

PERIYARUNIVERSITY

PERIYAR PALKALAI NAGARSALEM-636011

DEGREEOFBACHELOROFCOMMERCE

CHOICEBASEDCREDITSYSTEM

Syllabusfor

B.Com.CORPORATESECRETARYSHIP

(SEMESTERPATTERN)

(For Candidates admitted in the Colleges affiliated toPeriyar Universityfrom2021-2022onwards)

REGULATIONS

1. ELIGIBILITY

CandidatesseekingadmissionforB.ComCorporateSecretaryshipmusthavepassed+2examination with anyoneofthe subjects namelyCommerce/ Accountancy.

2. DURATIONOFTHECOURSE:

The course for the degree of Bachelor of Commerce (Corporate Secretaryship) shall consist of three academic years divided into six semesters.

3. COURSEOFSTUDY:

The course of study shall comprise instruction in the following subjects according to the syllabusand books prescribed from time to time.

4. EXAMINATIONS:

The Theory examination shall be three hours duration for each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subjects in the subsequent examination.

5. MAXIMUMDURATIONOFTHE COMPLETIONOFTHE UGPROGRAMME:

The Maximum duration for the completion of UG programmes hall not exceed twelves emesters.

6. COMMENCEMENTOFTHIS REGULATION:

These regulations shall take effect from the academicyear 2017-2018 i.e. for students who are to be admitted to the first year of the course during the academic year 2017-2018 and thereafter.

7. TRANSITORYPROVISION:

CandidateswhowereadmittedtotheUGcourseofstudy before2017-

2018 shall be permitted to appear for the examination sunder those regulations for a period of three years are consistent of the examination of

i.e.uptoandinclusiveoftheexaminationofApril/May2022thereaftertheywillbepermittedto appear fortheexaminationonlyunderthe regulations then in force.

8. PASSINGMINIMUM:

The candidate shall be declared to have passed the examination if the candidates secure notlessthan 40% marks in the internal & external University examination in each theory paper & practical paper.

9. EQUIVALENCEOFDEGREE:

This B. Com. Corporate Secretary ship degree is equivalent to B. Com. for the purpose of employment in public services. Order is sued by Tamil Nadu Higher Education (K2) Department G.O. (Ms) No. 65 dated 24.04.2019.

COURSE OFSTUDYANDSCHEMEOFEXAMINATION

Semester	Part	Subject	Titleof thePaper	InstitutionalHours/Week	InternalMarks	ExternalMarks	TotalMarks	Credits
	I	Language	Tamil–I	6	25	75	100	3
	II	Language	CommunicativeEnglish–I	6	25	75	100	3
	III	Core-I	FinancialAccounting-I	5	25	75	100	5
I	III	Core-II	BusinessManagement	3	25	75	100	5
	III	Allied–I	ManagerialEconomics	6	25	75	100	5
	IV	Addon course	ProfessionalEnglishfor Commerce&Management–I	3	25	75	100	4
	IV	Part–IV	Value EducationManavalakalaiYog a	1	25	75	100	2
			Total	30				27
	I	Language	Tamil–I	6	25	75	100	3
	II	Language	CommunicativeEnglish–II	4	25	75	100	3
	II	Language	Language Proficiency forEmployability(EffectiveEnglis h)	2	25	75	100	2
II	III	Core-III	FinancialAccounting-II		25	75	100	5
	III	Elective-I	BusinessCommunicationand OfficeManagement	3	25	75	100	5
	III	Allied–II	Marketing	6	25	75	100	5
	IV	Part–IV	Professional English forCommerce&Management— II	3	25	75	100	4
	IV	Part–IV	EnvironmentalStudies	1	25	75	100	2
			Total	30				29

	III	Core–IV	CompanyLaw&SecretarialPractice–I	5	25	75	100	5
	III	Core– V	CorporateAccounting–I	6	25	75	100	5
	III	Core–VI	CommercialLaw	3	25	75	100	2
III	III	Allied–III	BusinessStatisticalMethods	6	25	75	100	5
	IV	SBEC-II	InformationTechnologyinBusine	6	40	60	100	2
	V	NMEC-I	ss–I(Practical) FinancialServices	2	25	75	100	2
	IV	NMSDC Digital Skills for Employability – Microsoft Office Essentials		2	25	75	100	2
			Total	30				23
	III	Core– VII	CompanyLaw&Secretarial Practice–II	4	25	75	100	4
	III	Core-VIII	CorporateAccounting-II	5	25	75	100	5
	III	Core-IX	IndustrialLaw	3	25	75	100	2
	III	Allied–III	BusinessStatisticalDecision Techniques	6	25	75	100	5
IV	IV	NMSDC	Employability skills- Microsoft	2	25	75	100	2
	IV	SBEC-IV	InformationTechnologyinBusine ss–II(Practical)	6	40	60	100	2
	IV	Add onCou rse	InternshipTraining	2			100	2
	V	NMEC-II	HumanResourceManagement	2	25	75	100	2
			Total	30				24
	III	Core– X	Auditing	5	25	75	100	5
	III	Core-XI	CostAccounting	6	25	75	100	5
	III	Core– XII	FinancialManagement	5	25	75	100	5
V	III	Core-XIII	IncomeTaxLaw&Practice-I	6	25	75	100	5
	IV	SBEC-V	ComputerOrientedAccounts usingTallywithGST(Practical)	6	40	60	100	2
	IV	NMSDC	Accounting and Trading Essentials for Employability - Advanced Tally with GST	2	25	75	100	2
			Total	30				24

			Total	30				25
	V		ExtensionActivities	-				1
	III	Core– XVII	ProjectWork	6			100	5
	IV	SBEC- VI	ComputerApplication— Photoshop(Practical)	6	40	60	100	2
VI	111	NWSDC	Employability- Banking , Lending , NBFC II	2	23	73	100	2
X/T	III	NMSDC	Banking & Audit Essentials for	2	25	75	100	2
	III	Core– XVI	IncomeTaxLaw&Practice-II	5	25	75	100	5
	III	Core-XV	ManagementAccounting	6	25	75	100	5
	III	Core–XIV	EntrepreneurialDevelopment	5	25	75	100	5

CORE-I -FINANCIALACCOUNTING-I

Objectives:-

- Togainworkingknowledgeoftheprinciplesandprocedureofaccountingandtheirapplicatio n to different practical situationsto gaintheabilityto solve theproblems.
- Toenablethe studentstogainworkingknowledgeofprinciples,procedureandpreparationofFinala ccounts.
- Toenablethestudentstolearnbillsofexchangeanditsalliedaspects ofaccounting.
- ToprovideknowledgeinaccountingforBankReconciliation Statements.

