

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

*(An Autonomous Institution – Affiliated to Madurai Kamaraj University)*

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

## **DEPARTMENT OF COMMERCE**



### **CBCS SYLLABUS**

### **BACHELOR OF COMMERCE**

**PROGRAMME CODE - C**

### **COURSE STRUCTURE**

(w.e.f. 2021 – 2022 Batch onwards)



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## **CRITERION - I**

*1.1.3 Details of courses offered by the institution that focus on employability / entrepreneurship / skill development during the year.*

Syllabus copies with highlights of contents focusing on  
Employability / Entrepreneurship / Skill Development



**To be Noted:**

HIGHLIGHTED COLORS	COURSES
	Employability
	Skill Development
	Entrepreneurship
	Skilled & Employability

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(w.e.f. 2021 – 2022 Batch Onwards)

**COURSE STRUCTURE – SEMESTER WISE**

Sem	Part	Sub Code	Title of the Paper	Teachinghrs (per week)	Exam Duration (hrs)	Marks Allotted			Credits
						CIA	SE	Total	
<b>V</b>	III	<b>21C51</b>	<b>Core - Corporate Accounting</b>	6	3	25	75	100	5
	III	<b>21C52</b>	<b>Core - Commercial Law</b>	5	3	25	75	100	4
	III	<b>21C53</b>	<b>Core - Income Tax - I</b>	5	3	25	75	100	4
	III		<b>Elective-I</b>	5	3	25	75	100	4
	III		<b>Elective – II</b>	5	3	40	60	100	4
	IV	<b>21SEC51</b>	<b>SBE : General Knowledge</b>	2	2	25	75	100	2
	IV	<b>214EV5</b>	Environmental Studies	2	2	25	75	100	2
<b>VI</b>	III	<b>21C61</b>	<b>Core - Special Accounts</b>	6	3	25	75	100	5
	III	<b>21C62</b>	<b>Core – Industrial Law</b>	6	3	25	75	100	4
	III	<b>21C63</b>	<b>Core - Income Tax –II</b>	6	3	25	75	100	5
	III		<b>Elective – III</b>	6	3	25	75	100	4
	IV	<b>21SEC61</b>	<b>SBE : Soft Skills for Job Seekers</b>	2	2	25	75	100	2
	IV	<b>21SEC62</b>	<b>SBE: Quantitative Aptitude &amp; Reasoning Skill</b>	2	2	25	75	100	2
	IV	<b>214VE6</b>	Value Education	2	2	25	75	100	2
	<b>V</b>	<b>215NS4/ 215PE4</b>	Extension Activities: NSS/Physical Education	-	2	25	75	100	1
			<b>Total</b>	<b>60</b>					<b>50</b>

**Electives:****Semester – V****Electives – I (Choose any two)**

- |                              |          |
|------------------------------|----------|
| 1. Management Accounting     | - 21CE5A |
| 2. Human Resource Management | - 21CE5B |

**Electives – II (Choose any two)**

- |               |   |          |
|---------------|---|----------|
| 1. Tally Lab  | - | - 21CE5P |
| 2. E-Commerce | - | - 21CE5C |

**Semester – VI****Electives – III (Choose any two)**

- |                         |          |
|-------------------------|----------|
| 1. Financial Management | - 21CE6A |
| 2. Services Marketing - | - 21CE6B |

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<b>Title of the Paper</b>	<b>:</b>	<b>Corporate Accounting</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>:</b>	<b>21C51</b>	<b>Credits: 5</b>

**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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**CBCS**  
**DEPARTMENT OF COMMERCE**  
 ( w.e.f.2021 – 2022 Batch Onwards )

<b>Title of the Paper</b>	<b>:</b>	<b>Commercial law</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 5</b>
<b>Sub Code</b>	<b>:</b>	<b>21C52</b>	<b>Credits: 4</b>

**Objectives:**

1. To familiarize the students with the concepts of Commercial law.
2. To acquaint the students about the provisions of Contract Act and Sale of Goods Act.

**Unit: I**

Law of Contract-Definition-Essentials Elements of a Valid Contract-Classification of Contract-Offer - Legal Rules and types- Acceptance - Legal Rules – Consideration - Legal Rules– contract without consideration–Capacity to contract- Rules regarding minor's contract - Free Consent- Difference between Coercion and undue influence- Difference between fraud and Misrepresentation.

