

PERIYAR UNIVERSITY

(Re-accredited with “A” Grade by NAAC)

PERIYAR PALKALAI NAGAR

SALEM – 636 011



M.Com (Choice Based Credit System)

**Regulations / Syllabus
(2018-19 onwards)**

Preamble

The Department of Commerce was established in 1997 by the act of Periyar University. The Department offers M.Com, M.Phil and Ph.D programmes. The course provides an extreme and rigorous base for teaching, research and allied business administration. The course serves the needs of academics and prepares students for research, teaching and ensure the compliance for employability. The alumni of this course are well placed in business, taxation, Accounting, Marketing, Human Resource Management, Insurance, Banking, finance and Administration in the country.

The department has produced 80 Ph.Ds, and 247 M.Phils. Several Research Projects have been carried out and successfully completed with the financial assistance from various funding agencies like UGC and ICSSR. The Department also undertaking an International Project in collaboration with University of Hertfordshire, London funded by UGC-UKIERI.

As per the structure, there are 5 to 6 papers in each semester including Supportive and Swayam Courses. Taking the considerations of the industries, the curriculum includes equal amount of lab and practicals. The structure for the groups has been designed with intent to provide advanced level specialization in the respective field.

The Department's Mission is to emerge as a global conglomerate of premier academic Institution for Commerce, each taking pride in having leads to fulfill the aspirations of trade, Business, Commerce and the Individual.

REGULATIONS

(EFFECTIVE FROM THE ACADEMIC YEAR 2018-2019 AND THEREAFTER)

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess.

- a. B.Com (or)
- b. Any degree with financial accounting and cost accounting/ Management accounting/ each with 100 marks.

DURATION OF THE COURSE

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The first semester will consist of the period from July to November and the second semester from December to March.

The duration of each semester will be about 18 weeks. The subjects of study shall be in accordance with the syllabus prescribed from time to time.

SUBJECTS OF THE STUDY

The total number of subject of study will be 26 including 2 Supportive Papers, 2 Swayam Course, 1 Summer Internship Training and 1 project work.

The project report must be submitted through the Supervisor and the Head of the Department on or before 31st March of the second year.

EVALUATION

The students will be evaluated for 100 marks in each subject of study as detailed below:

External Examination	-75 marks
Internal Assessment	-25 marks

The components of internal Assessment for 25 marks are:

Test	-15 Marks
Seminar	- 5 Marks
Assignments/ Quiz	- 5 marks
Total	- 25 Marks

Other details about evaluation are given in (CBCS Regulations).

PASSING MINIMUM:

1. Theory Internal 25 marks, External 75 marks.
2. Separate passing minimum is prescribed for internal and external
The passing minimum for CIA shall be 50% out of 25 marks (i.e) 12.5 marks)
Passing Minimum for External Examination shall be 50% out of 75marks (ie 37.5/38 marks)
Passing Minimum for Practical Examinations shall be 50% out of Practical marks

CLASSIFICATION OF THE SUCCESSFUL CANDIDATES:

Successful candidates passing the examinations and securing the marks,

50% and above	- Pass Second Class
60% and above	- Pass First Class

Above 75% in the aggregate –I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern.

The performance of a student in each course is evaluated in terms of grade point average, weighted average marks cumulative grade point average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.

SYLLABUS – SUBJECTS AND CREDITS

Semester I					
SUBJECT	Duration	Internal Marks	External Marks	CREDIT	
				Theory	Lab/Practicals
Organisational Processes – 18COMC01	3	25	75	4	
Financial Accounting – 18COMC02	3	25	75	3	1(Tally)
Statistical Analysis – 18COM03	3	25	75	2	2(SPSS)
Managerial Economics – 18COMC04	3	25	75	4	
Business Communication Skills – 18COMC05	3	25	75	2	2
Supportive by other Department	3	25	75	3	
Total	23 Credits				
SEMESTER II					
Corporate Accounting – 18COMC06	3	25	75	4	
Corporate Legal Framework – 18COMC07	3	25	75	4	
Financial Management- 18COMC08	3	25	75	4	
Computer Applications in Business– 18COMC09	3	25	75	1	3
Marketing Management – 18COMC10	3	25	75	4	
Supportive by other department	3	25	75	3	
Total	23Credits				
SEMESTER III					
Cost and Management Accounting – 18COMC011	3	25	75	4	
Security Analysis and Portfolio Management – 18COMC12	3	25	75	3	1
Direct Taxes & Corporate Tax Planning – 18COMC013	3	25	75	4	

Innovation & Entrepreneurship – 18COMC14	3	25	75	4	
Corporate Governance & Business Ethics – 18COMC15	3	25	75	4	
E-Commerce – 18COMC16	3	25	75	2	2
Summer Internship – 18COMC17				2	
Total					26Credits
SEMESTER IV					
Strategic Management – 18COMC18	3	25	75	4	
India's Foreign Trade and Investments – 18COMC19	3	25	75	4	
Financial Markets, Institutions & Financial Services – 18COMC20	3	25	75	4	
Indirect Taxation including GST – 18COMC21	3	25	75	4	
Project and Viva Voce – 18COMC22		25	75	4	
Total					20Credits
TOTALCREDIT					92 Credits

SWAYAM

Swayam Courses will be considered as Add-on Course in the Curriculum.

Supportive courses offered to other Departments

1. Principles of Accountancy – 18COMSO1
2. Advertisement and Salesmanship – 18COMSO2

Question Paper Patterns

Question Paper Pattern for Non-practical Subjects Total Marks – 75 Time – 3 Hrs

Part –A

20 Objective type questions to be filled in the OMR Sheets (20x1=20 Marks)

Part-B

Analytical Questions – One Question from each Unit (5x3=15 Marks)

Part-C

Either or type Descriptive Questions from each unit (5x8=40 Marks)

Question Paper Pattern for Practical based Subjects

(3 Credit points for theory and 1 Credit point for Practical)

Total Marks – 50 Time – 2 Hrs

Part –A

10 Objective type questions to be filled in the OMR Sheets (10x1=10 Marks)

Part-B

Analytical Questions – One Question from each Unit (5x2=10 Marks)

Part-C

Either or type Descriptive Questions from each unit (5x6=30 Marks)