Outcomes:-

Onsuccessfulcompletion of this subject, the students will learn relevant financial accounting career skills and knowledge to their future in business.

UNIT-I

Accounting Meaning and Definition- Accounting Concepts and Conventions – Journal – Ledger

UNIT-II

Subsidiary Books - Trial Balance - Errors and

RectificationUNIT-III

Final Accounts of Sole-

TraderUNIT-IV

Bills of Exchange – Average Due Date – Account

CurrentUNIT- V

SingleEntrySystem-Bank ReconciliationStatements.

Note:Problem80% andTheory20% respectively

TextbookandRecommended:

- 1. ReddyT.S. &A.Murthy-FinancialAccounting,MarghamPublications,Chennai
- 2. S.Manikandan&R.RakeshShankar— FinancialAccounting,ScitechPublication(India)Pvt.Ltd., Chennai

Referencebook:

- 1. FINANCIALACCOUNTING-S.P.Jain&K.L.Narang
- 2. FINANCIALACCOUNTING-R.L.GuptaandV.K.Gupta
- 3. ADVANCEDACCOUNTS -M.C.Shukla, T.S. Grewal & S.C. Guptha

CORE-II-BUSINESSMANAGEMENT

Objectives:-

- Thispaperintroduces the basic topics of management.
- To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in anorganization.
- Toprovide the students with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.

Outcomes:-

Onsuccessfulcompletion of this subject, the students will able to obtain specific knowledge in a reasuch as planning, organizing, staffing, directing and controlling.

UNIT-I

Management- Meaning – Evolution of Management Thought- Contribution by F.W. Taylor, Henry Fayol-Management and Administration.

UNIT-II

Planning – Objectives – Importance- Types- Advantages and Limitation – Plans - Policies – Procedures – Strategies – Programmes – Budgets – Decision making- Types of Decisionmaking.

UNIT-III

Organizing – Meaning- Types of Organization – Line- Line and Staff-FunctionalOrganization- Formal and Informal Organization- Committees-Delegation andDecentralisation.

UNIT-IV

Staffing-Concept-Staffingprocess.

Directing: Motivation – Theories: Maslow's theory, Herzberg's theory & McGregor's X & Ytheory.

Communication–Elements–Barriers of communication in global business scenario.

UNIT-V

Leadership-qualitiesofleader-Types&Theoriesofleadership.

Control: Characteristics – importance – Control Process – Control Techniques – Use of computers in management control.

Textbooks:

- 1. BusinessManagement, J. Jayasankar, Margham Publications, Chennai
- 2. BusinessManagement,DinkarPagare
- 3. BusinessManagement, C.B. Gupta

REFERENCEBOOKS:

- 1. Principles of Management, P.C. Tripathyand P.N. Reddy
- 2. BusinessManagement,L.M.Prasad
- 3. Management, Harold Koontz and Heinz Weihrich

ALLIEDI-MANAGERIALE CONOMICS

Objectives:-

- This is an introduction to economic analysis, with particular application to decision-making in business, and the effects of policy on the broader economic environment inwhichbusiness decisionsmust bemade.
- This course is to help students learn and understand these concepts and principles andto applythem to a variety of economic situations.
- The goal of this course is to develop the skills necessary to make optimal managerial decisions given different situations, environments, and information sets by applying microeconomic theory, which involves analytical work.

Outcomes:-

On successful completion of this subject, the students will be skilled in variouseconomicconcepts.

UNITI:

Definition and Scope of Managerial Economics – role in business decisions – theories of economics—theoryoffirm-determination of demand – types – Importance.

UNITII:

Production concepts – importance and factors of production – theory of production – meaning – concept of productivity and technology – production laws - Short term and Longterm.

UNITIII

Cost analysis – cost concept and classification – cost output relationship – determinants of cost–short runand longrun costtheory– conceptofrevenue– types of revenue.

UNITIV:

Market structure – types of market – features of perfect and imperfect competition – pricingunderperfectand imperfect competition.

UNITV:

Macro aspects of economy – Concept and Measurement of National Income – Fiscal and Monetary – TradePolicies of government of India. (Outline)

TEXTBOOKS:

- 1) ManagerialEconomics,S.Sankaran
- 2) ManagerialEconomics, VarshneyandMaheswari
- 3) ManagerialEconomics, Dr. Mrs. R. Cauvery

REFERENCEBOOKS:

- 1) ManagerialEconomics,SamuelC.Liebb
- 2) ManagerialEconomics, Sevan J. Doughlas

CORE-III -FINANCIALACCOUNTING-II

Objectives:-

- Toenablethestudentsto learnHirepurchasesystem andInstalmentpurchasesystem.
- ToprovideknowledgeinaccountingforBranchanddepartmental accounting.
- ToprovideknowledgeinaccountingforDepreciation.
- Toenablethestudents tolearnbasicconceptsofpartnershipaccounting.
- Toenablethestudentstolearnpartnership, dissolution and its alliedas pectofaccounting.

Outcomes:-

Onsuccessfulcompletionofthissubject, the students will learn relevant financial accounting care eer skills and knowledge to their future in business.

UNIT-I

Hire Purchase System and Instalment Purchase

SystemUNIT-II

Depreciation Accounting – Straight Line Method- Diminishing Balance Method-AnnuityMethod– Depreciation or SinkingFund Method

UNIT-III

Branch Accounting and Departmental

Accounting UNIT-IV

Royalty

AccountsUNIT-

V

Partner ship Accounts - Admission - Retirement - Death of a Partner

Note:Problem80% andTheory20% respectively

TextbookandRecommended:

- 1. ReddyT.S.&A.Murthy-FinancialAccounting,Margham Publications, Chennai
- 2. S.Manikandan&R.Rakesh Shankar Financial Accounting, Scitech Publication(India)Pvt.Ltd., Chennai

Referencebook:

- 1. FINANCIALACCOUNTING-S.P.Jain&K.L.Narang
- 2. FINANCIALACCOUNTING-R.L.GuptaandV.K.Gupta
- 3. ADVANCEDACCOUNTS -M.C.Shukla, T.S.Grewal & S.C.Guptha

ELECTIVEI-BUSINESS COMMUNICATIONANDOFFICEMANAGEMENT Objectives:-

- Todevelopbetterwrittenandoralbusinesscommunicationskillsamongthestudentsandena ble them to knowtheeffectivemediaofcommunication.
- Toenhancetheirwriting skillsinvariousformsofbusinesslettersandreports.
- Todevelopthestudentstowritebusiness reports.
- Toenhancetheirknowledgeasofficemanagerregardingvariousofficemailservices.

Outcomes:-

On successful completion of this subject, the students will be able to demonstratecommunicationskillsandsupportmanagementinpreparingandmaintainingofficedoc uments&records.