**Unit: II**

Performance of Contract- Discharge of Contract-Remedies for Breach of Contract-Quasi Contracts.

**Unit: III**

Indemnity & Guarantee – Distinction between Indemnity & Guarantee – Discharge of Surety –Bailment & Pledge- Duties and Rights of Bailor & Bailee- Rights and Duties of Pawnor and Pawnee- Pledge by Non-owners.

**Unit: IV**

Contract of Agency- Creation and Termination of Agency-Classification of Agents-Duties and Rights of Agents and Principal.

**Unit: V**

Sale of Goods –Contract of Sale of goods – Sale and agreement to Sell-Conditions and Warranties-Transfer of Property -Rights and Duties of the Buyer-Rights of Unpaid Seller.

**Text Book:**

Kapoor. N.D, Elements of Mercantile Law, Sultan Chand & sons, New Delhi, 2014.

**Reference Books:**

1. Balachandran.V & Thothadri.S, *Business Law*, Tata Mc graw Hill Publishing, New Delhi, 2009.
2. Chawla.R.C. & Garg.K.C, *Commercial Law*, Kalyani Publishers, Ludhiana, 2012.
3. Pillai R.S.N & Bagavathy. V, *BusinessLaw*,S. chand& co, New Delhi,2010.
4. Porwal. L.M & Sanjeev Kumar, *Business Law*, Veranda publications, New Delhi, 2010.
5. Dr.M.R.Sreenivasan, *Business Law*, Margham Publication, 2013.



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<b>Title of the Paper</b>	<b>:</b>	<b>Income Tax -I</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 5</b>
<b>Sub Code</b>	<b>:</b>	<b>21C53</b>	<b>Credits: 4</b>

**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. Singhaniania ,*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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<b>Title of the Paper</b>	<b>:</b>	<b>Management Accounting</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 5</b>
<b>Sub Code</b>	<b>:</b>	<b>21CE5A</b>	<b>Credits: 4</b>

**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, 17<sup>th</sup> 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. Gorden 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.

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

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<b>Title of the Paper</b>	<b>:</b>	<b>Human Resource Management</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 5</b>
<b>Sub Code</b>	<b>:</b>	<b>21CE5B</b>	<b>Credits: 4</b>

**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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1. To give a practical knowledge on accounting through computers.
2. To train the students in the preparation of Payroll Accounting.

**UNIT : I**

Introduction to Tally– Tally Screen Components – Maintaining Company Data - Groups-Ledgers-Accounting Vouchers-Preparation of Trial Balance-Profit & Loss Account-Balance Sheet.

**UNIT : II**

Maintaining Inventory details-Stock Category-Stock Group & Stock Item-Inventory Vouchers-Stock Summary Report.

**UNIT : III**

Order Processing-Purchase Order-Sales Order-Receipt Note-Delivery Note-Rejection in-rejection out.

**UNIT : IV**

Billwise details-Cost centre.

**UNIT : V**

GST -Payroll Accounting.

**Text Book:**

*Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2010*

**Reference Books:**

1. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2009.
2. Dinesh Maidasani,*Tally 9.0*,Firewall Media Laxmi Publications,New Delhi,2010.
3. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India,2008
4. PalaniVel .S,*Tally* , Margham Publications, Chennai, 2010.
5. Dr.B.Mariyappa, *Goods and Services Tax*, Himalaya Publishing House, Mumbai, 2017.



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<b>Title of the Paper</b>	<b>:</b>	<b>E- Commerce</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 5</b>
<b>Sub Code</b>	<b>:</b>	<b>21CE5C</b>	<b>Credits: 4</b>

**Objectives :**

1. To understand the concepts of E-Commerce and its application in business.
2. To equip the students with the skills of computer networking and E-Payment system in the modern era.

**UNIT : I**

Electronic Commerce –Meaning - Definition, Scope, Merits & Demerits – Electronic Commerce Framework – The Internet Terminology - History of the Internet – E Commerce Architecture and Component.

**UNIT : II**

Client Server Network Security- Server Security Threats – Firewalls and Network Security - Data and Message Security Challenge - Response Systems- Encrypted Documents and Electronic Mail.

