Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year : 2014-15**	
Subject code : 14UCF01	**Title:** Financial Accounting	**Semester: I**	
Hrs/week: 6		**Credit: 4**	
Objectives	To bring into the lime-light the students' aptitude about Accounting		
Unit	**Content**		**Hrs**
Unit I	Accounting – Definition – Concepts and Conventions – Journal – Ledger – Trial Balance - Final Accounts of a Sole Trader (Simple Problems).		**15**
Unit II	Depreciation Accounting – Features – Methods – Merits and Demerits – Causes – Straight Line and Diminishing Balance Method –Annuity Method-Insurance policy Method		**15**
Unit III	Single Entry – Meaning and Salient Features – Statement of Affairs Method – Conversion Method.		**15**
Unit IV	Hire Purchase and Installment – Differences - Hire purchase Accounting – Default and Repossession.		**15**
Unit V	Royalty Accounting (Excluding sub – lease).		**15**
Total contact Hrs/Semester			**75**
Theory : 20%	**Problem : 80%**		

Text Book: Reddy,T.S and Murthy,A. (2009). *Financial Accounting*. Chennai: Margham Publications.

Reference Books:

1. Vinayakam, N &Charumathi, B. (2008). *Financial Accounting*. New Delhi: S Chand Co. & Ltd.
2. Jain &Narang. (2010). *Advanced Accounting*. New Delhi: Kalyani Publications.
3. Dr. Arulanandam, M.A. & Dr. Raman, S. (2003). *Advanced Accounts*. New Delhi: Himalaya Publications.
4. Shukla, M.C. &Grewal, T.S. & Gupta, S.L. (2009). *Advanced Accountancy*. New Delhi: S Chand Co. & Ltd.

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Mrs.G.Akilandeswari			(For office use only)
Mrs,R. Amsaveni			

Department	**Commerce(Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code: 14UCF02	**Title:** Financial Services	**Semester**: I	
Hrs/week: 6		**Credit:4**	
Objectives	To describe the growth and functioning of financial service industry in India.		
Unit	**Content**		**Hrs**
Unit I	Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services Players in financial Service Sector – Challenges facing the Financial Service Sector- Non banking financial companies-Financial system in India		**15**
Unit II	Financial market-Money market- Components of Indian money Market-Reasons for poor performance of Indian market-Capital market – Instruments of issue – Players in the New Issue Market.		**15**
Unit III	Secondary market- Services of Stock exchanges-listing-Criteria for listing-Advantages of listing-Drawbacks-SEBI–Functions – Objectives- Powers		**15**
Unit IV	Merchant Banking – Definition – Merchant Banks and Commercial Banks – Services of Merchant Banks – Progress of Merchant Banking in India		**15**
Unit V	Mutual Funds – Meaning – Classification of Funds – Importance of Mutual Funds – Progress of Mutual Funds in India		**15**
Total contact Hrs/Semester			**75**
Text books: Khan. M.Y.(2010). *Financial Services.* Tata McGraw Hill Company: India. 4th Edition.			
Reference Books 1. Gordon &Natarajan. (2006). *Financial Services*. Himalaya Publishing House: 2nd Edition. 2. Dr. Gurusamy S. *Essentials of Financial Services and Duties*. New Delhi: Tata McGraw Hill Company.			

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Mrs. S.kokilavizhi			(For office use only)

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year : 2014-15**	
Subject code : 14UCF03	**Title:** Business Economics	**Semester: I**	
Hrs/week: 5		**Credit:5**	
Objectives	The course is designed for students to examine the importance and application of economic analysis to business decision making		
Unit	**Content**		**Hrs**
Unit I	Business Economics – Meaning - Definition - Scope of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.		**15**
Unit II	Law of Demand - Determinants of Demand - Demand Distinctions - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement –Exceptions to Law of Demand.		**15**
Unit III	Law of Supply – Elasticity of Supply – Meaning – Types – Causes – Indifference Curve.		**15**
Unit IV	Cost Concepts - Cost-Output Relationship - Production Function - Isoquants - Law of Variable Proportions - Returns to Scale.		**15**
Unit V	Market Structure - Perfect Competition – Features – Monopoly - Price Discrimination under Monopoly – Price Determination under Perfect and Monopoly.		**15**
Total contact Hrs/Semester			**75**

Text Book: Ahuja, H.L. (2009). *Business Economics*. New Delhi: Sultan Chand & Co.

Reference Books

1. Dr. Sankaran, S. (1997) *Business Economics*. Chennai: Margham Publications.
2. Sundharam, K.P.M. &Sundharam, E.N. (2007) *Business Economics*. New Delhi: Sultan Chand & Co.
3. Reddy, P.N. and Appanniah, H.R.(2003) *Principles of Business Economics.* New Delhi: Sultan Chand & Co.

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Mrs. E.Renuga			(For office use only)
Ms. S.Mahalakshmi			

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCF04	**Title:** Higher Financial Accounting	**Semester: II**	
Hrs/week: 5		**Credit:4**	
Objectives	To expose to the students the Accounting procedure of partnership firms and some allied aspects of accounting.		
Unit	**Content**		**Hrs**
Unit I	Partnership Accounting – Introduction - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits- Capital Adjustments.		**15**
Unit II	Retirement of a Partner- Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) - Settlement of Accounts to Retiring Partner – Death of a Partner – Executor's Account.		**15**
Unit III	Dissolution – Insolvency of Partner – Rule in Garner Vs Murray		**15**
Unit IV	Insolvency of all Partners - Deficiency Account - Piecemeal Distribution (Proportionate Capital Method Only).		**15**
Unit V	Insolvency of Individuals – Preparation of Statement of Affairs and Deficiency Account- Inflation Account (theory only)		**15**
Total contact Hrs/Semester			**75**
Theory 20% **Problem 80%**			

Text Book: Reddy,T.S and Murthy.A (2005) *Financial Accounting*. Chennai: Margham Publications.

Reference Books

1. Jain and Narang. (2010). *Advanced Accountancy*. New Delhi: Kalyani Publishers.
2. Dr. Arulanandam, M.A & Dr. Raman, K.S. (2003). *Advanced Accounts*. New Delhi: Himalaya Publications.
3. Shukla M.C, Grewal T.S. & Gupta S.L. (2009). *Advanced Accountancy*. New Delhi: Sultan Chand & Co.

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Mrs. R. Amsaveni			(For office use only)
Ms. S.Mahalakshmi			

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF05	**Title:** Business Management	**Semester: II**
Hrs/week: 5		**Credit: 4**
Objectives	To make the students to understand the conceptual frame work of business management.	