Time 1 Hour for Practical Examination. Marks 25

Question Paper Pattern for Practical based Subjects

(2 Credit points for theory and 2 Credit point for Practical)

Total Marks – 40 Time – 1 Hr 30 Mnts

Part –A

10 Objective type questions to be filled in the OMR Sheets (10x1=10 Marks)

Part-B

Analytical Questions – One Question from each Unit (5x2=10 Marks)

Part-C

Either or type Descriptive Questions from each unit (5x4=20 Marks)

Time 1Hr 30 Mnts for Practical Examination. Marks 35

Question Paper Pattern for Practical based Subjects

(1 Credit points for theory and 3 Credit point for Practical)

Total Marks – 25 Time – 1 Hr

Part –A

10 Objective type questions to be filled in the OMR Sheets (10x1=10 Marks)

Part-B

Analytical Questions – One Question from each Unit (5x1=5 Marks)

Part-C

Either or type Descriptive Questions from each unit (5x2=10 Marks)

Time 2 Hrs for Practical Examination. Marks 50

ORGANISATIONAL PROCESSES – 18COMC01

Unit I: To Understand the Importance of Business Environment and its Process

Business system: Introduction – concept- nature – types - scope - social responsibilities- business interaction to business ethics and values - India's experience of liberalization and globalization, Technological innovations - Emerging opportunities in business; Franchising, Outsourcing, and E-commerce - 'Make in India' Movement.

Unit II: To Comprehend the Various Businesses and its Suitability

Business sector and various forms of business organizations – meaning - features, objectives - types -relative merits, demerits & suitability Business combinations.

Unit III: To know the Various Organization Strategies

Organisational Strategies – production planning and control – objectives – need and importance –Planning – Decision Making – Strategy Formulation – Organizing – Departmentation - functional, project, matrix and network. Delegation and decentralization of authority. Dynamics of group behaviour.

Unit IV: To Learn the Leadership Qualities

Leadership: Concept - styles -trait – theories: Motivation: Concept - Importance- Theories; Communication: Process and Barriers; Control: Concept and Process.

Unit V: To Identify Relevant Managements' Conceptual Framework

Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management - Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. V.K.Kaul, Business Organisation and Management, Pearson Education, New Delhi
2. M.C. Shukla, Business Organisation and Management, Sultan Chand & Sons , New Delhi.
3. P.C. Tulsian, Business Organisation & Management, Pearson Education, New Delhi.
4. C. R. Basu, Business Organization and Management, McGraw Hill Education.
5. T.N.Chhabra, Business Organisation and Management, Sun India Publications, New Delhi.
6. C.B. Gupta , Modern Business Organisation, Mayur Paperbacks, New Delhi
7. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
8. Francies Cherunilam, "International Business – Text and Cases", PHI Pvt. Ltd, New Delhi
9. R.N.Gupta , Business Organization and Management, Taxmann publishers , New Delhi.

FINANCIAL ACCOUNTING – 18COMC02

Unit-I: To throw understanding of Accounting Principles and assumptions

Accounting Theory: Nature and scope. Accounting methodology and different approaches to theory construction. Accounting Standards: Process of formulation of accounting standards, including Indian Ass (IFRS converged standards) and IFRSs; convergence Vs adoption; objective and concepts of carve outs. The effects of changes in foreign exchange rates.

Unit-II: Understanding of Advance accounting practices in Partnership Firms.

Partnership Accounting: Assignment of life policy. Mergers and amalgamation. Sale of business, dissolution, insolvency and piecemeal distribution.

Unit-III: Comprehend the significance of a Double Accounting system and what way differs from other accounting practices.

To correlate the nature of inflation on changes in the price level. Double Accounting System. Replacement of an asset. Inflation Account: Meaning & methods of accounting for price. General Price level accounting (current purchasing power accounting) Current Cost Accounting and CPP & CCA method.

Unit -IV: Learning of accounting procedure for non-measurable values in the society and very unique business activities.

Human Resource Accounting: Meaning and assumptions and different accounting methods. Social Responsibility Accounting: Meaning & form of accounting. Special Type of Accounting: Self Help Groups & Joint Liability Groups. Hawkers and individual proprietorship. Hotel, Hospitals and Farm accounting.

Unit-V: To Familiarize with Computerized Accounting

Tally – General features – Accounting features – Inventory features – creating, selecting, deleting and shutting a company – Tally Vouchers – meaning – receipt and payment vouching – tally audit – features – conduct.

(Note: Question Papers Consists of 25% theory, 50% Problem and 25% Practical (Separate Theory and Practical Examinations))

Suggested Readings:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.
4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008. 5. L.S. Porwal, Accounting Theory, TMH, 2000
5. K. Prabhakar Rajkumar, Fundamental Analysis and Techniques of Financial Accounting, Ane Books Pvt Ltd., New Delhi.
6. S.P. Iyenger, Advanced Accountancy, Sultan Chand & Sons, 2001.
7. M. A. Arulanandam, K.S. Raman, Advanced Accountancy, Himalaya Publishing House, 2007.

Practical

Unit – I: To know the fundamental of Statistics

Nature and scope of statistics – Characteristics and limitations of statistics – Statistical investigation – Preparation of Questionnaire/Interview Schedule – Design of Sampling – simple random, stratified and systematic sampling – Collection of data – primary and secondary data– Report preparation & Presentation.

Unit – II: To understand the application of diagrammatic representation

Processing and presentation of data – classification of data – tabulation of data – formation of frequency tables – diagrammatic presentation of statistical data – bar diagrams – pie diagrams and pictograms – simple problems – graphical presentation of statistical data – histogram, frequency curves and give curve – simple problems.

Unit – III: To study the simple statistical tools & Applications

Measures of central tendency – mean, median, mode – simple problems – measures of dispersion – range, mean deviation, quartile deviation and standard deviation – relative measures of dispersion – simple problems. Concept of Skewness and Kurtosis.

Unit – IV: To study the Complex statistical tools & Applications

Correlation: Scatter diagram – simple correlation, rank correlation. Regression – simple regression lines – simple problems. Time series – components of time series – trend, seasonal, cyclical, random variations – methods of measuring trend and seasonal variations. Index numbers – meaning and uses. Cost of living index numbers – construction of consumer's price index numbers – wholesale price index numbers.

Unit – V: To know the application of Small & Large sample test.

