



PROGRAMME STRUCTURE AND CURRICULUM B.COM., B.B.A., M.COM., M.B.A.



**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA
AND
BHARATHIAR UNIVERSITY
JOINT EDUCATION PROGRAMME**

**PROGRAMME STRUCTURE AND CURRICULUM
B.COM., B.B.A., M.COM., M.B.A.**

**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA
AND
BHARATHIAR UNIVERSITY
JOINT EDUCATION PROGRAMME**



President



The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
ICAI BHAWAN, Indraprastha Marg,
New Delhi - 110002

MESSAGE

It gives me immense pleasure to inform all the members and students of the Institute of Chartered Accountants of India (ICAI) that the ICAI has entered into a Memorandum of understanding with Bharathiar University to offer MBA, M.Com, BBA and B.Com exclusively for Chartered Accountancy Students as well as qualified Chartered Accountants. The Memorandum of undertaking signed by the Institute of Chartered Accountants of India (ICAI) with Bharathiar University is a milestone in the history of the ICAI.

It is natural that a student who has entered the Chartered Accountancy profession through the CPT route would like to acquire a graduate or post graduate qualification in commerce or business. This MOU will enable the acquisition of such a qualification which a student or a member can effectively synergise and render better service to the business and corporate world.

I am happy to note that the Board of Studies of the ICAI and Bharathiar University has evolved an excellent course curriculum for the B.Com, B.B.A., and M.Com. and M.B.A courses.

I strongly desire that a large number of students and members of the ICAI should take the benefit of this excellent Memorandum of understanding and add value to their professional skills.

I convey my best wishes to all the members and students who will be undergoing the courses offered under this MOU and wish this MOU a resounding success.

(CA. Uttam Prakash Agarwal)



Vice Chancellor



BHARATHIAR UNIVERSITY
State University, Coimbatore – 641 046,
Tamil Nadu, INDIA
[Accredited with “A” Grade by NAAC]

MESSAGE

It is a well known fact that we all have the common responsibility of tackling the Global financial crisis by ensuring employment opportunities. This requires enhancement of our knowledge and Bharathiar University is consciously and constantly providing quality education to the various sections of the society. We are happy to associate with The Institute of Chartered Accountants of India (ICAI), New Delhi to offer courses such as B.Com., B.B.A., M.Com., and M.B.A through The School of Distance Education, Bharathiar University, Coimbatore to the candidates who are pursuing CA Course and also to the qualified Chartered Accountants. We are sure that the Course will be a value addition for the Chartered Accountants in their Career.

We consider this joint venture as a privilege. By entering into MOU with ICAI, New Delhi, Bharathiar University has opened new avenues for its further credit. This collaboration between BU and ICAI will really be beneficial in augmenting the knowledge of the students of BU-ICAI Joint Education Programme. We wish the candidates all success in their future endeavors.

(Dr. G. THIRUVASAGAM)



Vice-President



The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
ICAI BHAWAN, Indraprastha Marg,
New Delhi - 110002

MESSAGE

It gives me great pleasure to inform all the members and students of the Institute of Chartered Accountants of India (ICAI) that the Memorandum of understanding signed by the Institute of Chartered Accountants of India (ICAI) with Bharathiar University is a milestone in the history of the ICAI. In terms of the Memorandum, students and members of ICAI would be able to pursue the qualifications of B.Com, B.B.A., M.Com and M.B.A of the Bharathiar University.

The excellent practical training available to Chartered Accountancy students, if properly synergized with other commerce and business qualifications, will not only enrich the knowledge of CA students but would allow them to contribute better value addition to the business and the corporate world.

These degrees will add value to the students and members of ICAI to enhance their managerial skills. They need to be leaders in their profession and such qualification would surely help them acquire cutting edge skills. Further it provides a well-defined career path for professionals in the world of commerce and management.

I congratulate the Board of Studies of the ICAI and Bharathiar University who has evolved an excellent course curriculum for the B.Com, B.B.A., and M.Com, and M.B.A courses

I am sure that all the members and students who will be undergoing the courses would be greatly enriched in the field of Business Management and Commerce

I wish the MOU all success.

(CA. Amarjit Chopra)



Chairman, Board of Studies



The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
ICAI BHAWAN, Indraprastha Marg,
New Delhi - 110002

MESSAGE

I am delighted to take this opportunity to extend a warm welcome to the members and students of the Institute of Chartered Accountants of India (ICAI) who will be undergoing the courses offered under the Memorandum of understanding between ICAI and Bharathiar University. The MOU signed by the Institute of Chartered Accountants of India (ICAI) with Bharathiar University is a milestone in the history of the ICAI. In terms of the Memorandum, students and members of ICAI would be able to acquire the qualifications of B.Com, B.B.A., M.Com and M.B.A of the Bharathiar University.

The Memorandum of understanding with different Universities enables the ICAI to forge a closer relationship with the Universities. Through the medium of text books, reading material and personal contact classes CA students will be exposed to an excellent academic environment and the knowledge and wisdom of University Academia will be available to the students.

A graduate or a postgraduate qualification in Commerce or Business administration combined with the professional qualification of Chartered Accountancy will expand the opportunities available to CA students and will add value to the members of ICAI.

As such this is an excellent step forward in the direction of opening up new vistas of Commerce and Business education for the CA students.

My sincere thanks to all the members of the Board of Studies and Bharathiar University who has put their sincere efforts to evolve an excellent course curriculum for the B.Com, B.B.A., and M.Com and M.B.A courses. I would like to place on record my appreciation for the efforts put in by CA Ved Jain, Past President of ICAI, CA G Ramaswamy, Central Council Member of ICAI, Coimbatore and the Board of Studies for executing the MOU for the benefit of the members and students of ICAI.

I convey my best wishes to all the members and students who would be undergoing the courses offered under this MOU and wish this MOU a resounding success.

(CA. Jaydeep Narendra Shah)



Vice-Chairman, Board of Studies



The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
ICAI BHAWAN, Indraprastha Marg,
New Delhi - 110002

MESSAGE

I am very happy to note that ICAI and Bharathiar University have entered into a MOU to offer MBA, M.Com, BBA and B.Com exclusively for Chartered Accountancy Students as well as qualified Chartered Accountants.

In this present economic scenario, the Chartered Accountants require a good combination of practical and theoretical knowledge base to emerge as excellent professionals. The Memorandum of understanding with different renowned Universities is a landmark effort of ICAI in this direction. Apart from providing excellence academic environment and quality education this memorandum overcomes the hassles involved in attaining admission and pursuing these courses.

This is a very thoughtful effort to provide the CA students with an opportunity to acquire the skills and the knowledge of management along with their pursuit of the Chartered Accountancy course.

My sincere thanks to all the members of the Board of Studies and Bharathiar University who have put their sincere efforts to evolve an excellent course curriculum for the B.Com, B.B.A, and M.Com and M.B.A courses.

I am sure that all the members and student who will be undergoing the courses would be greatly enriched in the field of Business Management and Commerce.

I wish the MOU all success.

(CA. V.C. James)



**Central Council Member
& Member Co-Ordination Committee**



The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
ICAI BHAWAN, Indraprastha Marg,
New Delhi - 110002

MESSAGE

It gives me immense pleasure to extend a warm welcome to the members and students of the Institute of Chartered Accountants of India who have joined the various courses like B.Com., B.B.A., M.Com and M.B.A offered by the Bharathiar University under the joint education programme of ICAI and Bharathiar University in terms of the Memorandum of understanding between ICAI and Bharathiar University.

In the changing global scenario, we are in need of understanding and learning all the parameters of professional competence. The courses offered under this joint education programme along with Chartered Accountancy qualification would definitely help the professionals to tackle rapidly changing business environment.

The Board of Studies of ICAI and Bharathiar University have finalized the course structure and syllabus for the B.Com, B.B.A., M.Com and M.B.A courses and have brought out a comprehensive book containing all the relevant details.

I place on record my sincere gratitude to CA Ved Jain Past President, ICAI and Dr. G Thiruvassagam, Vice chancellor of Bharathiar University for their immense support towards this mutual programme.

I wish to inform all the members and students of ICAI that a Coordination Committee has been constituted with representatives from ICAI and Bharathiar University to facilitate exchange of students' record and monitor their progress on a continuous basis.

I wish the MOU all success.

(CA G. Ramaswamy)



**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA**
(Set up under an Act of Parliament)
New Delhi
www.icai.org

BHARATHIAR UNIVERSITY
State University
Accredited with "A" Grade by NAAC
COIMBATORE – 641 046
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COORDINATION COMMITTEE

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For details of eligibility, Examinations, Application forms and after related issues visit
www.icai.org or www.b-u.ac.in



ICAI-BHARATHIAR UNIVERSITY JOINT EDUCATION PROGRAMME



SYLLABUS

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BACHELOR OF COMMERCE (B.Com)

1. Admission to the Course:

A candidate who fulfills any one of the following two conditions is eligible for admission to this programme:

- (i) Who has passed the entry level examination of Chartered Accountancy Course of ICAI (by whatever name called say Entrance/Foundation/Professional Education –I /Common Proficiency Test), or:
- (ii) Who has passed the intermediate stage of Chartered Accountancy Course of ICAI (by whatever name called say Intermediate /Professional Education – II/Professional Competence Course).

2. Admission and Course Fee:

A student shall pay such fees for admission to the course as it may fix it from time to time. The present fee for this special course shall be Rs.15000/-

3. Course contents:

A candidate shall be examined in the papers stated hereinbelow as per the syllabus specified by the University.

First Year (Stage- I)

Code No	PAPER	Marks
B101	Business Communication	100
B102	Principles of Management	100
B103	Marketing Management	100
B104	Principles of Accountancy	100
B105	Mercantile Law	100

Second Year (Stage – II)

B106	Business Statistics	100
B107	General Economics	100
B108	Financial Accounting	100
B109	Cost Accounting	100
B110	Financial Management	100

Third Year (Stage – III)

B111	Corporate Accounting	100
B112	Auditing	100
B113	Taxation	100
B114	Information Technology	100
B115	IT Training /Project	100

Total Marks: 1500

4. Exemptions of Papers:

Students who have already passed the Intermediate/PE-II/PCC stage examination of Chartered Accountancy Course of ICAI (by whatever name called) shall be eligible for exemption in respect of the following papers:

First Year (Stage – I)

Code No	PAPER	Marks
B104	Principles of Accountancy	100
B105	Mercantile Law	100

Second Year (Stage-II)

B106	Business Statistics	100
B107	General Economics	100
B108	Financial Accounting	100
B109	Cost Accounting	100
B110	Financial Management	100

Third Year (Stage – III)

B111	Corporate Accounting	100
B112	Auditing	100
B113	Taxation	100
B114	Information Technology	100
B115	IT Training /Project	100

5. Admission to B.Com Examination:

A student shall be admitted to B.Com examination only if he:-

- (i) is registered/admitted to the B.Com Course
- (ii) has undergone a study course for a period not less than 9 months as may be specified by Board of Studies of ICAI from time to time as on the first day of the month in which examination is held by the Bharathiar University.

6. Examination and related Fees:

The examination fee as may be prescribed by the Bharathiar University from time to time shall be payable by the students to the university.

7. Medium of Instruction:

This programme shall be offered in the English medium.

8. Eligibility for Degree:

The student shall be awarded B.Com degree by Bharathiar University if he/she has passed all papers stated hereinabove except those exempted as per **clause 4**, in view of having passed the Intermediate stage examination of CA course of ICAI by whatever name called.

Further on completion of PCC or its equivalent a student becomes eligible for the degree after 6 months of completion of PCC or Completing all the courses whichever is earlier.