Unit	**Content**	**Hrs**
Unit I	Management - Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol's Principles of Management – Management by Objectives – Management by Exception (MBE)..	**15**
Unit II	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.	**15**
Unit III	Organisation – Meaning and Definition – Formal and Informal Organisation - Importance – Principles of Sound Organisation – Key elements of Organisation Process -Departmentation - Delegation and Decentralization - Line, Functional and Staff Organisation – Span of Control.	**15**
Unit IV	Staffing – Functions of Staffing – Recruitment - Sources of Recruitment – Motivation – Importance of Motivation - Maslow's Theory of Motivation – X, Y and HERBERZ Theories - Leadership – Types – Qualities of a Good Leader.	**15**
Unit V	Control – Need and Significance of Control - Process of Control – Techniques of Control.	**15**
	Total contact Hrs/Semester	**75**

Text Book: Dr.Gupta, C.B. (2006). *Business Management*. New Delhi: Sultan Chand and Sons.

Reference Books

1. Tripathi, P.C. and Reddy, P.N. *Principles of Management*. New Delhi : Tata McGraw Hill Publishing Company Ltd.

2. Dr. Prasad, L.M.(2005) *Principles and Practice of Management*. New Delhi: Sultan Chand and Sons.

3. Ramasamy, T. (2006). *Principles of Management*. New Delhi: Himalaya Publishing House.

4. Jayashankar, J. *Principles of Management*. Chennai: Margham Publications.

5. DinakarPagare. (2006). *Business Management*. New Delhi: Sultan Chand and Sons.

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Mrs. S.Kokilavizhi			(For office use only)
Mrs. E. Renuga			
Mrs. S. Mahalakshmi			

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCF06	**Title** :Allied - II Office Automation	**Semester: II**	
Hrs/week: 4		**Credit:3**	
Objectives	To expose the students about the applications of computer in business		
Unit	**Content**		**Hrs**
Unit I	Computer – Characteristics of Computers – Software and Hardware – Operating Systems – Types of Operating System – Windows - Features - Desktop – My Computer - Mouse – Keyboard – Internet Explorer – Recycle Bin – My Documents – Printer – Shut Down		**15**
Unit II	Word Processor – Creating a Document – Editing a Document – Move and Copy a Text – Finding and Replacing a Text – Header and Footer - Formatting Text and Paragraph – Bullets and Numbering – Spelling and Grammar – Mail merge – File Export and Import. – Templates – Table creation		**15**
Unit III	Worksheet - Moving and Copying, Inserting and Deleting Rows and Columns – Creating Charts –Functions : Date and Time, Mathematical and Statistics - Formatting a Cell – Conditional Formatting – Sort – Filter – Auto Filter – Advanced Filter		**15**
Unit IV	PowerPoint –Power point Presentation – Different Views of PowerPoint - Running a Slide Show – Custom Animation and Sound - Automation of Presentations		**15**
Unit V	Access – Databases and Tables – Creating tables for storing data – Relationship between tables – Selection with Queries – Building user interface with Forms – Displaying data with reports		**15**
Total contact Hrs/Semester			**75**

Text Book:Taxali, R.K. (2008). *PC Software for Windows Made Simple.* New Delhi: Tata McGraw Hill Publishing co. Ltd.

Reference Books

1. Russell Stultz, A. *Learn Microsoft Office*.
2. Sanjay Saxeena. (2002). *MS Office 2000*. New Delhi: Kalyani publication.

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Mrs. G. Akilandeswari			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF07	**Title:** AlliedII: Lab – Office Automation	**Semester: II**
Hrs/week: 2		**Credit:2**
Objectives	To provide practical exposure to students on Office Automation Practices.	

Unit	Content	Hrs
MS WORD	**1. Formatting Text** **2. Table Creation** **3. Mail Merge** **4. Resume Preparation**	**8**
MS EXCEL	**1. Invoice Preparation** **2. Salary Bill Creation** **3. Inventory List Creation** **4. Student Result Analysis Using Chart**	**7**
MS POWERPOINT	**1. Slide Presentation about a new car** **2. Graphics in a Slide**	**7**
MS ACCESS	**1. Creation of tables (a)Supplier Information (b) purchase table** **2. Queries using "Order by"** **3. Sales Order Form** **4. Purchase Order**	**7**
HTML	**1. Create a HTML document using various tags** **2. Create a HTML document to show a web page about the Post Graduate and Research Department of Commerce** **3. Create a HTML document to show the Computer Advertisement details**	**7**
	Total contact hrs/semester	**39**

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Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF08	**Title:** Corporate Accounting	**Semester: III**
Hrs/week: 6		**Credit:4**
Objectives	To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.	
Unit	**Content**	**Hrs**
Unit I	Issue of shares at Par-Premium-Discount - Forfeiture - Reissue.	**15**
Unit II	Debentures-Issue-Redemption (Sinking fund Method only). Redemption of Preference Shares.	**15**
Unit III	Final Accounts of Companies-Calculation of managerial Remuneration.	**15**
Unit IV	Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.	**15**
Unit V	Liquidation of Companies-Preparation of Statement of Affairs – Deficiency Account-Liquidator's final Statement of Accounts.	**15**
	Total contact Hrs/Semester	**75**
	Theory 20% **Problem 80%**	

Text Book: Reddy,T.S&Murthy.A*(2008). Corporate Accounting*. Chennai: Margham Publications.

Reference Books

1. Dr. Arulanandam, M.A. &Dr..Raman, K.S. (2003) New Delhi: Himalaya Publications.
2. Gupta R.L. &Radhaswamy M..(2006)*Corporate accounts, theory methods and application.* New Delhi: Sultan Chand & Co., -13th Revised Edition.
3. Shukla M.C, Grewal T.S. & Gupta S.L. (2009). *Advanced Accountancy.* New Delhi: Sultan Chand & Co.
4. Reddy and Murthy. (2005) *Financial Accounting*. Chennai: Margham Publications.

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Mrs. S.Kokilavizhi			(For office use only)
Ms. S.Mahalakshmi			

Department	**Commerce(Finance)**	
Course	**B.Com(Finance)**	**Effective from the year:2014-15**
Subject code: 14UCF09	**Title:** Commercial Law	**Semester:III**
Hrs/week: 5		**Credit:3**
Objectives	To make the students understand the fundamentals of laws relating to commercial activities.	

