

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A⁺** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS SYLLABUS

BACHELOR OF COMMERCE (Professional Accounting)

PROGRAMME CODE - R

COURSE STRUCTURE

(w.e.f. 2021 – 2022 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)**Re-accredited (3rd Cycle) with Grade A⁺ and CGPA3.51by NAAC**CBCS****DEPARTMENT OF COMMERCE****B.Com (Professional Accounting)**

(w.e.f. 2021 - 2022 Batch Onwards)

COURSE STRUCTURE

Sem	Part	Sub Code	Title of the Paper	Teachinghrs (per week)	Exam Duration (hrs)	Marks Allotted			Credits
						CIA	SE	Total	
V	III	21R51	CORE-Corporate Accounting	6	3	25	75	100	5
	III	21R52	CORE-Business Law	5	3	25	75	100	4
	III	21R53	CORE- Income Tax –I	5	3	25	75	100	4
	III	21R54	CORE-Financial Markets and Services	5	3	25	75	100	4
	III		Elective I	5	3	25	75	100	4
	IV	21SER51	SBE-Intellectual Property Rights	2	3	25	75	100	2
	IV	214EV5	SBE-Environmental Studies	2	3	25	75	100	2
VI	III	21R61	CORE-Special Accounts	6	3	25	75	100	5
	III	21R62	CORE-Business Environment and Ethics	5	3	25	75	100	4
	III	21R63	CORE-Income Tax –II	5	3	25	75	100	4
	III	21R64	CORE-Entrepreneurship Development	5	3	25	75	100	4
	III		Elective II	5	3	25	75	100	4
	IV	21SER61	SBE- Cyber Law	2	3	25	75	100	2
	IV	214VE6	SBE-Value Education	2	3	25	75	100	2
	V	215NS4/ 215PE4	Extension Activities: NSS/Physical Education	-	3	25	75	100	1

Electives:**Semester – V****Elective I (choose any one)**

- | | | |
|----|---------------------------|----------|
| 1. | Management Accounting | - 21RE5A |
| 2. | Human Resource Management | - 21RE5B |

Semester – VI**Elective II (choose any one)**

- | | | |
|----|----------------------|----------|
| 1. | Financial Management | - 21RE6A |
| 2. | Services Marketing | - 21RE6B |

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CBCS

DEPARTMENT OF COMMERCE (PA)

(w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper : Corporate Accounting**Semester : V****Sub Code : 21R51****Contact hours: 6****Credits: 5****Objectives:**

1. To understand the accounting system used in joint stock companies.
2. To train the students in the preparation of Company Accounts.

Unit : I

Shares - Classes of shares - Issue of shares at par, Premium & Discount - Forfeiture and re-issue of Shares–
(Right issue – Bonus issues and Buyback of shares -Theory only) -Underwriting of Shares and Debentures.

Unit : II

Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares.

Unit : III

Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.

Unit : IV

Amalgamation, Absorption, Internal and External Reconstruction.

Unit : V

Liquidation of companies – Statement of Affairs and Deficiency – Liquidator's Final statement of Account.

Text Book:

Reddy T.S.&Dr.Murthy. *A Corporate Accounting* ,Margham Publications, Chennai,2019.

Reference Books:

1. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.
2. Jain .S.P & Narang .K.L ,*Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
3. Gupta. R.L&Radhasamy .M ,*Corporate Accounting* , Sultan Chand & Sons, New Delhi,2015.
4. Shukla. M.C. &Grewal.T.S ,*Advanced Accounts* , S.Chand& Sons, New Delhi,2010.
5. Wilson.M, *Advanced Accountancy*, ScitechPublications , Chennai, 2009.

Note: The question paper should cover 80% problems and 20% theory.

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1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts, Bailment and Sale of Goods

UNIT I

Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

UNIT II

Performance of Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

UNIT III

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

UNIT IV

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee..

UNIT V

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

Text Book:

N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi,2020

Reference Books:

1. R.S.N. Pillai, *Business Law*, S.Chand, New Delhi. 2018
2. M.R. Sreenivasan , *Business Laws*, Margham Publications, Chennai, 2018
3. M C Kuchhal& Vivek Kuchhal, *Business law*, S Chand Publishing, New Delhi, 2019
4. Preethi Agarwal, *Business Law*, CA foundation study material, Chennai, 2018
5. Saravanavel, Sumathi, Anu, *Business Law* by Himalaya Publications, Mumbai, 2019.

