

**GOVERNMENT COLLEGE FOR WOMEN(AUTONOMOUS)
KUMBAKONAM – 612 001**

UG Revised Course Structure under CBCS

(For the candidates admitted from the academic year 2015-2016 onwards)

Sem.	Course	Course Title	Ins. Hrs/ Week	Credit	Exam Hrs	Marks		Total
						Int	Extl	
I	Part I – Language	Tamil	6	3	3	25	75	100
	Part II – Language	English	6	3	3	25	75	100
	Part III- Core Course I	Financial accounting	6	5	3	25	75	100
	Part III- Core Course II	Banking Theory Law and Practice	6	5	3	25	75	100
	Part III- Allied Course I	Business Economics	6	4	3	25	75	100
Total			30	20				
II	Part I – Language	Tamil	6	3	3	25	75	100
	Part II – Language	English	6	3	3	25	75	100
	Part III- Core Course III	Business Statistics	5	5	3	25	75	100
	Part III- Allied Course II	Business Management	5	3	3	25	75	100
	Part III- Allied Course III	Principles of Marketing	4	3	3	25	75	100
	Value Education		2	2	3	25	75	100
	Environmental Studies		2	2	3	25	75	100
Total			30	21				
III	Part I – Language	Tamil	6	3	3	25	75	100
	Part II – Language	English	6	3	3	25	75	100
	Part III- Core Course IV	Business Accounting	6	5	3	25	75	100
	Part III- Core Course V	Business Communication	5	4	3	25	75	100
	Part III- Allied Course IV	Business Law	5	4	3	25	75	100
	Part IV – Non-Major Elective Course I	Accounting Practices	2	2	3	25	75	100
Total			30	21				
IV	Part I – Language	Tamil	6	3	3	25	75	100
	Part II – Language	English	6	3	3	25	75	100
	Part III- Core Course VI	Cost Accounting	5	4	3	-	-	100
	Part III- Allied Course V	Company Law and Secretarial Practice	5	3	3	25	75	100
	Part III- Allied Course VI	Human Resource Management	4	3	3	25	75	100
	Part IV- Non-major Elective Course II	Marketing Practices	2	2	3	25	75	100
	Part IV Skill Based Elective Course I	Soft skills	2	4	3	-	-	100
Total			30	22				

V	Part III- Core Course VII	Corporate Accounting	6	5	3	25	75	100
	Part III- Core Course VIII	Financial Management	5	4	3	25	75	100
	Part III- Core Course IX	Auditing	5	4	3	-	-	100
	Part III- Core Course X	Computer Applications in Business	5	4	3	25	75	100
	Part III Elective Course I	Services Marketing	5	5	3	25	75	100
	Part IV Skill Based Elective Course II	Office Management	2	4	3	25	75	100
	Part IV Skill Based Elective Course III	Office Communication	2	4	3	-	-	100
Total			30	30				
VI	Part III- Core Course XI	Management Accounting	6	5	3	25	75	100
	Part III- Core Course XII	Income-tax Law and Practice	6	5	3	25	75	100
	Part III- Core Course XIII	Entrepreneurial Development	6	5	3	-	-	100
	Part III- Elective Course II	Business Environment	5	5	3	25	75	100
	Part III Elective Course III	Financial Services	6	4	3	25	75	100
	Extension Activities		-	1				
	Gender Studies		1	1				
Total			30	26				
Total			180	140				

SEMESTER -1

CORE COURSE – I – FINANCIAL ACCOUNTING

UNIT-I

Preparation of Trial Balance, Trading A/C, Profit & Loss A/c, and Balance sheet of Sole Trading Concerns - Rectification of errors.

UNIT-II

Accounts of Non-trading concerns: Receipts and Payments and Income & Expenditure A/C – Bills of Exchange.

UNIT-III

Single Entry – Statement of affairs method – Conversion method – Average due date

UNIT-IV

Consignment – Valuation of unsold share – normal loss – Abnormal loss- Joint venture – Existing set of books, Separate set of books.