UNITI

Business Communication: Meaning—Objectives—Media—Barriers-Importance of Effective Business Communication Modern Communication Methods - Business Letters: Need-Functions - Kinds-Essentials of Effective Business Letters—Layout.

UNITII

CompanySecretarialCorrespondence-Agenda,MinutesandReportWriting-Types-Characteristicsofgood Report-Report ofindividuals.

UNITIII

Application for Jobs: Preparation of resume- Interviews- Meaning-guidelines to be observedduringaninterview-BusinessReportPresentations.StrategicImportanceofE- Communication. Email, Text Messaging, Slide or Visual Presentation- Internet - Videoconferencing-Group Discussion— Social Networking.

UNITIV

Meaning of office activities – Office functions – Office Manager – functions – job – Officeorganization – Qualities of office manager – Importance of office management – Layout –officeforms.

UNITV

Office mail services – Handling of inward mail – Records Management – Filing – Differentmethods of filing – Essential features of good filing system–Indexing – Different methodsofindexing– theiradvantages and disadvantages.

TEXTBOOKS

- 1. Rajendra Pal, J.S. Korlahalli, Essentials of Business Communication, Sultan Chand &Sons,New Delhi.
- 2. N.S.Raghunathan&B.Santhanam, Business Communication, Margham Publications, Chennai.
- 3. OfficeManagementP.K.Ghosh
- 4. OfficeManagementR.K.Chopra

REFERENCEBOOKS

- 1. R.S.N.PillaiandBhagavathi.S,CommercialCorrespondence,ChandPublications,NewDel hi.
- 2. OfficeManagementJ.C.Denyer

ALLIEDII-MARKETING

Objectives:-

- Tohighlightthevariousmarketingfunctionsandtoimpartnecessaryskillswhichhelpthestu dents to chooseacareer in the fieldofmarketing.
- Toprovidebasicknowledge about thelatest trendsinmarketing.
- TomakethestudentstogainknowledgeaboutProduct,Pricing,PersonalSellingandAdverti sing.

Outcomes:-

Onsuccessfulcompletion of this subject, the students will be able to identify and priorities appropriate marketing strategies.

UNITI

Definition – Types of markets – Marketing concept – Market Segmentation – Functions of Marketing–Features of world TradeOrganization.

UNITH

Marketing mix - Product Policy - Product life cycle - Introduction of a new product - productfailure

UNITIII

Pricing – Methods of Pricing – Pricing

StrategiesUNIT IV

Selection of Distribution channel – wholesaler – Middlemen and user functions – eliminationofmiddlemenin distributions

UNITV

Sale spromotion methods-Advertisement-importance-merits and demerits of advertising -Personal Selling.

TEXTBOOKS:

- 1) PrinciplesofModernMarketingR.S.N.PillaiandV.Bagavathi
- 2) MarketingRajanNairandSanjithR.Nair

REFERENCEBOOKS:

- 1) MarketingManagementPhilipKotler
- 2) MarketingManagementMemoriaandMemoria
- 3) FundamentalsofMarketingWilliam Stanton

COREIV-COMPANY LAW&SECRETARIAL PRACTICE-I

Objectives:-

- 1. ToenlightenthestudentsontheProvisionsgoverningtheCompanyLaw andCompanySecretariesAct.
- 2. Tomakethestudentsawareon therecentamendmentsto CompaniesAct.
- 3. Toknowthe procedures for incorporation of company and duties of secretary in all the stages.
- 4. Toenhancetheknowledgeofthestudentsabouttheissueofprospectusofacompany.

Outcomes:-

On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyzing the sources of raising capital and gainknowledgerelating to role and importance of company secretary as a keyman agerial personnel.

UNIT-I

Company – Definition – characteristics of a company – Advantages of Incorporation of aCompany– CompanyLaw Administration– Kinds of Companies.

UNIT-II

Secretary–Definition, Qualification, appointment, legal position, Types of company secretaries, rights, liabilities and Powers – Company Secretaries (Regulation) Act 1980 – Practicing Company Secretary.

UNIT-III

Incorporation –Memorandum of Association – Contents – Alteration of Memorandum of Association – Doctrine of ultra Virus – Articles of Association – contents – Alteration of articles of Association – Doctrine of Indoor Management. Duties of company secretary inpromotionstage.

UNIT-IV

Prospectus – Contents of Prospectus – Statement in lieu of prospectus – misstatement inProspectusanditsconsequences–CommencementofBusiness–dutiesofcompanysecretaryregardingprospectus.

UNIT-V

Share Capital – Meaning – Kinds – alteration of capital – Allotment of Share – Buyback of Sharesofthesame company—secretarial duties relating to issue and allotment of shares.

TEXTBOOKS:

- 1) CompanyLawandSecretarialpractice -N.D.Kapoor.
- 2) Companysecretarial practice -P.K.Ghoshand Dr.V.Balachandran.

REFERENCEBOOKS:

- 1) Companylaw– Avtarsingh
- 2) PrinciplesofcompanyLaw-M.C.Shuklaand S.S.Gulshan
- 3) SecretarialPractice–M.C.Kuchhal

CORE-VCORPORATE ACCOUNTING-I

Objectives:-

- Toimpartknowledgeoncorporateaccountingmethods.
- Toenablethestudentstounderstandtheproceduresofaccounting.
- Toenablethemtodevelopskillsinthe preparationofaccountingstatementsandtheiranalysis.
- Topreparethe Final accounts
- ToknowhowtovaluethesharesandGoodwill

Outcomes:-

On successful completion of this subject, the students will be able to have a solidfoundation regarding the issue of shares, draft final a/c and value goodwill & shares undervarious methods.

UNIT-I

Company Accounts- Shares – Definition- Types of Shares – Issue of Shares – Calls – Calls in Advance and Arrears – Forfeiture and Reissue of Shares – Over subscription and Prorataallotment

UNIT-II

Redemption of Preference Shares-Procedure for Freshissue-Purpose of fully paid up share.

UNIT-III

ProfitPriortoIncorporation—AlterationofShareCapital(InternalReconstructiononly)

UNIT-IV

CompanyFinal Accounts(CompanyAct 2013-NewFormat)

UNIT-V

ValuationofSharesandGoodwill

Note:Problem80% and Theory 20% respectively

Textbooks:

- 1) Reddy T. S. and A.Murthy Corporate Accounting (Edition 2016, Margham Publications, Chennai
- 2) Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, ThirdRevisedEdition 2014,S.Chand&CompanyPrivateLimited, New Delhi.

Referencebooks:

- 1. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
- 2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20th Edn. Kalyani Publishers, Ludhiana 3. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn. Himalaya Publishing House, Mumbai.