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CBCS

DEPARTMENT OF COMMERCE (PA)

(w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper : Income Tax -I**Semester : V****Sub Code : 21R53****Contact hours: 5****Credits: 4****Objectives:**

1. To learn the computation of income under various heads.
2. To acquaint the students about the Residential status of Assessee.

Unit : I

Introduction - Definition – Income – Person – Assessee - Previous year, Assessment year, Tax system in India - Residential Status and Incidence of Tax, Incomes exempted from Tax.

Unit : II

Income from Salary – Allowances – Perquisites – Profit in lieu of Salary – Deductions U/S 16 (Simple problems only).

Unit : III

Income from House Property.

Unit: IV

Income under the Head Profits and Gains of Business or Profession – Depreciation

Unit : V

Income from Capital Gains - Income from other Sources.

Text Book:

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers, Chennai,2023

Reference Books:

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2023.
2. Dr.T.Srinivasan, *Income Tax Law & Practice*, Vijay Nicole Publishers, Chennai ,2023.
3. A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
4. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
5. Vinod K. Singhanian ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2023

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CBCS

DEPARTMENT OF COMMERCE (PA)

(w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper : Financial Markets and Services**Semester : V****Contact hours: 5****Sub Code : 21R54****Credits: 4****Objectives:**

1. To help the students to learn the various constituents of Financial markets and their services.
2. To learn about the operations of Securities market.

Unit :I

Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.

Unit :II

New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.

Unit :III

Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .

Unit :IV

Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers

UNIT :V

Mutual fund– Concept & Objectives - Types – Classification – Importance – Organization & operation of the fund.

Text Book:

Gordon.E and Natarajan.K ,*Financial Market and services*, Himalaya Publishing House, Mumbai, 2013.

Reference Books:

1. Bhole C.M, *Financial Institutions, Structure Growth and Innovation*, Tata McGraw Hill, New Delhi, 2013.

2. Gurusamy.S, *Financial Services*, Tata McGraw Hill Publications, New Delhi,2013.
3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi,2009.
4. Machiraju.H.R, *Indian Financial system*, Vikas Publishing House, New Delhi,2010.
5. Varshney & Mittal,*The Indian Financial system*, Sultan chand Publications, New Delhi,2013

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Title of the Paper	:	Management Accounting	
Semester	:	V	Contact hours: 5
Sub Code	:	21RE5A	Credits: 4

Objectives:

1. To help the students to know the evolution of management Accounting.
2. To understand the principles and practice of management Accounting.

Unit –I

Management Accounting : Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis .

Unit – II

Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios .

Unit – III

Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement.

Unit – IV

Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions.(Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).

Unit – V

Budgetary Control : Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications : Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.

Text Book:

Dr.R.Ramachandran&Dr.R.Srinivasan,ManagementAccounting,Sriram Publications,Tiruchirappalli, 17th Revised and Enlarged Edition, 2020.

Reference Books :

1. Manmohan & Goyal, Management Accounting Himalaya Publishing House, Mumbai, 2021.
2. M.Y. Khan & P.K.Jain, Management Accounting, Himalaya Publishing House, Mumbai, 2021.
3. Gordon P .Jeyaram, N. Sundaram, R. Jeyachandran, Management Accounting ,Sultan Chand & Sons, New Delhi, 2015.
4. T.S Reddy and Y. Hari Prasad Reddy, Management Accounting, Himalaya Publishing House, Mumbai, 2018.

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Title of the Paper	:	Human Resource Management	
Semester	:	V	Contact hours: 5
Sub Code	:	21RE5B	Credits: 4

Objectives:

1. To learn the principles and practices of Human Resource Management.
2. To enhance the knowledge of students in the applications of Human Resource functions.

UNIT : I

Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development- Outcomes of HRD-Attributes of an HRD Manager.

UNIT : II

Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.

UNIT : III

Wages and Salary Administration-Wage Policy-Incentive and Compensation- Wages in India-Organized and unorganized Sector-Workers Participation in Management.

UNIT : IV

Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale.

UNIT : V

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

Text Book:

Gupta. C.B, *Human Resource Management*, Sultan Chand & sons, New Delhi, 2010.

Reference Books:

1. Badi.R.V , *Human Resource Management*, Vrinda Publications, New Delhi, 2010
2. Chaudri.K.K, *Human Resource Management Principles & Practice* , Himalaya Publication House pvt Ltd-Mumbai, 2010.
3. Jaya Sankar.J, *Human Resource Management*, Margham Publications, 2010.
4. Khanka.S.S, *Human Resource Management(Text & Cases)*, S.Chand, New Delhi, 2013.
5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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Title of the Paper	:	Intellectual property Rights	
Semester	:	V	Contact hours: 2
Sub Code	:	21SER51	Credits: 2

Objectives:

1. The students aware of their rights for the protection of their invention done in the Project work.
2. The students during their project work and for this they must have knowledge of Patents, copy right, trade marks, designs and information technology act.

