

Department of Commerce (Computer Applications)

First Year

**CORE COURSE-I
PRINCIPLES OF ACCOUNTANCY**

Semester-I

Code:

(Theory)

Credit: 5

OBJECTIVES :

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit Organization and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation – Methods, provisions and reserves.

UNIT- I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT –II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries – Rectification of Errors.

UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation – Methods, provisions and reserves.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Developments Related to the Course during the Semester Concerned.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others ,” Advanced Accountancy,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.
6. Arulanandam, “Advanced Accountancy,” Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta “Principles and practice of Accountancy”, Eleventh edition- 2005Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar,” Financial Accounting,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “Financial Accounting,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

COURSE OUTCOMES: On successful completion of the subject, the students acquired knowledge about;

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

First Year

CORE COURSE – II

Semester-I

MARKETING

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

UNIT- I INTRODUCTION TO MARKETING:

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

UNIT- II PRODUCT:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

UNIT- III PRICING:

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

UNIT- IV SALES PROMOTION:

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

UNIT -V MARKETING INFORMATION SYSTEM:

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only): Retail marketing

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

COURSE OUTCOMES:

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

First Year

**FIRST ALLIED COURSE – I
PC PACKAGE
(Theory)**

Semester-I

Code:

Credit: 3

OBJECTIVES:

- To know basics of computer, Creating and Editing Word Documents and other applications in word document
- To create work sheet and Charts, formula applications, and PPT .
- To learn MS Access, .
- To understand Page maker and methods to use.
- To acquire knowledge on Photoshop and Animation

UNIT- I INTRODUCTION TO COMPUTERS:

Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

UNIT -II INTRODUCTION TO SPREAD SHEET (MS –EXCEL) :

Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

UNIT –III MS ACCESS:

Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

UNIT- IV PAGE MAKER:

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

UNIT –V PHOTOSHOP

The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in MS Word, Excel and Power Point

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Robert Shufflebotham, "Photoshop 6 in easy steps" Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh, "Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only)" Vikas Publishing House
4. Sk Yadava, "Desk Top Publishing" Yatin Publishers, Delhi
5. E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication.
6. S.V. Srinivasa Vallabhan, "Computer Applications in Business" Sultan Chand and Sons,
7. TD Malhotra, Computer Applications in Business Kalyani Publications PC
8. Taxali, "Software for windows made simple" Tata McGraw Hill Publishing Company Ltd

COURSE OUTCOMES : On successful completion of the course, the students will acquire knowledge on:

- Basics of computer, Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT .
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- To understand Page maker and methods to use.
- Photoshop, Images and Animation

SECOND SEMESTER
PART – IV - VALUE EDUCATION - SYLLABUS

Weekly hours : 2

Credits : 2

UNIT I : PHILOSOPHY OF LIFE

Human Life on Earth (Kural 629), Purpose of Life (Kural 46) Meaning and Philosophy of Life(Kural 131, 226)
The Law of Nature (Kural 374) Glorifying All form of Life in this Universe (Kural 322, 327) – Protecting Nature
/Universe (Kural 16, 20, 1038)

UNIT II: INDIVIDUAL QUALITIES

Basic Culture (Kural 72, 431) Thought Analysis (Kural 282, 467, 666) Regulating desire (Kural
367), Guarding against anger (Kural 158, 305, 306, 314), To get rid of Anxiety (Kural 629), The Rewards of Blessing
(Kural 3), Benevolence of Friendship (Kural 786), Love and Charity (Kural 76), Self – tranquility/Peace (Kural 318)

UNIT III : SOCIAL VALUES (INDIVIDUAL AND SOCIAL WELFARE)

Family (Kural 45), Peace in Family (Kural 1025), Society (Kural 446), The Law of Life (Kural 952), Brotherhood
(Kural 807) , The Pride of Womanhood (Kural 56) Five responsibilities/duties of Man : - a) to himself, b) to his
family, c) to his environment, d) to his society, e) to the Universe in his lives (Kural 43, 981), Thriftness
(Thrift)/Economics (Kural 754), Health (Kural 298), Education (Kural 400), Governance (Kural 691), People's
responsibility/ duties of the community (Kural 37), World peace (Kural 572)

UNIT IV: MIND CULTURE

Mind Culture (Kural 457) Life and Mind - Bio - magnetism, Universal Magnetism (God – Realization and Self
Realization) - Genetic Centre – Thought Action – Short term Memory – Expansiveness – Thought – Waves,
Channelising the Mind, Stages - Meditation (Kural 261, 266, 270), Spiritual Value (Kural 423)

UNIT V: - TENDING PERSONAL HEALTH

Structure of the body, the three forces of the body, life body relation, natural causes and unnatural causes for diseases
(Kural 941), Methods in Curing diseases (Kural 948, 949)

The Five units, simple physical exercises

REFERENCE:

1. Value Education for Health, Happiness and Harmony, The World Community Service Centre
Vethathiri Publications Rs 35/- (for All Units)
2. Philosophy of Universal Magnetism (Bio - magnetism, Universal Magnetism) The World
Community Service Centre Vethathiri Publications (for Unit IV)
3. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma Publication, 156, Serfoji Nagar,
Medical College Road, Thanjavur 613 004 (for All Units)

First Year

**CORECOURSE – III
MANAGEMENT CONCEPTS**

Semester-II

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making,
- To examine the complexity of organization structure for business,
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT -I INTRODUCTION TO MANAGEMENT:

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods-Advantages-Limitations, Decision Making- Policies.