Test of Significance: small sample and large sample tests – t test, F test and chi-square test.

(Note: Question Papers Consists of 25% theory, 25% Problem and 50% Practical (Separate Theory and Practical Examinations))

Suggested Readings:

1. Agarwal, B.L.(2006). Basic Statistics, New Age International, New Delhi.
2. Goon,A.M., Gupta,M.K and Das Gupta,B(2008). Fundamentals of Statistics, The world Press.
3. Gupta, S.C., and Kapoor, V.K.(2000). Fundamental of Mathematical Statistics, Tenth Edition. Sultan chand and Sons, New Delhi.
4. Gupta, S.C., and Kapoor, V.K.(2000). Fundamental of Applied Statistics, Fourth Edition. Sultan chand and Sons, New Delhi.
5. Saxena,H.C.(1967).Elements Statistics, Sultan Chand & Co., New Delhi.

Practical

1. Preparation of Data Sheet
2. Graphical Representations (Charts & Histogram)
3. Mean, Median, Mode (Central Tendencies)
4. Positional Measures & Standard Deviation (Dispersion)
5. Simple & Multiple correlation (Scatter Diagram)
6. Linear Multiple Regression fit
7. T-test
8. F-test
9. Chi-square test
10. Normality testing

MANAGERIAL ECONOMICS – 18COMC04

Unit I: To Know about the Managerial Economics and its Functions.

Managerial Economics: Meaning, Nature, and Scope of Managerial Economics – Relationship between Managerial Economics and other disciplines – Role and Responsibilities of Managerial Economist – Approach of Managerial Decision Making – The Theory of Firm. Demand Analysis: Meaning, Determinants and types of demand – Demand distinctions – Elasticity of demand – Demand Forecasting – Methods of demand forecasting.

Unit II: To Study about Cost Concepts and Production Functions.

Cost Analysis: Cost concepts, Classifications and determinants – Cost output relationship – Break even analysis – Production function – Supply analysis.

Unit III: To acquire the knowledge about concept of pricing and its policies.

Pricing and output decisions under different market structures. Pricing policies & Practices: Pricing objectives – Pricing methods.

Unit IV: To Study about capital management, causes and effects and foreign trade.

Capital management – Business cycles: Phase, causes and effects – Inflation and Deflation: Types, causes and effects – International Trade: Balance of Trade and Balance of Payments.

Unit V: To study about national income, savings and consumption pattern.

National Income: Definition – Concepts of National Income – Methods of calculating National Income – Consumption – Savings – Investment

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Varshney & Maheswari – Managerial Economics, Sultan Chand & Sons.
2. Samuelson & Nordhaus – Economics, Tata McGraw Hill.
3. G.S.Gupta – Managerial Economics, Tata McGraw Hill.
4. Joel Dean – Managerial Economics, Mote & Paul.
5. D.N. Dwivedi – Micro Economic Theory, Vikas Publishing House.
6. Wali and Kalkundrikar – Managerial Economics

BUSINESS COMMUNICATION SKILLS – 18COMC05

Unit – I : To Know the Foundation of Communication

Communication foundation: communication model relevance and types of managerial communication – communication barriers ethical communication professionalism in communication – team communication, meetings, listening, nonverbal communication.

Unit – II: To Find the Managerial Skills and the Types of Communication

Introduction to managerial skills: communication process, barriers to communication – importance of communication in workplace. Types and channels of communication: classification of communication channels – principles of nonverbal communication – types of business communication, communication network in organization.

Unit – III: To Understand the Concept of Listening and Selection/Placement Interviews

Importance of listening in the workplace: introduction, what is listening? Barriers to listening, strategies for effective listening, listening in a business context group discussion. Selection or placement interviews z discipline interviews z appraisal interviews exit interviews.

Unit – IV: To Know the Forms of Letter in Business Communication

Business communication skills: business letters – routine letters – bad news and persuasion letters – sales letters- collection letters – job application letters. Developing oral business communication skills – reading skills for effective business communication SQ3R techniques of reading.

Unit – V: To Understand the Forms of Business Communication

Other forms of external business communication: introduction, communication with media – news releases, communication about the organization through advertising. Internal and external business – communication. Writing business reports. Types of business reports, format for business reports, steps in report preparation. Public speaking and negotiations.

(Note: Question Papers Consists of 50% theory and 50% Practical (Separate Theory and Practical Examinations))

Suggested Readings:

1. Mary Ellen Guffey, Business Communication: Process and Product, 5e, south western Thomson publishing, Mason, OH, 2005.
2. Namita Gopal, Busniess Communication, new age international publishers, E New Delhi, 2009.
3. Raymond V Lesikar, John D Pettit, and Mary E Flatly. 2009. Lesikar’s basic Business Communication. 11th ed. Tata McGraw – Hill, New Delhi.
4. Penrose and Rasberry, Business communication for managers: An advanced approach, 5e, south – western college pub, 2007.
5. Asha Kual, Business communication, prentice hall of India, New Delhi, 2007.

Practical

1. Drafting of Business Letter
2. Leadership Skills

3. Communication Skills
4. Problem Solving Skills

SEMESTER II

CORPORATE ACCOUNTING – 18COMC06

Unit-I: To understand the procedures for preparation of financial statement of registered companies.

Preparation of Company Final Accounts: Acquisition of business. When a new set of books are opened and when the same set of books are continued. Profit prior to incorporation and statutory report.

Unit-II: To know the different accounting procedures for three kinds of merging practices in corporate sectors.

Amalgamation, Absorption and external reconstruction: Amalgamation in the nature of merger and purchase, purchase consideration, accounting in the books of transferor company, in the books of the transferee company, pooling of interest method.

Unit-III: To study the alternative practices of merger is not doable and termination practices.

Alteration of share capital and internal reconstruction: alteration of share capital, steps involved in internal reconstruction, reorganization through surrender of shares. **Liquidation:** legal provisions, statement of affairs and deficiency/surplus account, liquidator's final statement of account, calls-in-arrear and calls-in-advance.

Unit-IV: To understand the bookkeeping practices of the individual financial bodies like Banks and Insurance Companies.

Bank Accounts: General information relating to book-keeping system of bank, legal requirements affecting the preparation of final accounts, preparation of profit and loss account, preparation of balance sheet.