9. Determination of Division /Grade

The marks obtained at Intermediate stage of examination of ICAI (by whatever name called say Intermediate /Professional Education – II / Professional Competence Course) and the marks obtained in non-exempted papers conducted by the Bharathiar University shall form the basis for the determination of division for awarding the Degree. Further, in order to determine the Division, Scaling method shall be used wherever required.

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Syllabus for B.Com Course

First Year (Stage- I)

Code No	PAPER	Marks
B101	Business Communication	100
B102	Principles of Management	100
B103	Marketing Management	100
B104	Principles of Accountancy	100
B105	Mercantile Law	100

Second Year (Stage – II)

B106	Business Statistics	100
B107	General Economics	100
B108	Financial Accounting	100
B109	Cost Accounting	100
B110	Financial Management	100

Third Year (Stage – III)

B111	Corporate Accounting	100
B112	Auditing	100
B113	Taxation	100
B114	Information Technology	100
B115	IT Training /Project	100

Total Marks: 1500

First Year (Stage -I)

B101 - Business Communication

Contents

Unit 1

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit 2

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit 3

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit 4

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit 5

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations – Video conferencing and e-communication methods

REFERENCE BOOKS

- Rajendra Pal Korahill, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi, 2006.
- Ramesh, MS, & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi, 2003.
- Rodriquez M V, "Effective Business Communication Concept" Vikas Publishing Company, 2003.

B102 - Principles of Management

Contents:

Unit 1

Nature and Scope of Management process – Management Science, Art – Development of Management – Scientific Management – Planning; The meaning and purpose of Planning – Steps in Planning – Types of Planning – Objectives and policies- Decision making: Process of Decision making - Types of Decisions - Problems involved in Decision making.

Unit 2

Organization: Types of Organization – Organizational structure – Span of Control – Delegation: Delegation and Decentralization – Line and Staff relationship.

Unit 3

Directing: Nature and Purpose of Directing – Controlling – Need for Controlling – Meaning and importance of Controls – Control process – Budgetary and Non-Budgetary Controls – Case studies - Coordination.

Unit 4

Staffing: Sources of Recruitment – Maslow's Theory of Motivation – Communication – Types and Channels of Communication.

Unit 5

Leadership – Functions and Types – X, Y and Z Theories – Qualities of a good Leader – Decision-making – Traditional and Modern Techniques and Steps involved.

REFERENCE BOOKS

- Dinkar Pagare, "Principles of Management" Sultan Chand & Sons
- C.N.Sontakke, 'Principles of Management', Kalyani Publications
- S.A.Sherlekar, "Principles of Business Management", Himalaya Publishing House
- Gulshan and Lallan Prasad, "Management-Principles and Practice", S. Chand & Co.,

B103- Marketing Management

Contents:

Unit 1

Market – Marketing – Definition – Object and Importance of Marketing - Evolution of Concept of Marketing - Recent Development in Marketing Concept – Marketing Functions – Approaches to the Study of Marketing - Market Segmentation- Basis - Criteria – Benefits.

Unit 2

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 – Standardization – ISO.

Unit 3

Pricing – Definition – Objectives – Factors Affecting Price Determinations – Methods of Setting Prices – Cost – Demand and Competition.- Pricing Policies and Strategies.

Unit 4

Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media - Direct Marketing – Multi-level Marketing.

Unit 5

Retail Marketing – Methods – Problems – Retail Marketing in India - Marketing of Services – E-Marketing – Marketing Ethics – Consumerism – Meaning – Evolution - Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts – Consumer Courts.

REFERENCE BOOKS

- R.S.N. Pillai & Bagavathi, "Modern Marketing Principles and Practices", S.Chand & Co PV Ltd, New Delhi, 2004.
- Dr.Rajan Nair, "Marketing", Sultan Chand & Sons, New Delhi, 2004
- Philip Kotler, "Principles of Marketing", Prentice Hall of India, New Delhi, 2006.

B104-Principles of Accountancy

Contents:

Unit 1 : Theoretical Framework

Meaning and Scope of accounting

Accounting Concepts, Principles and Conventions

Accounting Standards – concepts, objectives, benefits

Accounting Policies

Accounting as a measurement discipline – valuation principles, accounting estimates

Unit 2 : Accounting Process

Books of Accounts leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors including rectifications thereof.

Unit 3 : Bank Reconciliation Statement

Unit 4 : Inventories

Basis of inventory valuation and record keeping.

Unit 5 : Depreciation accounting

Methods, computation and accounting treatment of depreciation, Change in depreciation methods.

Unit 6 : Preparation of Final Accounts for Sole Proprietors

Accounting for Special Transactions

Consignments

Joint Ventures

Bills of exchange and promissory notes

Sale of goods on approval or return basis.

Unit 7 : Partnership Accounts

Final accounts of partnership firms – Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

Unit 8 : Introduction to Company Accounts

Issue of shares and debentures, forfeiture of shares, re-issue of

Unit 9 : Forfeited shares, redemption of preference shares.

REFERENCE BOOKS

- N.Vinayakam, P.L.Maniam and K.L.Nagarajan, "Principles of Accountancy", S.Chand & Company Ltd
- T.S.Grewal, "Introduction to Accountancy", S.Chand & Company Ltd.
- R.L.Gupta, V.K.Gupta and M.C.Shukla, "Financial Accounting", Sultan Chand & Sons
- T.S.Grewal, S.C.Gupta and S.P.Jain, "Advanced Accountancy", Sultan Chand & Sons
- K.L.Narang and S.N.Maheswari, "Advanced Accountancy" Kalyani Publishers
- S.K.Maheswari and T.S.Reddy, "Advanced Accountancy" Vikas Publishers
- A.Murthy, "Financial Accounting", Margham Publishers

B105 - Mercantile Law

Contents:

Unit 1

The Indian Contract Act, 1872: An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract and breach of contract.

Unit 2

The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods – Unpaid seller and his rights.

Unit 3

The India Partnership Act, 1932

REFERENCE BOOKS

- N.D. Kapoor, "Elements of Mercantile Law"
- Gulshan SS "Elements of Mercantile Law", Excel Books, N. Delhi (2003),
- V.S. Datey, "Business and corporate laws"
- Rohini Aggarawal, "Mercantile and Commercial Laws"

Second Year (Stage-II)

B106 - Business Statistics

Contents:

Unit 1

Ratio and proportion, Indices, Logarithms

Unit 2

Equations

Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.

Unit 3

Inequalities

Graphs of inequalities in two variables common region.

Unit 4

Simple and Compound Interest including annuity — Applications

Unit 5

Basic concepts of Permutations and Combinations

Unit 6

Sequence and Series – Arithmetic and geometric progressions

Unit 7

Sets, Functions and Relations

Unit 8

Limits and Continuity — Intuitive Approach

Unit 9

Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)

Unit 10

Statistical description of data

Textual, Tabular & Diagrammatic representation of data.

Frequency Distribution.

Graphical representation of frequency distribution –isograms, Frequency

Polygon, Ogive

Unit 11 : Measures of Central Tendency and Dispersion

Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation

Unit 12

Correlations and Regression

Unit 13

Probabilities and Expected Value by Mathematical Expectation

Unit 14 : Theoretical Distributions

Binomial, Poisson and Normal.

Unit 15 : Sampling Theory

Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.

Unit 16

Index Numbers

REFERENCE BOOKS

- C.R. Kothari, "Quantitative Techniques"
- Arun Sharma, "Quantitative Techniques", *Student Study Material (SSM)*
- London N.P., "Linear Programming", Tata McGraw-Hill
- Gupta S.P. & Gupta M.P. 1995, "Business Statistics", 10th Ed. Sultan Chand & Sons
- Kapoor V.K. 1997, "Operations Research", 5th Ed. Sultan Chand & Sons
- Sharma J.K. 1997, "Operations Research Theory & Application", Mac Millan India Ltd.
- Gupta S.P., "Statistical Techniques", Sultan Chand & Sons
- Grobner D.F. & Shannon P.W., "Essential of Business Statistics A Decision Making Approach" MacMillan College Publishing Co.
- Fleming M.C. & Joseph G.N. 1996, "Statistics for management" 2nd Ed. Prentice Hall of India
- Allen R.G.D. 1997, "Mathematics Analysis for Economics", AITBS Publishers & Distributors

B107 - General Economics

Contents:

Unit 1 : Introduction to Micro Economics

- Definition, scope and nature of Economics
- Methods of economic study
- Central problems of an economy and Production possibilities curve.

Unit 2 : Theory of Demand and Supply

- Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity
- Theory of consumer 's behavior – Marshallian approach and Indifference curve approach
- Meaning and determinants of supply, Law of supply and Elasticity of supply.

Unit 3 : Theory of Production and Cost

- Meaning and Factors of production
- Laws of Production – The Law of variable proportions and Laws of returns to scale
- Concepts of Costs – Short-run and long run costs, Average and marginal costs, Total, fixed and variable costs.

Unit 4 : Price Determination in Different Markets

- Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly
- Price determination in these markets.

(I) Indian Economic Development

Unit 5 : Indian Economy – A Profile

- Nature of the Indian Economy
- Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth
- National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans.
- Basic understanding of tax system of India – Direct and Indirect Taxation

Unit 6 : Select Aspects of Indian Economy

- Population – Its size, rate of growth and its implication for growth
- Poverty – Absolute and relative poverty and main programs for poverty alleviation
- Unemployment – Types, causes and incidence of unemployment
- Infrastructure – Energy, Transportation, Communication, Health and Education
- Inflation

- Budget and Fiscal deficits
- Balance of payments
- External debts.

Unit 7 : Economic Reforms in India

- Features of economic reforms since 1991
- Liberalization, Privatization and Disinvestment
- Globalization.

Unit 8 : Money and Banking

- Money – Meaning and functions
- Commercial Banks – Role and functions
- Reserve Bank of India – Role and functions, monetary policy.

REFERENCE BOOKS:

- S.Sankaran, "Business Economics", Margam publications, 2000
- Kaveri, Sudha Nayak, Girija and Meenakshi, "Business Economics", Sultan Chand and Sons, 2002
- Varshney and Maheswari, "Managerial Economics", sultan Chand and sons, 2003
- P.L.Mehta, "Managerial Economics", McGraw Hill, 2000

B108 - Financial Accounting

Contents:

Unit 1

A General Knowledge of the framing of the accounting standards, national and international accounting authorities, adoption of international financial reporting standards

Unit 2 : Accounting Standards

Working knowledge of:

AS 1: Disclosure of Accounting Policies

AS 2: Valuation of Inventories

AS 3: Cash Flow Statements

AS 6: Depreciation Accounting

AS 7: Construction Contracts (Revised 2002)

AS 9: Revenue Recognition

AS 10: Accounting for Fixed Assets

AS 13: Accounting for Investments

AS 14: Accounting for Amalgamations

Unit 3 : Company Accounts

- Preparation of financial statements – Profit and Loss Account, Balance Sheet and Cash Flow Statement
- Profit (Loss) prior to incorporation
- Alteration of share capital, Conversion of fully paid shares into stock and stock into shares, Accounting for bonus issue
- Simple problems on Accounting for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation on inter-company holding)

Unit 4

Averages Due Date, Account Current, Self-Balancing Ledgers

Unit 5

Financial Statements of Not-for-Profit Organizations

Unit 6

Accounts from Incomplete Records

Unit 7 : Accounting for Special Transactions

Hire purchase and installment sale transactions

Investment accounts

Insurance claims for loss of stock and loss of profit.

Unit 8 : Issues in Partnership Accounts

Final accounts of partnership firms – Admission, retirement and death of a partner including treatment of goodwill;

Unit 9 : Accounting in Computerized Environment

An overview of computerized accounting system – Salient features and significance, Concept of grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports.