**UNIT : III**

Electronic Payment Systems – Types - Digital Token based Electronic Payment Systems - Smart Cards and Electronic Payment Systems - Risk and Electronic Payment Systems - Designing Electronic Payment System.

**UNIT : IV**

Electronic Data Interchange – EDI Applications in Business- International Trade and EDI - Finance and EDI – Health Care and EDI- Manufacturing / Retail Procurement using EDI.

**UNIT : V**

Layers and Networking – ISO / OSI Model and TCP /IP- Asynchronous Transfer Mode- Multimedia and Digital Video – Key Multimedia Concepts- E- Business Conferencing – Audio &

Video Conferencing – Teleconferencing – Desktops Video Conferencing- Applications and uses of Video Conferencing.

**Text Book :**

David Whiteley, *E-Commerce*, Tata Mc-GrawHill Publisher, New Delhi, 2010.

**Reference Books:**

1. Jaiswal.S, *E-Commerce*, Galgotia Publications private limited, New Delhi, 2016.
2. Kamlesh K Bajaj, Debjani Nag, *E-Commerce*, Tata McGraw-Hill Publishing, New Delhi, 2012.
3. Puja Walia Mann, Nidhi, *E-Commerce*, MJP Publishers, Chennai, 2009.
4. Ritendra Goel, *E-Commerce*, New age International Publishers, New Delhi, 2012.
5. Sandeep krishnamoorthy, *E-commerce Management*, Vikaas Publishing house , New Delhi, 2013.

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<b>Title of the Paper</b>	<b>:</b>	<b>General Knowledge</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 2</b>
<b>Sub Code</b>	<b>:</b>	<b>21SEC51</b>	<b>Credits : 2</b>

**Objectives :**

1. To enhance the skills of students in General Knowledge.
2. To help the students to know about the current affairs.

**UNIT : I**

General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.

**UNIT : II**

General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.

**UNIT : III**

History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics , Commerce and business -Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.

**UNIT : IV**

Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights-Fundamental duties to Citizens-Powers of the President-The Union Parliament-Rajya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy.

**UNIT : V**

Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.

**Reference Books:**

1. The General Knowledge Manual  
Publication, 2018 - Edgar Thorpe & Showick Thorpe
2. Ever Latest General Knowledge - Khanna & Verma, Upkar's Publication, 2015
3. Manorama Year book - Malayala Manorama Press, 2018
4. Top 500 Year book - Disha Publication, 2015
5. Journals & Magazines
6. Websites

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<b>Title of the Paper</b>	<b>:</b>	<b>Special Accounts</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>:</b>	<b>21C61</b>	<b>Credits: 5</b>

**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.

Note : The Question paper should cover 80 % Problems and 20% theory.

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<b>Title of the Paper :</b>	<b>Industrial Law</b>	
<b>Semester :</b>	<b>VI</b>	<b>Contact hours: 6</b>
<b>Sub Code :</b>	<b>21C62</b>	<b>Credits: 4</b>

**Objectives :**

1. To know about the various statutory provisions relating to Industries.
2. To learn about the industrial disputes and settlement of disputes.

**Unit : I**

The Factories Act, 1948 - Definitions - Inspecting staff – Powers of Inspector –  
 Certifying Surgeons – Duties - Provisions regarding to Health, Safety and Welfare of  
 workers – Rules relating to working hours of adults - Employment of young person -  
 Employment of Women - Annual leave with wages.

**Unit : II**

Trade Unions Act, 1926 – Definitions – Registration of Trade Union - Cancellation  
 of Registered Trade Unions - Rights and Privileges of Trade Union - Duties and Liabilities  
 of a registered Trade Union – Amalgamation and Dissolution of Trade Unions.

**Unit: III**

The Industrial Disputes Act, 1947 – Definitions – Authorities – Powers of  
 Authorities – Strike and Lockout – Meaning - Prohibitions – Differentiation between  
 Strike and Lockout-Layoff and Retrenchment –Meaning – Essentials of Layoff- Conditions  
 precedent to Retrenchment of Workmen – Differentiation between lay off and  
 Retrenchment – Procedure for closing down an undertaking.