Unit	Content	Hrs
Unit I	Indian Contract Act 1872 –Contract – Definition – Classification of Contract- Essentials Elements of a Valid Contract – Offer and Acceptance – Legal rules for Offer and Acceptance – Revocation of Offer and Acceptance	**15**
Unit II	Consideration – Definition – Legal rules of Valid Consideration – Stranger to Contract – No Consideration No Contract – Exceptions - Capacity to Contract – Minor, Unsound Mind and Persons disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	**15**
Unit III	Contract of Indemnity – Essentials – Contracts of Guarantee – Essentials – Kinds - Rights of Surety – Discharge of Surety - Contract of Bailment – Requisites of Bailment – Classification – Rights and Duties of Bailor and Bailee - Pledge – Difference between Pledge and Bailment – Rights and Duties of Pawnor and Pawnee.	**15**
Unit IV	Sale of goods – Definition of Sale– Agreement to Sell – Distinction between sale and Agreement to Sell – condition and warranties–Doctrine of Caveat Emptor-Rights and duties of buyer – rights of unpaid seller– rights against goods – lien-stoppage in transit– Auction sale	**15**
Unit V	Contract of Agency – Definition of Agent and Principal – Creation of Agency – Classification of Agent – Rights and Duties of an Agent - Relations of Principal and Agent – Delegation of Authority – Liability of an Agent - Termination of Agency	**15**
Total contact Hrs/Semester		**75**

Text Book: Kapoor, N.D.(2005) *Business Law*. New Delhi: Sultan Chand & Co.

Reference Books

1. Pillai R.S.N and Bhagavathi. (2010). *Business Law*. New Delhi :Sultan Chand & Co.
2. Arunkumarsen ,world press limited, Kolkata.

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Ms.S.Mahalakshmi			(For office use only)

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year : 2014-15**	
Subject code : 14UCF10	**Title:** Banking law and practice	**Semester: III**	
Hrs/week: 6		**Credit:4**	
Objectives	To endow students with the knowledge of Marketing.		
Unit	**Content**		**Hrs**
Unit I	Banking System in India- Evolution – Indigenous Bankers – Commercial Banks –Regional Rural Banks – Development Banks – Industrial Development Banks-NABARD – National Housing Bank - Central Bank – Nature and Functions – Method of Credit Control – RBI – Constitution – Functions.		**15**
Unit II	Banking- Definition- Banker- Customer-Banker customer Relationship – General Relationship – Special Relationship-Rights and obligation of Banker - Bank Customers – Special Types– Minor or Infant-A Married women-Drunkard-A partnership Firm- A Joint stock Company-Non Trading Companies-Private companies- Non-trading Associations-Executors ,Administrators and Trustees-Joint Account		**15**
Unit III	Deposits-Loans and Advances-Types- Principles of Sound Lending – Credit Creation – Techniques of Credit Creation – Limitations of Credit Creation.		**15**
Unit IV	Negotiable Instruments – Meaning – Characteristics –Types- Bill of Exchange – Features – Cheque-Promissory note-Crossing – Endorsement – Definition – Significance – Kinds of Endorsement		**15**
Unit V	E- Banking-Tele Banking-Mobile Banking-Net Banking-ATM Card-Traditional Banking Vs. E – Banking – Facets of E- Banking – E- Banking Transactions - Models for E- Banking – Advantages and Constraints in E- Banking – Security Measures-RTGS-NEFT		**15**
Total contact Hrs/Semester			**75**
Text Book: Gordan and Natarajan. (2006). *Banking Theory Law and Practice*. New Delhi: Himalaya Publishing House.			
Reference Books 1. Sundharam&Varshney. (2005). *Banking Theory Law and Practice.* New Delhi: Sultan Chand & Sons.			

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Mrs.R.Amsaveni			(For office use only)

Department	**Commerce(Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code: 14UCF11	**Title**: Principles of Marketing	**Semester: III**	
Hrs/week: 5		**Credit:3**	
Objectives	To endow students with the knowledge of Marketing.		
Unit	**Content**		**Hrs**
Unit I	Market – Marketing & Selling – Meaning and Definition – Objectives and Importance of Marketing - Evolution of Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation - Basis – Criteria – Benefits.		**15**
Unit II	Marketing Mix - Product Policy - Product Planning and Development - Product Life Cycle – Product Mix - Distribution Channels- Types of Channels – Factors affecting Choice of Distribution. Branding – Features – Types – Functions - Packaging – Features – Types – Advantages – Brand Name and Trademark.		**15**
Unit III	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Setting Prices – Cost – Demand and Competition – Kinds of Pricing		**15**
Unit IV	Promotion – Meaning and Definition - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Recruitment and Selection – Training of sales force - Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media		**15**
Unit V	Retail Marketing – Methods – Problems – Rural Marketing – Meaning and Features – Consumerism – Meaning and Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act – Consumer Courts		**15**
Total contact Hrs/Semester			**75**

Text Book: Pillai&Bagavathi.R.S.N. (2012). *Modern Marketing Principles and Practices.* New Delhi : Sultan Chand & Co Pvt. Ltd., 1st Edition..

Reference Books

1. Philip Kotler.(2002). *Principles of Marketing*.New Delhi: Prentice Hall of India.
2. William J Stanton.(2002). *Fundamentals of Marketing*.Newdelhi:TataMcGraw Hill Publication,4th Edition.
3. Dr.Rajan Nair.(2004).*Marketing*.New Delhi:Sultan Chand & Sons, 7th Revised Edition..

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Mrs. G. Akilandeswari			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF12	**Title:** Business Mathematics	**Semester: III**
Hrs/week: 6		**Credit:5**
Objectives	To enable the students to apply Mathematical Knowledge to Business Problems	

Unit	**Content**	**Hrs**
Unit I	Mathematics of Finance: Simple and Compound Interest –– Annuities – Present Value – Time Value of money.	**15**
Unit II	Sets – Methods of Description of Sets– Types of Sets – Venn Diagram – Set Operations – Laws & Properties of Sets – Series - Arithmetic Progression - Geometric Progression.	**15**
Unit III	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix - Determinants and Solution of simultaneous linear equations.	**15**
Unit IV	Differentiation – Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a Function Rule. Logarithmic Differentiation – Derivative – Marginal Concepts – Elasticity of Demand & Supply – Increasing and Decreasing Functions – Maxima and Minima – L's Hospital Rule.	**15**
Unit V	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce	**15**
	Total contact Hrs/Semester	**75**

Text Book: Navanitham, P.A. (2013). *Business Mathematics and Statistics*. Trichy1: Jai Publisher.