Unit-V: To Know the Insurance Company Accounts:

Important provisions of the insurance act, 1938, books required to be maintained by insurance companies, accounts of life insurance business, accounts of general insurance business, IRDA relations regarding preparation of financial statements.

Note: Question Papers Consists of 30% theory and 70% Problem.

Suggested Readings:

1. Sukla. M.C and Crewal. T.S. Advance Accounts, New Delhi. S. Chand and Co., 2002.
2. Gupta. R.L nad Radhaswamy. M. Advance Account. New Delhi. Sultan Chand, 2002.
3. Jain S.P. and Narang. K.L. Advance Account . Ludhiana. Kalayani Publishers, 2002.
4. J.R. Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi.
5. Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd.

CORPORATE LEGAL FRAMEWORK – 18COMC07

UNIT – I: To know about the Companies Act and formation of companies.

The Companies Act, 1956 and 2013: Nature of Company- Kinds of companies-Formation Company-Memorandum of association - Articles of associations-Prospectus.

UNIT – II: To study about company share capital, Company Management and maintenance of books of accounts.

Share capital and membership and Debentures-Meetings and Resolutions- Company Management and Administration - Managerial Remuneration – Accounts of Companies - winding up and dissolution of companies.

UNIT – III: To know the provisions of Negotiable Instruments Act.

The Negotiable Instruments Act, 1881: Negotiable Instruments; Meaning, Characteristics-Definitions-Classification- Sight and Time Bills- Negotiation- Negotiability- Assignability- Rights and obligations of Parties- Notice dishonor- Acceptance and Payment for honour - Presentment of Instruments-Payment and Interest – Types of Hundis - endorsement and Crossing of cheque

UNIT – IV: To acquire knowledge of Monopolistic trade practices.

MRTP Act 1969: Monopolistic trade practices; Restrictive trade practices; unfair trade practices.

UNIT – IV: To study about the Employees’ Provident Funds & Miscellaneous Provisions.

The Employees’ Provident Funds & Miscellaneous Provisions Act, 1952: Introduction-Definitions-Employees Provident Fund Scheme-Employees’ Pension Scheme-Employees’ Deposit –Linked Insurance Scheme- Miscellaneous Provisions.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

- 1.N.D.Kapoor, Company Law, Sultan Chand & Sons, New Delhi.
- 2.P.P.S. Gogna, Company Law S.Chand, Publishing, New Delhi
3. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
4. The Companies Act, 1956
5. The Negotiable Instruments Act, 1881
7. Jain Narang, Corporate Legal Framework
8. Corporate and Other Laws, Board of Studies, The Institute of Chartered Accountants of India.

FINANCIAL MANAGEMENT – 18COMC08

Unit-1: To Perceive the Basics of Financial Management.

Financial Management: Concept- nature- objectives – functions- significance - scope; financial decision making and types of financial decisions; role of finance manager in a firm - agency problem; Risk –Return framework (Theory only).

Unit-2: To Appraise the Required Liquidity to Run the Enterprises.

Working Capital planning and Management: Basics of working capital planning; estimation of working capital requirement- sources of working capital- factors determining working capital – working capital policy and its management of cash; accounts receivables and inventories.

Unit-3: To be Aware of Financial Stability of the Firm.

Cost of capital and capital structure; concept – types of cost of capital and their measurement- concept of capital structure- features of optimum capital structure – factors affecting capital structure- theories of capital structure; Leverage: operating leverage (OL)-Financial leverage (FL) – Combined leverage (CL).

Unit-4: To Evaluate and Identify the Suitable Project Proposals.

Capital budgeting decisions: Concept- significance of capital expenditure decisions- capital budgeting process. Methods of evaluating capital budgeting - Evaluation of capital budgeting decisions under uncertainty and inflation by using statistical decision theory.

Unit-5: To Estimate the Dividend Portion for Shareholders.

Dividend Policy: concepts- different policies and practices - determinants of dividend policy- Theories of dividend; valuation – Walter, Gordon and M.M Theory Assumptions and limitations.

(Note: Question Papers Consists of 60% theory and 40% Problem.)

Suggested Readings:

1. I.M. Pandey, Financial Management, Vikas Publications, New Delhi.
2. Van Horne, C. James, Financial Management and Policy, Prentice Hall of India, New Delhi.
3. Ashwath Damodharana, Corporate Finance – Theory and Practice, John Willey and Sons, New York, 2nd edition,
4. M.Y. Khan and P.K Jain, Financial Management, Tata Mc Graw Hill Publishing Company Ltd. , New Delhi.
5. M.Ravi, Kishore, Financial Management, Taxxmann Allied Services Pvt. Ltd. New Delhi, 5th Edition.
6. S.A. Ross, R.W.Westerfield and J.Jaffe, Corporate Finance, McGraw Hill , New Delhi, 7th edition.
7. R.A.Brealey and S.C. Myers, Principles of Corporate finance, McGraw Hill, New Delhi, 6th edition.

8. S.N.Maheswari, Financial Management, Sultan Chand and Sons, New Delhi.

COMPUTER APPLICATION IN BUSINESS – 18COMC09

Unit-I: To know the uses of computer application in business.

Basic Concepts Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailormade software.

Unit-II: To acquire knowledge of Internet and its advancements.

Internet Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines.

Unit-III: To study about office document and its functions.

Word Processing Introduction to word Processing; Word processing concepts, Working with word document, Opening an existing document/creating a new document; Saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup

Unit-IV: To familiar students about Spreadsheet and its overview.

Spreadsheet and its Business Applications Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Mathematical ROUND ALL, SUM, SUMIF, COUNT, COUNTIF ; Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.; Financial - PMT, PPMT, IPMT; Logical - IF, AND, OR

Unit-V: To make the student to understand Software and its practical applications Presentation Software creating a presentation; Editing, Sorting, Layout, Set-up row, Rehears timing. Practical applications Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution. Cumulative and calculation of Means, Mode and Median; Regression

(Note: Question Papers Consists of 25% theory and 75% Practical (Separate Theory and Practical Examinations))

Suggested Readings:

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
2. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.
3. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi
4. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi
5. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi
6. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software Manuals

Practical

1. MS – Excel

MARKETING MANAGEMENT – 18COMC10

Unit–I: To Know the fundamentals of Marketing.

Understanding marketing – core concepts of marketing – modern marketing – marketing mix- marketing environment – marketing and new economy – building customer satisfaction – value and retention – marketing planning.