UNIT-V

Depreciation – Methods of providing depreciation – fixed installment method – reducing balance method – annuity method – provisions and reserves. Bank Reconciliation statement.

Text book Recommended:

1. Financial accounting – Reddy & Murthy.

Reference books

1. Advanced Accountancy by Arulanandam – Himalaya Publications.
- 2.
- 3.

Theory and problems shall be in the ratio of 20:80

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	1 questions	0 question
Problem	3 questions	9 questions	5 questions

CORE COURSE –II – BANKING THEORY LAW AND PRACTICE

UNIT –I

Commercial Banks – meaning, definition, functions, classifications and credit creation. Central Banking : functions – RBI – functions – Relationship of banker and customer – general relationship – special relationship

UNIT –II

Types of Bank Accounts – fixed deposits – savings deposit accounts – current accounts – recurring deposit accounts – new deposit savings schemes – opening and closing of accounts – types of customers – individuals including minor, illiterate persons – married women – lunatics – joint stock companies - trust.

UNIT –III

Definition of a cheque – requisites of a cheque – drawing of a cheque – types of cheque – alteration – crossing – different forms of crossing and their significance – types of endorsement.

UNIT –IV

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in paying and collecting of cheques – protection provided to them – nature of protection and conditions to get protection.

UNIT –V

E- Banking – facets of E-banking – electronic delivery channels –ATM – smart card- Debit card – Credit card – tele banking - Net banking - Advantages & constraints of E-Banking.

Text Book Recommended:

1. Banking Theory, Law & Practice – Sundaram and Varshney, Sultan Chand Company, New Delhi.

Reference books:

1. Banking Theory, Law & Practice – S.M. Sundaram, Sri. Meenakshi Publications, Karaikudi.

2. Banking Theory, Law & Practice E. Gordon and N. Natarajan – Himalaya Publication.

3. Banking Theory, Law & Practice: Varshney and Maheswari.

4. Banking Theory, Law & Practice: B. Santhanam, Margham publications

SEC A- 2 qns from each unit	SEC B- 1(a&b) qn from each unit	SEC C- 1 qn from each unit
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ALLIED COURSE – I – BUSINESS ECONOMICS

UNIT –I

Business Economics – Meaning – Definition – Scope and Nature – Micro and Macro Economics – Central problems of all Economies – Economic systems and resources allocation.

UNIT –II

Demand Analysis – Law of Demand- Demand Schedule – Demand Curves – Elasticity of Demand – Indifference Curve Analysis – Indifference Schedule – Marginal Rate of Substitution – Consumers' Equilibrium.

UNIT –III

Supply – Supply Schedule – Law of Supply – Supply Curve – Elasticity of Supply – Cost and Revenue – Break Even Analysis – Fixed Cost – Variable Cost – Total Cost – Marginal and Average Cost – Long Run and Short Run Curves – Average and Marginal Revenue.

UNIT –IV

Production Function – Iso quant Curves – Scale of Production – Economies of Large Scale Production and limitations.

UNIT –V

Market Structure – Equilibrium of Firm and Industry – Optimum Firm – Pricing under Perfect Competition and Monopoly – Price Discrimination – Pricing under Monopolistic Competition.

Text Book Recommended:

1. Business Economics by K.P.M. Sundaram – Sultan Chand & Sons.
2. Business Economics by Sankaran – Margham publications.

Reference book:

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER - II
CORE COURSE – III – BUSINESS STATISTICS

UNIT –I

Statistics: Introduction – tabulation and classification – diagrams and graphs, measures of Central Tendency –Arithmetic mean, Median, Mode, Geometric mean and Harmonic mean.

UNIT –II

Measures of Dispersion – Range – Quartiles – Deciles – Percentiles – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of variation.

UNIT –III

Measurement of Skewness: Karl Pearson & Bowley methods – correlation – Spearman’s Rank correlation (simple ranks only) – co-efficient of concurrent deviation.

UNIT –IV

Regression analysis – simple regression – equations – X on Y – Y on X. Time series analysis – components – fitting a straight line by method of least square – moving average.