Reference Books

1. Sundaresan, V and Jayaseelan.S.D (2006). *Introduction to Business Mathematics*. New Delhi: Sultan Chand Co. & Ltd.
2. Sanchetti, D.C. and Kapoor, V.K. (1994). *Business Mathematics*. New Delhi: Sultan Chand Co., & Ltd.
3. Ranganath, G.K, Sampamgiram, C.S. and Rajan, Y. (2006). *A text Book of Business Mathematics.* New Delhi: Himalaya Publishing House.

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Mrs. E. Renuga			(For office use only)

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCFNA1	**Title:** Financial Markets (Non major elective)	**Semester: III**	
Hrs/week: 1		**Credit:2**	
Objectives	This paper aims at imparting basic knowledge about financial markets		

Unit	**Content**	**Hrs**
Unit I	Financial system in India - Functions of financial system- Financial concepts- Financial assets-Financial intermediaries.	**15**
Unit II	Financial Market - Capital market- meaning- Classification of capital market-Industrial securities-Government Securities Market- Long term loans market.	**15**
Unit III	Primary market-meaning-functions- classification.	**15**
Unit IV	Secondary market-Introduction-Services of Stock Exchange- Traditional structure of stock exchange.	**15**
Unit V	SEBI-objectives-functions-powers-Primary Market-Secondary Market - FII's-Bonus issue-underwriters-Book Building.	**15**
	Total contact Hrs/Semester	**75**

Text Book:Gordon.E &Natarajan.K,(2003). *Financial Markets & Services*. Mumbai: Himalaya Publishing House.

Reference Books:

1.Financial Services:M.Y.Khan
2.FinancialServices:B.Santhanam.

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Mrs. G. Akilandeswari			(For office use only)

Department	**B.Com(Finance)**	
Course	**Commerce(Finance)**	**Effective from the year:2014-15**
Subject code: 14UCF13	**Title:** Higher Corporate Accounting	**Semester:IV**
Hrs/week: 6		**Credit:4**
Objectives	To enable the students to develop awareness about Advanced Corporate Accounting in conformity with the provision of the Companies Act	

Unit	Content	Hrs
Unit I	Amalgamation in the Nature of purchase – Absorption	**15**
Unit II	Reconstruction of Companies - External and Internal Reconstruction (Excluding preparation of schemes)	**15**
Unit III	Banking Company Accounts - Rebate on Bills Discounted - Classification of Advances - Classification of Investments - Preparation of Profit and Loss Account and Balance Sheet (New format only)	**15**
Unit IV	Insurance Company accounts: A. General Insurance - New Format – Revenue Account – Balance Sheet B. Life Insurance - New Format – Revenue Account – Valuation Balance Sheet – Balance Sheet	**15**
Unit V	Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)	**15**
	Total contact Hrs/Semester	**75**
	Theory 20% Problem 80%	

Text Book: Reddy,T.S&Murthy.A (2008). *Corporate Accounting*. Chennai :Margham Publications.

Reference Books

1. Shukla M.C., &Grewal, T.S. & Gupta, S.L.(2009). *Advanced Accountancy*. New Delhi: S. Chand & Co.
2. Maheshwari, S.N.(2009). *Corporate Accounting*. Vikash publishing house Ltd.
3. Gupta, R.L. &Radhaswamy, M.(2004). *Corporate Accounts Methods and Applications*. New Delhi: Sultan Chand & Co.
4. Jain, S.P and Narang, K.L. (2010). *Advanced Accountancy*. New Delhi.:.Kalyani publication.

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Mrs. G. Akilandeswari			(For office use only)
Mrs. R.Amsaveni			

Department	**B.Com(Finance)**		
Course	**Commerce(Finance)**	**Effective from the year:2014-15**	
Subject code: 14UCF14	**Title: Company Law**	**Semester:IV**	
Hrs/week: 5		**Credit:3**	
Objectives	The objective of this course is to provide basic knowledge of the provisions of the Companies Act, 1956 along with relevant case law		
Unit	**Content**		**Hrs**
Unit I	Company – Meaning, Definition – Characteristics – Types of Companies - Formation of Companies.		**15**
Unit II	Memorandum of Association – Meaning – Contents - Alteration of Memorandum – Doctrine of ultra-virus – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Doctrine of Constructive notice of Memorandum and Articles – Doctrine of Indoor management – exceptions to doctrine of indoor management		**15**
Unit III	Prospectus - Definition – Contents – – Statement in lieu of prospectus – Misstatement in Prospectus – Minimum Subscription –Kinds of shares and debentures		**15**
Unit IV	Directors – qualification and disqualification of directors – Appointment of Directors – Removal of directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of directors. Meetings – Essentials of valid meeting -statutory meeting – Annual General Meeting – Extra Ordinary General Meeting – Board Meeting – Notice – Agenda – Minutes.		**15**
Unit V	Winding up – Meaning - Modes of winding up – Compulsory winding up by the court – voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – winding up subject to supervision of the court – Consequences of winding up (general) – Liquidator – Powers and Duties		**15**
Total contact Hrs/Semester			**75**
Text Book: Ashok, K. Bagrial.(2006) **Company Law**. New Delhi :Vikas Publishing House .			

Reference Books

1.Gower L.C.B. (2004)*Principles of Modern Company Law*. London :Steven & Sons

2. Kapoor, N.D.(2006) *Guide to the Companies Act*. Nagpur :Wadhwa& Co.

3. Singh Avtar. *Company Law*. Lucknow: Eastern Book Co.

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Ms. S.Mahalakshmi			(For office use only)

Department	**B.Com(Finance)**		
Course	**Commerce(Finance)**	**Effective from the year: 2014-15**	
Subject code: 14UCF15	**Title: Income tax Law & Practice**	**Semester:IV**	
Hrs/week: 6		**Credit:4**	
Objectives	❖ To enable the students to gain adequate knowledge on Income-tax and ❖ To familiarize the students with recent amendments in Income-tax		
Unit	**Content**		**Hrs**
Unit I	Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income		**15**
Unit II	Income from Salaries- Computation of Income from Salary		**15**
Unit III	Income from House Property-Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession		**15**
Unit IV	Income from Capital Gains- Income from other Sources		**15**
Unit V	Exempted Incomes- Deductions from Gross Total Income- Set off, Carry Forward and Set off Losses		**15**
Total contact Hrs/Semester			**75**
Theory : 40% **Problem : 60%**			
Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, income from other sources, set off and carry forward and set off of losses.			
Text Book: Dr. Mehrotra. H.C. (*1996*). *Income Tax Law and Accounts*. SahithyaBhavan Publishers.			
Reference Books 1.Gaur and Naerang. *Income Tax law and Practice.* New Delhi: Kalyani Publishers. 2.Bhagawathi Prasad.(1984).Income Tax.Navmanprakasan publishers.			