Unit :I

Introduction to IPR- Meaning - Kinds of Intellectual property Rights – Copy right, Patent, Trade mark, Design.

Unit :II

Patent Rights- Meaning of Patent – Types – Registration Procedure – Copy Rights – Definition – Types – Registration procedure.

Unit : III

Trade Marks – Meaning – Nature of Trademarks – Types – Registration of Trade marks – Domain names of Cyber Space.

Unit : IV

Design – Meaning – Definition – objects – Registration of design – Cancellation of Design.

Unit : V

Basic tenets of information technology act – 2000- IT Act- Introduction – E – Commerce and legal Provisions.

Text Books:

Dr.G.B. Reddy, Intellectual Property Rights and the Law, Gogia Law Agency. 2020

Reference Book

1. Dr. B.L. Wadehra , Law relating to Intellactual Property, Universal Law Publishing,2020
2. Rajendra Kumar, Shweta, Intellectual Property Rights, Universal Law Publishing, 2019.
- 3.Dr. S. R. Mynenl, Law of Intellectual Property, Asian Law House, 2020
4. T.S.Nageswara Rao, Turaga Nagendra Kumar, Intellectual Property Rights,

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DEPARTMENT OF COMMERCE(PA)

(w.e.f.2021– 2022 Batch Onwards)

Title of the Paper	:	Special Accounts	
Semester	:	VI	Contact hours: 6
Sub Code	:	21R61	Credits: 5

Objectives:

1. To Train the student in the presentation of Banking, insurance Company Accounts.
2. To understand the legal provision of Holding companies and subsidiary companies.

Unit –I

Indian Accounting Standard – Meaning – Valuation of Goodwill and shares – Goodwill – Definition - factors determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit Method – Super Profit Method – Weighted Average Method - Annuity Method of Super profit – Capitalization of Super profit – Valuation of Shares – Net Assets Methods – Yield Method .

Unit –II

Accounts of Banking Companies - Format – Legal Recruitments - Preparation of profit and Loss and Balance Sheet as per new Schedule.

Unit – III

Accounts of Insurance Companies – Life insurance – General insurance – Preparation of Final accounts of Insurance Companies- Revenue Account- Profit and Loss Account and Balance Sheet as per new Schedule.

Unit –IV

Double Account System – Meaning – Advantage – Double Account System Vs Single Account System –Final Account under Double Account System- Replacement of Asset-Revenue

Account – Net Revenue Account – Capital Account Receipt and Expenditure on Capital Account-Disposal of profit.

Unit – V

Accounts of Holding Companies and subsidiary Companies – Legal provision – Preparation of Consolidated Profit and Loss and Balance Sheet as per new Schedule (Simple Problem only).

Text Book:

T.S. Reddy and Murthy, A Corporate Accounting, MarghamBublication, Cheenai 2019.

Reference Book :

1. Gupta R.L&Ramasamy , M Corporate Accounting , Sultan Chan & Sons, New Delhi 2012.
2. Iyenger S.P Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2009.
3. Jain S.P &Narang .K.L Advanced Accounting II , Kalyani Publishers, New Delhi 2012.
4. Shukla M.C & Grewal T.S Advanced Accounting , S Chand & sons , New Delhi , 2010.
5. Wilson .M Advanced Accountancy ,Scitech Publications Chennai , 2009.

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Title of the Paper :	Business Environment and Ethics	
Semester :	VI	Contact hours: 5
Sub Code :	21R62	Credits: 4

Objectives:

1. To understand the environmental factors affecting business.
2. To familiarize the students with the dimensions of business environment and their implications on business.

UNIT : I –

Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment– Economic environment: Economic system Capitalism,-Socialism : Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.

UNIT : II –

New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991- Features– Liberalization, Privatization and Globalization(LPG)-Merits and Demerits and Features: – Forms of Privatization -Arguments for and against Privatization-.Trade Agreements-Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS-TRIPS.

UNIT : III –

Social Responsibility of business – Dimensions of social responsibility– Responsibility to shareholders, employees, consumers, government and community-Arguments for and against social responsibility- Limits to social Responsibility – Social Audit-features-benefits of social audit-.

UNIT : IV –

Micro, Small and Medium Enterprises(MSME)-Meaning-objectives for promoting MSME -importance- Small Scale Sector – classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries – Incentives to Small Scale Sector.