UNIT –V

Index numbers – weighted and unweighted – price index numbers – test in index numbers – time and factor reversal test – cost of living index number – aggregate method – family budget method.

Text Book Recommended:

1. Business Statistics by P.A. Navnitham ,Jai Publications – Trichy

Reference books:

1. Statistical methods by S.P. Gupta – Chand & Sons.

2. Business Statistics by R.S.N. Pillai and Bagavathi S. Chand publishers.

Theory and problems shall be in the ratio of 20:80

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	1 questions	
Problem	3 questions	9 questions	5 questions

BUSINESS MANAGEMENT

UNIT – I

Management-Definition, nature and scope - functions- Management, a Science or an Art –levels of Management- Principles-Henry Fayol, Taylor.

UNIT-II

Planning-Meaning, Purpose, Steps- Types of plan- MBO-MBE-Decision making-Types. Problems involved in Decision making.

UNIT-III

Organisation- Importance, Principles, Types of organization- Departmentation- basis of departmentation- Delegation - Elements – Problems- Centralisation and Decentralisation, Authority, Accountability.

UNIT-IV

Motivation – nature – importance - Theories of motivation – Leadership – importance – traits - theories of leadership -Co-ordination.

UNIT-V

Controlling- Meaning and Importance, Steps in Controlling- Characteristics of an ideal control system – Techniques of Control

Text Book Recommended:

1.Principles & Practice of Management by L.M. Prasad- Sultan chand & Sons.

Reference books:

1.Principles of Management by P.C. Tirupathy and P.N.Reddy. TMH Publications.

2.Business Management by Sharma- Kalyani publishers.

3.Business Organization and Management – Dinkar pagare, Sultan Chand & sons.

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each uni
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ALLIED COURSE III – PRINCIPLES OF MARKETING

UNIT-I

Definition and meaning of Marketing – Modern concept of marketing – Marketing and selling – Marketing Functions: Functions of Exchange, functions of physical distribution - Financing, risk bearing standardization and grading , Marketing research

UNIT-II

Product – Classifications of Product – Product Planning and development – Product Line – Product Diversification – Product elimination – Product Life Cycle – Branding, Packaging.

UNIT-III

Price – Meaning – Objectives of Price – Kinds of Pricing – Factors determining Pricing Policy – Market Segmentation.

UNIT-IV

Physical distribution – Meaning – Wholesaler, Retailer, Consumer – Functions – Merits and demerits.

UNIT-V

Promotion – Personal Selling, Sales promotion, Advertising, Publicity, Media – Advantages and Disadvantages.

Text Book Recommended:

- a. Marketing by Rajan Nair- Sultan Chand Company
- b. Marketing management by Sherlekar
- c. Marketing by RSN Pillai & Baghavathi

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER-III
CORE COURSE-IV-BUSINESS ACCOUNTING

UNIT-1

Branch-meaning-types-goods invoiced at cost, invoice price, stock & debtors system-departmental accounts-meaning-need-advantages-departmental trading and P&L account.

UNIT-II

Hire purchase-definition-features-calculation of interest-default & repossession.- Royalty accounts (excluding sub lease)

UNIT-III

Admission and retirement of a partner-(excluding admission cum retirement)-treatment of goodwill-death of a partner-joint life policy.

UNIT-IV

Dissolution of firm-piecemeal distribution-proportionate capital method-insolvency of a partner and of all partners-Garner Vs Murray

UNIT-V

Insurance claims for loss of stock only-insolvency accounts-statements of affairs-deficiency account-insolvency of individual only.

Text Book Recommended:

1. Advance Accountancy by R.L. Gupta and Radhaswamy.
2. Advanced Accountancy by T.S. Murthy and Reddy.
3. Advanced Accountancy by Jain and Narang
4. Advanced Accountancy by A. Arulanandam & Rajan-Himalaya Publishers.

