

*Placed at the meeting of
Academic Council
held on 26.03.2018*

APPENDIX - BB
MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

M.Com. Computer Applications (Semester)

REVISED SYLLABUS

(With effect from the academic year 2018-19 onwards)

1. Introduction of the Programme

This is a two-year full-time Post Graduate degree in Commerce with information technology, under semester pattern. This Course is for the non-autonomous colleges affiliated to Madurai Kamaraj University. This course enables the students to work in the corporate world, with the existence of automation and e-business, to pursue research programme, professional courses and to become an entrepreneur. The curriculum is designed to suit the current changes in the environment in the industry and commerce.

2. Eligibility Conditions

A candidate who has passed any one of the following degree of this University or any other University accepted by the syndicate as equivalent thereto subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com., (Semester) Degree course.

B.Com.,	B.Com., (E Commerce)
B.Com., (CA)	B.Com., (CS)
B.Com., (PA)	B.B.A.,
B.Com., (Banking & Insurance)	B.Com., (Honors)

any other degree with Accounting, Costing and Banking as allied / ancillary subject.

2.1. Duration of the Programme : 2 Years

2.2. Medium of Instructions : English

3. Objective of the Programme

- 1) To enable the students to pursue research programmes – M.Phil., & Ph.D.
- 2) To enable the students to pursue professional courses viz. CA, CMA and CS.
- 3) To facilitate the students employable by equipping employability skills.
- 4) To develop business acumen either to become an entrepreneur or facilitate entrepreneurs.

4. Outcome of the Programme

- ❖ Making the students eligible for employment in teaching profession.
- ❖ Equipping the students to complete Intermediate CA, CMA and CS courses.
- ❖ Making the students employable in Corporate sector
- ❖ Including confidence among the students to appear for competitive examinations.

5. Core Subject Papers: 15
6. Subject Elective Papers: 4
7. Non Subject Elective Papers: 1
8. Unitization: 5 Units each subject
9. Pattern of Semester Exam: 4 Semesters
10. Scheme for Internal Assessment:

Test	: 10 marks (average of best two tests)
Assignment	: 5 marks
Seminar/ Group Discussion	: 5 marks
Peer-Team- Teaching	: 5 marks
Total	: 25 marks

11. External Exam : 75 marks

12. Question Paper Pattern:

Part A	10*1 = 10 marks
Part B (either or)	5*7 = 35marks
Part C (Open choice)	3*10 = 30marks
(3 out of 5)	
Total	75 marks

13. Scheme for evaluation: Detailed scheme are required with allotment of marks.

14. Passing minimum: External minimum 45% of 75 marks = 34 marks. Aggregate 50 marks.

14.1. Classification

S.No.	Range of CGPA	Class
1.	40 & above but below 50	III
2.	50 & above but below 60	II
3.	60 & above	I

15. Model Questions:

16. Teaching Methodology:

Classroom teaching
Seminar
Role-play
Classroom exercises
Case study
Group discussion

17. Text Books: 1 Book

18. Reference Books: 3 Books

19. Retotaling and Revaluation Provision

Candidates may apply for retotaling and revaluation within ten days from the date of the result published in the University website along with the required forms and fees.

20. Transitory Provision

The candidates of previous scheme may be permitted to write exams in their own schemes up to the examinations of April 2020 as a transitory provision.

21. Subjects and Paper related website

Semester	Name of the Subject	Hrs P.W	Credits	Internal Marks	External Marks	Total Marks
<u>I Semester</u>	Principles of Information Technology	6	4	25	75	100
	Advanced Financial Accounting	6	5	25	75	100
	Auditing and Assurance	6	4	25	75	100
	Applied Cost Accounting	6	5	25	75	100
	Entrepreneur Resource Planning (E)	6	4	25	75	100
		30	22			
<u>II Semester</u>	Computer Network	6	4	25	75	100
	Programming in C++	6	4	25	75	100
	Entrepreneurial Development and Project Financing	6	4	25	75	100
	Financial Management	6	5	25	75	100
	Advanced Business Statistics (E)	6	5	25	75	100
		30	22			
<u>III Semester</u>	Advanced Corporate Accounting and Reporting	6	5	25	75	100
	Data Base Management Systems	6	4	25	75	100
	Web Programming and Technologies	6	4	25	75	100
	Applied Direct Taxation and E-Filing (E)	6	5	25	75	100
	Business Environment (NME)	6	5	25	75	100
		30	23			