Unit–II: To Study the Importance of Product Management and Strategies.

Product management – branding – pricing – buyer behaviour – market segmentation – developing market strategies – market targeting – customer management.

Unit–III: To familiarize with Promotion Techniques and Communication.

Marketing channel management – managing retailing, wholesaling and market logistics – managing sales force – marketing communication – advertising – sales promotion – public relations – direct marketing – internet marketing - personal selling – media and its effectiveness.

Unit –IV: To Study Marketing Research and Report Writing

Marketing research – types of marketing research – stages in marketing research process – approaches of marketing research – marketing research report – marketing and sales information system.

Unit –V: To Know Various Forms of Marketing

Service marketing – service marketing mix – reasons for growth of service industries – types of services – challenges for services – service quality – rural marketing – innovative marketing – green marketing – social marketing.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Marketing Management – Philip Kotler – Pearson Education.
2. Marketing Management – Arun Kumar and Meenakshi – Vikas publishing house private Ltd.
3. Service Marketing = B. Balaji – S. Chand.
4. Marketing Management – K.S. Chandrasekar – Tata McGraw Hill.
5. Marketing – K.Krishnakumar - Borfring
6. Service Marketing – Valarie A Zeithaml, Mary Jo Bitner, Dawyne D Gremler and Ajay Pandit – Tata McGraw Hill.
7. Zikmund, William G. and Michael D’Amico, Marketing: Creating and Keeping Customers in an ECommerce World, South-Western College Pub.

SEMESTER III

COST AND MANAGEMENT ACCOUNTING – 18COMC11

Unit –I: To Learn the Basics of Cost Accounting.

Meaning, Nature, Scope, Objectives, Advantages and Limitations of Cost Accounting -Cost Accounting Vs Management Accounting and Financial Accounting - Installation of Costing System - Cost Concepts - Cost Centers and Profit Centers - Classification of Cost - Preparation of Cost Sheet - Tenders and Quotations - Reconciliation of Cost and Financial Accounts.

Unit – II: To Know Various Cost Accounting Techniques.

Material Control Meaning - Objectives - Essentials - Advantages and Limitations of Material Control - Purchase Control - Purchase Department - Stores Records - Stock Levels -EOQ - ABC and VED Analysis - Issue of Materials - FIFO, LIFO, HIFO, SAM, WAM - Inflated Price - Base Stock Method and Standard Price Method.

Unit– III: To Learn Various Labour Costing Methods.

Labour Cost - Computation and Control, Time Keeping, Methods of Wage Payment - Time Rate and Piece Rate System - Payroll Procedures - Idle Time and Over Time - Labour Turnover - Overheads - Classification, Allocation, Apportionment and Absorption - Accounting and Control of Overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

Unit– IV: To Know the Fundamentals of Management Accounting.

Management Accounting - Meaning, Scope, Importance, Advantages and Limitations - Different Types of Financial Statements - Comparative Balance Sheet - Common Size Balance Sheet - Trend Analysis - Ratio Analysis - Interpretation, Benefits and Limitations - Classification of Ratios - Liquidity, Profitability, Turnover and Solvency Ratios.

Unit– V: To Know the Tools of Management Accounting.

Fund Flow and Cash Flow Statements - Budgets and Budgetary Control - Meaning, Objectives, Merits and Demerits - Types of Budgets - Production, Cash and Flexible Budgets - Marginal Costing (Excluding Decision Making) Absorption and Marginal Costing - CVP Analysis - Break Even Analysis - Break Even Chart.

(Note: Question Papers Consists of 40% theory, 60% Problem.)

Suggested Readings:

1. Cost Accounting - R.K.Gosh, Sultan Chand & Sons
2. Cost Accounting - S.P.Jain and K.L. Narang, Kalyani Publishers
3. Cost Accounting - S.I.Iyenger, Sultan Chand & Sons
4. Management Accounting - S.P.Gupta, S.Chand & Company
5. Management Accounting - I.M.Pandey, Vikas Publishing House PVT Ltd
6. Management Accounting - S.N.Maheswari, Sultan Chant & Sons
7. Management Accounting - R.S.N.Pillai and Bhagavathi, S.Chand & Company Pvt Ltd
8. Management Accounting - T.S.Reddy and Y.Hari Prasad Reddy, Margam Publications

Unit-I:General understanding of personality of investments and portfolio administration.

Investment: Meaning, characteristics and objectives. Investments Vs Speculation and Gambling. Indian securities market: nature, process and scope of financial assets, investment decisions and sources of financial information. Portfolio Management: Securities Portfolio Analysis. Portfolio selection, revision and evaluation.

Unit-II:Contemplation of basic approaches in investment decisions.

Risk: Meaning, elements and measurement of risk. Fundamental analysis: Economy, industry, company and technical analysis.

Unit-III:Secure in the knowledge of how the financial instruments are valued.

Valuation of instruments: Equity and bond valuation. Analysis of risk in bonds-duration and convexity; bond portfolio management strategies-passive, semi-active and active along with immunization strategies. Certificate of Deposits, Debentures.

Unit-IV:To gain the knowledge of theoretical justification in portfoliooperations.

Portfolio Theories and Management: Traditional and Modern Portfolio theories; single and multi-index models. Markowitz model; sharpe's single index model; capital asset pricing model (CAPM) and arbitrate pricing model (APT); performance evaluation of portfolios; problems associated with revision of portfolios. Active and passive portfolio management.

Unit-V:To aware of the implication of hedging instruments in India.

Financial Derivatives: Futures, options, portfolios of futures and options synthetics, exotics and financially engineered products. Swap: nature and types.

(Note: Question Papers Consists of 50% theory, 25% Problem and 25% Practical (Separate Theory and Practical Examinations))

Suggested Readings:

1. Fischer Donald E. and Ronald J. Jordan, "Security Analysis and Portfolio Management", 6th Edition, Prentice Hall of India, 2007.
2. Frank K. Reilly, and Keith C. Brown, "Investment Analysis and Portfolio Management", 8th Edition, Thomson, 2007.
3. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, "Investments", 6th Edition, Prentice Hall of India, 1995.
4. Hull J.C. Options, "Futures and Other Derivatives", 6th Edition Prentice Hall, 1997

Practical

1. Security and Market analysis
2. Stock Trading

3.