Theory-25%

Problem-75%

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	10 questions	2 questions	
Problem		8 questions	5 questions

CORE COURSE –V – BUSINESS COMMUNICATION

UNIT-I

Meaning, need and importance of commercial correspondence- Effective business letters – layout- kinds of business letters- Language of a business letters- commercial terms and abbreviations.

UNIT-II

Letters of enquiry- Replies, offers and quotations- Orders- Execution- Cancellation.

UNIT-III

Claims, complaints and adjustments- circular letters- status enquiries- collection letters.

UNIT-IV

Letters relating to agency- Application for jobs- Bank correspondence relating to Exports and Imports.

UNIT-V

Drafting of business reports- Press reports- Market reports- **ADD** Speech writing.

Text Book Recommended: Any one of the following

1. Business communication by Rajandra pal and Korla Halli-sultan chand & sons.
2. Effective business English and correspondence by M.S. Ramesh and
3. Pattenshetty-S. Chand & company.
4. Business correspondence and report writing by Sharma and Krishna mohan- TMH

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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ALLIED COURSE – IV- BUSINESS LAWS

UNIT-I

Indian contract act- Introduction- Definition and sources of mercantile law – Nature and Kinds of contracts- Offer and acceptance- consideration - Capacity of parties- Free consent- Legality of object- Void agreements- Contingent contracts.

UNIT-II

Performance of contract- Discharge of contract- Remedies for Breach of contracts- Quasi contracts.

UNIT-III

Indemnity and Guarantee- Bailment and pledge. Rights and Duties of Bailor and Bailee – Rights and duties of Pawnor and Pawnee.

UNIT –IV

Agency- Creation – Types of Agency – Rights of an agent – Powers and principles of Agent – Limitations.

UNIT-V

Law of sale of goods- Meaning – Unpaid Seller – **other subheadings**

Text Book Recommended:

1. Business Law by N.D. Kapoor- Sultan Chand & Sons.
2. Mercantile Law by R.S.N. Pillai and Bagavathi. S. Chand & Co.
3. Mercantile Law with Industrial Law by S.P. Iyengar and V.K. Goyal&co.

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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NON ELECTIVE COURSE – I – ACCOUNTING PRACTICE

UNIT-I

Definition of Accounting- Nature and objectives – Types .

UNIT-II

Double Entry system-Rules- Advantages and disadvantages- Journal.

UNIT-III

Subsidiary Books- Purchase Books – Purchase returns Book- sales Books- Sales returns Book.

UNIT-IV

Ledger- meaning-Balancing of accounts- Trial Balance- Objectives- Limitations- Preparation of Trial balance.

UNIT-V

Final Accounts of Sole Trader(with closing stock., Depreciation, outstanding and accrued items adjustments.)

Text Book Recommended:

1.Advanced Accountancy- Reddy and Murthy – Margham Publications

Books for reference:

1. Advanced accounting- S.P. Jain& K.L. Narang, Kalyani publishers.
2. Advanced accounts- M.S. Shukla, T.S. Grewal and S.C. Gupta, S.Chand & Sons.
3. Principles of accounting – Finnelly, H.A. and Miller, H.E. Prentice Hall.
4. Advanced Accountancy- Arulanandham, Himalaya publications.

(Marks: Theory-25% and Problems-75%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	2 questions	1 question
Problem	3 questions	8 questions	4 questions

SEMESTER –IV
CORE COURSE – VI- COST ACCOUNTING

UNIT-I

Definition, scope and nature of cost accounting- cost concept- classification- objectives and advantages- financial accounting vs. cost accounting- cost sheets (excluding tenders and quotations).

UNIT-II

Materials costs- Receipt and Issue of Material- Inventory control- levels of stock, perpetual inventory, ABC Analysis, EOQ- stores ledger- Pricing of material issues, FIFO, LIFO, simple average and weighted average.

UNIT-III

Labour cost -methods of remuneration and incentive schemes- Taylor’s- Merrick’s Halsey and Rowan-Labour turnover types, causes, remedies.