<u>IV Semester</u>	Research Methodology	6	5	25	75	100
	Operations Research	6	4	25	75	100
	Computerised Accounting and Office Automation	6	5	25	75	100
	Applied Indirect Taxation (E)	6	5	25	75	100
	Project (Viva-Voce 25marks) (Viva will be conducted by externals along with practical)	6	4	25	75	100
		30	23			
	Total	120	90			

1.1 PRINCIPLES OF INFORMATION TECHNOLOGY

Unit – I

Introduction to Computers, Components of Computers, Hardware and Software: Computer systems – Importance of Computers in Business – Data and Information – Data Processing, Data Storage and Data Retrieval capabilities – Computer Applications in various areas of business.

Unit – II

Types of Computer systems – Analog, Digital and Hybrid Computers. Micro Mini, Mainframe and Super Computers – Business and Scientific Computer systems – Generation of Computers – Data Processing systems – Batch, online and Real Time system – Time Sharing, Multi programming and Multi processing systems – Networking: Local and Wide Area Network.

Unit – III

Software: System Software and Application Software: Programming Language – Machine Language – Assembly Language, High Level Languages – Number system: Decimal, Binary, Octal and Hexa Decimal.

Unit – IV

Operating systems: DOS – UNIX , Linux – Windows: Windows NT, Windows NT, Windows 2000, Windows XP, Windows Vista.

Unit – V

System Analysis and Design – Computer Based Information System – Transaction Processing – Office Automation.

Books Recommended

1. Roger Hunt and John Shellery – Computer and Common Sense.
2. Bright Man Dimsdale – Using Micro Computer.
3. Taxali, R.K, Software Made Simple.
4. Alexis Leon and Mathews Leon, Introduction to Information Technology, Vijay Necole Imprint Pvt., Ltd.,

1.2 ADVANCED FINANCIAL ACCOUNTING

Unit – I

Accounting – Financial Information System – Generally Accepted Accounting Principles, Conventions and Postulates, Indian Accounting Standards – Critical review of Accounting Principle and Concepts.

Unit – II

Accounting Problems related to Non-Trading Concerns – Preparation of accounts from incomplete records.

Unit – III

Branch and Departmental Accounts (including Foreign Branches) – Hire purchases and Installment Purchase Systems.

Unit – IV

Accounting problems related to Admission, Retirement and Death of a Partner.

Unit – V

Dissolution, Insolvency of firm and Amalgamation of Firms – Sale to a Company.

Note: Question Paper shall consists of 80% Problem and 20% theory.

Books Recommended

1. Shukla & Grewal, Advanced Accounts, 2008, S.Chand Publications, Delhi.
2. R.L. Gupta, Advanced Accounts, 2007, Sultan Chand Publication, Delhi.
3. Gupta, Financial Accounting for Managements, Third Edition, 2008, Pearson Education, Delhi.
4. Vinayakam & Charumathi, Financial Accounting, 2006, S. Chand Publication, Delhi.

5. Arulanandam & Raman, Advanced Accounting, 2007, Himalaya Publishing House, Mumbai.
6. Jain & Narang, Advanced Accounting, 2007, Kalyani Publications, Delhi.
7. T.S. Reddy & A. Murthy, Margham Publications, Chennai.
8. Reimers, Financial Accounting, 2008, Pearson Education, Delhi.

1.3 AUDITING AND ASSURANCE

Unit – I

Audit – Basic Principles – Definition – Objects – Difference between accountancy – Auditing and investigation – Advantages of Audit – Qualities of an Auditor – Implications regarding detection of errors and frauds – Various types of audit - An overview of Information System Audit

Unit – II

Preparation before Audit – Audit Programme – Audit Notes – Audit Files- Working Papers – Procedure for audit-Sampling design – Need and Types- Internal Control- Internal Audit – Internal Check – Meaning, Definitions – Objectives – Procedure for Internal Check – Advantages – Duties of an auditor in connection with internal check as regards different items.

Unit – III

Vouching: Meaning – Definitions – Importance – Duties of an auditor- vouching of receipts – General considerations- Cash sales – Receipts from debtors – Other payments and expenditure of petty cash payments – Vouching of payments into and out of the bank – Vouching of cash and credit sales – Goods on Consignment – Sale on approval basis – Sale under hire purchase agreement – Sales ledger.