UNIT- III ORGANIZATION STRUCTURE:

Organization and Structure- Types-Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT- IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories- Maslow, Herzberg, Mc Gregor and Others – Communication-Principles-Types and Barriers of Communication

UNIT -V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques-Control -Process-Effective Control System-Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

COURSE OUTCOMES:

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

First Year

**CORE COURSE – IV
BUSINESS TOOLS FOR DECISION MAKING
(Theory)**

Semester-II

Code:

Credit: 5

OBJECTIVES:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT- I INTRODUCTION:

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT - II MEASURES OF DISPERSION:

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness.

UNIT - III CORRELATION :

Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression –Regression equations.

UNIT - IV ANALYSIS OF TIME SERIES:

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton’s method only.

UNIT -V INDEX NUMBERS:

Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Kurtosis

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

COURSE OUTCOMES On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers.

First Year

**FIRST ALLIED PRACTICAL-I
PC PACKAGE**

Semester-II

Code:

(Practical)

Credit: 3

OBJECTIVES:

- To create and Edit Word Documents and other applications in word document.
- To create work sheet and Charts, formula applications, and PPT .
- To work on MS Access,
- To prepare document using Page maker.
- To acquire knowledge on Photoshop and Animation

UNIT- I WORD:

Creating personal letters – Official letters – circulars – templates – Use of Wizards –Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

UNIT -II EXCEL:

Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

UNIT –III CREATION OF DATABASE:

– Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

UNIT -IV PAGE MAKER:

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

UNIT- V PHOTOSHOP:

Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in MS Word, Excel and Power Point

COURSE OUTCOMES:

- On successful completion of the course, the students will acquire skill on:
- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation

First Year

**PART-IV
ENVIRONMENTAL STUDIES
(Theory)**

Semester-II

Code:

Credit: 2

COURSE OBJECTIVES:

- To appreciate the scope of Environmental Studies, Community ecology and the interdisciplinary nature of environmental issues
- To have a basic knowledge of Natural resources its classification, concepts, and natural resources of India.
- The course designed to gain knowledge on values of biodiversity and conservation on global, national, and local scales
- To study about sources and effects of environmental pollution like air, water, soil, thermal, marine, nuclear and noise
- To understand the concerns related to Sustainable Development on environment and health
- To introduce the students in the field of Law and Policies and Acts both at the national and international level relating to environment.

UNIT-1: The Multidisciplinary nature of environmental studies
Definition, scope and importance. (2 lectures) Need for public awareness

UNIT-2: Natural Resources:
Renewable and non-renewable resources:
Natural resources and associated problems.

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resources, land degradation, man induced Landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit: 3 Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

(6 lectures)

Unit: 4 Biodiversity and its conservation

- Introduction – Definition : Genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Biological Diversity Act 2002/ BD Rules, 2004

Unit: 5 Environmental Pollution

Definition

Causes, effects and control measures of :

- a. Air Pollution
- b. Water Pollution
- c. Soil Pollution
- d. Marine Pollution
- e. Noise pollution
- f. Thermal Pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.
- Ill-Effects of Fireworks: Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

(8 lectures)

Unit: 6 Social Issues and the Environment

- From Unsustainable to Sustainable development.
 - Urban problems related to energy.
 - Water conservation, rain water harvesting, watershed management.
 - Resettlement and rehabilitation of people; its problems and concerns.
- Case studies
- Environmental ethics: Issues and possible solutions.
 - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
 - Wasteland reclamation.
 - Consumerism and waste products.
 - Environment Protection Act.
 - Air (Prevention and Control of Pollution) Act.
 - Water (Prevention and Control of Pollution) Act.
 - Wildlife Protection Act.
 - Forest Conservation Act.
 - Issues involved in enforcement of environmental legislation
 - Public awareness.

(7 lectures)

Unit: 7 Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

Unit: 8 Field Work

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

References:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p

COURSE OUTCOMES:

- Understand the environmental importance including interactions across local to global scales.
 - The learners to update and analyze environmental relationships and interactions of environmental components
 - The student to gain knowledge on importance of natural resources in a systematic way.
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- The course content is introduce the concept of renewable and non-renewable energy resources and its scenario in India and at global level

- The students will know the relationship between biodiversity and ecosystem functions, direct and indirect values of biodiversity resources and their bioprospecting opportunities.
- The learners can gain awareness related on environmental pollution, causes and pollution control with case studies.
- Student to obtain the environmental ethics and gain knowledge about the sustainable development.
- Learners should realize the environmental legislation and policies of national and international regime and know the regulations applicable to industries and other organizations with significant Environmental aspects

Second Year

**CORE COURSE – V
FINANCIAL ACCOUNTING**

Semester-III

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To help students gain knowledge about branch accounts and departmental accounts.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.

UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS

Branch accounts - (Excluding foreign branches) – Departmental accounts.