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Mrs.S.Kokilavizhi			(For office use only)

Department	**B.Com(Finance)**	
Course	**Commerce(Finance)**	**Effective from the year: 2014-15**
Subject code: 14UCF16	**Title: Principles of Auditing**	**Semester: IV**
Hrs/week: 5		**Credit:3**
Objectives	To expose the students to the principles and practices of Auditing	
Unit	**Content**	**Hrs**
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes	**15**
Unit II	Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers – Vouching – Vouchers – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger	**15**
Unit III	Verification and Valuation of Assets and Liabilities – Auditor's Position regarding the Valuation and Verifications of Assets and Liabilities – Deprecation – Reserves and Provisions – Secret Reserves	**15**
Unit IV	Audit of Joint Stock Companies – Qualification – Disqualifications – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital – Auditors Report – Contents and Types	**15**
Unit V	Investigation – Objectives of Investigation –Difference between Auditing& Investigation– Investigation under the Provisions of Companies Act – Audit of Mechanized account – Audit around the computer- Audit through the computer	**15**
	Total contact Hrs/Semester	**75**

Text Book: Tandon, B.N., Sudharsana. S &Sundharabanu. S. (2006). *A Hand Book of Practical Auditing*. New Delhi :Sultan Chand & Company Ltd.

Reference Books

1. Pradeepkumar, Baldevsachdeva&Jagwantsingh. (2011). *Auditing Principles and Practices*. Chennai: Kalyani Publications.
2. Kamal Gupta. *Auditing.*
3. Spicer and Pegler. *Auditing: Khatalia's Auditing.*

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Ms. S.Mahalakshmi			(For office use only)

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCF17	**Title:** Business Statistics	**Semester: IV**	
Hrs/week: 6		**Credit:5**	
Objectives	To enable the students to gain understanding of Statistical Techniques applicable to Business.		
Unit	**Content**		**Hrs**
Unit I	Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods Measures of Central Tendency – Mean, Median, and Mode, Geometric Mean, Harmonic Mean.		**15**
Unit II	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.		**15**
Unit III	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis.		**15**
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).		**15**
Unit V	Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (including problems) Analysis of Variance (ANOVA) – Calculation of F value.		**15**
Total contact Hrs/Semester			**75**
Theory 20% Problem 80%			
Text Book: Navanitham, P.A. (2013). *Business Mathematics and Statistics*. Trichy1: Jai Publisher.			

Reference Books

1. Gupta, S.P. (2006). *Statistical Method.* New Delhi: Sultan Chand & Sons.
2. SivathanuPillai,M (1974). *Economic and Business Statistics*. Chennai: Progressive Corporation Ltd.

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Mrs.E.Renuga			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCFNA2	**Title: Option A**Online-Trading (Non major elective)	**Semester: IV**
Hrs/week: 1		**Credit:2**
Objectives	To enlighten student's on the basic concept of Industrial Law	

Unit	Content	Hrs
Unit I	Online Trading- Modus operandi of E-Trading-BSE-BOLT system-Merits of online trading-Types of stock market orders(NSE)	**3**
Unit II	Methods of Trading- Choice of a broker-placement of order-execution of order-Preparation of contract notes- settlement of transaction	**3**
Unit III	Kinds of Speculators-client brokers-floor brokers-Jobbers/Taravaniwallas - Badla financiers-Arbitragers-Bulls/tejiwallas-Bears/Mandiwallias-Speculative Transactions.	**3**
Unit IV	Kinds of Brokers- jobbers- Tarawaniwalas- commission brokers-sub brokers- Authorized clerks.	**3**
Unit V	Trading transaction-settlement of payment- Rolling settlement-pay in day and Pay-out day-Market Trade and off-Market trade-Good Delivery and Bad Delivery-Lodging for Transfer and Return of Certificate.	**3**
	Total contact Hrs/Semester	**75**

Text Book:Gordon.E &Natarajan.K,(2003). *Financial Markets & Services*. Mumbai: Himalaya Publishing House.

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Mrs.E.Renuga			(For office use only)

Department	**Commerce(Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code: 14UCF18	**Title:** Cost Accounting	**Semester: V**	
Hrs/week: 6		**Credit:4**	
Objectives	To expose the students to the basic concepts and the tools used in cost accounting		
Unit	**Content**		**Hrs**
Unit I	Cost Accounting - Definition- Meaning and Scope- Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management – Limitations and Objections against Cost Accounting-Elements of cost-Cost sheet-Tender or Quotations.		**15**
Unit II	Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Base Stock - Standard Price - Simple Average - Weighted Average Methods - Perpetual Inventory – ABC - VED Analysis - Control Over Wastages –Scrap &Spoilage		**15**
Unit III	Labour - Systems of Wage Payment - Time Rate - Piece rate - Taylor, Merrick, Piece Rate System - Incentive Schemes-Halsey – Rowan – Idle Time - Labour Turnover.		**15**
Unit IV	Overheads – Classification – Allocation Apportionment & Absorption of Overheads - Methods of Absorption of Factory overheads		**15**
Unit V	Process Costing - Features - Comparison between Job Costing and Process Costing - General Principles - Process Losses - Normal Loss- Abnormal Loss - Abnormal Gain.		**15**
Total contact Hrs/Semester			**75**
Theory 20% **Problem 80%**			
Text Book: Jain, S.P&Narang, K.L. (2010). *Cost Accounting*. New Delhi: Kalyani Publishers.			

Reference Books

1. Iyyangar, S.P. (2005). *Cost Accounting Principles and Practices*. New Delhi:Sultan Chand & Co.

2. Saxena,V.K&Vashist, C.D. (2005).*Cost Accounting.* New Delhi: Sultan Chand & Co.

3. Arora, M.N. (2005). *Cost Accounting.* New Delhi: Sultan Chand& Co.

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Mrs.G.Akilandeswari			(For office use only)
Mrs.R.Amsaveni			

Department	**Commerce(Finance)**	
Course	**B.Com(Finance)**	**Effective from the year:2014-15**
Subject code: 14UCF19	**Title:** Principles of Insurance	**Semester: V**
Hrs/week: 6		**Credit:3**
Objectives	To expose the students to practical knowledge of insurance and to highlight the importance of insurance	

Unit	**Content**	**Hrs**
Unit I	Insurance – Meaning – Definition – Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance	**15**
Unit II	Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management	**15**
Unit III	Life Insurance– Types of Policy – Differences between Life Insurance and General Insurance – Insurer, Insured – Procedures for Taking Insurance Policy – Premium and Procedure for Claims – Surrender Value	**15**
Unit IV	General Insurance – Fire Insurance – Contract of Fire Insurance – Features of Fire Insurance – Subject Matters of Fire Insurance – Fire Policy – Classification of Fire Policies – Settlement of Claims including average clause Marine Insurance - Elements of Marine Insurance Contract – Classification of Policies – Subject Matter of Marine Claims including average clause – Marine Losses and Settlement of Claims – Motor, Burglary and Personal Accident Insurance – Health Insurance	**15**
Unit V	Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – Privatization of Insurance – Insurance and Economic Development – Insurance Agents and Career in Insurance Sector	**15**
Total contact Hrs/Semester		**75**

Text Book: Mishra, M.N.(2010) *Principles and Practice of Insurance*Srivishnu Publication.Chennai.

