two Theory and Two Problems)

Reference Books:

1. Income Tax Law and Practice – Vinod K. Singhania and Kapil Singhania
2. Income Tax Law and Practice – Bhagawati Prasad
3. Income Tax Law and Practice – Dinkar Pagare
4. Income Tax Law and Practice – Gaur and Narang

QUALITY CONTROL CIRCLE
CODE: QQCC / QQCCP

Unit I

1. Introduction to Quality Circle
2. Objectives of Quality Circle
3. Benefits of Quality Circle

Unit II

1. Structure of Quality Circle
2. Quality Circle Meetings
3. Roles of Facilitators, coordinators and leader

Unit III

1. Brainstorming
2. Problem identification

Unit IV

1. Data Collection
2. Tools
3. PDCA

Unit V

1. Problem solving and presentation
2. Leadership and motivation

Project: Presentation

Books for Reference:

1. Reference materials from QCFL, Chennai Chapter
2. Reference materials from Port Trust of Madras.