UNIT –II ROYALTY ACCOUNTS AND INSOLVENCY ACCOUNTS

Self Balancing and Sectional Balancing ledgers – Royalty Account- Insolvency accounts – statement of affairs – insolvency of individual only.

UNIT- III PARTNERSHIP ACCOUNTS ELEMENTARY:

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits-Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed–Fluctuating- Past Adjustment and guarantee.

UNIT- IV ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION:

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

UNIT -V ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT:

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

(Problem 80 %, Theory 20 %)

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Developments Related to the Course during the Semester Concerned.

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others: “Advanced Accountancy”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “Advanced Accounting”, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “Advanced Accounting”, S.Chand & Co, New Delhi.
4. M.C. Shukla: “Advanced Accounts” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “Modern Accountancy”, Tata McGraw Hill, Delhi.
6. T.S. Reddy and A.Murthy, “Financial Accounting” Margham Publications, Chennai.
7. Dr.S.N.Maheswari, “Financial Accounting”, Vikas Publishing House, New Delhi.
8. Grewal and Shukla, “Advanced Accounting”, S.Chand Publishers, New Delhi
9. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.
10. Introduction to Accounting by P.C. Tulasian, Pearson Editions.

OUTCOMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Students are aware about partnership accounts and various Accounting Treatments.
- Students can familiar with accounts for Admission of Partner, Partner’s Capital Accounts and Balance Sheet.
- Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner’s Capital Account at the time of Retirement of a Partner

Second Year

**CORE COURSE -VI
INTERNET AND WEB APPLICATIONS**

Semester-III

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To learn about internet, Bluetooth and WiFi.
- To acquire knowledge on Internet Service Provider, Internet Explorer, and Several Web pages
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To know HTML, Web Browser and Lists
- To educate HTML Table and XML

UNIT- I INTRODUCTION TO INTERNET:

A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

UNIT- II INTERNET SERVICE PROVIDER:

Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

UNIT -III INTERNET BASICS:

Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet.

E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.

UNIT -IV INTRODUCTION TO HTML:

HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image – Background Image – Horizontal Rule

UNIT -V INTRODUCTION TO HTML TABLE:

<TABLE> - <TH> - <TD> - <TR> - Cell Padding – Cell Spacing – Table Borders.
Introduction to XML: Creating Basic XML Program – XML Vs HTML – Advantages and Disadvantages of XML – XML Parser.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Uses and issues of Internet and usage of internet in India

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Paul E. Hoffman, “The Internet Instance Reference“BPB Publications
2. Alexis Leon Mathews, Leon Tech world,“Internet for Everyone“UBS Publications
3. S. Aarathi,“Internet Programming and Web Design” Kalaikathir Achagam
4. “Internet and E-mail“ Yatin Publications, Delhi
5. Internet Complete” BPB Publications.
6. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.
7. Eric Kramer, “HTML”.
8. Kamallesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the net”.
9. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW-TO”.
10. Xavior C, World Wide Web Design with HTML, Tata McGraw Hill Publisher

COURSE OUTCOMES:

- On successful completion of the course, the students will acquire knowledge on:
- Working on internet, Bluetooth and WiFi.
- Internet Service Provider, Internet Explorer, and Several Web pages
- Applications of Internet, internet protocols, E-mail and voice mail
- HTML, Web Browser and Lists
- HTML Table and XML

Second Year

**SECOND ALLIED COURSE – I
BUSINESS LAW**

Semester-III

Code:

(Theory)

Credit: 3

OBJECTIVES:

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledgement and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

UNIT –I MERCANTILE LAW:

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements.

UNIT- II CONTRACT:

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance.

UNIT -III AGENCY:

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

UNIT -IV LAW OF SALE OF GOODS:

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

UNIT -V LAW OF NEGOTIABLE INSTRUMENTS:

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Cyber Laws- Information Technology Act 2000. **Recent Trends in Business Laws**
Recent amendments in Contract Act - Case studies

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022--1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

COURSE OUTCOMES:

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledgement and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology

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Second Year

**NON MAJOR ELECTIVE COURSE-I
ECONOMICS FOR INVESTORS**

Semester-III

Code:

(Theory)

Credits: 2

OBJECTIVES:

- To understand concepts of saving and investments
- To probe the various investment avenue and its practice applications
- To enables various investment markers and its features
- To Know the economic fundamentals and the Business Environment
- To understand various investment methods and its strategies

UNIT-I INTRODUCTION:

Saving and Investments – Meaning – Types - Importance – Role of Savings and Investment on the development of Individuals- Distributional Role of Investment – Income and Wealth – Equitable Distributional Role

UNIT -II INVESTMENT AVENUES:

Traditional Investment – Cash, Deposits, Gold, Silver, Commodities Real Estates. Modern Investment – Direct Investment – Portfolio Investment -Insurance -Mutual Funds -Traded Funds.

UNIT -III INVESTMENT MARKETS:

Capital Market – Share Market – Primary and Secondary – Bond Markets- Money Market – Metal Market - Commodities Markets – Foreign Exchange Market - Hedging - Futures and Options.