COREVI-COMMERCIALLAW

Objectives:-

- 1. TohighlighttheProvisionsofLawgoverningtheGeneralContractandSpecialContract.
- $2. \ To enable the students to understand the Legal Remedies available in Lawtothe Business and other People.$
- 3. Toimpartknowledgeonsellingandbuyinglegally.

Outcomes:-

On successful completion of this subject, the students will be able to demonstrate an understanding of the legal environment of abusiness.

UNIT-I

General Principles of Law of contract – Indian Contract Act 1872 – Essential elements of avalid contract classification according to validity, formation and performance – Offer and Acceptance – Legal rules – consideration.

UNIT-II

 $\label{lem:capacity} \mbox{Capacity to Contract-Minors-other persons-Free Consent-coercion-Undue influence-mistake-Misrepresentative-Fraud.}$

UNIT-III

Contingent Contract – Discharge of contract – various modes – Remedies for breach of Contract – Quasi Contract.

UNIT-IV

Contract of indemnity – Rights and duties of indemnifier – contract of guarantee – Rights and Duties of surety – discharge of surety – Classification of agents.

UNIT-V

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller-Definition-Rights of an Unpaid Seller.

TEXTBOOKS:

- 1. ElementsofMercantileLawN.D.Kapoor
- 2. MercantileLawM.C.Shukla

ReferenceBook:

- 1. Balachandran. V&Thothadri. S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
- 2. Sreenivasan, M.R. Business Laws, Margam Publications.
- 3. BusinessLawB.K.Goyal andS.P.Iyener

E-Resources:

www.cramerz.comwww.digitalbusi nesslawgroup.comhttp://swcu.libgu ides.com/buslawhttp://libguides.slu .edu/businesslaw

SKILLBASEDELECTIVECOURSE

SBEC-I-INFORMATION TECHNOLOGYINBUSINESS-I(Theory)

Objectives:

- 1. Thispaperaims to expose the students to the Applications of Computer in Business.
- 2. Toenablethestudentstolearntheconcepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basicsofMs-Word and Ms-Excel used in business.

UNIT-I

MicrosoftWord:Basics-CreatingDocuments-Mouse,KeyboardOperations,Keys-FormattingFeatures - Menus, Commands, Toolbars andtheirIcons.

UNIT-II

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Textbox, Formatting, Insert picture.

UNIT-III

Mail Merge - Creating the Main Document - Creating data source, Adding fields, removingfields—MergingDocuments - Macros—InsertingHeadersandFooter—Recordingmacros. UNIT—IV

 $\label{lem:microsoftExcel:Introduction-Navigation,SelectingCells,Entering and EditingText, Entering \\ Numbers and Formulas-Alignments-Menus, Commands, Toolbars and their Icons..$

UNIT-V

SpreadsheetOverview-CreatingWorksheet-ManagingandAnalyzingComplexWorksheet -CreatingCharts-CreatingFormTemplates-SharingDataBetweenApplications

TEXTBOOKS

- 1. SanjaySaxena, "MS-Office2000", Vikas Publishing House Private Ltd.
- 2. TimothyJ.O'Learyand LindaiO'Leary,"MS-Office",IRWIN/McGrawHill.

BooksforReference:

- 1. Computerapplicationinbusiness: R. Parameswarwn, S. Chand& Companyltd., Fifth Editi on 2006
- 2. CompletereferenceonMSOffice-Deitel&Deitel

SKILLBASEDELECTIVECOURSE

SBEC - II - INFORMATION TECHNOLOGY IN BUSINESS - I

(Practical)(COMPUTERBASED PRACTICAL)

Objectives:

- 1. This paper aims to expose the students on the Practical Applications of Computer inBusiness.
- 2. Toenablethestudentstolearntheconcepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basicsofMs-Word and Ms-Excel used in business.

MSWord

- 1. Createthefrontpageofa NewsPaper.
- 2. Typeadocumentandperformthefollowing:i.Changeaparagraphintotwocolumncashbook. ii. Change a paragraph using bullets (or) numbering format. iii. Find any word andreplaceit with another word in document.
- 3. Prepareaclasstimetableusingatablemenu.
- 4. Prepareamailmergeforaninterviewcall letter.
- 5. Createaresumewizard.
- 6. Designachequebookofabank.
- 7. Createatablewith thefollowing field name:

EMP-no, Emp-name, designation, department, experience.

MSExcel

1. DeveloptheStudentsMark List worksheetandcalculatetotal,averageandsaveit.

Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2,mark3,total, averageandresult).

- 2. Design achartprojectingthecashestimateofaconcernintheforthcomingyears.
- 3. CreateaPivot tableshowingtheperformanceofthesalesmen's.

NONMAJORELECTIVECOURSE

NMEC-I-FINANCIALSERVICES

Objectives:-

- 1. TounderstandthenatureoffinancialservicesinIndia.
- 2. Togainaninsightonthe natureofmerchantbanking andtoknowtheprocedureofmutual funds.
- 3. TounderstandthedynamicsofFactoring.
- 4. Tolearnthemeaningandimportanceofdevelopment in the Credit ratingagencies.

Outcomes:-

On successful completion of this subject, the students will be able to understand the basics of financial services and apply financial concepts practically.

Unit-I

Indian financial services - Introduction - Concept- Objectives-

Functions.UnitII

Merchant Banking - Definitions-

FunctionsUnitIII

Factoring – Types of

Factoring.UnitIV

Mutual Funds -

Operations.Unit V

CreditRating-CreditRatingAgencies

TEXTBOOKS

1. Financial Services: Khan M.Y, Tata McGraw Hill. Publishing Company Limited, New Delhi.

ReferenceBooks:

- 1. Financialservices:Dr.S.Gurusamy.Vijay,NicoleImprintsPrintsLimited,Chennai
- $2.\ Financial Marketing Services: E. Gordern and Natarajan, Himalaya Publishing House, Mumbai.$

COREVII-COMPANYLAW&SECRETARIALPRACTICE-II

Objectives:-

- 1. ToenlightenthestudentsontheProvisionsgoverningtheCompanyLaw andcompanysecretaries act.
- 2. TomakethestudentsawareoftherecentamendmentstoCompanies Act.
- 3. Toenhanceknowledgeaboutthecompanymeetings.
- 3. To know the procedures for winding up of company and duties of secretary in all the stages.

Outcomes:-

On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyzing the sources of raising capital and gainknowledgerelating to role and importance of company secretary as a keyman agerial personnel.

UNITI

Members and Shareholders - who can become a Member - How to become a Member - cessation of Membership - Rights and liabilities of Members- secretarial duties relating tomaintenanceof register of members.