REFERENCE BOOKS

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. "Corporate Accounts", Theory Method and Application-13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Dr. M. A. Arul Anandam, Dr. K. S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi . 2003.
- Gupta R.L. & Radhaswamy M. "Corporate Accounts", Theory Method and Application-13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004

B109 - Cost Accounting

Contents:

Unit 1

Objectives, Importance and Advantages of Cost Accounting, cost concepts; Types of costing; Installation of a costing system; Essentials of a good Cost Accounting system; Difference between Cost Accounting and Financial Accounting; Elements of cost; Cost unit, Cost centre and Profit centre.

Unit 2 : Cost ascertainment

(a) Material accounting:

- Procurement procedures; Store procedures and Documentation in respect of receipts, Issues of stock, Stock verification.
- Inventory control; Conventional techniques such as fixing of minimum/maximum and re-order levels.
- Valuation of receipts, issues of inventories.
- Consumption; Identification with products of cost centers; Basis for consumption entries in financial accounts; monitoring consumption.

(b) Employee-related cost:

- Attendance and Payroll procedures; Overview of statutory requirements; Overtime and incentives.
- Utilisation of labour; classification into direct and indirect as demanded by circumstances of the unit identifying with cost centres; labour booking procedures; identifying labour hours with work-orders or batches or capital jobs or overhead work-orders; absorption rates.
- Efficiency rating procedures.

(c) Direct expenses: Sub-contracting; Control on material movements; identification with the main product or services; Documentation requirements.

(d) Overheads:

- Functional analysis; Factory Administration, Selling, Distribution, Research and development. Behavioural analysis; Fixed, Variable, Semi-variable.
- Factory overheads; Primary allocation to all cost centres; Secondary allocation of service/utility cost centres to production cost centres; Criteria for choosing suitable basis for allotment; Activity-based cost allocations; Capacity cost adjustments; Fixed absorption rates for absorbing overheads to products or services.
- Administration overheads; Activity analysis for control; Method of allocation to cost centres or products.
- Selling and distribution overheads; Analysis and absorption of the expenses in products/customers; Impact of marketing strategies; Cost effectiveness of various methods of sales promotion; Segment-wise/customer-wise/region-wise cost analysis.

Unit 3

Methods of costing: Job/Contract costing system; Process costing system; operating costing system.

Unit 4

Cost accounts systems, Cost control accounts (non-integrated accounts), Reconciliation of cost and financial accounts.

Unit 5

General introduction to Cost Accounting records and rules (industry-wise details are not expected).

Unit 6

Cost system installation and operation; Structuring the organization into cost/activity centers; criteria and purpose.

Unit 7 : Product cost sheets:

- (i) Valuation of work-in-progress; Procedures in Job order method and in Process costing.
- (ii) Profitability statements; Product-wise/ segment-wise/ customer-wise profitability.

Unit 8

Uniform costing and inter-firm comparison.

Unit 9

Cost Reduction.

REFERENCE BOOKS

- S.P. Jain & K.L.Narang, "Cost Accounting"
- S. P. Iyengar, "Cost Accounting Principles and Practice"
- V.K Saxena & C.D. Vashist, "Cost Accounting"
- M.N. Arora, "Cost Accounting"
- S. N. Maheshwari, "Management Accounting and Financial Control"
- R.K. Sharma Shashi K. Gupta, "Management Accounting"
- Sharma and Gupta, "Management Accounting"

B110 - Financial Management

Contents:

Unit 1 : Scope and Objectives of Financial Management

- (a) Meaning, importance and objectives
- (b) Conflicts in profit versus value maximization principle
- (c) Role of Chief Financial Officer.

Unit 2 : Time Value of Money

Compounding and discounting techniques – concepts of annuity and perpetuity.

Unit 3 : Financial Analysis and Planning

- (a) Ratio analysis for performance evaluation and financial health
- (b) Application of ratio analysis in decision-making
- (c) Analysis of cash flow statement.

Unit 4 : Financing Decisions

- (a) Cost of Capital – weighted average cost of capital and marginal cost of capital
- (b) Capital Structure decisions – capital structure patterns, designing optimum capital structure, constraints, various capital structure theories
- (c) Business risk and financial risk – operating and financial leverage, trading on equity.

Unit 5 : Types of Financing

- (a) Different sources of finance
- (b) Project financing – intermediate and long term financing
- (c) Negotiating term loans with banks and financial institutions and appraisal thereof
- (d) Introduction to lease financing
- (e) Venture capital finance.

Unit 6 : Investment Decisions

- (a) Purpose, objective, process
- (b) Understanding different types of projects
- (c) Techniques of decision making: non-discounted and discounted cash flow approaches - payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index.
- (d) Ranking of competing projects, ranking of projects with unequal lives.

Unit 7 : Management of working capital

- (a) Working capital policies
- (b) Funds flow analysis
- (c) Inventory management
- (d) Receivables management

- (e) Payables management
- (f) Management of cash and marketable securities
- (g) Financing of working capital.

REFERENCE BOOKS

- Damodaran, A. 1995, Corporate Finance: Theory and Practice, 1st Ed., Wiley & Sons.
- Pandey, I.M. 1999, Financial Management, 8th Ed., Vikas Publishing House
- Brearly, R. A. and Myers, S. C. 1996, Principles of Corporate Finance, 4th Ed., Tata McGraw Hill
- Pike, R and Neale, B. 1998, Corporate Finance and Investment: Decisions and Strategies, Prentice Hall of India
- Van Horne, J.C. 1995, Financial Management and Policy, 10th Ed., Prentice Hall of India.
- Rustagi, R.P. 1999, Financial Management: Theory, Concepts and Problems, Galgotia Publishing Company.
- Chandra, P. 1999, Financial Management: Theory and Practice, 4th Ed., Tata McGraw Hill.

Third Year (Stage-III)

B111 - Corporate Accounting

Contents

Unit 1

Conceptual Framework for Preparation and Presentation of Financial Statements

Unit 2 : Accounting Standards

Working knowledge of:

- AS 4 : Contingencies and Events occurring after the Balance Sheet Date
- AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
- AS 11 : The Effects of Changes in Foreign Exchange Rates (Revised 2003)
- AS 12 : Accounting for Government Grants
- AS 16 : Borrowing Costs
- AS 19 : Leases
- AS 20 : Earnings Per Share
- AS 26 : Intangible Assets
- AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

Unit 3 : Advanced Issues in Partnership Accounts

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company.

Unit 4 : Company Accounts

- (a) Accounting for employee stock option plan, Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures
- (b) Advanced problems for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation of inter-company holding)
- (c) Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and Liquidator's statement of account of the winding up.
- (d) Financial Statements of Banking, Insurance and Electricity Companies

Unit 5 : Accounting for Special Transactions

Departmental and branch accounts including foreign branches

REFERENCE BOOKS

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts, Theory Method and Application-13th Revised Edition 2006", Sultan Chand & Co., New Delhi.
- Dr. M. A. Arul Anandam, Dr. K. S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi . 2003.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts, Theory Method and Application-13th Revised Edition 2006", Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publications, Chennai, 2004

B112 - Auditing

Contents

Unit 1 : Auditing Concepts

Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Unit 2 : Auditing and Assurance Standards

Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

Unit 3 : Auditing engagement

Audit planning, Audit programme, Control of quality of audit work–Delegation and supervision of audit work.

Unit 4 : Documentation

Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

Unit 5 : Audit evidence

Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Unit 6 : Internal Control

Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit 7

Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.

Unit 8 : Audit Sampling

Types of sampling, Test checking, Techniques of test checks.

Unit 9

Analytical review procedures.

Unit 10 : Audit of payments

General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.

Unit 11 : Audit of receipts

General considerations, Cash sales, Receipts from debtors, Other Receipts.

Unit 12 : Audit of Purchases

Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

Unit 13 : Audit of Sales

Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.

Unit 14 : Audit of suppliers' ledger and the debtors' ledger

Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts.

Unit 15 : Audit of impersonal ledger

Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting.

Unit 16

Audit of assets and liabilities.

Unit 17 : Company Audit

Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

Unit 18 : Audit Report

Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Unit 19

Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).

Unit 20

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.

REFERENCE BOOKS

- B.N. Tandon, "Practical Auditing" ,S Chand Company Ltd
- F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
- Spicer and Pegler, "Auditing: Khatalia's Auditing"
- Kamal Gupta, "Auditing" , Tata Mcgriall Publications

B113 - Taxation

Contents:

Unit 1 : Income Tax

1. Important definitions in the Income-tax Act, 1961
2. Basis of charge; rates of taxes applicable for different types of assesses
3. Concepts of previous year and assessment year
4. Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India
5. Incomes, which do not form part of total income
6. Heads of income and the provisions governing computation of income under different heads
7. Income of other persons included in assessor's total income
8. Aggregation of income; set-off or carry forward and set-off of losses
9. Deductions from gross total income
10. Computation of total income and tax payable; rebates and reliefs
11. Provisions concerning advance tax and tax deducted at source
12. Provisions for filing of return of income.

Unit 2 : Service Tax

1. Service tax – concepts and general principles
2. Charge of service tax and taxable services
3. Valuation of taxable services
4. Payment of service tax and filing of returns
5. VAT – concepts and general principles
6. Calculation of VAT Liability including input Tax Credits
7. Small Dealers and Composition Scheme
8. VAT Procedures.

REFERENCE BOOKS

- Dirgare Pagare, "Business taxation"
- Balasubramanian, "Business taxation"
- Jain & Narang, "Income Tax"
- "Bare Act TN VAT 2006"
- V. Balachandran, "Indirect Taxation"
- V. S. Datey, "Indirect Taxes Law and Practice"

B114 - Information Technology

Contents:

Unit 1 : Introduction to Computers

- (a) Computer hardware
 - Classification of computers – personal computer, workstation, servers and super computers
 - Computer components – CPU, input output devices, storage devices
- (b) BUS, I/O CO processors, ports (serial, parallel, USB ports), expansion slots, add on cards, on board chips, LAN cards, multi media cards, cache memory, buffers, controllers and drivers
- (c) Computer software
 - Systems software – operating system, translators (compilers, interpreters and assemblers), system utilities
 - General purpose software/ utilities - word processor, spread sheet, DBMS, scheduler / planner, Internet browser and e-mail clients
 - Application software – financial accounting, payroll, inventory
 - Specialized systems – Enterprise Resource Planning (ERP), artificial intelligence, expert systems, decision support systems – an overview

Unit 2 : Data Storage, Retrievals and Data Base Management Systems

- (a) Data and information concepts: bits, bytes, KB, MB, GB, TB
- (b) Data organization and access
 - Storage concepts: records, fields, grouped fields, special fields like date, integers, real, floating, fixed, double precision, logical, characters, strings, variable character fields (Memo); key, primary key, foreign key, secondary key, referential integrity, index fields.
 - Storage techniques: sequential, block sequential, random, indexed, sequential access, direct access, and random access including randomizing
 - Logical structure and physical structure of files
- (c) DBMS models and classification:
 - Need for database, administration, models, DML and DDL (query and reporting); data dictionaries, distributed databases, object oriented databases, client server databases, and knowledge databases
- (d) Backup and recovery – backup policy, backup schedules, offsite backups, recycling of backups, frequent checking of recovery of backup
- (e) Usage of system software like program library management systems and tape and disk management systems – features, functionalities, advantages
- (f) Data mining and data warehousing - an overview

Unit 3 : Computer Networks & Network Security

- (a) Networking concepts – need and scope, benefits

Classification: LAN, MAN, WAN, VPN; peer-to-peer, client server
Components - NIC, router, switch, hub, repeater, bridge, gateway, modem
Network topologies – bus, star, ring, mesh, hybrid, and architecture: token ring, Ethernet
Transmission technologies and protocols – OSI, TCP/IP, ISDN etc.
Network operating system

- (b) Local Area Networks – components of a LAN, advantages of LAN
- (c) Client server technology
Limitation of single user systems and need for client server technology
Servers – database, application, print servers, transaction servers, Internet servers, mail servers, chat servers, IDS
Introduction to 3-tier and “n” tier architecture (COM, COM+)
- (d) Data centers: features and functions, primary delivery centre and disaster recovery site
- (e) Network security need; threats and vulnerabilities; security levels; techniques

Unit 4 : Internet and other technologies

- (a) Internet and world-wide web, intranets, extranets, applications of Internet, Internet protocols
- (b) E-commerce - nature, types (B2B, B2C, C2C), supply chain management, CRM, Electronic Data Interchange (EDI), Electronic Fund Transfers (EFT), payment portal, e-commerce security;
- (c) Mobile commerce, Bluetooth and Wi-Fi

Unit 5 : Flowcharts, Decision Tables.