DIRECT TAXES AND CORPORATE TAX PLANNING – 18C0MC13

Unit 1: To Understand the Various Terminology and Practices in Direct Tax.

Basic Concepts – previous year – Assessment year – Assessee – person- Income- Gross Total Income – Agriculture Income – Exempted Income – Capital and Revenue Expenditure – Residential Status and Incidence of Tax Liability.

Unit 2: To learn the Tax Provisions towards Various Incomes Earned.

Salaries – Allowances –perquisites- profit in lieu of salaries – Gratuity-pension – leave salary- provident fund – deductions u/s 16 – problems on Income from salary (only individual assessee)- Income from House Property- Basis of charge – Deemed owners, Exempted income from House property – Computation Income from House Property.

Unit 3: To Know the Provisions Related to Deduction and Income from Various Commercial Activities.

Profits& gains of Business or Profession – Admissible deductions – expenses expressly disallowed- depreciation and deemed income: Capital Gain; Long Term Capital Gain (LTCG), Short Term Capital Gain (STCG): Income from other sources.

Unit 4: To Get Adequate Knowledge of Consolidation of Various Incomes.

Clubbing of Income- set - off and carry forward of losses – Deduction from Gross total income - Computation of Total Income – Individual – firm- TDS- Advance Tax- PAN -

Unit 5: To Gain Knowledge of Preparation of Returns and e Filing.

Income Tax Authorities – Deduction of Tax- Minimum Alternative Tax (MAT)- Alternative Minimum Tax (AMT) – Filing of returns- e-filing - Different types of assessment- Defaults and penalties- Double Taxation relief.

(Note: Question paper Consists 60% Problem & 40% Theory)

Suggested Readings:

1. V.P. Gaur and K.L.Narang, Income Tax Law and Practice, Kalyani Publishers.
2. Dr.Vinod Singharia, Direct Taxes, Taxmann Publications, New Delhi
3. Dinkar Pagare, Income Tax Law&Practice, Sultan Chand &Sons, New Delhi.
4. H.C. Mehrotra, Income Tax Law & Accounting, Sathiya Bhavan Publications.Agra.
5. Directorate of studies – The Institute of Cost Accountants of India (ICAI), Kolkata.

INNOVATION AND ENTREPRENEURSHIP – 18COMC14

Unit-I: To Study about Entrepreneurship and its various functions.

Introduction: Concept, Definitions and Role; process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.

Unit-II: To learn business idea generation and identify business opportunities.

Creating Entrepreneurial Venture: Generating Business idea- Sources, methods ideas, Creativity; Challenges; Business planning process, Drawing business plan; leadership- Challenges, Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.

Unit-III: To study about uses of financial statement and functions of marketing.

Functional plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.

Unit-IV: To acquire the knowledge about financial institutions and its activities.

Entrepreneurial Finance: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India.

Unit-V: To study about management of enterprise and its functions.

Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Taneja, Entrepreneurship, Galgotia Publishers.
4. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
5. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
6. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
7. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi
8. Natarajan., K and E. Gordon, Entrepreneurship Development, Himalya Publication, India.
9. Vasant, Desai, Small- Scale Industries and Entrepreneurship, Himalya Publication, India.

10. Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning Note: Latest edition of the readings may be used.

CORPORATE GOVERNANCE AND BUSINESS ETHICS – 18COMC15

Unit-I: To know the fundamentals of corporate governance and business ethics.

Corporate Governance concept – Importance – business ethics- ethical values – issues, need of corporate governance code transparency and disclosure- global issues of government – regularity framework – corporate scams – committees in India and abroad.

Unit-II: To Study about Corporate Governance Models and its activities

Meaning theories, Models and Benefits of Corporate Governance, Politics and Governance, Board committees and their functions, insider trading, rating agencies, green governance/e-governance clause 49 of listing agreement, corporate governance in public sector undertakings, corporate funding and political parties, class action, whistle blowing, shareholders activism.

Unit-III: To acquire the knowledge about corporate crisis in India and global

BCCI (UK). Maxwell communication (UK), Enron (USA) World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer services Ltd. And Kingfisher Airlines, Common Governance Problems Noticed in various Corporate Failures, Codes and Standard on Corporate governance, initiatives in India.

Unit-IV: To Study about Business Ethics and its functions

Morality and Ethics, Business Values and Ethics, Various Approaches to Business Ethics, Ethics Theories, Ethical Governance, Corporate Ethics, CSR – Extension of Business Ethics, Benefits Adopting Ethics in Business, Ethics Programme, Code of Ethics, Ethics Committee.

Unit-V: To study about Corporate Social Responsibility activities

Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and business ethics, CSR and Corporate Governance, Environmental aspect of CSR, CSR provision under the companies Act, 2013, CSR Committees, CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Kumar, Anil (2012), Corporate Governance, Theory and Practice, International Book House, New Delhi.
2. A.C, Fernando (ed) (2009), Corporate ethics, Governance and Social Responsibility, Pearson.
3. Monks, R.A.G., and N.Minnow (2001), Corporate Governance, John Wiley & Sons, UK.
4. Naciri, A.(ed) (2008), Corporate Governance around the World, Routledge, New York.
5. Tricker, Bob.(2009), Corporate Governance Principles, Policies and Practice, Oxford University Press NewYork.

6. Vallbhaneni, S.R. (2008), Corporate Management, Governance and Ethics Business Practices, John Wiley & Sons, New Jersey.

E-COMMERCE – 18COMC16

Unit I – To know the basics of E-Commerce

Introduction to E-Commerce- Framework, Architecture, Benefits and impact of e-commerce, the anatomy of e-commerce applications – e-commerce consumer applications – e-commerce organisational applications – e-commerce in India – prospects of e-commerce – e-advertising & marketing in India.

Unit II – To know about Online and Social Networking

Multi-media & E-commerce, push-pull technologies, alternatives methods of customer communication. Online auctions – e-commerce portals – social network and online communities environment of e-commerce

Unit III – To learn E-Commerce Business Models

E-commerce business models – major business to consumer(B2C) business models, major Business to Business (B2B) business model, business models in emerging e-commerce areas, how the internet and the web change business: strategy, structure and process – The internet technology background – The internet today – The future infrastructure – The world wide web – The internet and the web: Features.