Unit – IV

Verifications and valuation of assets and liabilities: Definitions – General principles – Fixed assets – Investment – Inventories – Freehold and leasehold property – Loans bills receivable – Sundry debtors – Plants and Machinery – Patents – Verification and Valuation of liabilities – Duties of an auditor – Audit report.- Assurance Standards.

Unit – V

Liabilities of an Auditor – Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party.- Role of auditors of detection of frauds – Audit trail.

Books Recommended

1. B N Tanton, Practical Auditing, S.Chand, Delhi.
2. Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand, Delhi.
3. Kishandwala & Krishandwala, Auditing, Sultan Chand & Sons, Delhi.
4. T.R.Sharma, Auditing, Sahithya Bhavan Publications, Agra.
5. Dr. L. Natarajan, Margham Publications, Chennai.

1.4 APPLIED COST ACCOUNTING

Unit – I

Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting – Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects, Cost centers and Cost units – Elements of Cost – Classification of costs.

Unit – II

Elements of Cost – Material Cost – Procurement of Materials – Inventory Management and Control - Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrap, spoilage, defectives and wastage. Employee Costs – Time keeping – Time booking and payroll – Labour Turnover- Overtime and idle time – Principles and methods of remuneration and incentive schemes – Employee cost reporting and measurement of efficiency. Overheads: Collection, classification and apportionment and allocation of overheads – Absorption and treatment of over or under absorption of overheads – Reporting of overhead costs.

Unit – III

Cost Accounting Standards (Basic understanding only) (CAS 1 to CAS 23)

Unit – IV

Cost Book Keeping: Cost Accounting Records, Ledgers and Cost Statements – Items excluded from cost and normal and abnormal items/cost – Integral accounts – Reconciliation of cost accounting records with financial accounts – Infrastructure, Educational, Healthcare and Port services.

Unit – V

Methods of Costing: Job costing – Batch costing – Contract costing – Process costing – Normal and abnormal losses, equivalent production, Joint and By products – Operating costing or Service costing – Transport, Hotel and Hospital

Note: The Question paper shall consist of 80% problem and 20% theory.

Books Recommended

1. V.K. Saxena, C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, Delhi.
2. Robert
3. Robert S. Kaplan, Anthony A. Atkinson, Advanced Management Accounting
4. S.P.Jain & K.L.Narang, Advanced Cost Accounting, Kalyani Publications, Delhi.
5. Dr. S.N. Maheshwari, Advanced Cost Accounting, Himalaya Publishing House Pvt. Ltd., Mumbai.
6. T.S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.

1.5 ENTERPRISE RESOURCE PLANNING

Unit – I

ERP overview – benefits of ERP – ERP and Related Technologies – Business Process Reengineering (BPR) – Data Warehousing – Data Mining – Online analytical processing – supply chain management.

Unit – II

ERP Implementation: ERP implementation life cycle – Implementation methodology – ERP Implementation – the Hidden costs.

Unit – III

Organizing the Implementation – Vendors, consultants and users – contracts with vendors, consultants and employees – Project management and monitoring.

Unit – IV

Business Module in an ERP package – Finance – Manufacturing – Human Resource – Plant Maintenance – Material Management – Quality Management – Sales and Distribution.

Unit – V

ERP Market place – SAP AG – people soft – Baan Company – Oracle Corporation – QAD – System software associates.

Books Recommended

1. Alexis Leon, ERP Demystified, TATA McGrawhill Publishing Company.
2. Vinod Kumar Gard, Enterprise Resource Planning, Prentice Hall of India.

2.1 COMPUTER NETWORK

Unit – I

Introduction – Uses – Network Hardware – LAN – MAN – WAN – Wireless Networks – Merits and Demerits – Network Topologies – tree, peer-to-peer, bus, ring etc – comparison.

Unit – II

Inter networks – Network Software – Protocol hierarchies – Design issues for the layers – Interface and Service – Service Primitives – Reference models – OSI – TCP/IP.

Unit – III

Physical layer – ISDN Services – Broad band ISDN – Narrow band ISDN – ATM Networks – ATM Switches – Data Link Layer Design Issues – Error and Error Detection and Correction – Flow Control – Protocols – HDLC – SLIP – PPP.