REFERENCE BOOKS

- Rajaraman, V. 1998, An Introduction to Computers, Prentice Hall of India.
- Nagpal, 1999, Computer fundamentals, Wheeler Publishing, New Delhi.
- Bhatnagar, S.C. and Ramani, K.V., Computers and Information Management.
- Hunt and Shelly. 1994, Computers and Commonsense, Prentice Hall of India.
- Manuals for Ms-Office, Excel, MS -Word, MS – Access, FoxPro
- Mansfield. 1994, Compact Guide to MS - Office, BPB Publications.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

1. Admission to the Course:

A candidate who fulfills any one of the following two conditions is eligible for admission to this programme:

(i) Who has passed the entry level examination of Chartered Accountancy Course of ICAI (by whatever name called say Entrance / Foundation / Professional Education –I / Common Proficiency Test), or:

(ii) Who has passed the intermediate stage of Chartered Accountancy Course of ICAI (by whatever name called say Intermediate / Professional Education – II / Professional Competence Course).

2. Admission and Course Fee:

A student shall pay such fees for admission to the course as it may fix it from time to time. The present fee for this special course shall be Rs.15,000/-.

3. Course contents:

A candidate shall be examined in the papers stated hereinbelow as per the syllabus specified by the University.

First Year (Stage – I)

Code No	PAPER	Marks
B101	Business Communication	100
B102	Management Process & Organizational Behavior	100
B103	Human Resource Management	100
B104	Marketing Management	100
B105	Business Environment	100

Second Year (Stage- II)

B106	Principles of Accountancy	100
B107	Mercantile Law	100
B108	General Economics	100
B109	Business Statistics & Mathematics	100
B110	Auditing	100

Third Year (Stage – III)

B111	Financial Accounting	100
B112	Company Law	100
B113	Cost Accounting	100
B114	Financial Management	100
B115	Taxation	100

Total Marks: 1500

4. Exemption of Papers:

Students who have already passed the Intermediate/PE-II/PCC stage examination of Chartered Accountancy Course of ICAI (by whatever name called) shall be eligible for exemption in respect of the following papers:

Second Year (Stage – II)

B106	Principles of Accountancy	100
B107	Mercantile Law	100
B108	General Economics	100
B109	Business Statistics & Mathematics	100
B110	Auditing	100

Third Year (Stage – III)

B111	Financial Accounting	100
B112	Company Law	100
B113	Cost Accounting	100
B114	Financial Management	100
B115	Taxation	100

5. Admission to BBA Examination:

A student shall be admitted to BBA examination only if he:-

- (iii) is registered/admitted to the BBA Course
- (iv) has undergone a study course for a period not less than 9 months as may be specified by Board of Studies of ICAI from time to time as on the first day of the month in which examination is held by the Bharathiar University.

6. Examination and related Fees:

The examination fee as may be prescribed by the Bharathiar University from time to time shall be payable by the students to the university.

7. Medium of Instruction:

This programme shall be offered in the English medium.

8. Eligibility for Degree:

The student shall be awarded B.B.A. degree by Bharathiar University if he/she has passed all papers stated hereinabove except those exempted as per **clause 4**, in view of having passed the Intermediate stage examination of CA course of ICAI by whatever name called.

Further on completion of PCC or its equivalent a student becomes eligible for the degree after 6 months of completion of PCC or Completing all the courses whichever is earlier.

9. Determination of Division /Grade

The marks obtained at Intermediate stage of examination of ICAI (by whatever name called say Intermediate /Professional Education – II / Professional Competence Course) and the marks obtained in non-exempted papers conducted by the Bharathiar University shall form the basis for the determination of division for awarding the Degree. Further, in order to determine the Division, Scaling method shall be used wherever required.

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Syllabus for B.B.A Course

First Year (Stage – I)

Code No	PAPER	Marks
B101	Business Communication	100
B102	Management Process & Organizational Behaviour	100
B103	Human Resource Management	100
B104	Marketing Management	100
B105	Business Environment	100

Second Year (Stage- II)

B106	Principles of Accountancy	100
B107	Mercantile Law	100
B108	General Economics	100
B109	Business Statistics & Mathematics	100
B110	Auditing	100

Third Year (Stage – III)

B111	Financial Accounting	100
B112	Company Law	100
B113	Cost Accounting	100
B114	Financial Management	100
B115	Taxation	100

Total Marks: 1500

First Year (Stage – I)

B101 - Business Communication

Contents

Unit 1

Essential and importance of business communication – Methods of communication – types of Barriers.

Unit 2

Letters of enquiry, orders, complaints and adjustments, trade enquiries and References.

Unit 3

Correspondence of company Secretary with shareholders and directors – agenda – Minutes – Preparation.

Unit 4

Communication through letters: Essentials – Importance Contents –Reports by individuals –committees – annual report application for appointment –Reference and appointment orders.

Unit 5

Communications media – merits of various devices – E-mail, Internet, Intercom, Telegram, Telex and Telephones –Fax

REFERENCE BOOKS

- Bhushan Y.K., "Business Organization"
- L.M. Prasad, "Principles of Management"
- Dinkar Pagare, "Business Management"
- P.N. Reddy, "Principles of Business organization and Management"

B102 – Management Process and Organizational Behavior

Contents

Unit 1

Definition of Management – Nature and Scope of Management Process – Management: a science or an art? – Scientific Management – Managerial functions and roles – The evolution of Management Theory. Planning: meaning and purpose of planning – steps in planning – types of planning. Objectives and Policies – Decision-making: Process of Decision making – types of Decisions.

Unit 2

Organizing: Types of organization – Organizational structure – span of control – use of staff units and committees. Delegation: Delegation and centralization – Line and Staff Relationship. Staffing: Sources of recruitment – Selection process – training. Directing: Nature and purpose of Directing. Controlling: Need for co-ordination – meaning and importance of controls – control process – Budgetary and non-Budgetary controls – Modern trends in Management Process – cases studies.

Unit 3

Importance and scope of organizational psychology – Individual differences – Intelligence tests – Measurement of intelligence – Personality tests – nature, types and uses. Perception – Factors affecting perception – Motivation – Theories – financial and non-financial motivation – techniques of motivation – Transactional Analysis – Brainstorming.

Unit 4

Job satisfaction – meaning – factors – theories – Management of Job satisfaction – Morale – importance – Employee attitude and behavior and their significance to employee productivity – job enrichment – job enlargement. Hawthorne Experiment – importance – Group Dynamics – Cohesiveness – Cooperation – competition – conflict – Types of Conflict – Resolution of conflict – Sociometry – Group norms – Role – Status – supervision style – Training for supervisions.

Unit 5

Leadership – types – theories – Trait, Managerial Grid, Fiddler's contingency – Organizational climate – organizational effectiveness – organizational development – counseling and guidance – Importance of counselor – types of counseling – merits of counseling.

REFERENCE BOOKS

- L.M. Prasad , "Principles of Management"
- Dinakar Pagare, "Business Management"
- Keith Davis, "Human Behaviour at Work"
- Fred Luthans, "Organisational Behaviour"
- L.M. Prasad, "Organisational Behaviour"
- Hippo, "Organisational Behaviour"

B103 - Human Resource Management

Contents

Unit 1

Definition, objectives and functions of HRM –Role and Structure of personnel functions in organization, personnel principles and policies.

Unit 2

Human resource planning: - Characteristics of HRP, need for HR planning (HRP) Process
Job analysis, Job design, Job description, Job specification, Recruitment & Selection
Process: - Placement and induction, training and development, promotion, demotions,
transfers, separation.

Unit 3

Wage and salary administration: - factors principles, compensation plan, Individuals,
group incentives, bonus, fringe benefits, and job evaluation systems.

Unit 4

Employee maintenance and integration:- Welfare and safety, accident Prevention,
administration of discipline, employee motivation, need and Measures.

Unit 5

Personnel Records and Reports: - Personnel research and personnel audit, Objectives,
scope and importance.

REFERENCE BOOKS

- CS. Venkataraman and BK. Srivastva, "Personnel Management and Human Resources"
- Yodder, Dale and Paul. D Standohar, "Personnel Management and Industrial Relations.
- Prasad, Lallan and A.M.Banerjee, "Management of HR"
- Monappa, Arun, "Industrial Relations".

B104 - Marketing Management

Contents

Unit 1

Definition of Marketing - Marketing Management- Marketing concept – Meaning Importance of marketing in developing countries - Functions of Marketing – Marketing environment: various environmental factors affecting the marketing function.

Unit 2

Buyer Behavior - Buying motives - explanation of motivation – Market Segmentation of different bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

Unit 3

The Product-Marketing characteristics -consumer goods-industrial goods- Production policy - Product Life Cycle (PLC) - Product mix - modification & elimination – packing Developing new Products- strategies.

Unit 4

Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes - multiproduct pricing. Physical Distribution - Management of physical distribution - marketing risks.

Unit 5

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality – Positioning and leveraging the brands-Brands Equity.

REFERENCE BOOKS

- Philip Kotler, "Marketing Management"
- Rajan Nair, "Marketing Management"
- Cundiff and Still, "Fundamentals of Modern Marketing".

B105 - Business Environment

Contents

Unit 1

Meaning definition international environment external environment: macro Environment: environmental change: techniques for environmental analysis – strategic management.

Unit 2 : Businesses and Society

Changing concept and objectives of business professionalisation; Business Ethics, Business and culture social responsibility to shareholders; employees, Consumers, community.

Unit 3 : Economic Systems

Capitalism –socialism – mixed economy – the mixed economy of India. Economic roles of government regulatory role – promotional role – entrepreneurial role – planning role.

Unit 4 : Industrial Sickness

Definition of sick units – magnitude – weak units causes of sickness – Government's policy – sick industrial companies act –sick small-scale units. Financial institution and industrial sickness. MRTP Act – MRTP Objectives – Amendments – MRTP – Commission.

Unit 5 : Industrial Financial Institutions

IDBI, IFCI, ICICI, IRBI, SHCI, DFHI, UTI, LIC, GIC,

Unit 6 : Foreign capital and technology

Role of foreign capital – private foreign capital imitations and dangers of foreign capital, government policy.

REFERENCE BOOKS

- Francis Chernunilam, "Business Environment"
- K.Asathappa, "Essentials of Business Environment"

Second Year (Stage-II)

B106-Principles of Accountancy

Contents

Unit 1 : Theoretical Framework

- (i) Meaning and Scope of accounting
- (ii) Accounting Concepts, Principles and Conventions
- (iii) Accounting Standards – concepts, objectives, benefits
- (iv) Accounting Policies
- (v) Accounting as a measurement discipline – valuation principles, accounting estimates

Unit 2 : Accounting Process

Books of Accounts leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors including rectifications thereof.

Unit 3

Bank Reconciliation Statement

Unit 4 : Inventories

Basis of inventory valuation and record keeping.

Unit 5 : Depreciation accounting

Methods, computation and accounting treatment of depreciation, Change in depreciation methods.