UNIT -IV ECONOMIC FUNDAMENTALS FOR INVESTORS:

Domestic Economy: Growth and Development – National Income – Per Capita Income, Unemployment – Taxes, Trade Cycle – Infrastructure – Physical and Economic. Political and Social Environment - International Economy: Growth and Development, Trade, Foreign Exchange - Global Recession- Oil Market – International Conflicts.

UNIT- V INVESTMENT METHODS AND STRATEGIES

Cash Flow – Capital Gain – Risk Reward – Asset Accumulation - Risk Distribution – Asset Management.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :

Recent Developments in National and International Markets.

REFERENCES:

1. Ken McElroy, (2004) The ABCs of Real Estate Investing, Hachette Book Group USA
2. Esme Faerber (2013), All about Stocks ,TataMGraw Hill, New Delhi
3. [Christopher D. Piros](#), [Jerald E. Pinto\(2013\)](#), “Economics for Investment Decision Makers: Micro, Macro, and International Economics, Workbook”, Wiley, 2013
4. John Calverley, “The Investor's Guide to Economic Fundamentals”, Wiley, 2003
5. Howards Marks, Mastering The Market Cycle:Getting the Odds on Your Side”, John Murray Press, 2018
6. Robert T. Kyosaki,(2014) Guide To Investing Business Plus ISBN: 9780446589161
7. Benjamine Graham(1949), The Intelligent Investor, Harper&Brothers
8. Mary Buffett and David Clark(2002), The New Buffettology (Simon and Schuster)
9. John C Bogle(2017) The Little Book of Common Sense Investing:The Only Way to Guarantee Your Fair Share of Stock Market Returns, Wiley Publications
10. William J. O’ Neil (2009) How to Make Money in Stocks: A Winning System in Good Times and Bad, Fourth Edition McGraw Hill Education

COURSE OUTCOMES:

After the completion of the course students should be able to:

- Describe the types and importance of savings and investments.
- Explain the available for investment avenues
- Understand the operations of different types of investment markets.
- Evaluate the economic fundamentals and information.
- Construct objective enabling investment plans, strategy, evaluate and restructure if required.

Second Year

**CORE COURSE – VII
COST ACCOUNTING**

Semester-IV

Code:

(Theory

Credit: 5

OBJECTIVES:

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

UNIT- I COST ACCOUNTING:

Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages - demerits of cost accounting methods and techniques - cost unit cost centres - cost sheet.

UNIT -II MATERIALS COST:

Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT- III LABOUR COST:

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

UNIT -IV OVERHEADS:

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement.

UNIT- V:

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT & REFERENCE BOOKS: (Latest revised edition):

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi.

OUTCOMES:

After completing this book they should enlighten by

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
- Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
- Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
- Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
- Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions

Second Year

**CORE PRACTICAL- I
INTERNET AND WEB APPLICATIONS**

Semester-IV

Code:

(Practical)

Credit: 5

OBJECTIVES:

- To create, browse and download of e.mail
- To visit web page of business places, Railway and Airline reservation, and online chatting
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To practice on HTML, Web Browser and Lists
- To work HTML Table and XML

UNIT- I:

E-mail address – creation – browsing – search engines –downloads

UNIT- II:

Visiting business places, libraries, Railway and Airline reservation, online chatting

UNIT -III:

HTML tags – Introduction and Tables

UNIT- IV:

Forms and Lists – two types

UNIT V:

Web page designing – College web page application– Tour spot – Page design
E.Commerce Purchase applications page

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Web page designing for your college

COURSE OUTCOMES:

On successful completion of the course, the students will acquire skill on:

- Creating, browsing and downloading e.mail
- Working on web page of business places, Railway and Airline reservation, and online chatting
- Applications of Internet, internet protocols, E-mail and voice mail
- Practice on HTML, Web Browser and Lists
- HTML Table and XML

Second Year

**SECOND ALLIED COURSE - II
BANKING THEORY LAW AND PRACTICE**

Semester-IV

Code:

(Theory)

Credit: 3

OBJECTIVES:

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking,

UNIT -I BANKER AND CUSTOMER:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

UNIT -II TYPES OF SAVING ACCOUNTS:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

UNIT- III TYPES OF CUSTOMERS:

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

UNIT –IV PAYING AND COLLECTING BANKER:

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

UNIT- V PASS BOOK AND CHEQUES:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi
2. S.M. Sundaram “Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, ” Banking” New Central Book Agency
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law &Practice”Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law &Practice” Margham Publications, Chennai.r. J. Jayasankar, “Marketing,” Margham Publications, Chennai.

COURSE OUTCOMES:

- Elucidate the services rendered by banks
- Have an understanding about various types of accounts and savings schemes
- Generate information types of customers
- Analyse information about the rights, responsibilities and duties of paying and collecting banker
- Express opinions recent trends in Modern Banking.

Second Year

**NON MAJOR ELECTIVE COURSE-II
ECONOMICS FOR COMPETITIVE
EXAMINATIONS**

Semester-IV

Code:

(Theory)

Credits: 2

OBJECTIVES:

- To understand the basic Economic Growth Concepts.
- To explore the Development of Indian Economy over the years.
- To understand the concepts of Income Classification, Poverty and Employment.
- To understand the Tax Structure and Fiscal Federalism in India.
- To understand the Banking and Trade aspects of India.

