

**DEPARTMENT OF COMMERCE
U.G. PROGRAMME
(AIDED)**

SYLLABUS

Effective from the Academic Year 2003-04



LOYOLA COLLEGE

Autonomous

College Conferred with Potential Excellence by UGC

Accredited at Five Star Level by NAAC

Chennai - 600 034

CO 1500 - FINANCIAL ACCOUNTING

Semester : I **Credit** : **4**
Category : MC **No. of Hours / Week** : **6**

Unit 1 : Advanced problems in final accounts of a sole trader-
Depreciation Accounting - Straight Line and Diminishing Balance
methods including change in the method of depreciation.

Unit 2 : Single entry - meaning and salient features-Statement of
affairs method-Conversion method-Self balancing ledgers.

Unit 3 : Branch Accounts-Dependent Branches-Stock and Debtors
system-Distinction between whole sale profit and Retail profit -
Department accounts.

Unit 4 : Hire purchase and installment-Hire purchase Accounting-
Default and Repossession-HP trading Account-HP Stock and
Debtors Accounts-Installment Accounting.

Unit 5 : Royalty accounting including sub-lease

Unit 6 : Insurance Claims - Loss of stock - Loss of profit

TEXT BOOK:

Financial Accounting-Reddy & Murthy.

REFERENCES:

Financial Accounting- R.L.Gupta & V.K.Gupta

Financial Accounting- Jain & Narang.

Financial Accounting-Tulsian

CO 2500 - BUSINESS MANAGEMENT

Semester : I **Credit** : **4**
Category : MC **No. of Hours / Week** : **6**

Unit 1 : Introduction to Management-Meaning & function- contribution
by Henry Fayol - F.w.Taylor - Elton Mayo

Unit 2 : Planning-Nature-importance-process of planning-Types of
plans-Objectives, policies, procedures, strategies, and programs-

Obstacles to effective planning. Decision Making- Steps- Types- Decision tree

Unit 3 : Organising-Nature & Importance- Principles of organizing Delegation & Decentralization- Departmentation - Span of Management. Organizational structure -line, line & staff and functional- organizational charts and manual-making organising effective-Staffing-recruitment-selection-training-promotion and appraisal. The need for methods for management development.

Unit 4 : Direction-motivation-the hierarchy of needs theory-hygienic approach to motivation-the expectation theory of motivation-special motivation techniques-communication-function-communication process-barriers of effective communication-leadership-definition-trait approach to leadership-situational or contingency approach to leadership-leadership behavior and styles.

Unit 5 : Coordination-nature of coordination-problems of coordination-effective coordination-controlling-nature-basic control process-importance and shortcomings -control techniques-budgets-traditional, non-budgetary control devices-use of computers in managing information.

TEXTBOOK:

Principles of management- L.M.Prasad

REFERENCE:

Essentials of management- Koontz, odonell, weirich

Business management- C.B.Gupta

Business management- Dinkar pagare

EC 2103 - GENERAL ECONOMICS

Semester : II	Credit	:	3
Category : AR	No. of Hours / Week	:	6

Objectives:

- i. to have a grasp of the elements of economics
- ii. to prepare students to face competitive examinations in Economics

Unit I : Microeconomics

Consumption and Demand; Elasticity concepts; Indifference curves
Production: Agents of production; costs and supply; Isoquants
Market Structure and Determination of prices
Components and theories of distribution

Unit II: Macroeconomics

National Income concepts
Determination of National Income and Employment
Determinants of consumption, saving and investment.

Unit III : Money, Banking and Public finance

Concepts of money and measures of money supply; velocity of money
Banks and credit creation; Banks and portfolio management
Central bank and control over money supply
Determination of the price level
Inflation, Its causes and remedies
Public finance – budgets – taxes and non tax revenues – types of budget deficits

REFERENCES:

Datt, Ruddar and K P M Sundharam, *Indian Economy*, New Delhi, S.Chand and Co. Pvt. Ltd.(Recent edition)
Lipsey, Richard, G., *Introduction to Positive Economics*, London, English Language Society and Weidenfeld and Nicolson (Recent edition)
Samuelson, Paul Anthony and William D. Nordhaus, *Economics* (Sixteenth Edition) (New Delhi: Tata McGraw Hill Publishing Company Ltd. 1998)
Stonier, Alfred W and Douglas C Hague, *A Test Book of Economic Theory*, London, Longman (Recent edition)
Tyagi, Braham Prakash, *Public Finance*, Meerut: Jai Prakash Nath and Co. (Recent edition)