Unit – IV

Network layer – Packet switching – circuit switching – Routing – Shortest path routing – Flooding – Glow based Routing – Firewalls – Transport Layer – Elements of Transport Protocol – TCP and UDP. ATM adaptation layer – multiplexing.

Unit – V

Application layer – methods and protocols – FTP, SMTP, POP, HTTP etc, - Network Security – SSL – Cryptography – Secret and Public Key Algorithms – DNS – SNMP – Electronic Mail – Electronic Mail Privacy – World Wide Web – Client Side – Server Side Standards.

Books Recommended

1. W. Stalling, data and Computer Communication, McMillan.
2. A.S. Tanenbaum, Computer Networks, PHI.
3. J. Martin, Computer Network and Distributed Data Processing, Prentice Hall.
4. W. Stallings, Local Networks, McMillan.
5. M.Schwartz, Computer Communication Network Design and Analysis, Prentice Hall.

2. 2 PROGRAMMING IN C++

Unit – I

Object Oriented Programming – Merits and Demerits – Introduction to C++, Features – Character Set – Tokens – Keywords – Variables, Constants, Special Characters and Operators – Meaning, Types and Expressions.

Unit – II

Input and Output streams – Control flow – Branching – if, if-else, switch, goto – looping – for, while, do-while statements – nested statements.

Unit – III

Arrays and Strings – Meaning – Operations on arrays – Array definition – Initialization – Sorting values using arrays – Multidimensional arrays – String definition – String Manipulations – copy, concatenation, comparison, case conversion etc.,

Unit – IV

Functions – definition, calling, parameters, return values, passing data – library functions – Math functions, String functions etc – Function overloading – Recursive functions.

Unit – V

Structure and Unions – Definition, Initialisation, nesting, array of structure and their usage – Pointer (Simple treatment only) – Classes and object – Syntax – simple examples

Books Recommended

1. Venugopal Rajkumar, K.R. and Ravishankar, T. Mastering C++, Tata Mc Graw Hill Publication.
2. Balagurusamy, Programming in C++.

2.3 ENTREPRENEURIAL DEVELOPMENT AND PROJECT FINANCING

Unit – I

Entrepreneurship: Meaning, Definition and Importance – Role of Entrepreneurship in the process of economic development – Entrepreneur vs. Manager – Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors, Maslow's Need Hierarchy Theory, Herzberg's Theory, McClelland's Achievement Motivation Theory – Motivational factors of Entrepreneurship.

Entrepreneurship competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs – Types of Entrepreneurs – Functions of Entrepreneurs – Entrepreneurship culture.

Unit – II

Women Entrepreneurs: Concept of Women Entrepreneurship – Functions – role of Women Entrepreneurs – Growth of Women Entrepreneurship in India – Recent Trends in Development of Women Entrepreneurs – TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States identified for the Programme – Financial Assistance and Grant assistance available under the Programme.

Unit – III

Entrepreneurship Development Institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – Procedure for setting up of SSI units – Determination of the Project – Deciding upon the form of organization – Registration of SSI unit. Government Assistance: Concession and Subsidies – Seed Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks.

Unit – IV

Enterprise Building (Starting of a new enterprise): Agencies that help beginners in enterprise building – Steps in enterprise building: Finding out new business idea – Identifying a suitable business opportunity – Preliminary Evaluation – Project Formulation – Preparation of Project Report.

Unit – V

Project Appraisal – Technical Marketing, Economic, Financial Analysis – Profitability Analysis – Social Cost Benefit Analysis – Implementation of Enterprise Building.

Books Recommended

1. Vasant Desai, Entrepreneurship Development, 2005, Himalaya Publishing House, New Delhi.
2. Desh Pande, M.U, Entrepreneurship of Small Scale Industries Concept, Growth, Management, Deep and Deep Publications, New Delhi.
3. Jose Paul, N. Ajith Kumar, Entrepreneurship Development, 2003, Himalaya Publishing House, New Delhi.
4. Guidelines for the Preparation of Feasibility, Government of India Planning Commission, New Delhi.
5. Nandan, Fundamentals of Entrepreneurship, PHI Learning, New Delhi. Dr. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai.

2.4 FINANCIAL MANAGEMENT

Unit – I

Financial Management: Meaning, Definition and functions- Scope – Objectives – Key activities of Financial Management – Organisation of Finance Section – An outline of financial system in India.