UNIT – I ECONOMIC CONCEPTS:

Economic Growth and Development – Measurement - GDP, GNP, NDP, NNP, PCI, HDI – Current Trends.

UNIT – II NATURE OF INDIAN ECONOMY:

Agricultural, Industrial and Service Sectors – Five Year Plans before and after Liberalisation – NITI AYOOG and Recent Developments.

UNIT – III INCOME AND EMPLOYMENT:

Income Classifications (NSS) - Poverty and Poverty Line - Anti-Poverty and Employment Generation Programmes - MGNREGP.

UNIT – IV PUBLIC FINANCE:

Direct and Indirect Taxes - Personal IT, Corporate IT, Sales Tax, VAT, GST, Excise Duty, Customs Duty, Local Taxes - Fiscal Federalism and Finance Commissions.

UNIT – V MONEY, BANKING AND TRADE:

Money Supply – M1, M2, M3 & M4 – Inflation – RBI – Functions and Role – Commercial Banks and NBFCs – Export and Import – Major Commodities – Balance of Payments – IMF and World Bank – Role.

UNIT VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Developments in Indian Economy.

REFERENCES:

1. A V Balakrishnan, (2022, 3rd Ed., Economic Development in India (Policies, Reforms and Liberalisation), GK Publications, G.K. Publications Pvt Ltd.
2. Economic Survey, Government of India, 2022.
3. Mishra, Puri, Garg (2022, 40th Ed.), Indian Economy, Himalaya Publishing House, New Delhi.
4. Ramesh Chand, Pramod Joshi (2022, 1st Ed.) Indian Agriculture Towards 2030: Pathways for Enhancing Farmers' Income, Nutritional Security and Sustainable Food and Farm Systems. Springer Verlag, Singapore.
5. Reserve Bank of India, Report of Currency and Finance, (Annual).
6. Sanjay Kaul (2022, 1st Ed.), An Alternative Development Agenda for India, Taylor & Francis Ltd.
7. Uma Kapila (2022, 23rd Ed.), Indian Economy: Performance and Policies, Academic Foundation.
8. Uma Kapila (2022, 33rd Ed.), Indian Economy since Independence, Academic Foundation.

COURSE OUTCOMES:

After the completion of the course students should be able to:

- Explain the basic Economic Growth Concepts with data.
- Examine the various development aspects of the Indian Economy over the years.
- Analyze the income structure and poverty issues in India.
- Explain the Tax Structure and Fiscal Federalism in India.
- Examine the Banking and Trade aspects of India.

Third Year

**CORE COURSE – VIII
CORPORATE ACCOUNTING**

Semester-V

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

UNIT -I SHARES:

Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

UNIT -II DEBENTURES:

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

UNIT -III AMALGAMATION:

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

UNIT -IV ACCOUNTS OF HOLDING COMPANY :

legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

UNIT V :

Final accounts of banking companies (new format) and **Insurance** companies (New Format)

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohemed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

COURSE OUTCOMES:

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

Third Year

**CORE COURSE – IX
INTRODUCTION TO ORACLE AND SQL
(Theory)**

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To learn about file and database structure,
- To gain knowledge on Relational Database
- To understand Keys, SQL and Commands
- To study Oracle, SQL queries, Retrieving, Restricting and Sorting data,
- To familiar with Single and Group Function

UNIT -I INTRODUCTION TO FILE :

Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.

UNIT -II INTRODUCTION TO RELATIONAL DATABASE:

Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.

UNIT –III KEYS:

Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.
SQL and Commands

UNIT -IV INTRODUCTION TO ORACLE:

Data languages (DDL, DML, DCL) – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.

UNIT -V FUNCTION:

Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries – Normalisation (upto Third Normal Form)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Uses of Oracle and SQL in Business

TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION)

1. Oracle – backup and recovery handbook publication –Rama velpure - Tata McGraw Hill.
2. Oracle 8i on Windows NT – Meghraj ThakkarTech media publications.
3. Oracle power objects handbook Bruce kolste, David Petersen - Tata McGraw Hill.
4. Oracle 8 – Edwalen and steve Adrien de Luca- Tech Media publications

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- File and database structure,
- Relational Database, its terms, advantage and disadvantage
- Different Keys, SQL and Commands
- Basics of Oracle, SQL queries, Retrieving, Restricting and Sorting data.
- Single and Group Function

Third Year

**CORE COURSE – X
VISUAL PROGRAMMING
(Theory)**

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To know Visual Basic and its workings
- To gain knowledge on Variables,
- To understand Standard Controls, Frame Control and Image Control
- To learn File System
- To familiar with Database and Dot Net

UNIT –I INTRODUCTION TO VISUAL BASIC:

Integrated development environment features – Forms – Controls – Events – Methods – Properties - Uses of Property Window – Code Window (Code Behind File) – Variable declaration.

UNIT –II SCOPE OF VARIABLES:

Constant – Array – Loops in Visual Basic: For ... Next, While, Do...While - Select statements: if...end if - if...else if...end if - Select...Case End Case -

UNIT -III STANDARD CONTROLS:

Form - Text Box – Command Button – Label Box – Check Box – Frame Control – Combo Box – List Box – Radio Button - Image Control - Picture Box – Timer.