Unit IV – To recognize about Electronic Payment Systems

Electronic payment system: special feature required in payment system for e-commerce, types of e-payment system – e-cash & Currency servers – e-cheques – credit cards – smart cards – electronic purses & debit cards – electronic billing presentment and payment.

Unit V – To know legal and Societal issues in E-Commerce

Legal, ethical and tax issues – legal environment, use and protection – online crime – ethical issue – security issue in e-commerce – security risks of e-commerce – exposure of resources – types of threats – source of threats – security tools risk – management approach – transaction security.

Note: Question Papers Consists of 50% theory, 50% Practical.

Suggested Readings:

1. E-Commerce :Business, Technology, Society, Kenneth C.Laudon, 4th edition, Pearson
2. E-Commerce: an Indian perspectives, S.J.Joseph, PHI
3. Jeffrey F.Rayport & Bernard J.Jaworski: Introduction to E-commerce, TMH, 2003.
4. Kalakota & Winston: Frontiers of E-commerce, Pearson Education, Mumbai, 2002.
5. David Whiteley: E-Commerce- Strategy technologies and Applications, Tata Mac-Graw Hill, New Delhi, 2000.
6. C.S.V.Murthy: E-Commerce-Concepts, Models & Strategies, Himalaya Publishing house, Mumbai, 2003

Practical

1. E-Trading
2. Electronic business transaction

3. E-Mail communication
4. Electronic payments
5. Uses of Gateways

SUMMER INTERNSHIPS – 18COMC17

The Students have to go for an institutional training through internship programme and they have to submit the report through the guide allotted to them.

SEMESTER IV

STRATEGIC MANAGEMENT – 18COMC18

Unit – I: Introduction and Evolution of Strategic Management

Introduction and meaning of strategy and strategic management – evolution of strategic management – conceptual framework – strategic management process – relevance and importance of strategic management.

Unit – II: Types and Techniques of Environment Analysis

Vision, mission objective and goals formulation - importance – external environment analysis – internal environment analysis – organizational analysis – techniques of environment analysis.

Unit – III: Strategic Decision and Formulation

Strategic decisions – approaches to strategy formulation – strategic alternatives – external growth strategies – generic business strategies – corporate strategies – choice of strategy.

Unit – IV: Strategy Implementation and Evaluation

Strategy implementation – issues in strategy implementation – structural implementation – behavioural implementation – functional implementation – strategic evaluation and control.

Unit – V: Strategic Issues, Technology and Innovation

Strategic issues in global business and e- commerce – managing technology and innovation – specified types of organization – organizational adoption and change.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Strategic management concept & cases – Fred R David – Pearson education.
2. Strategic management & business policy – Thomas L Wheelan, J. David Hunger – Pearson education.
3. Business policy – Azhar Kazmi – Tata McGraw Hill.
4. Strategic management – LM Prasad – Sultan Chand & Sons.
5. Strategic management – PC Jain – Ramesh book depot.

INDIA'S FOREIGN TRADE AND INVESTMENTS – 18COMC19

Unit-I: Comprehensive understanding of India's Foreign trade practices.

India's Foreign Trade: Pattern and Structure of India's foreign trade; India's trade in service; Terms of trade; India on the world trading map; Analysis of thrust export products and markets.

Unit-II: To understand the suitability of foreign trade policy on the economic conditions of India.

Foreign Trade Policy and Economic Relations: Policy making body and regulatory framework; Trends and developments in India's foreign trade policy; Bilateralism and multilateralism in India's trade relations; India and WTO, WTO and emerging trading environment, India's trade and economic relations with EU and other regional groupings; India and regional economic cooperation in South Asia.

Unit-III: To study the contribution of financial supporters to promote the foreign trade.

Foreign Trade Finance and Insurance: Pre-shipment and post-shipment finance; Sources and schemes of foreign trade finance; EXIM Bank and foreign trade finance; Coverage of Credit, transit, commercial and political risks; ECGC and risk coverage.

Unit-IV: To study the supporting facilities and related regulations to promote foreign trade. Foreign Exchange facilities and Regulations: Foreign exchange facilities and exchange rate mechanism; Regulatory framework – FEMA and its objectives and provisions; other acts and regulations.

Unit-V: To evaluate the strength of India's foreign investment policy and operations.

Foreign Investments: India's foreign investment policy and flows: India's investments abroad – pattern and structure; Indian Joint ventures in foreign countries and their operations.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Ministry of Commerce, Export Import Policy, Government of India, New Delhi.
2. Ministry of Commerce, Handbook of Procedures, Vols. I and II, Government of India, New Delhi.
3. Customs and Excise Laws, Various issues.
4. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialisation in India, in Terance J. Byres (ed.), The State Development Planning and Liberalisation in India, Delhi, 1997.
5. Nayyar Deepak, India's Exports and Export Policies in 1960, Cambridge University, Press.
6. Meier G.M., Trade Policy and Development, in Scott Maurice and Deepak Lal (ed.), Public Policy and Economic Development – Essays in Honour of Ian Little, Oxford 1990.
7. Nayyar Deepak, India's Export Performance 1970-85, Underlying Factors and Constraints, in Robert E.B. Lucas and Gustav F. Pipanek (ed.), Indian Economy Recent Development and Future Prospects, New Delhi, 1988.

FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES – 18COMC20

Unit-I: To understand the financial system and economic status of India.

Financial Markets: Nature, functions and efficiency. Financial system and economic development, flow of funds in Indian economy; Indian financial system: an overview. Construction and uses of flow of fund matrix. Analysis of supply and demand for funds. Sectoral and inter sectoral flows.

Unit-II: To study the importance of short and long term financial operations and role of financial regulators.

Money Market: Organization, instruments, functioning and its regulation. Capital market: primary and secondary markets and their organization. SEBI and its role as regulator.

Unit-III: To understand the part of interest rate on determination of economic values.

Interest Rate: Level, maturity and structure of interest rate. Term structure of interest rates. Financial repression and interest rates. The yield- curve.

Unit-IV: To get answers to why does financial intermediaries and institutions.

Financial intermediation and non-depository institution: Depository institutions, commercial banks and industrial finances. Bank credit: working capital and bank funds; term lending, developing. Mutual funds: measuring performance of mutual funds, chit fund organization, functioning and regulatory aspects. UTI and private sector mutual funds.