Unit 6

Preparation of Final Accounts for Sole Proprietors

Unit 7 : Accounting for Special Transactions

- (a) Consignments
- (b) Joint Ventures
- (c) Bills of exchange and promissory notes
- (d) Sale of goods on approval or return basis.

Unit 8 : Partnership Accounts

Final accounts of partnership firms – Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

Unit 9 : Introduction to Company Accounts

Issue of shares and debentures, forfeiture of shares, re-issue of Forfeited shares, redemption of preference shares.

REFERENCE BOOKS

- N. Vinayakam, P. L. Maniam and K. L. Nagarajan, "Principles of Accountancy", S. Chand & Company Ltd.,
- T. S. Grewal, "Introduction to Accountancy", S. Chand & Company Ltd.,
- R. L. Gupta, V. K. Gupta and M. C. Shukla, "Financial Accounting", Sultan Chand & Sons
- T. S. Grewal, S. C. Gupta and S. P. Jain, "Advanced Accountancy", Sultan Chand & Sons
- K. L. Narang and S. N. Maheswari, "Advanced Accountancy", Kalyani Publishers
- S. K. Maheswari and T. S. Reddy, "Advanced Accountancy" Vikas Publishers
- A. Murthy, "Financial Accounting" Margham Publishers

B107 - Mercantile Law

Contents

Unit 1

The Indian Contract Act, 1872: An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract and breach of contract.

Unit 2

The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods – Unpaid seller and his rights.

Unit 3

The India Partnership Act, 1932

REFERENCE BOOKS

- N. D. Kapoor, "Elements of Mercantile Law"
- Gulshan SS (2003), "Elements of Mercantile Law", Excel Books, N. Delhi
- V. S. Datey, "Business and Corporate Laws"
- Rohini Agarawal, "Mercantile and Commercial Laws"

B108 - General Economics

Contents

(I) MICRO ECONOMICS

Unit 1 : Introduction to Micro Economics

- (a) Definition, scope and nature of Economics
- (b) Methods of economic study
- (c) Central problems of an economy and Production possibilities curve.

Unit 2 : Theory of Demand and Supply

- (a) Meaning and determinants of demand, Law of demand and Elasticity of demand — Price, income and cross elasticity
- (b) Theory of consumer's behavior – Marshallian approach and Indifference curve approach
- (c) Meaning and determinants of supply, Law of supply and Elasticity of supply.

Unit 3 : Theory of Production and Cost

- (a) Meaning and Factors of production
- (b) Laws of Production – The Law of variable proportions and Laws of returns to scale
- (c) Concepts of Costs — Short-run and long run costs, Average and marginal costs, Total, fixed and variable costs.

Unit 4 : Price Determination in Different Markets

- (a) Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly
- (b) Price determination in these markets.

(II) INDIAN ECONOMIC DEVELOPMENT

Unit 5 : Indian Economy – A Profile

- (a) Nature of the Indian Economy
- (b) Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth
- (c) National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans.
- (d) Basic understanding of tax system of India – Direct and Indirect Taxation

Unit 6 : Select Aspects of Indian Economy

- (a) Population – Its size, rate of growth and its implication for growth
- (b) Poverty – Absolute and relative poverty and main programs for poverty alleviation
- (c) Unemployment – Types, causes and incidence of unemployment
- (d) Infrastructure — Energy, Transportation, Communication, Health and Education

- (e) Inflation
- (f) Budget and Fiscal deficits
- (g) Balance of payments
- (h) External debts.

Unit 7 : Economic Reforms in India

- (a) Features of economic reforms since 1991
- (b) Liberalization, Privatization and Disinvestment
- (c) Globalization.

Unit 8 : Money and Banking

- (a) Money – Meaning and functions
- (b) Commercial Banks – Role and functions
- (c) Reserve Bank of India – Role and functions, monetary policy.

REFERENCE BOOKS:

- S. Sankaran, "Business Economics", Margam Publications, 2000
- Kaveri, Suha Nayak, Girija and Meenakshi, "Business Economics", Sultan Chand and Sons, 2002
- Varshney and Maheswari, "Managerial Economics", Sultan Chand and Sons, 2003
- P. L. Mehta, "Managerial Economics", McGraw Hill, 2000

B109 - Business Statistics & Mathematics

Contents

Unit 1

Ratio and proportion, Indices, Logarithms

Unit 2 : Equations

Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.

Unit 3 : Inequalities

Graphs of inequalities in two variables — common region.

Unit 4

Simple and Compound Interest including annuity — Applications

Unit 5

Basic concepts of Permutations and Combinations

Unit 6

Sequence and Series – Arithmetic and geometric progressions

Unit 7

Sets, Functions and Relations

Unit 8

Limits and Continuity — Intuitive Approach

Unit 9

Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)

Unit 10 : Statistical description of data

(a) Textual, Tabular & Diagrammatic representation of data.

(b) Frequency Distribution.

(c) Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive

Unit 11 : Measures of Central Tendency and Dispersion

Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation

Unit 12

Correlations and Regression

Unit 13

Probabilities and Expected Value by Mathematical Expectation

Unit 14 : Theoretical Distributions

Binomial, Poisson and Normal.

Unit 15 : Sampling Theory

Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.

Unit 16

Index Numbers

REFERENCE BOOKS

- London N.P., "Linear Programming", Tata McGraw-Hill
- Gupta S.P. & Gupta M.P. 1995, "Business Statistics, 10th Ed.", Sultan Chand & Sons
- Kapoor V.K. 1997, "Operations Research, 5th Ed." Sultan Chand & Sons
- Sharma J.K. 1997, "Operations Research: Theory & Application", Mac Millan India Ltd.
- Gupta S.P., "Statistical Techniques", Sultan Chand & Sons
- Grobner D.F. & Shannon P.W., "Essential of Business Statistics: A Decision Making Approach", Macmillan College Publishing Co.
- Fleming M.C. & Joseph G.N. 1996, "Statistics for Management, 2nd Ed.", Prentice Hall of India
- Allen R.G.D. 1997, "Mathematics Analysis for Economics", AITBS Publishers & Distributors

B110 - Auditing

Contents

Unit 1 : Auditing Concepts

Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Unit 2 : Auditing and Assurance Standards

Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

Unit 3 : Auditing engagement

Audit planning, Audit programme, Control of quality of audit work–Delegation and supervision of audit work.

Unit 4 : Documentation

Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

Unit 5 : Audit evidence

Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Unit 6 : Internal Control

Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit 7

Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.

Unit 8 : Audit Sampling

Types of sampling, Test checking, Techniques of test checks.

Unit : 9 :

Analytical review procedures.

Unit 10 : Audit of payments

General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.

Unit 11 : Audit of receipts

General considerations, Cash sales, Receipts from debtors, Other Receipts.

Unit 12 : Audit of Purchases

Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

Unit 13 : Audit of Sales

Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.

Unit 14 : Audit of suppliers' ledger and the debtors' ledger

Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts.

Unit 15 : Audit of impersonal ledger

Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting.

Unit 16

Audit of assets and liabilities.

Unit 17 : Company Audit

Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

Unit 18 : Audit Report

Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Unit 19

Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).

Unit 20

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.

REFERENCE BOOKS

- B.N. Tandon, "Practical Auditing", S. Chand Company Ltd
- F.R.M De Paula, "Auditing-the English language Society and Sir Isaac", Pitman and Sons Ltd, London
- Spicer and Pegler, "Auditing : Khatalia's Auditing"
- Kamal Gupta, "Auditing ", Tata Mcgriall Publications

Third Year (Stage-III)

B111 - Financial Accounting

Contents

Unit 1.

A General Knowledge of the framing of the accounting standards, national and international accounting authorities, adoption of international financial reporting standards

Unit 2 : Accounting Standards

Working knowledge of:

AS 1: Disclosure of Accounting Policies

AS 2: Valuation of Inventories

AS 3: Cash Flow Statements

AS 6: Depreciation Accounting

AS 7: Construction Contracts (Revised 2002)

AS 9: Revenue Recognition

AS 10: Accounting for Fixed Assets

AS 13: Accounting for Investments

AS 14: Accounting for Amalgamations

Unit 3 : Company Accounts

(a) Preparation of financial statements – Profit and Loss Account, Balance Sheet and Cash Flow Statement

(b) Profit (Loss) prior to incorporation

(c) Alteration of share capital, Conversion of fully paid shares into stock and stock into shares, Accounting for bonus issue

(d) Simple problems on Accounting for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation on inter-company holding)

Unit 4

Averages Due Date, Account Current, Self-Balancing Ledgers

Unit 5

Financial Statements of Not-for-Profit Organizations

Unit 6

Accounts from Incomplete Records

Unit 7 : Accounting for Special Transactions

(a) Hire purchase and installment sale transactions

(b) Investment accounts

(c) Insurance claims for loss of stock and loss of profit.

Unit 9 : Issues in Partnership Accounts

Final accounts of partnership firms – Admission, retirement and death of a partner including treatment of goodwill;

Unit 10 : Accounting in Computerized Environment

An overview of computerized accounting system – Salient features and significance, Concept of grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports.

REFERENCE BOOKS

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. , "Corporate Accounts " , Theory Method and Application-13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Dr. M. A. Arul Anandam, Dr. K. S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Del hi . 2003.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand &., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004

B112 - Company Law (30 marks)

Contents

The Companies Act, 1956 – Sections 1 to 197

- (a) Preliminary
- (b) Board of Company Law Administration - National Company Law Tribunal; Appellate Tribunal
- (c) Incorporation of company and matters incidental thereto
- (d) Prospectus and allotment, and other matters relating to use of shares or debentures
- (e) Share capital and debentures
- (f) Registration of charges
- (g) Management and administration – general provisions – registered office and name, restrictions on commencement of business, registers of members and debentures holders, foreign registers of members or debenture holders, annual returns, general provisions regarding registers and returns, meetings and proceedings.
- (h) Company Law in a computerized environment – e-filing.

REFERENCE BOOKS

- N.D.Kapoor, "Company Law and Secretarial Practice"
- P.P.S. Gogna, "Text book of Company Law"
- P.K. Ghosh, "Text Book of Company Secretarial Practice"
- Kuchaal M.C, "Secretarial Practice"

B113 - Cost Accounting

Contents:

Unit 1

Objectives, Importance and Advantages of Cost Accounting, cost concepts; Types of costing; Installation of a costing system; Essentials of a good Cost Accounting system; Difference between Cost Accounting and Financial Accounting; Elements of cost; Cost unit, Cost centre and Profit centre.

Unit 2 : Cost ascertainment

(a) Material accounting:

- (i) Procurement procedures; Store procedures and Documentation in respect of receipts, Issues of stock, Stock verification.
- (ii) Inventory control; Conventional techniques such as fixing of minimum/maximum and re-order levels.
- (iii) Valuation of receipts, issues of inventories.
- (iv) Consumption; Identification with products of cost centers; Basis for consumption entries in financial accounts; Monitoring consumption.

(b) Employee-related cost:

- (i) Attendance and Payroll procedures; Overview of statutory requirements; Overtime and incentives.
- (ii) Utilisation of labour; classification into direct and indirect as demanded by circumstances of the unit identifying with cost centres; labour booking procedures; identifying labour hours with work-orders or batches or capital jobs or overhead work-orders; absorption rates.
- (iii) Efficiency rating procedures.
- (c) Direct expenses: Sub-contracting; Control on material movements; identification with the main product or services; Documentation requirements.
- (d) Overheads:
 - (i) Functional analysis; Factory Administration, Selling, Distribution, Research and development. Behavioural analysis; Fixed, Variable, Semi-variable.
 - (ii) Factory overheads; Primary allocation to all cost centres; Secondary allocation of service/utility cost centres to production cost centres; Criteria for choosing suitable basis for allotment; Activity-based cost allocations; Capacity cost adjustments; Fixed absorption rates for absorbing overheads to products or services.
 - (iii) Administration overheads; Activity analysis for control; Method of allocation to cost centres or products.
 - (iv) Selling and distribution overheads; Analysis and absorption of the expenses in products/customers; Impact of marketing strategies; Cost effectiveness of various methods of sales promotion; Segment-wise/customer-wise/region-wise cost analysis.