UNIT-II

Directors – Definition – Appointment of Directors – Position of Directors – Number of Directorships – Share Qualification – Disqualifications – Powers, Duties and Liabilities of Directors – duties of company secretary regarding board meetings.

UNITIII

Company Meetings: Meetings of Shareholders-Meetings of Board of Directors-Resolutions: Ordinary, Special and Resolutions Requiring Special Notice-Quorum-Proxies-E-voting and Ballot-Minutes-secretarial duties.

UNITIV

Windingup: Windingupanddissolution; Methodsofwindingup—Circumstances forwindingup; windingupprocedures; Secretarial duties for each method of windingup.

UNITV

Liquidatorsrightsandpowers-

Appointmentofcommitteeofinspection.PositionofCompanySecretaryin liquidation.

TEXTBOOKS:

- 1) CompanyLawandSecretarial practice-N.D.Kapoor.
- 2) Companysecretarialpractice—P.K.GhoshandDr.V.Balachandran.

REFERENCEBOOKS:

- 1) Companylaw –Avtarsingh
- 2) PrinciplesofcompanyLaw-M.C.ShuklaandS.S.Gulshan
- 3) SecretarialPractice-M.C.Kuchhal

COREVIII-CORPORATE ACCOUNTING-II

Objective:-

- Toimpartknowledgeoncorporateaccountingmethods.
- Toenablethestudentstounderstandtheproceduresofaccounting.
- Toenablethemtodevelopskillsinthepreparationofliquidatorsfinalstatementsofaccountsa nd ConsolidateBalancesheet.
- Topreparethe BankingCompanyaccounts.
- Toknowthepreparation of Insurance company accounts.

Outcomes:-

On successful completion of this subject, the students will be able to have a solidfoundationregardingamalgamation, absorption, accounts of holding company, banking company, insurance company and liquidator's final statement of accounts.

UNIT-I

Amalgamation- Absorption and External Reconstruction of Companies (Simple problemsonly)

UNIT-II

AccountsofHoldingCompany-Consolidated BalanceSheet

UNIT-III

Liquidator's Final Statement of Accounts

UNIT-IV

Accounts of Banking Company

UNIT-V

Accounts of Insurance Company

Note:Problem80% and Theory 20% respectively

Textbooks:

- 1) Reddy T. S. and A.Murthy Corporate Accounting (Edition 2016, Margham Publications, Chennai
- 2) Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, ThirdRevisedEdition 2014,S.Chand&CompanyPrivateLimited, New Delhi.

Referencebooks:

- 1. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
- 2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20th Edn. Kalyani Publishers, Ludhiana 3. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn. Himalaya Publishing House, Mumbai.

COREIX-INDUSTRIAL LAW

Objectives:-

- 1. ToenlightenthestudentsontheProvisionsgoverningtheIndustrialLaw.
- 2. Tomakethestudents awareoftherecent amendments toIndustrialLaw.
- 3. ToenhanceknowledgeabouttheFactoriesAct,WorkmencompensationAct,andIndustri alDisputeAct.
- 3. To know the procedures for registration of a Trade Union and Payment of Wages under the Acts.

Outcomes:-

On successful completion of this subject, the students will be able to know the judicial setup of labour laws and industrial relation framework.

UNIT-I

Factories act 1948 – Provision for health, safety and welfare – Working hours – Holidays – employmentofyoungpersons and Women – annual leavewithwages.

UNIT-II

The Industrial Dispute Act 1947 – authorities under the act – conciliation Machinery and adjudication machinery – award – Strike and lock out – Prohibition of strike and lock out inpublicutilityservices.

UNIT-III

Workmen's Compensation Act 1923-Rules Regarding Compensation—DefensesAvailabletoEmployers.

UNIT-IV

The Trade Unions Act1926 – Registration of Trade Union- Rightsand Privileges of aRegisteredTradeunion.

UNIT-V

The Payment of Wages Act 1936 – Rules for payment of wages – Duration for Wages – Maintenanceofregisters and records.

TEXTBOOK:

1. Elements of Industrial Law N. D. kapoor

ReferenceBook:

- 1. Industrial LawP.L.Malick
- 2. LabourlawP.Arora.

SKILLBASEDELECTIVECOURSE

SBECIII-INFORMATION TECHNOLOGYINBUSINESS-II(Theory)

Objectives:

- 1. Thispaperaimsto exposethestudents on the Applications of Computer in Business
- 2. Toenablethestudentstolearntheconcepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basicsofMs-PowerPointand Ms-Access in business.

UNIT_I

Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

UNIT-II

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – SlideColour Schema– Macros– Custom Animation.

UNIT-III

Microsoft Access: Database Overview- Creating Database – Creating database through TableWizard– ModifyingTable.

UNIT-IV

CreatingaTable-RenameColumns-SavingtheDatabase-Relationships -Forms.

UNIT_V

Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing InformationbetweenApplications.

TEXTBOOKS

- 1. SanjaySaxena, "MS-Office2000", Vikas Publishing House Private Ltd.
- 2. TimothyJ.O'LearyandLindaiO'Leary,"MS-Office",IRWIN/McGrawHill.

BooksforReference:

- 1. Computerapplication in business: R. Parameswarwn, S. Chand & Companyltd., Fifth Edition 2006.
- 2. CompletereferenceonMSOffice-Deitel&Deitel

SKILLBASEDELECTIVECOURSE

SBEC-IV-INFORMATION TECHNOLOGYINBUSINESS-II(Practical)

Objectives:

- 1. Thispaperaimstoexposethestudentsonthepractical Applications of Computer in Business
- 2. Toenablethestudentstolearntheconcepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basicsofMs-PowerPoint and Ms-Access in business.

MSPowerPoint

- 1. Design slide for a product of your choice, includes the picture of the product anddemonstration and working (minimum threeslides)
- 2. Prepareanorganizationchartforacompany.
- $3. \ Create a show projecting the activities of your department during the academic year.$

MSAccess

- 1.Create a Student database with the following Tables
- :i).Students Personal Details
- ii). StudentsMarkDetailsPerformthefollowing:a).