UNIT : V -.

Industrial Sickness – Definition- Kindness of sicknesses and their causes- Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985-Business ethics-Meaning- Nature of ethics-sources of ethics- why is ethics important –Are businessmen ethical-Improving ethical decision making.

Text Book:

1. Chidambaram .K & Alagappan.V, *Business Environment*, Vikas Publishing House, New Delhi, 2012.

Reference Books:

1. Dr.V.Pushpalatha., *Business environment* Shanlax publications, December 2021
2. Aswathappa .K, *Essential of Business Environment* , Himalaya Publishing house, Mumbai, 2014.
3. Francies Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai,
4. Nair-Banjaree, Agarwal, *Essentials of Business Environment* ,Praakathi Prakasham Publication, 2010
5. Rosy Joshy, Sangam Kapoor, *Business Environment*, Kalyani Publishers, New Delhi, 2014.
6. Sankaran .S, *Business Environment*, Margham Publications, Chennai, 2014.
7. <https://www.clearias.com/micro-small-and-medium-enterprises-msme/>.

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Title of the Paper	:	Income Tax - II	
Semester	:	VI	Contact hours: 5
Sub Code	:	21R63	Credits: 4

Objectives:

1. To acquire knowledge on assessment of tax.
2. To help the students to know about the Income tax authorities and procedures for assessment.

Unit :I

Clubbing of Income - Set off and Carry forward of Losses – Agricultural Income

Unit : II

Deductions from Gross Total Income.

Unit :III

Assessment of Individual and HUF.

Unit :IV

Assessment of Partnership Firms and Companies.

Unit : V

Income Tax Authorities- Return of Income – E-Filing – Procedure for Assessment –Tax
Deducted at Source & Advance Payment of Tax.

Text Book:Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers, Chennai,2023.

Reference Books:

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2023.
2. Dr.T.Srinivasan, *Income Tax Law & Practice*, Vijay Nicole Publishers, Chennai ,2023.
3. A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
4. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
5. Vinod K. Singhanian ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2023

Note: The question paper should cover 80% problems and 20% theory.

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Title of the Paper	:	Entrepreneurship Development	
Semester	:	VI	Contact hours: 5
Sub Code	:	21R64	Credits: 4

Objectives:

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.
2. To encourage the students to become Women Entrepreneurs.

UNIT : I

Entrepreneur – Meaning – Characteristics – Types (Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole's Classification – Functions (Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies: Meaning, Components: Knowledge, Skill, Traits and Motives.

UNIT : II

Entrepreneurship –Meaning and definition - Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)- Theories: Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory – Motivational factors of Entrepreneur.

UNIT : III

Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs –Remedial measures –support and assistance for women entrepreneurs- Startups: Introduction-Types of Startups- Registering a Startup-Legal for Startups-Employee Laws for Startups- Stages and Evolution-Role of startups in Economy

UNIT : IV

Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission - Institutional finance to Entrepreneur. TIIC - SFC - SIDBI- Commercial Banks – Incentives to small scale industries – meaning- Subsidy, Tax Concession- MSME

UNIT:V

Project report – meaning –contents-importance – Precaution in preparing a project report - Project appraisal – Market feasibility - Technical feasibility, financial feasibility , Economic feasibility – Managerial feasibility- Social feasibility and Break- even analysis.

Text Book :

1. Gordon.E & Natarajan.K , *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2018.

Reference Books:

1. Gupta.C.B, Srinivasan.N.P, *Entrepreneurship Development in India*, Sultan Chand, New Delhi, 2014.
2. Khanka, *Entrepreneurial Development*, S.Chand, New Delhi, 2013.
3. Neeta Baporikar, *Entrepreneurship Development & Project Management*, Himalaya Publishing House, Mumbai 2011.
4. Robert Hisrich , Michale Peter, Dean Shepherd, *Entrepreneurship*, Tata MC Graw hill, New Delhi, 2012..
5. Renu Arora, *Entrepreneurship Development*, Kalyani Publishers, Ludhiana, 2012.

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Title of the Paper	:	Financial Management	
Semester	:	VI	Contact hours: 5
Sub Code	:	21RE6A	Credits: 4

Objectives:

1. To understand the various tools and techniques of Financial Management
2. To help the students in financial decision making.

Unit : I

Financial Management – Nature-Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization- Financial decisions- Role and Responsibilities of a finance manager.

Unit : II

Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization.