Unit-V: To cram of the role of foreign capital inflow on the overall framework of Indian financial system.

Foreign Capital: Foreign capital as a source of finance. Place of foreign capital in the overall framework of Indian financial system. The regulatory framework and NRI investments.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Kohn Meir, 'Financial Institutions and Markets', Oxford University Press 2nd Edition 2007.
2. Madura Jeff, 'Financial Markets and Institutions', South Western Cengage Learning, 8th Edition 2008.
3. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd., 6th Edition.
4. Reserve Bank of India – Report on Currency & Finance.
5. Mishkin, F. and S. Eakins (2008), Financial Markets and Institutions, 6th ed. Pearson Education. ISBN: 0321552113

INDIRECT TAXATION INCLUDING GST – 18COMC21

Unit-I: Understand the Conceptual Background of GST

GST- Origin – Meaning- scope- features - significance - taxes subsumed- classification of goods and services - GST rates; GST model in India – CGST, SGST and IGST- GST Administration in India – GST Council - functions and challenges-process of registration for manufacturer-service provider, dealer - amendment and cancellation of registration- filing of returns – forms,-time schedule - payment of tax.

Unit-II: To Perceive the Dual Tax system and its Act under GST

CGST and SGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person - power to grant exemption from tax - Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services- value of taxable supply –zero rated supply.

Unit-III: To know Interstate and Union Territory Supply under GST and its Provisions

IGST Act 2017-Scope- levy and collection –exemption from tax-Determination of nature of supply-inter-state supply- Intra- state supply – place of levy interstate supply- Impact of GST on state revenue-UTGST- GST exemption on the sale and purchase of securities –Securities Transaction Tax (STT).

Unit-IV: To Avail the Input Tax Credit and its Rules

Input Tax Credit System (ITC): Introduction, meaning of Input Tax Credit- features - ITC mechanism - recovery of Input Tax Credit and interest thereon – framework of ITC credit – required document to avail ITC- utilization of ITC - e-way bill: Introduction- features-significance- functions- e-way bill system-Registration process of e way bill system – benefit.

Unit-V: To Understand the Customs Laws and its Provisions

Tax Planning and Customs Duty – Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S. Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017.
10. R .Parameswaran , CA.P. Viswanathan , Indirect Taxes -GST and Customs laws, Kavin publications
11. E-Way bill system –User Manual, National Informatics Centre, New Delhi.

12. V.S Datey, Customs law Practice & Procedures, Taxmann's Publications, New Delhi.

PROJECT WORK AND VIVA-VOCE – 18COMC22

The students have to undertake a project work anything related to the subject and they have to work for entire semester and submit in the prescribed date. Later on viva voce examination will be conducted and marks will be awarded like subject.

SUPPORTIVE PAPERS OFFERED TO OTHER DEPARTMENTS

PRINIPLES OF ACCOUNTANCY - 18COMS01

(Supportive paper offered to other departments from the Academic Year 2018-19 Onwards)

Unit-I: To Know the Basic Accounting Principles. Accounting Principles, Concept and Conventions – Nature and Scope of Book-Keeping.

Unit-II: To Familiarize with Accounting Treatments. Double Entry System of Book-Keeping-Rules of Debit and Credit-Ledgers-Posting-Subdivisions of Journal-Petty Cash Book, Columnar Cash Book- Bank Reconciliation Statement

Unit-III: To Workout Fundamental Accounting Transactions. Trial Balance- Preparation Of Trial Balance- Capital And Revenue- Expenditure And Receipts- Rectification Of Errors.

Unit-IV: To Prepare Final Account. Final Account- Trading Account- Profit and Loss Account- Balance Sheet.

Unit-V: To Know the Preparation of Financial Statements. Financial Statement Analysis- Ratio Analysis: Current Ratio- Net Profit Ratio- Direct Expenses Ratio.

Note: Question Papers Consists of 80% problem and 20% theory.

Suggested Readings:

1. Gupta R.L and Gupta V.K Financial Accounting.
2. Reddy T.S and Murthy A- Advanced Accountancy
3. Maheshwari S.N and Maheshwari S.K- An Introduction to Advance Accountancy
4. Maheswari S.N., Pillar and Bhagavathi- Management Accounting.

ADVERTISEMENT AND SALESMANSHIP – 18COMS02

Unit I – To know the fundamentals of Advertisements

Concept and importance of advertisement – types of advertising – setting of advertisement – objectives – advertising today – evaluation of effectiveness of advertising – regulation of advertising in India – PACT and DAGMAR Approaches – Purpose of advertisement research – advertisement strategy research.

Unit II – To know the Impact of Advertising on Society

Advertising and Indian economy – advertising and Indian culture – advertising and Indian Society – The internet boom – social marketing – elements of advertisement – advertising layout – functions – design of layout – typography printing: process – lithography – printing plates and reproduction paper and cloth – size of advertising – advertising campaign.

Unit III – To identify the Media and its influence on Audience

Advertising appeals – essentials of advertising appeals and classifications of advertising appeals – advertisement budget – advertisement media – types of media – problem reaching in rural audience and markets – factors influencing the audience of media – advertising agencies: features functions of advertising agencies – Selection of an advertising agency – ethics in advertising.

Unit IV – To recognize Selling concepts and Process

Introduction to selling – knowledge of the product – knowledge of the field and in-store selling – overview of the personal selling process – knowledge, skills and qualities required in salesmanship – training and supervising the salesman – motivating salesman – types of salesman.

Unit V – To identify the employment Opportunities in Sales oriented Jobs

Job-career opportunities in salesman – inside selling-store based selling – field selling – motivation and compensation for salesperson – methods, tools of motivation – role of salesperson in the society – different incentive method for the salesman – salesman reports.

(Note: Question Papers Consists of 100% theory)

Suggested Readings:

1. William F. Arens and Courtland L. Bovee, Contemporary advertising Irwin 1994
2. Philip Kotler and Eduardo C Roberto, Social Marketing strategies for changing public behavior – the tree press 1989
3. Text book of salesmanship , Mac Graw Hill Ltd (Indian Edition)
4. Salesmanship, D.B. Taraporevala sons & Co Pvt Ltd
5. P.Saravanel & S.Sumathi (2006) Advertising & Salesmanship, Margam Publications.