CO 3500 - BUSINESS LAW-I

Semester : III	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Law of contract-Nature of contract-Offer and acceptance-Consideration-Capacity to contract-Free consent-Legality of object

Unit 2 : Agreement not declared void-Legal formalities-Contingent contracts

Unit 3 : Performance of contract-Discharge of contract

Unit 4 : Quasi contracts-Remedies for Breach of contracts

Unit 5 : Indemnity and Guarantee-Bailment and pledge

Unit 6 : Contract of Agency

TEXT BOOK:

Elements of Mercantile Law- N.D.Kapoor

REFERENCE BOOK:

Mercantile Law- M.C.Shukla

Mercantile Law- V.K.Batra & N.K.Kalra

CO 3020 - COMPUTER APPLICATION IN ACCOUNTING

Semester : III	Credit	:	1
Category : CL	No. of Hours / Week	:	3

Unit 1 : Basics of computers - Introduction to computers - Introduction to Windows 95 - Working with Windows 95.

Unit 2 : Step-by-step Guide to E-X - Introduction to E-X - Accounting structure under E-X - Starting E-X - Setting the stage - Logging on - Opening a new Company - Setting up accounts and grouping - Setting up narration - Setting up items - Register columns - Setting up charges.

Unit 3 : Document/Voucher structure in E-X - Entering documents - receipts and payments - Purchase & sales - Adjusting bills for customer and suppliers - journal documents debit/credit note - Cash/bank deposit, withdrawals. Etc.

Unit 4 : Report generation process - Selection option for reports - Generating reports - maintenance activities - backup & restore - user manager.

Unit 5 : Advanced functions - Data analysis and additional functions - Analysis parameters - Document designer interface.

TEXT BOOK:

EX. Generation by T.C.S.

ST 3101- BUSINESS STATISTICS

Semester : Ili	Credit :	3
Category : AR	No. of Hrs / Week :	6

Objectives:

- i) To introduce basic concepts of Statistics
- ii) To provide statistical techniques for business data analysis.

Unit -1: Introduction to Statistics: Origin and development of Statistics - Definition of Statistics - Importance and Scope of Statistics - Limitations of Statistics - Misuse of Statistics.

Presentation of data: Diagrammatic representation of data - Bar diagrams - Pie diagrams - Histogram - Frequency Polygon and Frequency Curve - Ogives - Pictogram and Cartogram.

Unit -2: Measures of Central tendency: Simple averages - mean, median and mode - Geometric mean and Harmonic mean - weighted arithmetic mean.

Measures of Dispersion: Range - Quartile deviation - mean deviation - standard deviation - coefficient of variation - combined mean and standard deviation.

Skewness: Karl Pearson and Bowley's Coefficient of skewness - Moments - Kurtosis.

Unit -3: Curve fitting: Fitting a straight line and second degree parabola.

Correlation: Scatter diagram - Limits of correlation coefficient - Spearman's rank correlation coefficient - Simple problems. Regression: Properties of regression coefficients and regression lines.

Unit -4: Time Series: Components of time series-Additive and multiplicative models - Measurement of trend - Graphical method- Semi-average method - moving average method - least squares methods. Measurement of Seasonal Variation - Method of Simple

averages - ratio-to-trend method - ratio to moving average method
- method of link relatives.

Index Numbers: Construction of index numbers - unweighted index numbers - weighted index numbers - Laspeyre's method - Paasche's method - Drobish and Bowley method - Marshall - Edgeworth method - Fisher's method - Kelly's method - Quantity index numbers - chain index numbers - Base shifting - Splicing and deflating the index numbers - consumer price index number.

Unit -5: Elements of Operation Research: Linear Programming - Solving L.P.P. by graphical method - simplex method and Big-M method - Transportation problem - Assignment problem.