Unit : III

Capital budgeting-Appraisal-Methods- Payback period-Average rate of return – Discounted methods – Net present value-Internal rate of return-Profitability index.

Unit : IV

Working Capital – Types – Concept - Need and influencing factors – Estimation of Working capital- Receivables management.

Unit: V

Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach-Gordon's model-Modigliani and Miller 's approach.

Text Book:

Ramachandran .R & Srinivasan.R, *Financial Management*, Sriram Publications, Trichy, 2010.

Reference Books:

1. Maheswari. S. N, *Financial Management* ,Sultan Chand & Sons, NewDelhi, 2013
2. Khan. M.Y & Jain . P.K,*Financial Management* , Tata McGraw Hill Pvt Ltd,NewDelhi, 2013
3. Kulkarni. P.V & Satyaprasad . B.G,*Financial Management*, Himalaya Publishing House, Mumbai, 2011
4. Prasanna Chandra, *Financial Management*, Tata McGraw Hill Publishing & Co, 2018.
5. Shashi k.Gupta,Sharma.R.K, *Financial Management*, Kalyani Publishers-New Delhi, 2011

Note: The question paper should cover 80% problems and 20% theory.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) A⁺ & CGPA 3.51 Grade by NAAC)****CBCS****DEPARTMENT OF COMMERCE(PA)****(w.e.f.2021– 2022 Batch Onwards)**

Title of the Paper	:	Services Marketing	
Semester	:	VI	Contact hours: 5
Sub Code	:	21RE6B	Credits: 4

Objectives:

1. To understand the concept, principles and practice of services marketing
2. To help the students to know about the services marketing mix and various sectors in service industry.

Unit : I

Services Marketing-Definition-Nature and Characteristics of services-Classification -
Need for services marketing-Role of services marketing in an economy-Obstacles in service
marketing-overcoming the obstacles.

Unit : II

Services Marketing mix-Elements - product decisions, pricing strategies, promotion,
distribution methods/dimensions in service marketing-People, physical evidence and process.

Unit : III

Services Marketing for the hospitality industry-Managing tourism- Segmentation in the
tourism market-Marketing for hotel products-Segmentation in hotel industry- Major hotel chains-
Service delivery-Quality control-Technology transfer.

Unit:IV

Services marketing for professional services-Major characteristics – Marketing
Management of consultancy services-Marketing mix for consultancy services, other professional
services and consideration

Unit : V

Globalization of services in international market-Challenges-Typical international services-Strategies -Globalization and corporate culture-Global brand dominance in the service industries

Text Book:

Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010

Reference Books:

1. Audrey Gilmore, *Services Marketing and Management*, Sage publications, India, 2013.
2. Balaji.B, *Services Marketing & Management*, S.Chand & co. Ltd, New Delhi, 2008.
3. Christopher H. Lovelock, Jochenwirtz, Jayanta Chatterjee , *Services Marketing* , Pearson publishing, New Delhi, 2010.
4. Shankar Ravi, R. Srivasan, *Services Marketing* - , PHL learning Pvt Ltd, New Delhi, 2012.
5. Vasanthi Venugopal & Raghu V.N , *Services Marketing* , Himalaya Publishing House, Mumbai, 2012.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) A⁺ & CGPA 3.51 Grade by NAAC)****CBCS****DEPARTMENT OF COMMERCE(PA)****(w.e.f.2021– 2022 Batch Onwards)****Title of the Paper : Cyber Law****Semester : VI****Sub Code : 21SER61****Contact hours : 2****Credits :2****Objectives:**

1. The students aware of their rights for the protection of the Security aspects of cyber law.
2. The students to know the Information Technology Act, 2000

Unit : I

Cyber Law – Introduction – The Security Aspect of Cyber Law.

Unit : II

The Intellectual Property Aspect in Cyber Law – The Evidence Aspect in Cyber Law.

Unit : III

The Criminal aspect in Cyber Law – Global Trends and EDI

Unit : IV

The Information Technology Act, 2000 – Understanding the Technology of Internet.

Unit : V

Application of Copyright Act, 1957 – Intellectual Property Rights.

Text Books :

Cyber Law, Dr. P. Rizwan ahmed. Margam Publications.

Reference Books:

1. Dr.R.L.Padmavathy, Lectures on Cyber Laws, Asha Law House, 2021
2. Pavan Duggal, Cyber Law, Universal Law Publishing, 2021
3. Prof.Dr.Regia Surya Rao, Cyber Law, Gogia Law Agency, 2022
4. B.Suresh , T.Viswanathan, The Indian Cyber Law with Information Technology Act, 2000, 2022.