Unit 3

Methods of costing: Job/Contract costing system; Process costing system; operating costing system.

Unit 4

Cost accounts systems, Cost control accounts (non-integrated accounts), Reconciliation of cost and financial accounts.

Unit 5

General introduction to Cost Accounting records and rules (industry-wise details are not expected).

Unit 6

Cost system installation and operation; Structuring the organization into cost/activity centers; criteria and purpose.

Unit 7 : Product cost sheets:

- (i) Valuation of work-in-progress; Procedures in Job order method and in Process costing.
- (ii) Profitability statements; Product-wise/ segment-wise/ customer-wise profitability.

Unit 8

Uniform costing and inter-firm comparison.

Unit 9

Cost Reduction.

REFERENCE BOOKS

- S.P. Jain & K.L.Narang, "Cost Accounting"
- S. P. Iyyangar, "Cost Accounting Principles and Practice"
- V. K. Saxena & C.D. Vashist, "Cost Accounting"
- M.N.Arora, "Cost Accounting"
- S. N. Maheshwari, "Management Accounting and Financial Control"
- R.K. Sharma Shashi K. Gupta, "Management Accounting"
- Sharma and Gupta, "Management Accounting"

B114 - Financial Management

Contents:

Unit 1 : Scope and Objectives of Financial Management

- (a) Meaning, importance and objectives
- (b) Conflicts in profit versus value maximization principle
- (c) Role of Chief Financial Officer.

Unit 2 : Time Value of Money

Compounding and discounting techniques – concepts of annuity and perpetuity.

Unit 3 : Financial Analysis and Planning

- (a) Ratio analysis for performance evaluation and financial health
- (b) Application of ratio analysis in decision-making
- (c) Analysis of cash flow statement.

Unit 4 : Financing Decisions

- (a) Cost of Capital – weighted average cost of capital and marginal cost of capital
- (b) Capital Structure decisions – capital structure patterns, designing optimum capital structure, constraints, various capital structure theories
- (c) Business risk and financial risk – operating and financial leverage, trading on equity.

Unit 5 : Types of Financing

- (a) Different sources of finance
- (b) Project financing – intermediate and long term financing
- (c) Negotiating term loans with banks and financial institutions and appraisal thereof
- (d) Introduction to lease financing
- (e) Venture capital finance.

Unit 6 : Investment Decisions

- (a) Purpose, objective, process
- (b) Understanding different types of projects
- (c) Techniques of decision making: non-discounted and discounted cash flow approaches - payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index.
- (d) Ranking of competing projects, ranking of projects with unequal lives.

Unit 7 : Management of working capital

- (a) Working capital policies
- (b) Funds flow analysis
- (c) Inventory management
- (d) Receivables management

- (e) Payables management
- (f) Management of cash and marketable securities
- (g) Financing of working capital.

REFERENCE BOOKS

- Damodaran, A. 1995, "Corporate Finance : Theory and Practice, 1st Ed.", Wiley & Sons.
- Pandey, I.M. 1999, "Financial Management, 8th Ed.", Vikas Publishing House
- Brearly, R. A. and Myers, S. C. 1996, "Principles of Corporate Finance, 4th Ed.", Tata McGraw Hill
- Pike, R and Neale, B. 1998, "Corporate Finance and Investment: Decisions and Strategies", Prentice Hall of India
- Van Horne, J.C. 1995, "Financial Management and Policy, 10th Ed.", Prentice Hall of India.
- Rustagi, R.P. 1999, "Financial Management: Theory, Concepts and Problems", Galgotia Publishing Company.
- Chandra, P. 1999, "Financial Management : Theory and Practice, 4th Ed.", Tata McGraw Hill.

B115 - Taxation

Contents:

Unit 1 : Income Tax

1. Important definitions in the Income-tax Act, 1961
2. Basis of charge; rates of taxes applicable for different types of assesses
3. Concepts of previous year and assessment year
4. Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India
5. Incomes, which do not form part of total income
6. Heads of income and the provisions governing computation of income under different heads
7. Income of other persons included in assessor's total income
8. Aggregation of income; set-off or carry forward and set-off of losses
9. Deductions from gross total income
10. Computation of total income and tax payable; rebates and reliefs
11. Provisions concerning advance tax and tax deducted at source
12. Provisions for filing of return of income.

Unit 2 : Service Tax

1. Service tax – concepts and general principles
2. Charge of service tax and taxable services
3. Valuation of taxable services
4. Payment of service tax and filing of returns
5. VAT – concepts and general principles
6. Calculation of VAT Liability including input Tax Credits
7. Small Dealers and Composition Scheme
8. VAT Procedures.

REFERENCE BOOKS

- Dirgare Pagare, "Business Taxation"
- Balasubramanian, "Business Taxation"
- Jain & Narang, "Income Tax"
- Bare Act – TNVAT 2006
- V. Balachandran, "Indirect Taxation"
- V.S.Datey, "Indirect Taxes Law and Practice"

MASTER OF COMMERCE (M.Com)**1. Admission to the Course:**

A candidate who is either a graduate from a recognised university or has passed the Final stage of Chartered Accountancy Course of ICAI (by whatever name called) shall be eligible for admission to M.Com Degree Course or on completion of BBA / B.Com through the ICAI route.

2. Admission and Course Fee:

A student shall pay such fees for admission to the course as it may fix it from time to time. The present fee for this special course shall be Rs.15000/-.

3. Course contents:

A candidate shall be examined in the syllabus for each paper stated herein below as may be specified by the University.

First Year (Stage – I)

Code No	PAPER	Marks
M101	Marketing Management	100
M102	Human Resource Management	100
M103	Business Environment	100
M104	Financial Management	100
M105	Corporate Accounting	100

Second Year (Stage – II)

M106	Auditing	100
M107	Company Law	100
M108	Cost & Management Accounting	100
M109	Information Technology in Business	100
M110	Taxation	100

Total Marks: 1000

4. Exemptions of Papers:

Students who have already passed the Final stage examination of Chartered Accountancy Course of ICAI (by whatever name called) shall be eligible for exemption in respect of the following papers:

First Year (Stage – I)

Code No	PAPER	Marks
M104	Financial Management	100
M105	Corporate Accounting	100

Second Year (Stage-II)

M106	Auditing	100
M107	Company Law	100
M108	Cost & Management Accounting	100
M109	Information Technology in Business	100
M110	Taxation	100

Total Marks: 1000

5. Admission to M.Com Examination:

A student shall be admitted to M.Com examination only if he:-

- (v) is registered/admitted to the M. Com Course
- (vi) has undergone a study course for a period not less than 9 months as may be specified by Board of Studies of ICAI from time to time as on the first day of the month in which examination is held by the Bharathiar University.

6. Examination and related Fees:

The examination fee as may be prescribed by the Bharathiar University from time to time shall be payable by the students to the university.

7. Medium of Instruction:

This programme shall be offered in the English medium.

8. Eligibility for Degree:

The student shall be awarded M. Com degree by Bharathiar University if he/she has passed all papers stated hereinabove except those exempted as per **clause 4**, in view of having passed the Final stage examination of CA course of ICAI by whatever name called.

In case a student, having joined the M.com course, is not able to claim exemption in the papers stated in Clause 4 in its entirety, by reason of having not passed the CA Final Examination by whatever name called, he shall be eligible to sit in the remaining papers mentioned in Clause 3 and on passing the same as per the scheme of the University, shall be eligible to M.Com degree.

9. Determination of Division /Grade

The marks obtained at Final stage of examination of ICAI (by whatever name called say Intermediate /Professional Education – II / Professional Competence Course) and the marks obtained in non-exempted papers conducted by the Bharathiar University shall form the basis for the determination of division for awarding the Degree. Further, in order to determine the Division, Scaling method shall be used wherever required.

10. Provision for existing Chartered Accountants

In case an existing Chartered Accountant want to get M.Com degree they can apply through the institute and exemptions will be given as per clause 4 of the above. The rest of the papers need to be completed to get the degree. They can be admitted as lateral entry students.

Syllabus for M. Com.

First Year (Stage – I)

Code No	PAPER	Marks
M101	Marketing Management	100
M102	Human Resource Management	100
M103	Business Environment	100
M104	Financial Management	100
M105	Corporate Accounting	100

Second Year (Stage – II)

M106	Auditing	100
M107	Company Law	100
M108	Cost & Management Accounting	100
M109	Information Technology in Business	100
M110	Taxation	100

Total Marks: 1000

First Year (Stage – I)

M101 - Marketing Management

Contents

Unit 1

Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management- Problems of Marketing Management - Difference between Sales Management and Marketing Management – Functions of Marketing Management –Principles of Marketing Management - Marketing Organisation Structure – Market Segmentation – Ethics in Marketing

Unit 2

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit 3

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

Unit 4

Sales Promotion-meaning and definition-objectives and importance of sales promotion-causes or sales promotion activities-types of sales promotional programmers-salesmanship and Personal selling-steps in selling-essentials of salesmanship-importance of salesmanship-qualities of a good salesman – Types of Salesman.

Unit 5

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of a Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies – Meaning and Definition - Benefits or Services of an Advertising Agency – Ethical way of advertising – MRTP.

REFERENCE BOOKS

- C. B. Mamoria and Joshi, "Marketing Management"
- Dr. C. B. Gupta and Dr. N. Rajan Nair, "Marketing Management"
- Philip Kotler, "Marketing Management"
- R. S. N. Pillai & Bagavathi, "Modern Marketing"
- William J. Stanton, "Fundamentals of Marketing"

M102 - Human Resources Management

Contents

Unit 1

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – recognition of Participation – Theories X & Y – Organization structure.

Unit 2

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Testing – Interview – Placement training – Promotion - Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale (theories of motivations).

Unit 3

Human behavior process – Perception learning – Motivational and personality development – definition of learning – Learning theories – Concept – The meaning of human motivation – Comprehensive stages – Main determinants of personality – Theories of personality - Group dynamics and Internal Organization.

Unit 4

Discipline – Meaning - Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

Unit 5

Organization conflict – conflict in organizational behaviors – Individual aspect of conflict – Organizational conflict – Management of conflict – Leadership – Leadership theories.

REFERENCE BOOKS

- P. C. Dinuvedi, "Management of Human Resources"
- Fred Luthans, "Organizational Behaviours"
- Keith Darvis, "Human Behaviours at Work"
- P. X. Tirupathi, "Personal Management & Industrial Relations"
- C.S. Memoria, "Personal Management"

M103 - Business Environment

Contents

Unit 1

Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

Unit 2

Industrial Policies and Regulations - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

Unit 3

Economic Systems – Meaning – Characteristics -Types of economic systems-Capitalism-Socialism- Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

Unit 4

Technological environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India-IFCI-IIBI-SIDBI-SFC, Latest Special purpose Financial Vehicles. Other Financial Institutions, Regulators, Modern Financial Products, Corporate Governance, Listing Norms, Corporate Compliances, Budget and its impact. Listing Agreement and Corporate Governance.

Unit 5

Globalization - Meaning and Dimensions - Features of Current Globalization –Essential Conditions for Globalization - Globalization of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNCs-MNCs in India.

REFERENCE BOOKS

- Francis Cherunilam, "Business Environment"
- Dr. C. B. Gupta, "Business Environment"
- Gupta N. S. "Multinational Corporations"
- Keith Davis and Robert L. Blomstorm, "Business Society and Environment"
- Francis E. Merrill, "Societies and Culture"
- V. A. Avadhani, "Investment and Securities Markets in India"

M104 - Financial Management

Contents:

Unit 1 : Scope and Objectives of Financial Management

- (a) Meaning, importance and objectives
- (b) Conflicts in profit versus value maximization principle
- (c) Role of Chief Financial Officer.