Reference Books

1. Dr. Verma, M.M and Agarwal, R.K. *Insurance.*
2. Dr. Kothari. *General Insurance.*

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Ms.S.Mahalakshmi			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF20	**Title:** Executive Communication and Commerce Practical	**Semester: V**
Hrs/week: 5		**Credit:3**
Objectives	❖ To develop the skill of writing letters ❖ To create awareness to how to correspond with special organization ❖ To provide basic exposure to various forms and materials associated with office management	

Unit	Content	Hrs
Unit I	Principles of Communication – Need and Functions of Business Letter – Essentials of Effective Business Letter – Communication – Types and channels of communication – Barriers to communication– Layout of a Business Letter	**15**
Unit II	Trade Letters – Enquiries and Orders and their Execution – Credit and Status enquiries – Claims and Adjustments	**15**
Unit III	Collection Letters – Circular Letters – Application Letters - Forms and Contents of an Application Letter – Sales Letters – interview letter.	**15**
Unit IV	Report Writing – Importance – Features – Sales Report – Letter to the Editor – Letter to the Local Bodies – Computation 0f Tax Liability - Filling of Form 16 – Preparation of Saral Form – Inward Mail Register – Outward Mail Register – Pay-in-Slip – Withdrawal Slip – Cheque – DD Chalan	**15**
Unit V	Money Order – Share Application – Promissory Note – Employee History Card – Pay roll Slip – Fixing Brand Name – USP – Office Layout – Bill of Exchange - Promisary Note.– NEFT Form	**15**
	Total contact Hrs/Semester	**75**
Allocation of Marks For Business Communication : 45 Marks For Commerce Practical : 30 Marks		
Text Book: Rajendra Pal and Korlahalli, J.S. (2008). *Essentials of Business Communication.* New Delhi: Sultan Chand & Sons.		

Reference Books

1. Sinha, K.K. (2002). *BusinessComunication.* New Delhi: Galgotia Publishing co.
2. Ramesh, M.S. and Pattenshetti, C.C. (2003). *BusinessComunication*. New Delhi: Sultan Chand & Co.
3. Balasubramanyan, M. *Business Comunication.* New Delhi: Vikas Publishing Ltd.

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Mrs.G.Akilandeswari			(For office use only)
Mrs.E.Renuga			

Department	**Commerce(Finance)**		
Course	**B.Com(Finance)**	**Effective from the year:2014-15**	
Subject code: 14UCF21	**Title:** Financial Management	**Semester: V**	
Hrs/week: 6		**Credit:5**	
Objectives	To enlighten the students with new concepts of Financial Management		
Unit	**Content**		**Hrs**
Unit I	Financial Management- Meaning-objectives-Scope- Role of Financial Manager.		**17**
Unit II	Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt Capital, Equity Capital and Retained Earnings – Weighted Average Cost of Capital(simple problems only)		**15**
Unit III	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– Determinants of Optimal Capital Structure –EBIT-EPS Analysis		**15**
Unit IV	Capital Budgeting-Meaning-Importance-Techniques of Evaluation of long-term Investment proposal-Payback period-Average rate of return-NPV-Profitability-IRR		**15**
Unit V	Dividend –Meaning-Types- Determinants- Theories-Walter's Model – Gordon's Model –MM approach.(Theory only)		**15**
Total contact Hrs/Semester			**77**
Theory : 80% **Problem: 20%**			
Text Book: Shashi K. Gupta and R.K. Sharma.(2010). Financial Management. New Delhi: Kalyani Publishers.			
Reference Books 1. Prasanna Chandra.(2001). Financial Management – Theory and Practice.New Delhi: Tata McGraw Hill Publishing Company Ltd. 2. Khan, M.Y. and P.K. Jain.(2006). Financial Management. New Delhi: Tata McGraw Hill Publishing Company Ltd.			

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Mrs.R.Amsaveni			(For office use only)
Mrs. S.Kokilavizhi			

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCF22	**Title:** Indirect Taxation	**Semester: V**	
Hrs/week: 5		**Credit:3**	
Objectives	This paper aims at imparting basic knowledge about major Indirect Taxes.		
Unit	**Content**		**Hrs**
Unit I	Indirect taxes – Meaning – Features – Contribution to government revenue – Taxation under the Constitution – Merits and Demerits.		**15**
Unit II	Central Excise duty-Meaning-Excise duty vs. sales tax-bases of excise duty-preference for Advalorem rate of duty-kinds of Central duty- Registration in central excise-exemptions-procedure-issue of certificate of registration.		**15**
Unit III	Clearance of Goods under excise duty- excise duty and SSI-concessions-excise concession for promotion of exports-types of exporters - Refund/rebate of central excise duty.		**15**
Unit IV	Customs duty- meaning-objectives-features-customs vs excise duty - types of import duties- prohibition of importation and exportation of goods- levy of duty- provision for detection and prevention of illegal import and export-exemptions-clearance of goods- refund-duty drawback- meaning- condition- drawback allowable on reexport of duty paid goods-imported materials- procedure-payment of interest-drawback not allowed.		**15**
Unit V	Value Added Tax – meaning-objectives – Merits and Demerits – Reasons for tax evasion – Punishment.		**15**
Total contact Hrs/Semester			**75**
Text Book: Dr. Balachandran, V. (2006). *Indirect Taxation*. New Delhi: Sultan Chand Publications.			
Reference Books: 1. Datey, V.S. (2002). *Indirect Taxes Law and Practice.* Haryana: Taxman Publications Pvt Ltd. 2. KathiresanRadha. *Principles of Taxation*.			

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Mrs.S.Kokilavizhi			(For office use only)
Mrs. E.Renuga			

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF23	**Title: Institutional Training**	**Semester: V**
Hrs/week: -		**Credit:2**
Objectives	To give Practical exposure to the Students.	