BOOKS FOR STUDY AND REFERENCE:

Vittal P.R. (1993). Business Statistics. Margham Publications, Madras.
Gupta, S.P. (1980). Statistical methods. Sultan Chand and Sons Publishers, New Delhi.
Yule and Kendall (1993). Introduction to theory of Statistics. Universal Book Stall, New Delhi.
Croxtan and Cowden (1956). Applied General Statistics. Sir Isaac Pitman and Sons.Ltd. London.
Gupta, S.C. and Kapoor, V.K. (1980). Sultan Chand and Sons Publishers, New Delhi.
Gupta, S.C. and Kapoor, V.K. (1976). Sultan Chand and Sons Publishers, New Delhi.
Taha, H.A. (1997). Operations Research. Macmillan Publishing Housing Co., New Delhi.
Kanti Swarup, Gupta, P.K. and Man Mohan. (1996). Sultan Chand and Sons (P) Ltd. New Delhi

CO 4500 - CORPORATE ACCOUNTING

Semester : IV	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Issue of shares-Forfeiture and Reissue-Issue of Debentures-Redemption of Debentures cum interest & ex interest-Purchase of own debentures and cancellation-Redemption of debentures through sinking fund and by conversion

Unit 2 : Redemption of preference shares-Bonus shares and Rights share-Underwriting of shares-Pure and firm underwriting-Complete and partial underwriting

Unit 3 : Acquisition of business-Vendors suspense account-Profit prior to incorporation

Unit 4 : Final accounts of companies-Calculation of managerial remuneration

Unit 5 : Alteration of share capital of company-Amalgamation of companies-Merger and purchase method

Unit 6 : Liquidation of companies-Liquidation final statement of account-Valuation of shares & Goodwill

TEXT BOOK:

Corporate Accounting- T.S.Reddy, Murthy

REFERENCE:

Advanced accounts-Sukla & Grewal

Company Accounts-Jain & Narang

Corporate Accounts-R.L.Gupta

CO 4501- BUSINESS LAW-II

Semester : I	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Sale of goods-Formation of contract-Conditions and warranties-Transfer of property-Performance of the contract-Rights of an unpaid seller

Unit 2 : Law of insurance-Life insurance, general principles of insurance

Unit 3 : Carriage of goods-Classification of carriers, private and common rights, duties and liabilities of common carrier

Unit 4 : Sales tax-Tamil Nadu general sales tax act only sections dealing with the following:

Definition-Levy of taxes on sale of purchase of goods-Levy of tax

on the right to use any goods-Levy of tax on transfer of goods involved in works contract

Unit 5 : Central sales tax-Only sections dealing with the following:

Definition-dealer sale, sale price, turnover, sale or purchase of goods in the course of interstate trade, sale or purchase outside a state, sale or purchase in the course of import or export, liability to tax on interstate sales-Registration of dealers

Unit 6 : Central Excise-Salient provision

Definition-Levy & collection of Duty-Duties specified-Valuation of Excisable Goods-Remission of Duties-Restriction for possession of Excisable Goods-Offences and penalties-Interest on Delayed payment-Power to Recover Short Levied Goods

TEXT BOOK:

Elements of Mercantile Law - N.D.Kapoor
Bare Acts- TamilNadu General Sales Tax Act - 1959
Central sales Tax Act, 1956
The societies Registration Act, 1860

REFERENCE BOOKS:

Mercantile Law - M.C.Shukla
Sale of Goods Act - A.Ramayya
C.S.T - S.Pattabhiraman

CO 5500 - INDIAN BANKING

Semester : V	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Nature and functions of commercial banks – credit creation – trends in commercial banking in India – deposit mobilization – branch expansion – priority sector financing – village adoption scheme – development oriented banking – ancillary functions – branch banking – unit banking – deposit banking – investment banking – correspondents banking

Unit 2 : Relationship between banker and customer – honoring of cheques – secrecy of customers’ account – general lien – right to set off

Unit 3 : Legal characteristics of a Cheque – endorsement and crossing of cheques – collection and payment of cheques

Unit 4 : Secured and unsecured loans and advances – principles of lending – kinds of lending

Unit 5 : Electronic banking – ATM – credit cards – debit cards – telephonic banking – door to door banking – merchant banking – nature and scope – project appraisal – credit syndication – SEBI guidelines – venture capital – underwriting

Unit 6 : Reserve Bank of India – functions – regulatory powers – organizational set up – credit control measures

TEXTBOOK:

Banking and financial system of India - Varshney and sundaram (Sultan Chand)

REFERENCES:

Indian banking – Vasant Desai

Banking theory and practice - Sekar

Indian banking - Radhasamy

Trend in commercial banking – RBI bulletin

Banking and financial system–Nirmala Prasad and Chandradoss (Himalaya Pub)

CO 5501- COST ACCOUNTING

Semester : V	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Meaning of costing and cost Accounting-Financial accounting and cost accounting comparison-application of cost accounting-designing and installing a cost accounting system-cost concepts and classification-cost unit-cost centre-elements of cost-cost sheet-tender and quotation-reconciliation of cost and financial accounts.