Unit – II

Capital Budgeting – Principles and Techniques- Pay back method – Discounted Cash flow method (DCF) – Present Value (PV) / Net Present Value (NPV) Method – Internal Rate of Returns (IRR) Method – Present Value Index – Discounted Pay Back Method – Average Rate of Return.

Unit – III

Working Capital Management – Permanent and temporary working capital – Changes in working capital – Determinants of working capital – Computation of Working capital – working capital financing – trade credit – bank credit – Commercial paper – Factoring.

Unit – IV

Cost of Capital – Definition – Importance- Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital.

Capital Structure – Factors influencing financial decisions – Methods of financing – Theories of Capital decisions – Capital gearing.

Financial Leverage and operating leverage.

Unit – V

Dividend and Dividend policy – Meaning – classification and sources of dividend – factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – generally accepted dividend policies.

Note: The Question paper shall consist of 60% problem and 40% theory.

Books Recommended

1. Van Horne, Fundamentals of Financial Management, PHI Learning, New Delhi.
2. Khan & Jain, Financial Management, 2006, Tata McGraw Hill, New Delhi.
3. Pandey, I.M. – Financial Management, 2005, Vikas Publication, New Delhi.
4. Prasanna Chandra, Financial Management, 2005, Tata McGraw Hill, New Delhi.
5. Ravi M. Kishore - Financial Management, 2006, Taxman Publishing Ltd.
6. Keown, Financial Management; Principles and Applications, 10th Edition, 2008, Pearson Education, Delhi.
7. Chandra Bose, Fundamentals of Financial Management, PHI Learning, New Delhi.
8. Shazuli Ibrahim. S.A.N, Financial Management, PASS Publication.
9. Periyasamy. P. Financial Management, Vijay Nicole Imprints Pvt., Ltd., Chennai.
10. Dr. A. Murthy, Financial Management, Margham Publications, Chennai.

2.5 ADVANCED BUSINESS STATISTICS

Unit – I

Correlation and Regression Analysis: Correlation Analysis – Meaning of Correlation – Simple, Multiple and Partial: Linear and non-linear, causation and correlation, Scatter diagram – Pearson Co-efficient of correlation, calculation and properties, probable and standard errors, Rank correlation.

Regression Analysis: Regression equations and estimation.

Unit – II

Analysis of Time series: Meaning – Estimating the linear trend, Cyclical variations – Seasonal variations – trend analysis – Application of time series analysis to forecasting.

Unit – III

Probability Analysis – Discrete probability distribution – Binomial and Poisson – Continuous Probability Distribution – Normal.

Unit – IV

Hypothesis – testing Hypotheses regarding proportion and difference between two proportions – Concerning the value of the population mean – Difference between two means using normal distribution – “t” test distribution

Unit – V

The Chi-Square Test as a hypothesis testing procedure, Goodness of fit test – testing the independence of two variables. F-test and analysis of variance.

Note: The Question paper shall consist of 80% problem and 20% theory.

Books Recommended

1. Pal and Sarkar, Statistics Concepts and Applications, PHI Learning, Delhi.
2. Gupta, S.P., Statistical Methods, Sultan Chand Publishers, Delhi.
3. Kazmier, Business Statistics, 2006, Schman Seties, Tata McGraw Hill, New Delhi.
4. Sanchetti and Kapoor, Advanced Statistical Methods, 2008, Sultan Chand Publishers, Delhi.

3.1 ADVANCED CORPORATE ACCOUNTING AND REPORTING

Unit – I

Preparation of Final Accounts of Companies as per schedule 3 of Companies Act 2013 – Corporate Reporting – Objectives – Disclosure Requirements and Evaluation of Disclosure Practices in Financial Reporting – An overview of XBRL.

Unit – II

Amalgamation – Absorption – Reconstruction of companies – Alternation of capital – Liquidation of Companies – Valuation of Goodwill – Valuation of shares.

Unit – III

Banking Company Accounts: Rebate on bills discounted – Treatment of interest on doubtful debts – Preparation of Profit and Loss accounts – Balance Sheet (as per new format).

Unit – IV

Accounts of Holding companies – Legal provisions – Preparation of consolidated Profit and Loss Accounts and Balance Sheet.

Unit – V

Accounting for price level changes with Special reference to General Purchase Power and Current Cost Accounting. Accounting for leases and human resources – Financial and Operating leases – Principles and Practices of Human Resource Accounting – Some case studies in India.