Institutional Training

Institutional Training is a part of B.Com. (Finance) Curriculum. Students undergo training for a period of 30 days at the end of Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the Student's Performance. Weightage assigned for the student is 100, the distribution of which is as below:

Criteria	Marks
Institutional Training Report	80
Viva (External Examiner)	20
Total	**100**

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCFSA1	**Title: Elective : I Fundamentals of Entrepreneurship**	**Semester: V**	
Hrs/week: 1		**Credit:2**	
Objectives	To enable the students to apply Mathematical Knowledge to Business Problems		
Unit	**Content**		**Hrs**
Unit I	Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an Entrepreneur – Role of Entrepreneur in Indian Economy.		**3**
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Phases of EDP.		**3**
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Corporation (SIDO) – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)		**3**
Unit IV	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI – SFC – LIC – Indirect Assistance of RBI – NABARD.		**3**
Unit V	Incentives and Subsidy – Need – Significance – Procedure to avail the incentives –Different types of incentives and subsidy – Problems.		**3**
Total contact Hrs/Semester			**15**
Text Book: Khanka, S.S.(2012). *Entrepreneurial Development.* New Delhi: S.Chand&Co ltd.			

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Mrs. E. Renuga			(For office use only)

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCFSA2	**Title: Elective : II Organizational Behavior**	**Semester: V**	
Hrs/week: 1		**Credit:2**	
Objectives	To educate the importance of working capital management concepts in Corporate finance.		
Unit	**Content**		**Hrs**
Unit I	Organizational Behavior – Meaning – Need of study OB – problems in accessing OB		**3**
Unit II	Prospection – Meaning – Significance – Personality – Meaning – Features- Significance.		**3**
Unit III	Learning – Meaning – Need for learning – Process of learning – internees in learning – executive development – Meaning – Importance - Methods		**3**
Unit IV	Job satisfaction – Meaning – Determinants of Job satisfaction		**3**
Unit V	Morale – Meaning – Determinants – Ways to improve the Morale		**3**
Total contact Hrs/Semester			**15**
Text Book: Bhalla, V.K. *Working Capital Management.*			

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Mrs. E. Renuga			(For office use only)

Department	**Commerce (Finance)**		
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**	
Subject code : 14UCF24	**Title:** Management Accounting	**Semester: VI**	
Hrs/week: 6		**Credit:4**	
Objectives	To expose the students on different concepts of Management Accounting		
Unit	**Content**		**Hrs**
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting		**15**
Unit II	Funds Flow Analysis – Cash Flow Analysis		**15**
Unit III	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Technique – Determination of Sales Mix – Make or Buy Decision (Simple Problems Only)		**15**
Unit IV	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements		**15**
Unit V	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget **-** Production Budget – Purchase Budget Working Capital - Sources of Working Capital - Estimates of Working Capital Requirements		**15**
Total contact Hrs/Semester			**75**
Theory 20% Problem 80%			

Text Book: Sharma, R.K. &Shashi Gupta, K. (2002). *Management Accounting.* New Delhi: Kalyani publication.

Reference Books

1. Dr. Maheswari, S.N. (2010). *Management Accounting.* New Delhi: Sultan Chand and Sons.
2. Reddy, T.S. and Hari Prasad Reddy, Y. (2006) *Management Accounting*.
3. Khan, M.Y. and Jain, S.P. (2006). *Management Accounting.* Chennai: Margham Publications.
4. Bhattacharya, S.K. and Sujit Roy. (1999). *Management Accounting & Accounting Policy.* New Delhi: Sultan Chand and Sons.

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Mrs.G.Akilandeswari			(For office use only)
Mrs. R.Amsaveni			

Department	**B.Com(Finance)**		
Course	**Commerce(Finance)**	**Effective from the year:2014-15**	
Subject code: 14UCF25	**Title:** Human Resource Management& Industrial Relation	**Semester:VI**	
Hrs/week: 5		**Credit:3**	
Objectives	To expose the students to the Human Resource Management and its practices		
Unit	**Content**		**Hrs**
Unit I	Human Resource Management –Meaning-Functions-Human Resource planning-Job Analysis.		**15**
Unit II	Recruitment – Selection – Placement – Induction – Internal – Mobility and Separation – Performance Appraisal – Career and Succession – Planning – Training and Development		**15**
Unit III	Management of industrial disputes- concept of industrial dispute-causes- prevention-collective bargaining- settlement of industrial dispute-conciliation-arbitration.		**15**
Unit IV	Employee Participation in Management – Forms of Participation – Employees Stock Options – Joint Management Council - Merits and Limitations		**15**
Unit V	Conflict Management – Types of Conflict – Causes and Remedies of Conflict		**15**
Total contact Hrs/Semester			**75**

Text Book: Jayakumar. *Human Resource Management.*

Reference Books

1. Prasad.L.M.(2010). *Human Resource Management.* New Delhi: Sultan Chand & Sons.
2. DiswajeetPattanayak .(2010). *Human Resource Management*. New Delhi :Phi learning Pvt Ltd.
3. Tripathi, P.C. *Human Resource Management.* New Delhi: Sultan Chand & Sons.
4. Memoria-Industrial Relation-Personal Management

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Mrs. R.Amsaveni			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF26	**Title:** Case Analysis	**Semester: VI**
Hrs/week: 4		**Credit:4**
Objectives	To enable the students to develop their analytical skills, problem solving abilities and decision making strategies	

Unit	**Content**	**Hrs**
Unit I	Case study – Meaning – Purpose – Preparation of Cases – Types of Cases – Role of Case Analysis	**12**
Unit II	Case Studies in Marketing – Concept of Marketing – New Product Development – Pricing Strategies – Product Promotion – Sales Management	**12**
Unit III	Case Studies in Human Resource Management - Training and Development – Performance Appraisal – Leadership – Motivation – Industrial	**12**
Unit IV	Case Studies in Financial Management – Working Capital – Dividend Policies – Capital Structure – Budgeting	**12**
Unit V	Case Studies in Costing – Production and Materials Management – Production Techniques – Material Management – Cost Management – Transport Management	**12**
	Total contact Hrs/Semester	**60**

Reference Books

1. Sherlaker. *Case Studies In Marketing.* New Delhi: Himalaya Publications.
2. Nair &Lathr Nair. (2004). *Personnel Management & Industrial Relations.* New Delhi: Sultan Chand and Sons.