Relatethe Tables

b). Create a query to the students passed in all subjects.c). Create aformand report

INTERNSHIPTRAINING

- The students are expected to have a practical training inany businessunitorundertakingtoenablethemtoacquainthimself/herselfwiththepro cedure,practiceandworkingof companies.
- Each student should undergo industrial training for a minimum period oftwoweeks duringthe third semestervacation.
- He / She shall undergo the above training in the institutions like banks, insurance companies, mutual funds, private and public limited companies, industries and financial institutions covering the aspects of Secretarial Practices, Company Law and Practices, Auditing, Income tax filing and Accounting procedures.
- Students may make their own arrangements in fixing the companies forcandidates should submit are portin not less than 25 type written pages.
- Candidates should submit the attendance certificate from the institution forhaving attended the training for 2 weeks.
- The training report shall be prepared by the students under the supervision of the faculty of the department.
- Theindustrial trainingreport mustcontainthefollowing:
 - ♦ Coverpage.
 - ♦ Copyoftraining certificate.
 - Profileofthebusinessunit.
 - Reportabout thework undertaken bythem duringthe trainingperiod.
 - ♦ FindingsandConclusions.
- Practical Viva Voce examination will be conducted with internal & external examiners at the end of the fourths emester and the credits will be awarded.

NONMAJORELECTIVE COURSE

NMEC-II-HUMAN RESOURCEMANAGEMENT

Objectives:-

- To acquaintstudentswiththetechniquesandprinciplestomanagehumanresource of an organisation.
- Toimpartknowledgeontherecruitment&selectionprocess.
- Toenablethemto know thetrainingmethods.

Outcomes:-

Onsuccessful completion of this subject, the students will be able to effectively manage the human resource functions.

UNIT-I

Introduction-Meaning-DefinitionofHRMandHRD

Unit-II

ScopeandImportanceof HRM

Unit-III

Recruitment-Sources.

UnitIV

SelectionProcess-TypesofInterviews

UnitV

EmployeesTraining

TextBook:

1. HumanResourceManagement – J. Jayasankar, Margham Publications.

ReferenceBooks

- 1. PersonalManagement:C.B.Mamoria&S.V.Gankar,HimalayaPublishingHouse,Mumbai
- 2. HumanResourceManagement:SasiK.Gupta,Rosy-Joshy,KalyaniPublications
- 3. HumanResourceManagement andHumanRelation:P.C.MichealHimalaya publication.

COREX-AUDITING

Objectives:-

- 1. TounderstandthenatureofpresentdayauditinginIndia.
- 2. To gain an insight on the nature of auditing practices and to know the procedure for auditing.
- 3. Tounderstandthedynamicsofauditingtransactionsofvariousinstitutions.
- 4. To learn the meaning and importance of developments in the practices of auditing in India.

Outcomes:-

On successful completion of this subject, the students will be able to have a basicunderstanding of auditing standards, reporting and methodology of auditing.

UNITI

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality inAuditing– Classifications of Audit– Techniquesof Auditing.

UNITII

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of anAuditor for Audit Work – Internal Control – Objectives of Internal Control – Forms ofInternal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives–AdvantagesofInternalAudit–DistinctionBetweenInternalControlandInternalaudit.

UNITIII

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

UNITIV

Auditors of a Company – Appointment – Removal – Remuneration –Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor –Audit Report – Types of Audit Report – Statutory Report – Matters tobe included in the Audit Report.

UNITV

CostAudit-ManagementAudit-ProcessofManagementAudit-HumanResourceAudit - Environment Audit - Social Audit - Forensic Audit- Computerised Audit - Benefits - Deficiencies- Role ofAuditor in ComputerisedEnvironment.

TextBooks:

- 1. TandonB.N2015PracticalAuditing,S.Chand&Co,NewDelhi
- 2. SundarK.andPaari, 2016AuditingVijayNicole,Imprints PrivateLtd, Chennai,2015

ReferenceBooks:

- 1. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.
- 2. Natarajan, L. 2013. Auditing Chennai: Margham Publications. Chennai
- 3. Pagar, D.2016. Principles and Practice of Auditing (14ed.).: Sultan Chand & Sons.

COREXI-COST ACCOUNTING

Objectives:-

- To keep the student conversant with the ever enlarging frontiers of Cost AccountingKnowledge.
- Toenable the students to be aware of meaning and elements of cost.
- To enable the students to be aware of how to account Labour and overheads cost as an element of total cost.
- To enable the students to be aware of process costing as a methods of costing and itsapplication.
- To enable the students to be aware of practice of costing methods and accuracy of costsheet.

Outcomes:-

On successful completion of this subject, the students will be able to imbibe conceptual & practical knowledge regarding elements of cost and cost a/c.

UNIT-I

Cost Accounting – Definition, Meaning and Objectives – Advantages, Distinction betweencostandFinancialAccounting. Elements of cost and preparation of cost sheet

UNIT-II

Materials: Inventory Control – Economic Ordering Quantity – Maximum, Minimum and Reordering levels. Methods of pricing material issues (FIFO, LIFO, Average cost)

UNIT-III

Labour: Importance of labour cost – Various methods of Wage Payment – Incentivesschemes.

UNIT-IV

Overhead: Allocation and Apportionment – Redistribution summary (secondary) – Machine Hourrate.

UNIT-V

Operating costing (Transport costing only) & Process Costing (Excluding Inter-Process ProfitandEquivalent Production)

TEXTBOOKS:

- 1. CostAccounting–Reddy.T.S.andHariPrasadReddy.Y
- 2. CostAccounting-R.S.N.Pillai and V.Bagavathi

ReferenceBook:

- 1. CostAccounting, Maheswari S.N
- 2. CostAccounting, Iyengar S.P
- 3. CostAccounting,NigamandSharma

COREXII-FINANCIALMANAGEMENT

Objectives:-

- Toenablethestudentstoknowtheprinciplesandpracticesofmanagingthefinance.
- Tolearnaboutthedecisionsandprocessesoffinancialmanagementinabusinessfirm.
- Tomakethestudentsabout theregularandadequate supplyoffunds to the firm.
- Todeterminetheworkingcapital andcashmanagementofthefirm.
- To planforreceivableand inventorymanagement.

Outcomes:-

On successful completion of this subject, the students will be able to demonstrate anunderstanding of the overall role and acceptance of finance function and basic financialmanagement.

UNIT-I

Meaning of Business finance – Objective of financial Management – Functions of financialmanagement - Scope and importance – financial planning – Process, Importance and factors determining financial planning.

UNIT-II

WorkingCapitalmanagement–Need–types–Determinantsofworkingcapital–Forecastingofworkingcapital requirements

UNIT-III

Cash management – Motives of holding cash– Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance– Boumul model – Investmentof surplus cash.

UNIT-IV

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combinedleverage–Dividendpolicy–Determinantsofdividendpolicy–Formsofdividend – Stock dividend – Bonus issue–Stabledividend.

UNIT-V

Receivablesmanagement-Objectives-Factorsinfluencingsizeofreceivables.

Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level andmaximumlevel – Techniques – ABC, VED, FSN and HML analysis.