UNIT -IV FILE SYSTEM:

Drive, DirList, File List Box – Introduction to Built-in-Active X control tool bar – Tree view – Menu Editor – Command dialog control – Rich Text Box.

UNIT -V INTRODUCTION TO DATABASE:

MS Access – Data Grid (Accessing Data Base data) – Open data base connectivity – Introduction to Dot Net: IDE – Execution Procedures – CLR – CTS.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in Visual basic and database

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.
2. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House.
3. Test Your Vb.Net Skills: Language Elements Part 1 Paperback – 1 Dec 2000
4. by Yashavant P. Kanetkar (Author), Asang Dani, BPB Publications, New Delhi.

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- Visual Basic and its workings
- Variables and Select statements
- Standard Controls, Frame Control and Image Control
- File System and Built-in-Active X control tool bar
- Database and Dot Net

Third Year

**CORE COURSE – XI
MANAGEMENT ACCOUNTING**

Semester-V

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To understand the concepts of Management Accounting.
- To gain knowledge on fund flow and cash flow in Business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

UNIT- I INTRODUCTION AND FINANCIAL STATEMENT

ANALYSIS:

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparative statement – Common size statement–Trend percentage–Ratio analysis.

UNIT- II FUND FLOW AND CASH FLOW STATEMENT:

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cash flow statement–Fund flow statement Vs Cash flow statement–Preparation of cash flow statement as per AS-3

UNIT –III BUDGET AND BUDGETARY CONTROL:

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

UNIT -IV MARGINAL AND STANDARD COSTING:

Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

UNIT- V CAPITAL BUDGETING

Capital Budgeting – Payback period – Accounting rate of return –Discounted cash flow – Net present value – Profitability index – Internal rate of return.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. S.N.Maheswari - Management Accounting – Sultan Chands & sons publications, New Delhi.
2. Sharma and Guptha – Management Accounting- Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting–Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting – S.Chand & Co, Mumbai
6. Hingorani & Ramanthan – Management Accounting - S.Chand & Co, NewDelhi.

LEARNING OUTCOMES:

- The understand Basic knowledge on Management Accounting.
- Preparation of fund flow statement and cash flow statement as per AS – 3
- Design various types of Budget
- Understand the Marginal costing and Variance analysis
- Select better project by applying appropriate capital budgeting.

Third Year

**MAJOR BASED ELECTIVE COURSE – I
1. AUDITING**

Semester-V

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

UNIT- I INTRODUCTION:

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

UNIT -II VOUCHING:

Vouching – cash and trading transactions, personal and impersonal ledgers.

UNIT- III VALUATION AND VERIFICATION:

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

UNIT -IV AUDIT OF LIMITED COMPANIES:

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

UNIT- V DIVISIBLE PROFITS AND DIVIDENDS:

Divisible profits and Dividends – Audit of computerised Accounting.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia,S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi

OUTCOMES:

- Student will understand the concept of auditing
- Describe on vouching
- Have an understanding about valuation and verification of assets and liabilities
- Grasp an idea about audit of share capital
- Analyse information on audit of computerised Accounting.

Third Year

**SKILL BASED ELECTIVE COURSE – I
INFORMATION TECHNOLOGY
CONCEPTS
(Theory)**

Semester-V

Code:

Credit: 2

LEARNING OBJECTIVES:

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

UNIT- I:

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT -II:

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT- III:

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT- IV:

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT- V:

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only)

Recent developments in computer world

REFERENCE BOOKS:

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

LEARNING OUTCOMES:

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

Third Year

**PART-IV
SOFT SKILLS DEVELOPMENT
(Theory)**

Semester-V

Code:

Credit: 2

OBJECTIVES :

- To Develop communicative competence among the Students.
- To enhance the learner's soft skills by giving adequate exposure in LSRW and sub skills.
- To enable learners to put the life skills into practice with confidence.

UNIT- I KNOW THYSELF / UNDERSTANDING SELF:

Introduction to Soft skills-Self discovery-Developing positive attitude-Improving perceptions-Forming values.

UNIT -II INTERPERSONAL SKILLS/ UNDERSTANDING OTHERS:

Developing interpersonal relationship-Team building-group dynamics-Net working- Improved work relationship

UNIT -III COMMUNICATION SKILLS / COMMUNICATION WITH OTHERS:

Art of listening –Art of reading –Art of speaking –Art of writing-Art of writing e-mails e mail etiquette.

UNIT- IV CORPORATE SKILLS / WORKING WITH OTHERS

Oral Presentation – Memos- Note taking - Note making and preparing Minutes- Reports, Proposals, Abstracts - Technical Writing.