Note: The Question paper shall consist of 80% problem and 20% theory.

Books Recommended

1. Agarwal, .N, Higher Science of Accountancy, 2003, , Kitab Mahal, Allahabad.
1. Arulanandam & Raman, Advance Accountancy, 2006, Himalaya Publishing House, Mumbai.
2. Shukla and Grewal, Advanced Accountancy, 2005, S.Chand Publication, Delhi.
3. Jain & Narang, Advanced Accountancy, 2005, Kalyani Publishers, Ludiana.
4. R.L. Gupta, Advanced Accounting, 2006, Sultan Chand Publishers, Delhi.
5. T.S. Reddy & A. Murthy, Corporate Accounting, Margham Publications, Chennai.
6. Shajuli Ibrahim, Company Accounts, PASS Publications.

3.2 DATA BASE MANAGEMENT SYSTEMS

Unit – I

Introduction to Data base: Defining a database – Understanding of RDBMS – objects of a Relational Database – Macros – Functions of DBMS.

Unit – II

Understanding database – creating a database, creating a table, working in tables, defining primary key, saving and closing the table – Opening a Table, modifying table, selecting a field and multiple field, editing records in a table – printing the table – crating relationship between tables.

Unit – III

Forms: Creating a Form – Changing the view of a form – moving through the records – Adding a new field – Changing the name of a field – Editing the field – Deleting a record from the form – Renaming a form.

Unit – IV

Queries: Creating a query on a table – sorting records – hiding and un hiding a field – setting and deleting criterion – reforming calculations – savings and closing a query.

Unit – V

Reports: generating Reports with report wizard – Closing the report.

Books Recommended

1. Vikas Gupta, Comdex Comter Course Kit, Dremtech.
2. Cary N. Prague. Michael R. Irvin Comdex, Access of Windows.

3.3 WEB PROGRAMMING AND TECHNOLOGIES

Unit – I

Introduction – Hyper Text Markup Language (HTML)

Unit – II

More on Hyper Text Markup Language (HTML) – Cascading Style Sheets.

Unit – III

Introduction to Java Script – Object in Java Script.

Unit – IV

Dynamic HTML with Java Script.

Unit – V

XML – Defining Data for web applications

Books Recommended

1. Venugopal Rajkumar, K.R. and Ravishankar, T. Mastering C++, Tata Mc Graw Hill Publication.
2. Balagurusamy, Programming in C++.

3.4 APPLIED DIRECT TAXATION AND E-FILING

Unit – I

Income Tax Act, 1961 as amended- Definition of the following terms: Previous year, Assessment year, Person, Assessee, Income etc., - Residential status and incidence of Income tax for individuals, HUF, Firms, Companies, Body of individuals and Association of persons – Incomes exempted from income tax.

Unit – II

Computation of taxable income under various heads with reference to individual assesseees, partnership form assesseees, HUF assesseees and company assesseees, Salaries, House property, Profits and gains of business or profession, Capital gains and other sources

Unit – III

Clubbing of Income – Set off and carry forward of losses – Deductions from Gross Total Income.

Unit – IV

Meaning of advance tax – Various instalments of advance tax – Simple problems on advance tax – Penalty for not adhering to advance tax provisions – Meaning of Tax Deducted at Sources – Rates of tax to be deducted at source for various payments by a business assessee – penalty for not adhering to the Tax Deducted at Source Provisions.

Unit – V

Types of assessments – Self assessment, beat judgement assessment, summary assessment etc., - Various authorities under the Income Tax Act – List of forms for various types of assesseees towards annual filing of Income Tax Return – e-filing procedure.

Note: The Question paper shall consist of 70% problem and 30% theory.

Books Recommended

1. Vinod Singhania. K, Direct Taxes Law and Practice, Taxman Publications Private Ltd., New Delhi. (Current assessment year)
2. Gaur and Narang D.B, Income Tax Law and Practice, Kalyani Publication, New Delhi. (Current assessment year)
3. Mehrotra H.C, Income Tax Law and Accounts including Tax planning, Sahitya Bhawan Publishers. New Delhi, (Current assessment year).
4. T.S. Reddy & Y. Hari Prasad Reddy, Income Tax – Theory, Law and Practice, Margham Publications, Chennai.