Textbook:

- 1. PrinciplesofFinancialManagement,S.N.Maheswari
- 2. FinancialManagementbyR.Ramachandran&R.Srinivasan—Srirampublication, Trichy

ReferenceBook:

- 1. FinancialManagementS.C.Kuchhal
- 2. Dr.V.R.Palanivelu.FinancialManagement,S.Chand&SonsLtd,NewDelhi

COREXIII -INCOMETAXLAW AND PRACTICE-I

Objectives:-

- Toenablethestudents toknowtheprovisions of the Incometax laws.
- Tounderstandtheconcept of Incometax.
- Todescribe howtoarrive taxable salary, House property, Capital Gain and Business/Profession

Outcomes:-

On successful completion of this subject, the students will be able to acquire completeknowledgeofbasicconceptsofincometax and computation incomeundervarious heads.

UNIT-I

Basicconcepts –Definition –Previousyear–Assessmentyear–Person–Assessee–Income – Total Income – Casual income – Residential status and incidence of tax - incomes exemptunderSection 10

UNIT-II

Income from Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxablesalary.

UNIT-III

Income from House Property - basis of charge - determination of GAV and NAV - income from let- out property-deductions - computation of House property income.

UNIT-IV

Income from Business and Profession-basis of charge—methods of accounting—deductions—allowable expenses and disallowable expenses—computation of taxable business income.

UNIT-V

IncomefromCapitalGain-basisofcharge-methodsofaccounting-deductions-computationoftaxable capital gain.

Note:Problem80% and Theory 20%

TextBooksRecommended:

- 1) Dr.T.S.Reddy&Dr.Hariprasad, Income tax law and practice,Margampublications, Chennai
- 2) Hariharan–Incometaxlawandpractice.

Referencebooks:

- 1. DinkarPagare, DirectTax—SultanChandpublishers, NewDelhi.
- 2. GaurandNarang, "IncomeTaxLawandPractice" KalyaniPublishers, NewDelhi
- 3. Dr.A. Murthy, Income Tax Lawand Practice-Vijay Nichole Publications, Chennai.

ELECTIVE II - COMPUTER ORIENTED ACCOUNTS USING TALLY WITH GST(THEORY)

Objectives:-

- Toenablethestudents toknow the Tallywith GST
- TofamiliarisetheStructureofGST
- To familiarise the students with the background and the terminologies of GST inIndia.

Outcomes:-

On successful completion of this subject, the students will be able to exibit professional competence in the practical compliance of GST.

UNIT-I

FeaturesofTallyscreen,AccountsinfoMenu–InventoryMenu–DisplayMenu–Accountingconcepts–CompanyCreation–AutoSelection ofcompany

UNIT-II

Accountsconfiguration:TopMiddle—Part,Bottom—PartofFeaturesscreen,GeneralConfiguration — Accounts / Inventory info Configuration — Printing Configuration — voucherentryconfiguration

UNIT-III

MIS Reports – Display: Ratio analysis – Cash & funds Flow – Purchase bills Pending – SalesbillsPending – Exception Reports.

UNIT-IV

Maintenance: Bank Reconciliation – Entering Bank Data Balance as per bank – VoucherWise Reconciliation – Reports Format – bank Reconciliation Statement. House Keeping:Backup–Restore–Ledger.

UNIT-V

Security: Password – Security Control – Types of Security – Creation New Security Level – User & Password - Tally Audit – Vouchers – ledger.

GoodsandServicesTax(GST):

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or InventoryLevel)-GST Taxes& Invoices-SGST, CGST & IGST

ReferenceBook:

- 1. ImplementingTally,A.K.Nandhini,K.K.Nandhini,BPBPublication,
- 2. GST LawandPractice-SSGupta
- 3. Dr.P.RizwanAhmed, TallyERP9, MarghamPublications, 2016.

SKILLBASEDELECTIVECOURSE

SBEC V - COMPUTER ORIENTED ACCOUNTS USING TALLY WITH GST(PRACTICAL)

Objectives:-

- To enablethestudents to know the Tallywith GST
- TofamiliarisetheStructureofGST
- To familiarise the students with the background and the terminologies of GST inIndia.

Outcomes:-

On successful completion of this subject, the students will be able to exibit professional competence in the practical compliance of GST.

PracticalList

- 1. CompanyCreation and AlterationusingTally
- 2. CreatingandDisplayingLedger
- 3. VoucherCreation
- 4. VoucherAlterationandDeletion
- 5. InventoryInformation –StockSummary
- $6. \ Inventory Information Godown Creation and alteration$
- 7. Final Accounts
- 8. BankReconciliationStatement
- 9. AccountingandInventoryInformation's
- 10. BillwiseStatements.

COREXIV-ENTREPRENEURIALDEVELOPMENT

Objectives:-

- 1. ToenablethestudentstounderstandtheconceptofEntrepreneurshipandtolearntheprofes sional behaviorofEntrepreneurship.
- 2. Toidentifysignificant changes and trends whichcreatenew businessopportunities.
- 3. To analyse the environment for potential business opportunities.
- 4. Toprovideconceptual exposure on converting ideas into an entrepreneurial firm.

Outcomes:-

On successful completion of this subject, the students will be able to understand thenature & functions of entrepreneur, the successful application of innovations, business ideasandtheirfinancialassistance that enablebestuseofentrepreneurial opportunities.

Unit-I

Entrepreneur—Meaning—Types—QualitiesofanEntrepreneur—Characteristics, Classifications of Entrepreneur — Factors influencing entrepreneurship — role of entrepreneurineconomic development.

Unit-II

The start-up process, Project identification – selection of the product – project formulationevaluation– feasibilityanalysis, Project Report.

Unit-III

Incentivesandsubsidies-Subsidiesservices-subsidyformarket.

Transport – seed capital assistance - Taxation benefit to SSI - role of entrepreneur in exportpromotion and import substitution.

Unit-IV

MSME – Meaning – Features – role – Problems – Rural entrepreneurship : Meaning – needandproblems – Small scalesector in India – objectives and problems of SSI.

Unit-V

Financialassistancetoentrepreneurs:DIC-SIPCOT-SIDBI-TIIC-NSIC-SIDO-SIDC- KVIC - SIDBIEDII.

TextBook:

- 1. EntrepreneurialDevelopment –C.B.GuptaandN.P.Srinivasan
- 2. EntrepreneurialDevelopment –GordonandNatarajan.