UNIT-IV

Overheads- collection, classification, allocation, apportionment- primary and secondary distribution- repeated distribution method- simultaneous equation method- Machine hour rate- cost reconciliation statement.

UNIT-V

Job Costing- Contract costing (simple problems)-Process costing (Normal loss, Abnormal loss and gains).

Text Book Recommended:

1. Cost Accounting by Jain & Narang- Kalyani publishers.
2. Cost Accounting by S.P. Iyengar- Sultan Chand & Sons.
3. Cost Accounting by Bhagwathi and Pillai- Sultan Chand & Sons.
4. Cost Accounting by S.N. Maheshwari- Sultan Chand & Sons.

Reference Book:

(Marks: Theory-25% and Problems-75%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	1 questions	1 question
Problem	3 questions	9 questions	4 questions

ALLIED COURSE-V-COMPANY LAW AND SECRETARIAL PRACTICE

UNIT-I

Company-Definition-kinds-incorporation-Memorandum of Association - Ultra vires-alteration of Memorandum.

UNIT-II

Articles of Association-contents-alteration-Doctrine of constructive notice-indoor management-prospectus-contents-misstatement in prospectus-statement in lieu of prospectus.

UNIT-III

Company secretary - qualities and qualification-appointment-functions-legal position-duties, rights and liabilities.

UNIT-IV

Membership of companies - Shares-kinds - forfeiture of shares-transfer and transmission of shares - blank transfer-forged transfer-share warrants, stocks-secretary's duties regarding the above.

UNIT-V

Board of Directors-managing director-meeting of companies-notice, agenda, proxy, minutes, resolution etc., legal provisions-winding up of companies-modes of winding up- Independent Directors – Appointment of Directors, Remueration.

Text Book Recommended:

1. Company law and Secretarial Practice-N.D. Kapoor, Sultan Chand&co.

Reference:

1. Company Secretarial Practice-Shukla & Gulshan , S.Chand&co.

2. Company Secretarial Practice-Tandon, Sultan Chand &co.

3. Company Secretarial Practice-P.K.Ghosh-S.Chand&Son.

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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ALLIED COURSE – VI – HUMAN RESOURCE MANAGEMENT

UNIT-I

Introduction to Human Resource Management – concept, features, functions and objectives – Evolution of HRM – HRM in practice- skills for HR professionals.

UNIT-II

Human Resource Planning – nature, importance and factors affecting HRP – requisites for successful HRP- barriers – employee resourcing, selection and placement

UNIT-III

Recruitment : Meaning and definition – Internal source and External source of Recruitment – Factors Determining Recruitment. Selection – Definition – Steps involved in Selection of Candidates – Test – Different types of Test.

UNIT-IV

Training and Development – concept- nature of training – training process- training methods – career development – management development – impediments to effective training – effective training

UNIT-V

Human Resource Audit – Meaning – Objectives of HR Audit – Need for HR audit – Benefits of HR Audit. Industrial Disputes – Causes of industrial disputes – Settlement of Industrial Disputes.

Note: Theory only.

Text book:

- 1.Human Resources Management- L.M. Prasad, Sultan Chand & Co.,
2. Human Resources Management – Dr. J. Jayasankar – Margham Publications.

Reference Book:

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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NON ELECTIVE COURSE- II – MARKETING PRACTICES

UNIT-I

Meaning and definition of marketing- classification of market- functions of marketing- market segmentation.

UNIT-II

Product mix- product planning and development- product differentiation- product life cycle.

UNIT-III

Pricing- objectives- types of prices- Factors affecting prices.

UNIT-IV

Channels of distribution- Types- Factors determining selections of a channel.

UNIT-V

Promotion- forms – meaning and advertising- merits and demerits.

Text Book Recommended:

1.Modern Marketing-R.S.N. Pillai and Baghavathi- S. Chand & sons.

Books for Reference:

1.Modern marketing by Rajan Nair, sultan chand & sons.

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER-V
CORE COURSE- VII- CORPORATE ACCOUNTING

UNIT-I

Company accounts- Provisions regarding issues of shares- at par, at premium and at discount- Applications, allotment, calls, forfeiture, re-issue.