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Mrs.E.Renuga			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF27	**Title:** Investment Management	**Semester: VI**
Hrs/week: 6		**Credit:5**
Objectives	To impact skills on the fundamentals of investment and security analysis	

Unit	**Content**	**Hrs**
Unit I	Investment – Meaning - Definition– Importance of Investments – Financial and Economic meaning of investment-Investment and Gambling – Investment & Speculation.	**16**
Unit II	Investment Media – Investment Alternatives – Bonds and Equity – Features – Types - Investment Programme - Features of Investment Programme – Factors favorable for investment.	**20**
Unit III	Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Dow Theory – Efficient Market Theory.	**18**
Unit IV	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield.	**16**
Unit V	Portfolio – Meaning – Markowitz Theory– Portfolio Management – Elements of Portfolio Management - Portfolio Selection - Performance Evaluation and Portfolio Revision	**20**
	Total contact Hrs/Semester	**90**

Text Book: Preeti Singh. (2009). *Investment Management.* New Delhi: Himalaya Publishing House.

Reference Books

1. Prasanna Chandra. (2011). *Investment Analysis and Portfolio Management.* New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Bhalla. (2003). *Investment Management.* New Delhi: Sultan Chand and Sons.

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Ms. S.Mahalakshmi			(For office use only)

<table>
<tr><td>Department</td><td colspan="2">Commerce (Finance)</td></tr>
<tr><td>Course</td><td>B.Com(Finance)</td><td>Effective from the year: 2014-15</td></tr>
<tr><td>Subject code : 14UCF28</td><td>Title: Quantitative Techniques for Finance</td><td>Semester: VI</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td>Credit:5</td></tr>
<tr><td>Objectives</td><td colspan="2">To enable the students to learn techniques of operations research and resources management and their application in the financial decision making in business management.</td></tr>
<tr><td>Unit</td><td>Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td>QT – Introduction - Mathematical Models – deterministic and probabilistic – simple Business examples – OR and optimization models – Linear Programming – formulation – Graphical solution – simplex solution.(Simple problems only)</td><td>15</td></tr>
<tr><td>Unit II</td><td>Transportation model – Initial Basic Feasible solutions – North West Corner method-Least Cost Method-VAM Method-Optimum solution for non–degeneracy and degeneracy model – Assignment Model – Travelling Salesmen problem.(Simple problems only)</td><td>16</td></tr>
<tr><td>Unit III</td><td>Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)</td><td>16</td></tr>
<tr><td>Unit IV</td><td>Inventory Models –Introduction –Types of inventory-Economic Order quantity(EOQ) – EOQ with no shortage –EOQ with shortage-EOQ with price breaks-EOQ with one price break-EOQ with Two price break.(Simple problems only)</td><td>13</td></tr>
<tr><td>Unit V</td><td>Simulation – Types of simulation – Monte Carlo simulation –

Decision Theory – Pay off tables – decision criteria – decision trees.(Simple problems only)</td><td>15</td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>75</td></tr>
<tr><td colspan="2">Theory : 80%   Problem: 20%</td><td></td></tr>
<tr><td colspan="3">Text Book:Kantiswarup, P.K .Gupta,Manmohan,(2010). Operations Research,15th Revised. New Delhi :Sultan & Sons</td></tr>
<tr><td colspan="3">Reference Books
1. Kothari, C.R. (1981). Quantitative Techniques. 3rd Revised. New Delhi: Vikas Publications.
2. Sancheeti&Kapoor. Advanced Statistical Methods. New Delhi: Sultan Chand & Sons.
3. Gupta, S.P. (2011). Statistical Methods. New Delhi: Sultan Chand & Sons.</td></tr>
</table>

Compiled by Name with Signature	**Verified by HOD Name with Signature**	**COE**	**CDC**
Mrs. S.Kokilavizhi			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCF29	**Title: Programming Lab -Tally**	**Semester: VI**
Hrs/week: 2		**Credit:2**
Objectives	• To create practical knowledge in accounting aspects • To prepare the students for job market	

LIST OF PROGRAMMES

- Company Creation and Alteration
- Creating and Displaying Ledger
- Voucher Creation
- Voucher Alteration and Deletion
- Inventory Information – Stock Summary
- Inventory Information – Godown Creation and Alteration
- Final Accounts
- Final Accounts with Adjustments
- Bank Reconciliation Statement
- Cost Categories and Cost Centres
- Accounting and Inventory Information's
- Billwise Statements

Compiled by Name with Signature	Verified by HOD Name with Signature	COE	CDC
Mrs. G. Akilandeswari			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCFSA2	**Title: Elective: I Project Management**	**Semester: VI**
Hrs/week: 1		**Credit:2**
Objectives	To enable the students to apply Mathematical Knowledge to Business Problems.	

Unit	Content	Hrs
Unit I	Project – Meaning – Project Identification – Selection – Network Planning Techniques – PERT – CPM	**3**
Unit II	Project Formulation – Significance – Stages in Project Formulation – Feasibility Analysis – Project Report	**3**
Unit III	Project Appraisal – Methods – Payback Period – Average Rate of Return – Discounted Cash Flow Techniques	**3**
Unit IV	Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory	**3**
Unit V	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax Concessions	**3**
	Total contact Hrs/Semester	**15**
	100% Theory	
Text Book: Khanka, S.S. *Entrepreneurial Development.*		

Compiled by Name with Signature	Verified by HOD Name with Signature	COE	CDC
Mrs.R.Amsaveni			(For office use only)

Department	**Commerce (Finance)**	
Course	**B.Com(Finance)**	**Effective from the year: 2014-15**
Subject code : 14UCFSA2	**Title: Elective: II Logistics Management**	**Semester: VI**
Hrs/week: 1		**Credit:2**
Objectives	To educate the importance of working capital management concepts in Corporate finance.	

Unit	Content	Hrs
Unit I	Logistics system – concept, objectives and scope – elements of logistic system – Importance and relevance to export Management.	**3**
Unit II	General structure of shipping industry – Types of ships – Operating system – chartering Principles – Freight structure and practices.	**3**
Unit III	Role of intermediaries in shipping – Major and minor ports in India – Infrastructure – Issues governing shipping in India.	**3**
Unit IV	Containerization – concept – operations – Types – Benefits – Inland container depots – problems and prospects	**3**
Unit V	International Air Transport – Advantages and Constraints – Air cargo – Tariff Structure – IATA.	**3**
	Total contact Hrs/Semester	**15**
Text Book: Dr. KrishnaveniMuthiah.(2003). *Logistics Management & World Seabome Trade.*Mumbai: Himalaya Publishing House .		

Compiled by Name with Signature	Verified by HOD Name with Signature	COE	CDC
Mrs. R.Amsaveni			(For office use only)