ReferenceBook:

- 1. EntrepreneurialDevelopment –S.S.Khanka
- 2. EntrepreneurialDevelopment-P.Saravanavel
- 3. EntrepreneurialDevelopment-S.G.Bhanushali
- 4. EntrepreneurialDevelopment –Dr.N.Ramu

COREXV-MANAGEMENT ACCOUNTING

Objectives:-

- Toenablethestudentstoknowtheimportanceofmanagementaccountinganditsimplicationi nbusiness.
- TounderstandtheconceptsofManagement Accounting
- Togainknowledgeonfundflowandcashflow.
- Toknowthemarginalcostingand budgets

Outcomes:-

On successful completion of this subject, the students will be able to apply management accounting, its objectives and tools in facilitating business decision making.

UNIT-I

Management Accounting – definition – Scope and objectives – Advantages – distinctionbetweenFinancial and Management Accounting

UNIT-II

Ratio analysis – Ratio for liquidity, profitability and Solvency – Utility and limitation of ratioanalysis

UNIT-III

Fundflowanalysis - Cashflowanalysis.

UNIT-IV

Marginalcosting-Breakevenanalysis

UNIT-V

Budgets and Budgetary control – objectives – advantages – Limitations – Different types ofbudgets.

Note:Problem80% and Theory 20%

TEXTBOOK:

- 1. ManagementAccounting-T.S.ReddyandY.Hari PrasadReddy,MarghamPublications.
- 2. ManagementAccounting-MaheswarS.N,SultanChandpublishers,NewDelhi.
- 3. Managementaccounting -R.RamachandranandR.Srinivasan -Srirampublication, Trichy

Referencebook

- 1. ManagementAccounting,R.S.N.PillaiandV.Bagavathi
- 2. Management accounting, S.N.Maheswari Sultan Chand &sons publications, NewDelhi.
- 3. Managementaccounting, SharmaandGuptha, KalyaniPublishers, Chennai

COREXVI-INCOMETAXLAWANDPRACTICE-II

Objectives:-

- Toenablethestudents toknowtheprovisionsofthe Incometaxlaws.
- Tomeasurethe income from other sources and assessment of individuals
- Toexercisethesetoffandcarryforwardanddeductionsfromgrosstotalincome
- Toknowthepowersandduties of Incometax authorities.

Outcomes:-

On successful completion of this subject, the students will be able to enlighten theknowledgeofbasicconceptsofincometaxauthoritiesandcomputationtaxliability ofindividual.

UNIT-I

Income from Other Sources – grossing up – deductions – Computation of other sourceincome.

UNIT-II

SetOffandCarryForward ofLosses-ClubbingofIncome(theoryonly).

UNIT-III

Computation of Gross Total Income-Deduction u/s 80

UNIT-IV

ComputationofTaxLiability-AssessmentofIndividuals

UNIT-V

Procedure for Assessment – Filing of return – Types of Assessment - Income TaxAuthorities:Duties and Powers – PAN.

Note:Problem80% and Theory 20%

TextBooksRecommended:

- 1) Dr.T.S. Reddy &Dr.Hariprasad Reddy, Income tax law and practice, Margampublications, Chennai
- 2) Hariharan–Incometaxlawandpractice.

Referencebooks:

- 1. DinkarPagare, DirectTax—SultanChandpublishers, NewDelhi.
- 2. GaurandNarang, "IncomeTaxLawandPractice" KalyaniPublishers, NewDelhi
- 3. Dr.A. Murthy, Income Tax Lawand Practice-Vijay Nichole Publications, Chennai.

ELECTIVEIII-COMPUTERAPPLICATION-PHOTOSHOP(THEORY)

Objectives:-

- 1. Understandthetechnicalbasis ofthedigitalimage
- 2. Buildconfidenceandskillinusage
- 3. Applythe principles inrelated applications
- 4. Exposetowebdevelopmentandcomputerskills
- 5. Create, modify, combineand/or optimized igital images on a computer

Outcomes:-

Onsuccessfulcompletionofthissubject, the students will be able to make image editing programmes in the market at present.

UNIT-I

Photoshop:Basicfeatures-creatingnewdocument-exploringfileformats-workingwithToolsPanel – workingwith Photoshop views.

UNIT-II

Colors and Channels: Color Theory-color modes-setting foreground and background colors-color adjustments.

UNIT-III

Images: Image resolution – changing resolution – change the on-screen size of an image – change the print size of an image – changing document size – modifying images–croppinganimage–workingwithshapetools

UNIT-IV

Selection:SelectionTools-Marqueetools-Lassotools-magicwandtools-Pentool-modifyingand selection- expansion andrefining selection outline.

UNIT-V

LayersandMasks:Exploringlayerpanel-workingwithlayers-Opacity andBlendmodes -layerstyles-workingwith masks-Textcreation-DrawingandPainting.

TextBooks:

- 1. Photoshop7,FirewallMedia, LakshmiPublicationPvt. Ltd,Delhi,2005.
- 2. PhotoshopCS6,KogentLearningSolutionsInc, DreamtechPress,Delhi,2013.
- 3. Photoshop CS8, Gregory Georges, Wiley Publishing Inc, Dreamtech India Pvt. Ltd, Delhi, 2004.

Webresource:

- 1. National Association of Photoshop Professionals (NAPP)
- 2. Lynda

SKILLBASEDELECTIVECOURSE

SBEC-VI-COMPUTERAPPLICATION-PHOTOSHOP(Practical)

Objectives:-

- 1. Understandthetechnicalbasis ofthedigitalimage
- 2. Buildconfidenceandskillinusage
- 3. Applythe principles inrelated applications
- 4. Exposetowebdevelopmentandcomputerskills
- 5. Create, modify, combine and/oroptimizedigitalimagesonacomputer

Outcomes:-

On successful completion of this subject, the students will be able to demonstrate a mastery of Photoshop application.

PracticalList

- 1. Resize, rotate, crop.
- 2. Select, Cropand Delete image background using Lasso, magic wand and pentool.
- 3. Editingphoto(spot healing,patchand red eyetool)
- 4. Recreatingphoto (contentaware, clone and patterns tamptools)
- 5. Simplecolorcorrection (b/wto color)
- 6. Creatingobjects(rectangle,eclipse,etc.)
- 7. Workingwithlayers
- 8. Usemasking
- 9. Workingwith filters
- 10. CreatingsimpleGIFimageusingtimeline

COREXVII-PROJECTWORK

Each Student has to be assigned Project work in the beginning of the VI semester. The report of the project work shall be submitted at the end of the 6th Semester 30 days prior to the commencement of the University examinations.

The Report shall be prepared by the students under the supervision of a faculty member of thedepartment. Each reportshall beneatly typed, innot less than 50 Pages.

Each student shall submit 2 copies of the report, of which, one shall be forwarded to thedepartment.

Internalexaminer and External examiner shall conduct Projectevaluation and viva-voceexaminations.

EvaluationMethod:-

ProjectReport - 75
MarksViva–VoceExamination - 25Marks

Total -100Marks