**Unit : IV**

The Workmen's Compensation Act, 1923 – Definitions – Total Disablement and  
 Partial Disablement – Meaning – Differentiation between Total and Partial Disablement -

Rules regarding Workmen Compensation - Amount of Compensation - Distribution of Compensation- Fatal accidents - Meaning

**Unit : V**

The Minimum Wages Act 1948 – Procedure for Fixing and Revising Minimum Wages-Safeguards in payment of Minimum Wages – The Payment of Gratuity Act 1972 – Rules regarding Payment of Gratuity – Nomination – Determination of the amount of gratuity – Appeal and Recovery of Gratuity.

**Text Book :**

Kapoor .N.D, Elements of Industrial *Law* , *Sultan Chand & sons*, New Delhi, 2016

**Reference Books:**

1. Chawla .R.C. & Garg.K.C, *Industrial Law*, Kalyani Publishers , Ludhiana, 2010.
2. Gogna.P.P.S, *Business & Industrial Laws*, S.chand & co, New Delhi, 2010.
3. Saharay.H.K , *Labour & Industrial Law* , Universl Law Publishing, 2011.
4. Srivastava.S.C, *Industrial relations & Labour Laws*, Vikas publications, New Delhi, 2012
5. Tulsian, *Business and Industrial Law*, Tata McGraw Hill Publications, New Delhi, 2010.



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<b>Title of the Paper</b>	<b>:</b>	<b>Income Tax - II</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>:</b>	<b>21C63</b>	<b>Credits: 5</b>

**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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<b>Title of the Paper</b>	<b>:</b>	<b>Financial Management</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>:</b>	<b>21CE6A</b>	<b>Credits: 4</b>

**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 – Meaning-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.

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<b>Title of the Paper</b>	<b>:</b>	<b>Services Marketing</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>:</b>	<b>21CE6B</b>	<b>Credits: 4</b>

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**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.

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( w.e.f.2021 – 2022 Batch Onwards )

<b>Title of the Paper</b>	<b>:</b>	<b>Soft Skills for Job Seekers</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours : 2</b>
<b>Sub Code</b>	<b>:</b>	<b>21SEC61</b>	<b>Credits :2</b>

**Objectives:**

1. To develop the skills and personality of the students.
2. To encourage the students in preparing resumes.

**UNIT : I**

Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.

**UNIT : II**

Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job.

**UNIT : III**

Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone Interviews.

**UNIT : IV**

Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips.

**UNIT : V**

Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals

**Text Book :**

Annee Lawrence, *The job seekers handbook* , Emerald publication , Chennai, 2010.

**Reference Books:**

1. Jayanth neogy, *Winning Resume*, Pushtak Mahal Publishers, New Delhi, 2010.
2. Menon.A.K, *How to succeed in group discussion*, Varun Publishing house, 2010
3. Raghu Palat, *Interview Tips*, Jaico Publishing House, 2010.
4. Sajitha Jayaprakash, *Interview Skills*, Himalaya Publishing House, Mumbai, 2010.
5. Jain.T.S & Gupta, *Interviews and Group Discussion*, Upkar Publication, Agra, 2008.



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( w.e.f.2021 – 2022 Batch Onwards )

<b>Title of the Paper</b>	<b>:</b>	<b>Quantitative Aptitude &amp; Reasoning Skills</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours: 2</b>
<b>Sub Code</b>	<b>:</b>	<b>21SEC62</b>	<b>Credits :2</b>

**Objectives:**

1. To develop aptitude skills and reasoning ability of students
2. To enhance the problem solving capacity of students in competitive examinations.

**UNIT : I**

Quantitative Aptitude – problems on Numbers &amp; Ages - Odd man out and series -Chain

Rule

**UNIT : II**

Stock &amp; Shares - Time and Distance – Partnership.

**UNIT:III:**

Verbal Reasoning Test.

**UNIT : IV**

Non verbal Reasoning Test.

**UNIT:V:**

Analytical Reasoning Test.

**Text Books:**Agarwal. R.S., *Quantitative Aptitude* , S. Chand, New Delhi, 2010.**Reference Books:**

1. Abhijit Guha, *Quantitative Aptitude*, Tata McGraw Hill, New Delhi, 2010.
2. Agarwal. R.S., *Verbal and Non verbal reasoning* , S. Chand, New Delhi, 2010.
3. Dinesh Khattar, *Quantitative Aptitude*, Pearson Publication, New Delhi, 2008
4. Rita Mishra, *Quantitative Aptitude*, Khurmi Publications, New Delhi, 2008.