Unit 2 : Material costing-purchasing and store keeping-issue pricing-control (FIFO, LIFO & Weighted average).

Unit 3 : Labour costing and control-labour turnover-payroll accounting-idle time and overtime treatment-remuneration and incentives (Halsey, Rowan, Taylor, Merrick & group incentive plans).

Unit 4 : Overhead-allocation, apportionment and absorption-calculation of machine hour rate-activity based costing.

Unit 5 : Job, batch and contract costing (including estimated profit method), Operating costing (Transport only).

Unit 6 : Process costing-treatment of normal and abnormal losses-valuation of WIP, inter process transfers-accounting for joint, by-product-cost volume profit analysis.

TEXT BOOK.

Cost Accounting - Khan and Jain.

REFERENCE:

Cost Accounting - B M Lall nigam & I L Jain

Cost Accounting - T S Reddy & A Murthy.

CO 5502 - HUMAN RESOURCES MANAGEMENT

Semester : V	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Definition of human resources management-objectives-functions-qualities of a good HR manager-evolution and growth-problems and challenges of a HR manager

Unit 2 : Definitions of human resource planning-objectives-steps in human resources planning-job analysis-job description- job specification

Unit 3 : Recruitment and selection-objectives of recruitment-sources-internal and external recruitment-application blank-testing - interviews.

Unit 4 : Training and development - principles of training - assessment of training needs - on the job and off the job training methods.

Unit 5 : Performance appraisal - objectives - process - methods of performance appraisal - appraisal counseling

Unit 6 : Motivational process - theories - managing grievances and discipline.

TEXT BOOK:

PERSONNEL MANAGEMENT - Tripathi

REFERENCE:

HUMAN RESOURCES MANAGEMENT - L M Prasad

HUMAN RESOURCES MANAGEMENT - Aswathappa

HUMAN RESOURCES MANAGEMENT - Davis and Werther

CO 5503 - MARKETING MANAGEMENT

Semester : V	Credit	:	4
Category : MC	No. of Hours / Week	:	6

Unit 1 : Definition of marketing and marketing management - (needs, wants, demand, exchange, transactions, markets, buying, selling, and marketing, transporting, storage, financing, risk taking, standardization, grading) - Marketing environment - marketing mix - understanding the consumer markets, business markets.

Unit 2 : Marketing segmentation, Targeting, Positioning

Unit 3 : Product - what is a product? - New product development - product mix strategy - product life cycle strategy - product levels, product lines - Branding, packaging, labeling

Unit 4 : Pricing - factors to consider for pricing - internal and external, including pricing objectives - methods of pricing - adopting the price

Unit 5 : Marketing channels - the nature of marketing channels - their functions and types - channel design management - channel behavior - organisation and conflict

Unit 6 : Promotion - a view of the communication process - setting the communication objectives - steps in developing effective communication - setting the Total promotion budget - setting the promotion mix

TEXT BOOK:

PRINCIPLE OF MARKETING - Philip Kotler & Gary Armstrong

REFERENCE:

FUNDAMENTALS OF MARKETING - William J Stanton, Michael J Etzel, Bruce J

Walker
MARKETING MANAGEMENT - An Indian Perspective - Dr. R L Varshney & Dr. S
L Gupta
MARKETING MANAGEMENT - Philip Kotler & Gary Armstrong

CO 5400 - INSURANCE

Semester : V **Credit** : **2**
Category : ES **No. of Hours / Week** : **3**

Unit 1 : Meaning, functions, nature and principles of insurance, importance of insurance to individuals and business

Unit 2 : Life insurance – features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts

Unit 3 : Contracts of marine insurance – elements of marine insurance contract – classes of policies – policy conditions – clause in a marine insurance policy – marine losses

Unit 4 : Fire insurance – features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance

Unit 5 : Miscellaneous insurance – motor insurance, burglary, personal accident insurance

TEXTBOOK:

Insurance – Principles and practice M.N. Mish

REFERENCE BOOK:

General Insurance – Dr. Kothari (pub. Kothari enterprises)
Mercantile Law – N.D.Kapoor

CO 5401- PERSONAL INVESTMENTS

Semester : V **Credit** : **2**
Category : ES **No. of Hours / Week** : **3**

Unit 1 : Investment objectives – Investment vs. Speculation – factors affecting selection of investment – time value of money – future value of one time investment and annuity – present value of a one time receipt and annuity

Unit 2 : Security analysis – risk - systematic – unsystematic – Bond return and valuation – yield to maturity – bond value theorem

Unit 3 : Stock return valuation – Capital Asset Pricing Model (CAPM)

Unit 4 : Investment alternative – shares – Bonds – government securities – insurance policies, mutual funds, post office saving scheme – public provident fund

TEXTBOOK:

Security Analysis & Portfolio Management –
Punithavathy Pandian (Vikas Publishers)

REFERENCES:

In the Wonderland of Investment – A.N.Shanbag
Investment Principles and techniques – V.N.S.Raman

CO 5402 - FINANCIAL SERVICES

Semester : V	Credit	:	2
Category : ES	No. of Hours / Week	:	3

Unit 1 : Merchant Banking

Origin and development of Merchant Banking in India -
Scope and importance of Merchant Banking services including
venture capital

Unit 2 : Lease Financing

Meaning and concept of leasing
Types of Lease, Documentation and Legal aspects
Fixation of Lease rentals and Lease evaluation

Unit 3 : Securitisation

Meaning and procedure
Securitisation in India
Demating of share

Unit 4 : Factoring and Forfaiting

Meaning, types and importance
Procedural aspects in factoring and forfaiting
Difference between factoring and forfaiting
Financial aspects of factoring

Note – Problems to be taught on Lease Evaluation and Factoring

TEXTBOOKS:

Financial services - B.Sanathanam (Margham Publications)(2003)

REFERENCE :

Financial services - M.Y.Khan (Tata McGraw Hill)(1998)

Financial Services – Mahendra Raja (S.Chand) (1998)

CO 5403 - INTRODUCTION TO ENTREPRENEURSHIP

Semester : V	Credit	:	2
Category : ES	No. of Hours / Week	:	3

Unit 1 :

- 1.1. Definition of Entrepreneur
- 1.2. Functions and kinds of entrepreneurs - entrepreneur
- 1.3 Entrepreneurship and Economic Development.

Unit 2 :

- 2.1. Factors affecting entrepreneurial growth - economic, non-economic & governmental
- 2.2. Entrepreneurial Motivation

Unit 3 :

- 3.1. Entrepreneurial competencies - meaning traits, major competencies, developing competencies.
- 3.2 Entrepreneurial mobility - Factors influencing mobility, occupational mobility and locational mobility.

Unit 4 :

- 4.1. Project Identification
- 4.2. Project selection
- 4.3. Financing of projects

Unit 5 :

- 5.1. Project Report its content and significance
- 5.2 Planning Commission's guidelines for formulating project reports

5.3. Methods of project appraisals.

TEXT BOOK:

Entrepreneurial Development - S.S. Khanka (S. Chand & Co.) (1997)

REFERENCE :

Entrepreneurial Development - Jayashree Suresh (Margham Publications) (1999)

Entrepreneurial Development -C.B. Gupta & N.P. Srinivasan (Sultan Chand) (1998)

CO 6600 - CREATIVE ADVERTISING

Semester : VI	Credit	:	3
Category : MS	No. of Hours / Week	:	4

Unit 1 : Meaning - definition of marketing and advertising - functions of advertising - communication and persuasion process - human communication process - advertising exposure model - applying communication process to advertising

Unit 2 : Consumer behavior - consumer decision making process - consumer perception process

Unit 3 : Creativity in Advertising, creative thinking - creative process - Appeals - copywriter - copy writing - print copy elements, head lines - body copy - slogans elements of design - principles of design

Unit 4 : Designing print ad - choosing format - Designing page - choosing Type faces - working with Visuals - Layout ready for print

TEXT BOOK:

ADVERTISING EXCELLENCE - Court Land L Bovee,
John V Thill, George P Dovel & Marian B Wood

