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

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# **DEPARTMENT OF COMMERCE**



# **CBCS SYLLABUS**

# **BACHELOR OF COMMERCE**

**PROGRAMME CODE - C** 

# **COURSE STRUCTURE**

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

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# **DEPARTMENT OF COMMERCE-B.Com**

(w.e.f. 2021 – 2022 Batch Onwards) COURSE STRUCTURE – SEMESTER WISE

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

# **Electives:**

# Semester – V

# Electives – I (Choose any two)

<ol> <li>Management Accounting</li> <li>Human Resource Management</li> </ol>	- 21CE5A - 21CE5B
Electives – II (Choose any two)	
1. Tally Lab-2. E-Commerce-	- 21CE5P - 21CE5C
Semester – VI	
Electives – III (Choose any two)	
<ol> <li>Financial Management</li> <li>Services Marketing -</li> </ol>	- 21CE6A - 21CE6B

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### **DEPARTMENT OF COMMERCE**

(w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper	:	Corporate Accounting	
Semester	:	V	<b>Contact hours: 6</b>
Sub Code	:	21C51	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 reissue 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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#### **DEPARTMENT OF COMMERCE**

(w.e.f.2021 – 2022 Batch Onwards)

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

### **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.

- 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.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University) (De accordited (3rd Cycle) At & CCDA 3.51 Crede by NAAC)

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

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

Title of the Paper	:	Income Tax -I	
Semester	:	V	Contact hours: 5
Sub Code	:	21C53	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. Singhania , 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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**DEPARTMENT OF COMMERCE** (w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper	:	Management Accounting	
Semester	:	V	Contact hours: 5
Sub Code	:	21CE5A	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, 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.
- Gorden P .Jeyaram, N. Sundaram, R. Jeyachandran, Management Accounting ,Sultan Chand & Sons, New Delhi, 2015.
- 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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**DEPARTMENT OF COMMERCE** (w.e.f.2021 – 2022 Batch Onwards)

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

- 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.Chamd, New Delhi, 2013.
- 5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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# **DEPARTMENT OF COMMERCE**

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

Title of the Paper	:	Tally Lab		
Semester	:	V	<b>Contact hours:</b>	: 5
Sub Code	:	21CE5P	Credits:	4

### **Objectives:**

- 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

- 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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#### **DEPARTMENT OF COMMERCE**

(w.e.f.2021 – 2022 Batch Onwards)

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

### **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.

- 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.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University) (De georedited (2<sup>rd</sup> Cycle) A<sup>+</sup> & CCDA 2.51 Crede by NAAC)

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

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

### **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 Llaws, 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-Fundamentable duties to Citizens-Powers of the President-The Union Parliament-Rajaya 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.

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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# DEPARTMENT OF COMMERCE

(w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper	:	Special Accounts	
Semester	:	VI	Contact hours: 6
Sub Code	:	21C61	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 Acountancy ,Scitech Publications Chennai , 2009.

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

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### **DEPARTMENT OF COMMERCE**

(w.e.f.2021 – 2022 Batch Onwards)

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

### **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

- 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 , Universi 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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# **DEPARTMENT OF COMMERCE**

(w.e.f.2021 – 2022 Batch Onwards)

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

### **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. Singhania , 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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### **DEPARTMENT OF COMMERCE**

(w.e.f.2021 – 2022 Batch Onwards)

Title of the Paper	:	Financial Management	
Semester	:	VI	Contact hours: 6
Sub Code	:	21CE6A	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 – 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
- Kulkarni. P.V & Satyaprasad . B.G, *Financial Management*, Himalaya Publishing House, Mumbai, 2011
- Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing & Co, 2018.
- 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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# DEPARTMENT OF COMMERCE

(w.e.f.2021 – 2022 Batch Onwards)

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

- 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, NewDelhi, 2010.
- 4. Shankar Ravi, R.Srivasan, Services Marketing ,PHL learning Pvt Ltd, New Delhi,2012.
- Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publishing House, Mumbai, 2012.

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# **DEPARTMENT OF COMMERCE**

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

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

### **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.

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

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

# **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 & Ages - Odd man out and series -Chain Rule

#### **UNIT : II**

Stock & 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.

- 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.