3.5 BUSINESS ENVIRONMENT

Unit – I

Meaning and Importance of the study of Business Environment – External factors affecting business – Economic, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOT Analysis.

Unit – II

Industrial Policies since Independence – Recent changes in Industrial Licensing system – IDRA Act 1951 – Privatisation of Public Sector undertaking – Forms of Privatisation – Arguments for and against Privatization.

Unit – III

Industrial Sickness – Definition – Causes – Sick Industrial Companies Act, 1985 – BIFR - Reference to BIFR – Inquiries and Schemes. Small Scale Sector – Definition – Problems of Small Scale Sector – Industrial Sickness in Small Scale Sector.

Unit – IV

Consumer Protection Act, 1986 – Consumer Rights – Consumer Protection Councils – Three tier structure of grievances redressal machinery – their composition – Jurisdiction – Procedure in admission of Social Responsibilities – Arguments for and against Social responsibility of business – Social audit.

Unit – V

Foreign Private Investment – Forms – Merits and Demerits – Government Policies on Foreign capital – Multination Corporations in India. SEBI – Functions – Guidelines relating to New Issues – Right Issue – Bonus shares and Debentures.

Books Recommended

1. Pailwar, Economic Environment of Business, PHI Learning, Delhi.
2. W.F. Glueck, Business Policy and Strategic Management, Tata McGraw Hill.
3. K. Chidambaram and V. Alagappan, Business Environment, Vikas Publishers.
4. Francis Cherunilam, Business Environment, Himalaya Publications.
5. George A. Steiner and John F. Steiner, Issues in Business and Society, Universal Law.
6. K. Aswathappa, Essentials of Business Environment, Himalaya Publications.
7. Dr. S. Sankaran, Business Environment, Margham Publications, Chennai.
8. The Sick Industrial Companies (Special Provision) Act, 1985, Law Publishers (P) Ltd.
9. The Consumer Protection Act 1986, Bare Acts with Short notes, Universal Publishing Company.

4.1 RESEARCH METHODOLOGY

Unit – I

Introduction: Significance of Research in Commerce and Management – Types of Research – Pure and Applied Research – Exploratory and Experimental Research – Descriptive and Analytical Research – Quantitative & Qualitative Research

Unit – II

Research Process: Identification of Research Problem – Literature Review – Research Design – Hypothesis.

Unit – III

Sampling: Methods of Sampling – Probability and non Probability Sampling methods – Data collection – Methods of collection of Primary data – Interview Schedule – Questionnaire – Observation – Survey – Case study.

Unit – IV

Editing – Classification – Coding - Tabulation

Unit – V

Report Writing: Report – Purpose – Characteristics – Functions – Types – Format – Principles of report writing – Documentation of Sources of data – Foot notes and Bibliography – Writing the report – First draft – Revision – Final draft.

Books Recommended

1. Krishnaswamy, O.R. & Ranganathan.M., Methodology of Research in Social Sciences, 2013, Himalaya Publishing House, Second edition, New Delhi.
2. Kothari.C.R. Research Methodology – Methods and Techniques, 2015, New Age International Publishers, New Delhi.
3. Prabhu R. Raju and Krishna Priya.V, Research methodology in Business Management, Vijay Nicole Imprints Pvt., Ltd.,
4. Peer Mohamed.S, Research Methodology, PASS Publications.

4.2 OPERATIONS RESEARCH

Unit – I

Introduction to Operations Research – Linear Programming – Nature – Formulation of Linear Programming – Maximization case – Minimization case – Assumption under LPP – Solution of LPP – Graphical method – Simplex method.

Unit – II

Transportation and Transshipment Problem – Solution to Transportation problem – Transportation method – Transportation method Transshipment problem.

Unit – III

Assignment and Traveling Salesman Problem – Complete Enumeration method – Hungarian Assignment method – Constrained Assignment Problem – Unbalanced Assignment problem – Traveling salesman problem.

Unit – IV

Queuing theory – Meaning – Queuing Terminology – Single channel only. Game theory - Meaning – Saddle Point – Pure and Mixed Strategy – Principle of dominant – Subgame – Graphical method.

Unit – V

Network Analysis: PERT/ CPM – Objectives – Advantages and Limitations – Similarities and Dissimilarities (Excluding Crash Cost Method).

Simulation – Meaning – Merits and Demerits of Simulation – Application of Simulation Models Simulation Techniques.