Unit 2 : Time Value of Money

Compounding and discounting techniques – concepts of annuity and perpetuity.

Unit 3 : Financial Analysis and Planning

- (a) Ratio analysis for performance evaluation and financial health
- (b) Application of ratio analysis in decision-making
- (c) Analysis of cash flow statement.

Unit 4 : Financing Decisions

- (a) Cost of Capital – weighted average cost of capital and marginal cost of capital
- (b) Capital Structure decisions – capital structure patterns, designing optimum capital structure, constraints, various capital structure theories
- (c) Business risk and financial risk – operating and financial leverage, trading on equity.

Unit 5 : Types of Financing

- (a) Different sources of finance
- (b) Project financing – intermediate and long term financing
- (c) Negotiating term loans with banks and financial institutions and appraisal thereof
- (d) Introduction to lease financing
- (e) Venture capital finance.

Unit 6 : Investment Decisions

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- (b) Understanding different types of projects
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- (d) Ranking of competing projects, ranking of projects with unequal lives.

Unit 7 : Management of working capital

- (a) Working capital policies
- (b) Funds flow analysis
- (c) Inventory management
- (d) Receivables management

- (e) Payables management
- (f) Management of cash and marketable securities
- (g) Financing of working capital.

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- Damodaran, A. 1995, "Corporate Finance : Theory and Practice, 1st Ed.", Wiley & Sons.
- Pandey, I.M. 1999, "Financial Management, 8th Ed.", Vikas Publishing House
- Brearly, R. A. and Myers, S. C. 1996, "Principles of Corporate Finance, 4th Ed.", Tata McGraw Hill
- Pike, R and Neale, B. 1998, "Corporate Finance and Investment : Decisions and Strategies", Prentice Hall of India
- Van Horne, J.C. 1995, "Financial Management and Policy, 10th Ed.", Prentice Hall of India.
- Rustagi, R.P. 1999, "Financial Management : Theory, Concepts and Problems", Galgotia Publishing Company.
- Chandra, P. 1999, "Financial Management : Theory and Practice, 4th Ed.", Tata McGraw Hill.

M105 - Corporate Accounting

Contents

Unit 1

Accounting Standards and Guidance Notes on various accounting aspects issued by the ICAI and advanced problems based thereon.

Unit 2

Corporate financial reporting – issues and problems with special reference to published financial statements.

Unit 3

Consolidated accounts of holding and group companies.

Unit 4

Accounting for amalgamation: Purchase and pooling of interests methods of accounting.

Unit 5

Accounting aspects of corporate restructuring.

Unit 6

Financial reporting in respect of various kinds of financial institutions like mutual funds, non-banking finance companies, merchant bankers, stock brokers.

Unit 7

Fund-based accounting (for non-profit organization)

Unit 8 : Developments in accounting:

- Interim reporting.
- Segment reporting.
- Value-added statement.
- Economic value – added statement
- Corporate social reporting.
- Human resource accounting.
- Accounting for Intangible Assets
- Accounting for Financial Instruments.
- Environmental accounting

Unit 9

Valuation of goodwill and shares.

Unit 10

Comparative study of basic concepts of international accounting standards, US GAAP and standards in India.

REFERENCE BOOKS

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts, Theory Method and application-13th Revised Edition 2006", Sultan Chand & Co., New Delhi.
- Dr. M. A. Arul Anandam, Dr. K. S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi . 2003.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts, Theory Method and Application-13th Revised Edition 2006", Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publications, Chennai, 2004

Second Year (Stage –II)

M106 - Auditing

Contents

Unit 1 : Audit strategy, planning and programming

Planning the flow of audit work; drafting of reports; audit strategy, planning, programme, and importance of supervision; review of audit notes and working papers; principal's ultimate responsibility; extent of delegation; control over the quality of audit work; reliance on the work of other auditor, internal auditor or an expert.

Unit 2 : Internal control

Evaluation of internal control procedures; techniques including questionnaire, flowchart; internal audit and external audit, coordination between the two.

Unit 3 : Special audit techniques

- (a) Selective verification; statistical sampling.
- (b) Special audit procedures; witnessing physical verification of assets, direct circularization of debtors and creditors.
- (c) Analytical reviews procedures.
- (d) Improving the efficiency of auditing, systems auditing, risk-based auditing.

Unit 4 : Statements/Standards and Guidance Notes

Generally accepted accounting practices and auditing procedures. Statements on Standard Auditing Practices and Guidance Notes.

Unit 5

Audit of limited companies: Statutory requirements under the Companies Act 1956; Audit of branches; joint audits. Concepts of true and fair and materiality and audit risk in the context of audit of companies.

Unit 6

Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-à-vis obligations of reporting to the members; Special reports on offer documents.

Unit 7

Dividends and divisible profits; financial, legal, and policy considerations with special reference to depreciation.

Unit 8

Special points in audit of public sector companies. Directions of Comptroller and Auditor General under Section 619; Concepts of propriety and efficiency audit.

Unit 9

Rights, duties, and liabilities of auditors; Third party liability - nature and extent.

Unit 10

Audit Committees and Corporate Governance.

Unit 11

Investigation including Due Diligence.

Unit 12

Cost audit, Environmental Audit, Energy Audit.

Unit 13

Audit of public expenditure.

Unit 14

Certificates under the Payment of Bonus Act, import/export control authorities, etc.; Distinction between certificates and reports; specific services to non-audit clients.

Unit 15

Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes.

Unit 16

Special features of audit of banks, insurance companies, co-operative societies and non-banking financial companies.

Unit 17

Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories; Inspection of special entities like banks, financial institutions, mutual funds, stock brokers.

Unit 18

Professional Liability of Auditors: Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations there under.

Unit 19

Internal audit, management and operational audit: nature and purpose, organization, audit programme; behavioral problems; Specific areas of management and operational audit involving review of internal control, purchasing operations, manufacturing operations, selling and distribution, personnel policies, systems and procedures. Aspects relating to concurrent audit.

Unit 20

Audit under computerized environment: Computer auditing; specific problems of EDP audit, need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; use of computers for internal and management audit purposes; test packs, computerized audit programmes; involvement of the auditor at the time of setting up the computer system.

REFERENCE BOOKS

- B.N. Tandon, "Practical Auditing", S Chand Company Ltd
- F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
- Spicer and Pegler, "Auditing: Khatalia's Auditing"
- Kamal Gupta, "Auditing ", Tata Mcgriall Publications

M107 - Company Laws

Contents

Unit 1

The Companies Act, 1956 (Section 209 onwards till end).

Unit 2

The Foreign Exchange Management Act, 1999.

Unit 3

The Monopolies and Restrictive Trade Practices Act, 1969

Unit 4

The Sick Industrial Companies (Special Provisions) Act, 1985

Unit 5

The Securities Contracts (Regulation) Act, 1956.

Unit 6

The Securities and Exchange Board of India Act, 1992, and Guidelines issued there under.

Unit 7

Application of Secretarial Procedures and Practices.

Unit 8

Rules of interpretation of Statutes, Deeds, and Documents.

REFERENCE BOOKS

- N.D.Kapoor, "Company Law and Secretarial Practice"
- P. P. S. Gogna, "Text Book of Company Law"
- P. K. Ghosh, "Text Book of Company Secretarial Practice"
- Kuchaal M.C., "Secretarial Practice"

M108- Cost and Management Accounting

Contents

Unit 1 : Cost Management

- (a) Developments in the business environment; just in time; manufacturing resources planning; (MRP); automated manufacturing; synchronous manufacturing and back flush systems to reflect the importance of accurate bills of material and routings; world class manufacturing; total quality management.
- (b) Activity based approaches to management and cost analysis
- (c) Analysis of common costs in manufacturing and service industry
- (d) Techniques for profit improvement, cost reduction, and value analysis
- (e) Throughput_accounting
- (f) Target costing; cost ascertainment and pricing of products and services
- (g) Life cycle costing
- (h) Shut down and divestment.

Unit 2 : Cost Volume Profit Analysis

- (a) Relevant cost
- (b) Product sales pricing and mix
- (c) Limiting factors
- (d) Multiple scarce resource problems
- (e) Decisions about alternatives such as make or buy, selection of products, etc.

Unit 3 : Pricing Decisions

- (a) Pricing of a finished product
- (b) Theory of price
- (c) Pricing policy
- (d) Principles of product pricing
- (e) New product pricing
- (f) Pricing strategies
- (g) Pricing of services
- (h) Pareto analysis

Unit 4 : Budgets and Budgetary Control

The budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets, Preparation of functional budget for operating and non-operating functions, Cash budgets, Capital expenditure budget, Master budget, Principal budget factors.

Unit 5 : Standard Costing and Variance Analysis

Types of standards and sources of standard cost information; evolution of standards, continuous -improvement; keeping standards meaningful and relevant; variance analysis; disposal of variances.

- (a) Investigation and interpretation of variances and their inter relationship
- (b) Behavioral considerations.

Unit 6 : Transfer pricing

- (a) Objectives of transfer pricing
- (b) Methods of transfer pricing
- (c) Conflict between a division and a company
- (d) Multi-national transfer pricing.

Unit 7

Cost Management in Service Sector

Unit 8

Uniform Costing and Inter firm comparison

Unit 9 : Profitability analysis

Product wise / segment wise / customer wise

Unit 10 : Financial Decision Modeling

- (a) Linear Programming
- (b) Network analysis - PERT/CPM, resource allocation and resource leveling
- (c) Transportation problems
- (d) Assignment problems
- (e) Simulation
- (f) Learning Curve Theory
- (g) Time series forecasting
- (h) Sampling and test of hypothesis

REFERENCE BOOKS

- S.P. Jain & K.L.Narang, "Cost Accounting"
- S. P. Iyyangar, "Cost Accounting Principles and Practice"
- V. K Saxena & C.D. Vashist, "Cost Accounting"
- M. N. Arora, "Cost Accounting"
- S. N. Maheshwari, "Management Accounting and Financial Control"
- R. K. Sharma Shashi K. Gupta, "Management Accounting"
- Sharma and Gupta, "Management Accounting"

M109 - Information Technology

Contents

Unit 1 : Introduction to Computers

(a) Computer hardware

Classification of computers – personal computer, workstation, servers and super computers

Computer components – CPU, input output devices, storage devices

(b) BUS, I/O CO processors, ports (serial, parallel, USB ports), expansion slots, add on cards, on board chips, LAN cards, multi media cards, cache memory, buffers, controllers and drivers

(c) Computer software

Systems software – operating system, translators (compilers, interpreters and assemblers), system utilities

General purpose software/ utilities - word processor, spread sheet, DBMS, scheduler / planner, Internet browser and e-mail clients

Application software – financial accounting, payroll, inventory

Specialized systems – Enterprise Resource Planning (ERP), artificial intelligence, expert systems, decision support systems – an overview

Unit 2 : Data Storage, Retrievals and Data Base Management Systems

(a) Data and information concepts: bits, bytes, KB, MB, GB, TB

(b) Data organization and access

Storage concepts: records, fields, grouped fields, special fields like date, integers, real, floating, fixed, double precision, logical, characters, strings, variable character fields (Memo); key, primary key, foreign key, secondary key, referential integrity, index fields.