UNIT -V SELLING SELF / JOB HUNTING

Writing resume/cv-interview skills-Group discussion- Mock interview-Mock GD – Goal setting - Career planning

UNIT - VI: CURRENT CONTOURS: (for continuous internal assessment only):

REFERENCES:

1. N. Krishnasamy, Manju Dhariwel and Lalitha Krishnasamy(2015). Mastering Communication Skills and Soft Skills – Bloomburg.
2. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills : A Road Map to Success), P.R. Publishers & Distributors,
3. Meera Banerjee and Krishna Mohan: Developing Communication Skills, Trinity Publishers- (Lakshmi Publications).
4. Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

COURSE OUTCOMES:

- Develop listening, speaking, reading and writing skills in English.
- Enhance soft skills and engage in a range of communicative tasks and activities
- Comprehend a text and identify specific and global information
- Promote communicative ability in both spoken and written form of the language
- Develop interpersonal skills to maintain human relationship
- Develop corporate skills to promote leadership qualities and team spirit.

Third Year

**CORE COURSE – XII
FINANCIAL SERVICES**

Semester-VI

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital.
- To enhance the students to know about the significance and types of Factoring.

UNIT- I INTRODUCTION TO FINANCIAL SERVICES:

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

UNIT– II HIRE PURCHASE AND LEASING:

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

UNIT – III MUTUAL FUNDS:

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

UNIT – IV VENTURE CAPITAL:

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

UNIT – V FACTORY:

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factoring

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends , assignments and Seminars

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

COURSE OUTCOMES :

On successful completion of the subject, the students acquired knowledge about ;

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

Third Year

**CORE COURSE – XIII
INCOME TAX LAW AND PRACTICE
(Theory-)**

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To know about new taxes, exemptions and deductions related to incomes.
- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the taxable income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

UNIT-I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:

Income – Tax Act, 1961 – Definitions – Basis of charge different types of assessee previous year and Assessment year – capital and revenue income, expenditure and loss – incomes exempted under section10 – Residential status.

UNIT -II INCOME FROM SALARY:

Income from salary: Basis of charge – Different forms of salary, allowances, perquisites and their valuation – computation of taxable salary – deductions from salary.

UNIT -III INCOME FROM HOUSE PROPERTY:

Income from House Property: Basis of charge – determination of annual value – GAV, NAV – income from let-out property – self occupied property – deductions – computation of taxable income.

UNIT -IV INCOME FROM BUSINESS OR PROFESSION:

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income – profit and gains of business and profession.

UNIT –V INCOME FROM CAPITAL GAINS:

Income from Capital Gains: Basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – computation of taxable capital gains – Computation of Income from other sources.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Self Study- Seminars, Assignments, Recent Trends.

TEXT AND REFERENCE BOOKS: (Latest and revised editions only)

1. GaurandNarang,“IncomeTaxLawandPractice”KalyaniPublishers,NewDelhi
2. Dr.HC.Mehrotra,“IncomeTaxLawandAccounts”SahithyaBhavanpublishers
3. Dr.Vinod K.Singhania, Students Guide to Income tax “ Taxmenn’s Publications, New Delhi
4. A. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai

COURSE OUTCOMES:

After completing this course, the student will be able to

- Know about the procedures regarding basic rules and regulations and Residential status
- Update the new tax slabs regarding salaried employees
- Get the latest information about deductions for house property.
- Make sure about the admissible, inadmissible expenses and deductions. Allowable for business or professional incomes
- Grasp the concept of capital gains, other sources of income.

Third Year

**CORE PRACTICAL-II
SQL APPLICATIONS USING ORACLE
(Practical)**

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To create, alter and drop table,
- To manipulate data.
- To prepare records
- To calculate income tax and make use of bank application

LIST OF PRACTICALS

SQL – DATA DEFINITION LANGUAGE:

1. Table Creation with Constraints
2. Table Alteration (Add Column, Modify the size and data type, Drop Column)
3. Drop Table

SQL – DATA MANIPULATION LANGUAGE:

1. Data Insertion
2. Data Updating
3. Data Deletion
4. Ordering Tuples
5. Tuple Variable
6. Pattern Matching
7. Built-in Function
8. Set Operations
9. Join Operations
10. Nested Subqueries Views

PL/SQL;

1. Reverse the string.
2. Delete any record and count it.
3. Student Mark Sheet Preparation
4. Pay Roll preparation.
5. Insurance application

SQL FORMS:

1. Income Tax Calculation
2. Banking application

COURSE OUTCOMES:

On successful completion of the course, the students will acquire skill on:

- Creation, alteration and dropping table,
- Manipulation of data
- Preparation of records like, Mark Sheet, Pay Roll,..
- Income tax calculation and Banking application

Third Year

**MAJOR BASED ELECTIVE COURSE – II
2. COMPUTERISED ACCOUNTING**

Semester-VI

Code:

(Theory-)

Credit: 5

OBJECTIVES:

- To learn about Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- To gain knowledge on financial application, Codification of accounts and report generation.
- To study Tally, company creation, account groups, and ledgers
- To prepare Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- To familiar with Tax accounting i.e., GST

UNIT- I ACCOUNTING PACKAGES:

computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

UNIT -II COMPUTERIZED ACCOUNTING:

computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts - Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

UNIT - III INTRODUCTION OF TALLY:

starting tally – gateway to tally and exit from tally: company creation in tally, saving the company profile. Alteration / deletion of company, selection of company; account groups and ledgers hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – account groups of liabilities, account groups of assets account groups of profit & loss account – account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – account groups creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value

UNIT -IV REPORTS:

petty cash book – trial balance – profit and loss account – balance sheet – group wise - accounts wise – data range reports – preparation of departmental accounts – preparation of bank accounts – bank reconciliation statement – stock reports – budget variance reports – transactions list – accounts list.