REFERENCE:

ADVERTISING MANAGEMENT - Rajeev Batra,
John G Myer, David A Aaker

CONTEMPORARY ADVERTISING - William F Arens

MARKETING MANAGEMENT - Philip Kotler

CO 6601 - INTERNATIONAL MARKETING

Semester : VI **Credit : 3**
Category : MS **No. of Hours / Week : 4**

Unit 1 : Introduction - trend towards globalization - classification of Foreign markets - motivation - scope - tariff and non-tariff barriers - stages of international marketing - international and multi-international marketing - economic, technological, political and social factors affecting international marketing

Unit 2 : Selection of foreign markets - parameters for market choice decision - modes of entry into global markets - Exporting - licensing - franchising - joint ventures - subsidiaries

Unit 3 : Selection of products - product policy - product standardization - adaptation - international product life policy - international product strategies - promotion of international products

Unit 4 : Pricing and distribution - International pricing terms - export pricing - channels of distribution in selected foreign countries - factors affecting channel decision - foreign agents - identification - motivation - control of foreign agents

TEXT BOOK:

INTERNATIONAL MARKETING - Warren Keegam

REFERENCE:

INTERNATIONAL MARKETING - Philys Cateora and John Graham
INTERNATIONAL MARKETING - Varshney and Bhattacharya
GLOBAL MARKETING STRATEGY - Susan Douglas & Samuel Craig
INTERNATIONAL MARKETING - Kripalan

CO 6602 - MARKETING RESEARCH

Semester : VI **Credit : 3**
Category : MS **No. of Hours / Week : 4**

Unit 1 : Introduction - definition of marketing research - characteristics of marketing research - management uses and scope of marketing research - limitations of marketing research

Unit 2 : Marketing research process - an orientation of the whole process - formulation of plan - general components of the research design

Unit 3 : Marketing research methods - exploratory research - descriptive research - experimental research - after only design, 'before after without control' design, 'before after with control' design and after only with control design

Unit 4 : Data collection - secondary data - definition, merits and demerits - evaluation and sources - primary data - questionnaire method - construction, merits and demerits - interview method - types, merits and demerits - research report writing - steps in report writing

TEXT BOOK:

MARKETING RESEARCH - Text and cases -
Harper W Boyd, Ralph Westfall, Stanley F Starch

REFERENCE:

MARKETING RESEARCH - An applied approach -
Thomas C Kinnear and James R Taylor

CO 6603 - RETAIL MARKETING

Semester : VI	Credit	:	1
Category : MS	No. of Hours / Week	:	3

Unit 1 : An introduction to retailing - strategic planning in retailing - owning or managing a business - the contemporary challenges facing retailers

Unit 2 : Retail institutions by ownership - retail institutions by store based strategy mix - non-store based and non-traditional retailing

Unit 3 : Identifying and understanding consumers - information gathering and processing in retail trading - area analysis, site selection

Unit 4 : Retail organisation and human resource management - operations management - financial dimensions - operational dimensions - use of technology

Unit 5 : Buying and handling, merchandise - financial merchandise management - pricing in retailing - establishing and maintaining a retail image - promotion strategy

TEXT BOOKS:

RETAIL MANAGEMENT - 4th edition -
Michael Levy and Barton A Weitz (McGrawhill Irwin)

REFERENCE:

RETAIL MANAGEMENT: A STRATEGIC APPROACH - 7th edition Barry Bermen and Joel R Evans

CO 6604 - FINANCIAL MANAGEMENT

Semester : VI	Credit	:	3
Category : MS	No. of Hours / Week	:	4

Unit 1 : Finance function and its importance in business - role of the finance manager - goals of financial management - time value of money

Unit 2 : Capital structure decision - EBIT - EBT analysis factors affecting capital structure - leverage - operating - financial - composite leverage

Unit 3 : Cost of capital - significance - cost of debt, preference shares and equity - weighted average cost of capital

Unit 4 : Capital budgeting - significance - techniques of capital budgeting - pay back period - return on investment, net present value, profitability index and internal rate of return

Unit 5 : Working capital management - factors affecting working capital, calculation of working capital requirement

TEXT BOOK:

FINANCIAL MANAGEMENT - Dr. S N Maheshwari

REFERENCE:

FINANCIAL MANAGEMENT - Dr. Prasana Chandra
FINANCIAL MANAGEMENT - Khan & Jain

CO 6605 - MANAGEMENT ACCOUNTING

Semester : VI **Credit** : **3**
Category : MS **No. of Hours / Week** : **4**

Unit 1 : Management accounting - definition, function, scope, distinction between management accounting and financial accounting

Unit 2 : Business budgets - budgetary control - production budget, purchase budget, cash budget, fixed and flexible budget

Unit 3 : Ratios - Advantages, limitations - profitability, liquidity , turnover ratios

Unit 4 : Cash flow and funds flow statements

Unit 5 : Application of marginal costing techniques in managerial decision making

Unit 6 : Standard costing - material, labour, overhead - sales

TEXT BOOK:

MANAGEMENT ACCOUNTING - Dr. S N Maheshwari

REFERENCE:

MANAGEMENT ACCOUNTING - Reddy & Murthy
MANAGEMENT ACCOUNTING - Pillai & Bhagavathi

CO 6606 - ADVANCED CORPORATE ACCOUNTING

Semester : VI **Credit** : **3**
Category : MS **No. of Hours / Week** : **4**

Unit 1 : Accounts of insurance companies - final accounts of life assurance companies - ascertainment of profits - valuation balance sheet - final accounts of general insurance companies

Unit 2 : Accounts of Banking companies - rebate on bills discounted - non-performing assets and their treatment - provision for doubtful debts - final accounts of banking companies

Unit 3 : Accounts of Holding companies - consolidation of balance sheet only

Unit 4 : Double accounts system - Accounts of electricity companies
- treatment of replacement of assets - disposal of surplus

Unit 5 : Amalgamation of companies - pooling of interest and
purchase method with inter company investments

TEXT BOOK:

CORPORATE ACCOUNTING - T S Reddy and A Murthy

REFERENCE:

CORPORATE ACCOUNTING - Shukla and Grewal

CORPORATE ACCOUNTING - R L Gupta & Radhaswamy

CO 6607 - AUDITING

Semester : VI	Credit	:	3
Category : MS	No. of Hours / Week	:	4

Unit 1 : Auditing - meaning - objectives - kinds

Unit 2 : Internal control - internal check - internal audit - audit note
book - audit working paper - audit programme

Unit 3 : Vouching - verification and valuation and assets and liabilities

Unit 4 : Company auditor - appointment - qualification -
disqualification - removal of auditor - audit report - duties, powers
and liabilities of auditors

TEXT BOOK:

PRACTICAL AUDITING - B N TANDON

REFERENCE:

AUDITING - Sharma

AUDITING - R C Bhatia

CO 6650A - EXPORT POLICY AND PROCEDURE

Semester : VI	Credit	:	4
Category : SK	No. of Hours / Week	:	5

Unit 1 : Export policy 2002-2007 - direct and indirect exporting -
commodity exports - project exports - consultancy and services

exports - deemed exports - export strategies - restriction list - negative list

Unit 2 : Registration of exporters - export, import code number - registration cum membership certificate - cancellation of membership - PAN number

Unit 3 : Export licenses - export oriented units - export processing zones - electronic hardware technology park -software Technology Park - import licenses, Adhoc licenses

Unit 4 : Processing of an export order - commercial invoice - AREA form - GP-1, GP-2, duty exemption - consular invoice, bill of lading, shipping, LC's - Certificate of origin - GSP - MFN - marine insurance policy

Unit 5 : Export incentives - subsidy - rebates - pre shipment inspection - duty draw back - airfreight subsidy for horticulture and horticulture exports - commodity boards - marketing development assistance

TEXT BOOK:

NABHI'S NEW IMPORT AND EXPORT POLICY AND PROCEDURE - Nabhi publication

REFERENCE:

EXPORT IMPORT POLICY - 2000-2007: Govt. of India Pub
INTERNATIONAL MARKETING - Varshney and Bhattacharya

CO 6650B - FOREIGN TRADE AND EXPORT MANAGEMENT

Semester : VI	Credit	:	2
Category : SK	No. of Hours / Week	:	5

Unit 1 : Importance of foreign trade - economic interdependence - trends of India's foreign trade - imposition and direction of India's foreign trade - theories of foreign trade - WTO - UNCTAD - regional trade blocks