UNIT-II

Issue and redemption of debentures- Various kinds of debentures- at par, at discount, at premium- redemption through sinking fund only- redemption of preference shares.

UNIT-III

Final accounts of companies- Managerial remuneration- Holding companies accounts- Consolidation of balance sheet (excluding chain holding) AS PER ACCOUNTING STANDARDS

UNIT-IV

Amalgamation, absorption and reconstruction, internal reconstruction (excluding inter company holdings only) Purchase consideration – Nature of Purchase, Nature of Merger owing.

UNIT-V

Final accounts of banking companies (new format) - Insurance companies (New format) - liquidation of companies- statement of affairs- liquidator's final statement.

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Text Book Recommended:

1. Advanced accountancy by R.L. Gupta and Radhaswamy- Sultan chand & sons.
2. Advanced accountancy by Jain and Narang- Kalyani publishers.
3. Advanced accountancy by Arulanandam and Raman-Himalaya publishers.

(Problem: 75% : Theory: 25%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	2 questions	1 question
Problem	3 questions	8 questions	4 questions

CORE COURSE – VIII – FINANCIAL MANAGEMENT

UNIT-I

Financial management- Meaning- Object- Scope- functions of finance manager- financial planning- meaning and scope – Time value of Money – Present value of money, Annuity.

UNIT-II

Cost of capital- meaning- components- cost of debt- cost of preference shares- cost of equity- cost of retained earnings- weighted average cost of capital.

UNIT-III

Capital structure- meaning- features- factors determining capital structure- EPS- EBIT- relationship- indifference point of EBIT- Theories of capital structure- Net income approach- Net operating income approach- MM approach- Traditional approach.

UNIT-IV

Leverage- Meaning, significance and types- Operating leverage, financial leverage- combined leverage- dividend policy- Theories- Relationship with value of firms- Stock dividend- Stable dividend.

UNIT-V

Working capital management- Concept- need- Types- Factors affecting working capital- working capital estimation- Management of cash, Receivables and inventory.

Text Book Recommended:

- 1.Elements of financial management by S.N. Maheswari- Sultan Chand & sons.
- 2.Financial management – R.K. Sharma & Shashi K. Gupta- Kalyani publishers.

(Problem: 75% Theory:25%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	2 questions	1 question
Problem	3 questions	8 questions	4 questions

CORE COURSE – IX – AUDITING

UNIT-I

Auditing- definition- objects- functions- classification of audit- Audit programme-
Audit Note - Qualities of an auditor – Investigation.

UNIT-II

Internal control- Internal check regarding wages, sales, purchase, cash receipts, cash payments- Internal Audit.

UNIT-III

Vouching of trading transactions- Cash transactions- Valuation and verification of assets and liabilities- Difference between valuation and verification.

UNIT-IV

Audit of Limited companies- Appointment, qualification, rights and duties and liabilities of company auditors,

UNIT-V

Audit of share capital and share transfer audit- Audit reports. Professional ethics- Misconduct- Auditing in an EDP environment.

Text Book Recommended:

Auditing by Dinkar pagare- Sultan Chand & Sons.

Reference Books:

1.Principles and Practice of Auditing by Saxena, Himalaya publishing house.

2.Auditing by B.N. Tandon- Sultan Chand & Sons.

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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CORE COURSE – X – COMPUTER APPLICATIONS IN BUSINESS ACCOUNTING

UNIT-I

Meaning of computer- Characteristics of computer- Areas of application- I-P-O cycle- Component of computer- Memory and control unit- Input and output devices.

UNIT-II

Introduction to Ms-word- Starting ms-word- Creating word document- creating business letters using wizards- Editing word documents- Inserting objects- Formatting documents- Spelling and Grammar check- Word count- Thesaurus, Auto correct- Working with tables- Saving, opening and closing documents- Mail merge.