UNIT – V TAX ACCOUNTING:

GST, GST reports – service tax: service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

UNIT – VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):

Utility, obstacles and future of computerized accounting in India

TEXT & REFERENCE BOOKS : (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- Financial application, Codification of accounts and report generation.
- Tally, company creation, account groups, and ledgers
- Preparation of Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- Tax accounting i.e., GST

Third Year

**SKILL BASED ELECTIVE COURSE –II
BASICS OF GOODS AND SERVICE TAX
(Theory)**

Semester-VI

Code:

Credit: 2

LEARNING OBJECTIVES:

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT- I:

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT- II:

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT –III:

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice-Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill-HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT-IV:

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT –V:

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

Theory 80% Problems 20%

UNIT VI CURRENT CONTOURS (for continuous internal assessment only)

REFERENCE BOOKS:

1. V.S Datey – Taxman’s: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Praticce, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide ToGoods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki,2021, Bloomsbury India.

WEBSITE

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

COURSE OUTCOME

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.

Third Year

**PART-V
GENDER STUDIES**

Semester-VI

Code:

(Theory)

Credit: 2

OBJECTIVES:

- To make students to aware of Gender constructions and gendering Process
- To explore existing gender biases in the society and to understand the need to work towards the inclusive society
- To inculcate sensitivity and build gender perspectives.
- To use the course to bring attitudinal cum behavioral change towards gender neutral ambience and promote the humanistic values

UNIT- I INTRODUCTION TO GENDER STUDIES CONCEPTS

Gender Spectrum.-Sex – Gender distinction – Biological Determinism – Patriarchy – Feminism – Gender Socialization and Stereotyping-Gender Discrimination – Gender Division of labour and roles– Gender Sensitivity and awareness – Gender Equity – Equality – Gender Main streaming and Gender Analysis.

UNIT- II UGC INITIATIVES ON WOMEN’S STUDIES

Definition of Women’s Studies –Gender Studies –UGC Initiatives and guidelines on Women’s Studies - Beijing Conference, UN Initiatives – Convention on Elimination of All forms of Discrimination Against Women (CEDAW)- Sustainable Development Goals on Gender Equality (SDG 5) and targets

UNIT- II AREAS OF GENDER DISCRIMINATION

Gender Socialization- Sex Ratio– Health and Nutrition– – Literacy and Education - Employment-Governance – participation in decision making- politics- property rights and access to credit- gender based violence- Social institutions –Family, Caste, Class, religion, gender, State. Market – Media – Politics – Judiciary

UNIT -IV WOMEN DEVELOPMENT AND GENDER EMPOWERMENT

Towards Equality Report of Status of Women in India 1974 – International Women’s Decade – International Women’s Year –National Policy for Empowerment of Women 2001

UNIT -V WOMEN’S MOVEMENTS AND SAFEGUARDING MECHANISM :

In India National /State Commission for Women(NCW) – All Women Police Station – Family Court Legislations safeguarding women –Transgender Policy—Constitutional amendments for women’s political participation

UNIT – VI CURRENT CONTOURS: (for continuous internal assessment only):

Tamil Nadu State Policy for Women 2021- National Policy for Women 2015 – Prevention of Sexual Harassment at Work places Act 2013- Protection of Children from Sexual Offences Act, 2012 - Analysis of regressive and progressive High court and supreme court judgments- women proactive policies, programmes, interventions

REFERENCE :

1. Bhasin Kamala, Understanding Gender : Gender Basics , New Delhi : Women Unlimited , 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics , New Delhi: Women Unlimited ,2004
3. Bhasin Kamala , What is Patriarchy? : Gender Basics, New Delhi :Women Unlimited ,1993
4. Arya Sadhna Women ,Gender Equality and the State ,New Delhi :Deep &Deep Publication ,2000
5. ghyaiy GhpeJ nfhsNthk> kJiu :Vfjh>.....
6. Mishra .O.P, Law Relating to Women & Child ,Allahabad :Central Law Agency ,2001
7. Uma Chakravarti, Gendering Caste Through a Feminist Lens, Sage Publication 2003
8. Bhattacharya Malini , Sexual Violence and Law ,Kolkata; West Bengala Commission for Women ,2002
9. Sexual Harassment at the Workplace – A Guide , New Delhi ;Sakshi,1999
10. m[]jh> FLkg tdkIway|UeJ ngzfi s ghJfhfFk rLLk 2005> kJiu : Vfjh 2005

COURSE OUTCOMES:

- Students would have gained a perspective and understood the social reality of gender society understood the differences of gender and sex and may resort to building alternative perspectives and critical thinking.
- Gained knowledge on the various social institutions governing gender and the intersectionality.
- Exposed to the kind of initiatives of the State towards gender equality

Third Year

PROJECT

Semester-VI

Code:

Credit: 3

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT/EVALUATION/VIVA VOCE:

1. PROJECT REPORT EVALUATION (Both Internal & External)

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of 45 marks Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. -

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.