Unit 2 : India's trade policy - objectives of export and import policy 2002-2007 - salient features

Unit 3 : Characteristic of export marketing - motivations - stages - scope - barriers

Unit 4 : Identification and selection of foreign markets - selection of export products - export product strategies

Unit 5 : Methods of entering a foreign market - direct and indirect exporting - licensing - joint ventures - foreign subsidiaries - foreign agents - export houses - trading houses - star trading houses

Unit 6 : Export - pricing - INCOTERMS - export finance - export incentives - excise rebate - customs drawback - subsidies

Text book:

FOREIGN TRADE MANAGEMENT - M L VARMA

EXPORT MANAGEMENT - P K Khurana

REFERENCE:

EXPORT MARKETING - Shiva Raman

EXPORT MANAGEMENT - Balagoopal

EXPORT MARKETING AND MANAGEMENT - Rajajee,
Rasheed, Narasimhan

INTERNATIONAL BUSINESS - Francis Cherumilam

CO 6650C - INSTITUTIONAL INFRASTRUCTURE FOR EXPORTS

Semester : VI	Credit	:	4
Category : SK	No. of Hours / Week	:	5

Unit 1 : Ministry of commerce - directorate general of foreign trade - board of trade

Unit 2 : Commodity boards - export promotion councils - export development authority - marine products export development authority - agricultural and processed food export development authority

Unit 3 : Indian institute of Foreign Trade - India trade promotion organisation - Indian institute of packaging

Unit 4 : Export credit guarantee corporation - EXIM bank

Unit 5 : Federation of Indian exports organisation - department of commercial intelligence and statistics

Unit 6 : International trade centre - freight investigation bureau - shippers council - IMF - World Bank - FTZ - EPZ - EOU - SEZ

TEXT BOOK:

EXPORT MANAGEMENT - P K Kurana

REFERENCE:

EXPORT MARKETING - S Shivaraman

EXPORT MANAGEMENT - Balagoapal

CO 6651A - INCOME TAX LAW AND ACCOUNTS

Semester : VI	Credit	:	3
Category : SK	No. of Hours / Week	:	5

Unit 1 : Computation of income from salary

Unit 2 : Computation of income from house property

Unit 3 : Computation of profits and gains of business or profession - depreciation

Unit 4 : Computation of capital gains - Income from other sources

Unit 5 : Rebates of income tax

TEXT BOOK:

INCOME TAX LAW AND ACCOUNTS - Dr. H C Mehrotra

REFERENCE:

INCOME TAX LAW AND PRACTICE - Dr. Bhagavathi Prasad

STUDENTS GUIDE TO INCOME TAX - Dr. Vinod K Singhania

CO 6651B - INTRODUCTION TO INCOME TAX

Semester : VI	Credit	:	4
Category : SK	No. of Hours / Week	:	5

Unit 1 : History of income tax - basis of charge - important definitions - residence and tax liabilities - exemptions from tax - capital and

revenue

Unit 2 : Income tax authorities and their powers - procedure for assessment - appeals and revisions

Unit 3 : Deduction and collection of tax at source - advance payment of tax - recovery and refund of tax - penalties, offences, prosecution

Unit 4 : Clubbing of incomes and deemed incomes - set-off and carry forward of losses

Unit 5 : Deductions from gross total income

TEXT BOOK:

INCOME TAX LAW AND ACCOUNTS - Dr. H C Mehrotra

REFERENCE:

INCOME TAX LAW AND PRACTICE - Dr. Bhagavathi Prasad
STUDENTS GUIDE TO INCOME TAX - Dr. Vinod K Singhania

CO 6651C - PRACTICE OF INCOME TAX

Semester : VI	Credit	:	3
Category : SK	No. of Hours / Week	:	5

Unit 1 : Assessment of Individuals - Hindu Undivided Family

Unit 2 : Assessment of firms and association of persons

Unit 3 : Assessment of charitable or religious trusts

Unit 4 : Assessment of companies

Unit 5 : Assessment of Cooperative societies

TEXT BOOK:

INCOME TAX LAW AND ACCOUNTS - Dr. H C Mehrotra

REFERENCE:

INCOME TAX LAW AND PRACTICE - Dr. Bhagavathi Prasad
STUDENTS GUIDE TO INCOME TAX - Dr. Vinod K Singhania