UNIT-III

Introduction to spread sheets- spread sheet programmes and applications- Ms Excel and Its features- Building worksheets- Entering data in work sheets, editing and formatting worksheets- creating and formatting different types of charts- Application of financial and statistical functions- Opening, Saving and closing work books.

UNIT-IV

Fundamentals of computerized accounting- computerized Accounting Vs. Manual Accounting- Architecture and customization of Tally- Features of Tally- Configuration of Tally- Tally Screens and menu's- Creating of company- Creating of groups- Editing and deleting groups- creation of ledgers- Editing and deleting of ledgers- Introduction to vouchers- vouchers entry-Payment voucher- Receipt voucher- Sales voucher- Purchase vouchers- Contra voucher- Journal voucher- Editing and deleting voucher.

UNIT-V

Day books- Trial balance- Profit and Loss account- Balance sheet- Ratio analysis- Cash flow statement- fund flow statement- Cost center report - Inventory report- Bank reconciliation statement.

(Theory: 45 marks

Practical: 30 marks)

Theory exam question paper pattern and mark allotment

SEC-A: 6 Questions carrying 2 marks each	6x2=12
SEC-B: 3 (a&b) Questions carrying 4 marks each	3x4=12
SEC-C: 3 out of 5 questions carrying 7 marks each	3x7=21
total	---
	<u>45</u>

ELECTIVE COURSE I –SERVICES MARKETING

UNIT – I

Introduction to service marketing – meaning, definition, component – characteristics and classification of services – significances – words and believes – differences.

UNIT II

Service marketing mix – meaning, definition – characteristics – Product, price, promotion, place, people, physical evidence & processes.

UNIT III

Pricing of service – meaning of price, objectives of pricing – characteristics of service and prices – factors affecting prices – approaches to pricing services – customer knowledge of service prices.

UNIT IV

Service promotion – market communication – service communication – advertising – sales promotion personal selling – direct marketing – People in service market mix: Service personnel – role of frontline employees.

UNIT V

Services failures , Recovery and consumer retention – Marketing of services – Banking marketing – Insurance marketing – Health marketing- Tourism marketing – Hotel marketing.

Text book Recommended:

1. Service Marketing, Dr. L. Natarajan, Margham Publications.

Reference books:

1. Service Marketing , S.M. Jha, Himalaya Publishing House

2. Service Market and Management, Dr. B. Balaji, S.Chand

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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SEMESTER – VI
CORE COURSE- XI – MANAGEMENT ACCOUNTING

UNIT-I

Definition- Nature- scope- objectives- merits- limitations- Differences between management accounting& financial accounting- Financial statement analysis- Comparative statements- Common size statement-Ratio analysis- Calculation of ratio's- construction of balance sheet from ratio's.

UNIT-II

Fund flow statement- Cash flow statement
(ACCOUNTING STANDARDS)

UNIT-III

Marginal costing- CVP analysis- Break Even Analysis- Managerial applications.

UNIT-IV

Budget and budgetary control- Sales, production, production cost, raw materials cost, Cash and flexible budgets- Standard costing - Variance analysis (material and labour variance only)

UNIT-V

Capital budgeting- Importance- Appraisal methods-Payback period- ARR method- Discounted Cash flow- Net present value- Profitability Index- Internal Rate of Return.

Text Book Recommended:

1.Management accounting by Sharma and Shashi Gupta, Kalyani publishers.

Reference:

1. Management accounting by T.S. Reddy& Hariprasad Reddy, Margham Publications.
2. Management accounting by S.N. Maheswari- Sultan Chand & Sons.

(Theory and Problem: 20:80)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	1 questions	0 question
Problem	3 questions	9 questions	5 questions

CORE COURSE-XII-INCOME TAX LAW AND PRACTICE

UNIT-I

Basic concepts-Definition-Assessment year, financial year, assessee, person, income, total income, casual and revenue- Residential status, income exempt from income tax.

UNIT-II

Computation of income under the head salaries- Basis of charges- Different forms of salary, allowance, perquisites and their valuation- Deduction from salary.