Note: The Question paper shall consists of 70% problem and 30% theory.

Books Recommended

1. Kanti Swarup, Gupta, P.K and Manmohan, Operations Research, 2006, S.Chand and Company Ltd., New Delhi.
2. Sharma, S.D. Operations Research, 2001, Kedar Nath Ramnath and Company, Meerut.
3. Kothari, C.R. Quantitative Techniques, 2002, Vikas Publishing House Pvt., Ltd., New Delhi.
4. Vohra, N.D. Quantitative Techniques in Management, Tata McGraw-Hill, New Delhi.
5. V.K. Kapoor, Operations Research, S.Chand Publications, New Delhi.
6. Veerarajan, Operations Research, Universities Press.
7. Gurusamy, Operations Research, Vijay Nicole, Imprints Pvt., Ltd., Chennai.

4.3 COMPUTERISED ACCOUNTING AND OFFICE AUTOMATION

Unit – I

Windows and Ms Office – Office Tools and Techniques – MS word – Basics – Creating a new document – Formatting text and documents – Working with Headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Writer's Tools – Macro Mail merge.

Unit – II

Ms-Excel – Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing.

Unit – III

Ms Power point basics – Crating presentation – Working with Text in Power Point Transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing – Presentation.

Unit – IV

Importance of Computerized Accounting – Accounting software – Company creation – Ledger creation – Features of Tally – Vouchers – Various types – Voucher entry – Preparing reports – Trail balance – Balance Sheet – Fund Flow and Ratios.

Unit – V

Stock maintenance through Tally – Stock Items – Grouping Stock Ledgers – Stock Vouchers – Stock Reports – Billing – Purchase Bills – Sales Bills.

Books Recommended

1. Brucj, B., 2006, The Essential Ms Office, Galgotia Publication Private Limited, New Delhi.
2. Gini Courter, Annete Marquis, 2005, Ms Office, BPB Publications, New Delhi.
3. Mansfield, R. 2005, The Compact Guide to Microsoft Office, B.P.B. Publications, New Delhi.
4. Mansfield, R., 2005, working in Ms-Office, Tata McGraw Hill, New Delhi.
5. Business Process Automation, Mohapatra, PHI Learning, New Delhi.
6. Venkatachalam & Chellappan, Business Process, PHI Learning, New Delhi.

4.4 APPLIED INDIRECT TAXATION

Unit – I

Meaning of Indirect Taxes- Distinction between Direct Taxes And Indirect Taxes – Constitutional authority to levy and collect indirect taxes – canons of taxation – types of indirect taxes prevailing in India at national level such as Goods and Services Tax and Customs Act.

Unit – II

Customs Act, 1962 – Meaning of Customs Duty – Procedure prescribed under the Customs Act to Import Goods and Services and Export of Goods and Services – Types of customs duty – simple problems in determination of assessable value and determination of Customs Duty liability – Various documents involved in imports and exports – HSN classification.

Unit – III

Introduction to Central Goods and Services Tax Act, 2017 – Meaning of the term Supply – Charge and Levy – Exemptions – Person – Business – Definition – Goods – Services rates of taxes applicable for various Goods and Services – Registration procedure – Filing of returns – Reverse charge.

Unit – IV

Introduction to Integrated Goods and Services Tax Act, 2017 – Meaning of the term Supply – Charge and Levy – Exemptions – Person – Business – Definition – Goods –

Services rates of taxes applicable for various Goods and Services – Registration procedure – Filing of returns – Reverse charge.

Unit – V

Compounded Levy Scheme for CGST and IGST – Input Tax credit – Preparation of Tax invoice, credit rate and debit rate – e-payment of tax.

Books Recommended

1. V.S. Datey, Indirect Taxes, Taxman Publications Pvt., Ltd., New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Indirect Taxes, Bhawan Publications, Agra.
3. Indirect Taxation – Intermediate Study Material, Published by the Institute of Chartered Accountants of India, New Delhi.
4. Indirect Taxation – Final Study Material, Published by the Institute of Chartered Accountants of India, New Delhi.

4.5 COMPUTER APPLICATION ORIENTED PROJECT

Project work is compulsory which carries 100 marks. A student should select a topic for Project Work in the Third Semester itself and submit the project report at the end of the Fourth Semester. The Project Report shall be Valued by an external examiner as an examination for 100 marks.