UNIT-III

Computation of income under the head income from house property- Basis of charge-Determination of Annual value-Income from let out property-self occupied property-Deduction allowed from income from house property.

UNIT-IV

Computation of income from business or profession-Basis of charge-Basic principles-(excluding depreciation)-Deductions.

UNIT-V

Income from capital gains-Basis of charge-short term and long term capital gains-Computation-indexed cost of acquisition and improvement-exemptions-Income from other sources-Deductions allowed.

(QUESTIONS SHALL RELATE TO PROVISIONS APPLICABLE TO LATEST ASSESSMENT YEAR ONLY)

Text book Recommended:

1. Income tax law and practice-Gaur & Narang- Kalyani publishers.

Reference books:

2. Income tax-Reddy and Hariprasad Reddy
3. Income tax law and Practice-Dinker Pagare-Sultan Chand & Sons.
4. Income tax-H.C.Mehrotra-Sahitya Bhavan.
5. Income tax-Vinoth K.Singhania-Taxman.

(Theory and Problems- 25:75)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	2 questions	1 question
Problem	3 questions	8 questions	4 questions

CORE COURSE-XIII-ENTREPRENEURIAL DEVELOPMENT

UNIT-I

Entrepreneur-meaning-Definition-characteristics-functions-Role of entrepreneurs in the economic development-classification of entrepreneur-factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurs-concept-functions-problems-steps taken by Government-Rural entrepreneurship-need-problems-developing rural entrepreneurship-Women self-help groups.

UNIT-III

Project identification and selection-project formulation-project appraisal-sources of finance.

UNIT-IV

Small enterprises-definition,characteristics-Relationship between problems-benefits to SSI.

UNIT-V

EDP-need for EDP-objectives-courses and curriculum phases-institutional finance to entrepreneurs-institutional support to entrepreneurs-role of DIC.

Text book Recommended:

1. Entrepreneurial Development-S.S.Khanka-Sultan Chand&Sons.

Reference books:

1. Entrepreneurial development-Renu Arora& SK sood, Kalyani Publishers.
2. Entrepreneurial development-Vasanth Desai.

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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ELECTIVE COURSE-II-BUSINESS ENVIRONMENT

UNIT-I

Business Environment – Meaning – Types – Internal – External – Micro – Macro.

UNIT-II

Economic Environment – Nature of the Economy – Structure – economic policies – economic condition – Political environment – functions of state – Role of the Government.

UNIT-III

Social Environment – Business and society – Business ethics – Business and culture – responsibility of business to different sectors.

UNIT-IV

Industrial Policy upto 1991 – The new industrial policy – Industries development Act (IDRA) – Provision – Industry Licensing. Privatization – ways – obstacles – benefits – Arguments against privatization – flaws of privatization.

UNIT-V

International investment – Types – Significance – Limitation and advantages of foreign capital – Factors affecting international investment – Foreign investment in India.

Text book Recommended:

1. Francis Cherrinulam – Business environment – Himalaya publishers
2. S. Sankaran – Business environment -

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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ELECTIVE COURSE-III-FINANCIAL SERVICES

UNIT-I

Financial services-meaning-classification-financial product and services-challenges facing the financial service sector-merchant banking-origin-services of merchant banks-problems of merchant bankers-scope of merchant banking in India.

UNIT-II

Hire purchase-features-hire purchase and credit sales HP Vs Installment purchase-banks and hire purchase business-leasing-concept-steps involved in leasing-types of lease-advantages-disadvantages-problems of leasing.

UNIT-III

Venture capital-meaning-features-scope-importance-advantages-methods of venture financing.

UNIT-IV

Mutual fund-meaning-classification-importance-facilities available to investors-investors rights -reasons for slow growth.

UNIT-V

Credit rating – functions of credit rating - benefits & limitations- agencies- CRISIL CARE & ICRA.

Text book:

1. Financial Services by E.Gordon & K.Natarajan, Himalaya Publishing House.

Reference:

1. Financial Services by B. Santhanam, Margham Publications.
2. Financial Services by Gurusamy.

SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
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