Storage techniques: sequential, block sequential, random, indexed, sequential access, direct access, and random access including randomizing

Logical structure and physical structure of files

(c) DBMS models and classification:

Need for database, administration, models, DML and DDL (query and reporting); data dictionaries, distributed databases, object oriented databases, client server databases, and knowledge databases

(d) Backup and recovery – backup policy, backup schedules, offsite backups, recycling of backups, frequent checking of recovery of backup

(e) Usage of system software like program library management systems and tape and disk management systems – features, functionalities, advantages

(f) Data mining and data warehousing - an overview

Unit 3 : Computer Networks & Network Security

- (a) Networking concepts – need and scope, benefits
 Classification: LAN, MAN, WAN, VPN; peer-to-peer, client server
 Components - NIC, router, switch, hub, repeater, bridge, gateway, modem
 Network topologies – bus, star, ring, mesh, hybrid, and architecture: token ring, Ethernet
 Transmission technologies and protocols – OSI, TCP/IP, ISDN etc.
 Network operating system
- (b) Local Area Networks – components of a LAN, advantages of LAN
- (c) Client server technology
 Limitation of single user systems and need for client server technology
 Servers – database, application, print servers, transaction servers, Internet servers, mail servers, chat servers, IDS
 Introduction to 3-tier and “n” tier architecture (COM, COM+)
- (d) Data centers: features and functions, primary delivery centre and disaster recovery site
- (e) Network security need; threats and vulnerabilities; security levels; techniques

Unit 4 : Internet and other technologies

- (a) Internet and world-wide web, intranets, extranets, applications of Internet, Internet protocols
- (b) E-commerce - nature, types (B2B, B2C, C2C), supply chain management, CRM, Electronic Data Interchange (EDI), Electronic Fund Transfers (EFT), payment portal, e-commerce security;
- (c) Mobile commerce, Bluetooth and Wi-Fi

Unit 5

Flowcharts, Decision Tables.

REFERENCE BOOKS

- Rajaraman, V. 1998, “An Introduction to Computers”, Prentice Hall of India.
- Nagpal, 1999, “Computer fundamentals”, Wheeler Publishing, New Delhi.
- Bhatnagar, “S.C. and Ramani”, K.V., Computers and Information Management.
- Hunt and Shelly. 1994, “Computers and Commonsense”, Prentice Hall of India.
- Manuals for Ms-Office, Excel, MS -Word, MS – Access, FoxPro
- Mansfield. 1994, “Compact Guide to MS – Office”, BPB Publications.

M110 - Taxation

Contents:

Unit 1 : Income-tax

1. Important definitions in the Income-tax Act, 1961
2. Basis of charge; rates of taxes applicable for different types of assesses
3. Concepts of previous year and assessment year
4. Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India
5. Incomes, which do not form part of total income
6. Heads of income and the provisions governing computation of income under different heads
7. Income of other persons included in assessee's total income
8. Aggregation of income; set-off or carry forward and set-off of losses
9. Deductions from gross total income
10. Computation of total income and tax payable; rebates and reliefs
11. Provisions concerning advance tax and tax deducted at source
12. Provisions for filing of return of income.

Unit 2 : Service Tax

1. Service tax – concepts and general principles
2. Charge of service tax and taxable services
3. Valuation of taxable services
4. Payment of service tax and filing of returns
5. VAT – concepts and general principles
6. Calculation of VAT Liability including input Tax Credits
7. Small Dealers and Composition Scheme
8. VAT Procedures.

REFERENCE BOOKS

- Dirgare Pagare, "Business Taxation"
- Balasubramanian, "Business Taxation"
- Jain & Narang, "Income Tax"
- Bare Act – TNVAT 2006
- V.Balachandran, "Indirect Taxation"
- V.S.Datey, "Indirect Taxes Law and Practice"

MASTER OF BUSINESS ADMINISTRATION (MBA)

1. Admission to the Course:

A candidate who is either a graduate from a recognised University or has passed the Final stage of Chartered Accountancy Course of ICAI or on completing the BBA / B.Com degree through ICAI (by whatever name called) shall be eligible for admission to M.B.A. Course.

2. Admission and Course Fee:

A student shall pay such fees for admission to the course as it may fix it from time to time. The present fee for this special course shall be Rs.30,000.

3. Course contents:

A candidate shall be examined in the papers stated herein below as per the syllabus specified by the University.

First Year (Stage – I)

Code No	PAPER	Marks
M101	Principles of Management & Organisational Behavior	100
M102	Marketing Management	100
M103	Human Resource Management	100
M104	Business Environment	100
M105	Project Report*	100
M106	Financial Accounting	100
M107	Cost Accounting	100

* with a provision to submit the project report 6 months before the two years period in deserving cases. The viva-voce examination can be conducted after 6 months of completion of Chartered Accountancy courses.

Second Year (Stage – II)

M108	Corporate Accounting	100
M109	Auditing	100
M110	Business Law	100
M111	Company Law	100
M112	Taxation	100
M113	Financial Management	100
M114	Management Accounting	100
M115	Information Technology	100

Total Marks: 1500

4. Exemptions of Papers:

Students who have passed the Final stage Examination of Chartered Accountancy Course of ICAI (by whatever name called) shall be eligible for exemption in respect of the following papers:

First Year (Stage – I)

Code No	PAPER	Marks
M106	Financial Accounting	100
M107	Cost Accounting	100

Second Year (Stage – II)

M108	Corporate Accounting	100
M109	Auditing	100
M110	Business Law	100
M111	Company Law	100
M112	Taxation	100
M113	Financial Management	100
M114	Management Accounting	100
M115	Information Technology	100

Total Marks: 1500

5. Admission to MBA Examination:

A student shall be admitted to MBA examination only if he:-

- (vii) is registered/admitted to the MBA Course
- (viii) has undergone a study course for a period not less than 9 months as may be specified by Board of Studies of ICAI from time to time as on the first day of the month in which examination is held by the Bharathiar University.

6. Examination and related Fees:

The examination fee as may be prescribed by the Bharathiar University from time to time shall be payable by the students to the university.

7. Medium of Instruction:

This programme shall be offered in the English medium.

8. Eligibility for Degree:

The student shall be awarded M.B.A. degree by Bharathiar University if he/she has passed all papers stated hereinabove except those exempted as per **clause 4**, in view of having passed the Final stage examination of CA course of ICAI by whatever name called.

" Where a candidate has completed B.com or BBA on the basis of the scheme under this MOU he will be eligible for MBA degree after completion of 2 years from joining MBA programme. In case a candidate is not able to pass CA final stage examination he will be eligible for MBA degree only after completing 5 years from the date when he is registered as a student with ICAI "

9. Determination of Division /Grade

The marks obtained at Final stage of examination of ICAI (by whatever name called) and the marks obtained in non-exempted papers conducted by the Bharathiar University shall form the basis for the determination of division for awarding the Degree. Further, in order to determine the Division, Scaling method shall be used wherever required.

10. Provision for existing Chartered Accountants

In case an existing Chartered Accountant want to get MBA degree they can apply through the institute and the exemptions will be given as per clause 4 of the above. The rest of the papers need to be completed to get the degree. They can be admitted as lateral entry students.

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Syllabus for M.B.A Course

First Year (Stage – I)

Code No	PAPER	Marks
M101	Principles of Management & Organisational Behavior	100
M102	Marketing Management	100
M103	Human Resource Management	100
M104	Business Environment	100
M105	Project Report*	100
M106	Financial Accounting	100
M107	Cost Accounting	100

* With a provision to submit the project report 6 months before the two years period in deserving cases. The viva-voce examination can be conducted after 6 months of completion of Chartered Accountancy courses.

Second Year (Stage – II)

M108	Corporate Accounting	100
M109	Auditing	100
M110	Business Law	100
M111	Company Law	100
M112	Taxation	100
M113	Financial Management	100
M114	Management Accounting	100
M115	Information Technology	100

Total Marks: 1500

First Year (Stage – I)

M101 - Principles Of Management And Organisational Behaviour

Contents

Unit 1

Management: Science, Theory and Practice - The Evolution of Management Thought and the Patterns of Management Analysis - Management and Society: Social Responsibility and Ethics - Global and Comparative Management - The Basis of Global Management – Functions of Management-The Nature and Purpose of Planning - Objectives - Strategies, Policies and Planning Premises - Decision Making - Global Planning.

Unit 2

The Nature of Organizing - Organizational Structure: Departmentation - Line/Staff Authority and Decentralization - Effective Organizing and Organizational Culture - Global Organizing. Co-ordination functions in Organization - Human Factors and Motivation - Leadership - Committees and group Decision Making - Communication - Global Leading.

Unit 3

The System and Process of Controlling - Control Techniques and Information Technology - Global Controlling and Global Challenges – Direction Function – Significance.

Unit 4

Organizational Behavior: History - evaluation, Challenges & opportunities, contributing disciplines, management functions and relevance to Organization Behavior. Organizational Behavior responses to Global and Cultural diversity.

Personality - Determinants, structure, behavior, assessment, psychoanalytical social learning, job-fit, trait theories.

Emotions and Emotional Intelligence as a managerial tool. Attitudes - relationship with behavior, sources, types, consistency, work attitudes, values - importance, sources, types, ethics and types of management ethics. Perception - Process, Selection, Organization Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance.

Unit 5

Stress - Nature, sources, Effects, influence of personality, managing stress- Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behavior: team decision-making. Issues in managing teams.

Organizational change - Managing planned change. Resistance to change - Approaches to managing organizational change - Organizational Development - values - interventions, change management- Organizational culture - Dynamics, role and types of culture and corporate culture.

REFERENCE BOOKS

- Koontz & Weirich, "Essentials of Management", Tata McGraw Hill Publishing Company, New Delhi.
- Stoner, Freeman & Gilbert, "Management, PHI, 6th Edition".
- Robbins. S. P., "Fundamentals of Management", Pearson, 2003.
- Robbins. S., "Organisational Behaviour, X edn.", Prentice-Hall, India.
- Umasekaran, "Organisational Behaviour".
- VSP Rao, V Hari Krishna, "Management: Text and Cases, Excel Books, I Edition, 2004"

M102 - Marketing Management

Contents

Unit 1

Marketing Concepts and Tasks, Defining and delivering customer value and satisfaction - Value chain - Delivery network, Marketing environment, Adapting marketing to new liberalized economy - Digitalization, Customization, Changing marketing practices, - business - setting up websites; Marketing Information System, Strategic marketing planning and organization.

Unit 2

Buyer Behavior, Market Segmentation and Targeting, Positioning and differentiation strategies, Product life cycle strategies, New product development, Product Mix and Product line decisions, Branding and Packaging, Price setting - objectives, factors and methods, Price adapting policies, Initiating and responding to price changes.

Unit 3

Marketing channel system - Functions and flows; Channel design, Channel management - Selection, Training, Motivation and evaluation of channel members; Channel dynamics - VMS, HMS, MMS; Market logistics decisions.

Unit 4

Integrated marketing communication process and Mix; Advertising, Sales promotion and Public relation decisions. Direct marketing - Growth, Benefits and Channels; Telemarketing; Sales force objectives, structure, size and compensation.

Unit 5

Identifying and analyzing competitors, Designing competitive strategies for leaders, challengers, followers and nichers: Customer Relationship management - Customer database, Data warehousing and mining. Attracting and retaining customers, Consumerism in India, Controlling of marketing efforts.

Global Target market selection, standardization Vs adaptation, Product, Pricing, Distribution and Promotional Policy.

REFERENCE BOOKS

- Philip Kotler, "Marketing Management", Pearson Education/PHI, 2003.
- Rajan Saxena, "Marketing Management", Tata McGraw Hill, 2002.
- Ramasamy & Namakumari, "Marketing Management", Macmillan India, 2002.
- Ramphal and Gupta, "Case and Simulations in Marketing", Goltatia, Delhi.
- S.Jayachandran, "Marketing Management", TMH, 2003.

M103 - Human Resource Management

Contents

Unit 1 : Human Resource Function

Human Resource Philosophy – Changing environments of HRM – Strategic human resource management – Using HRM to attain competitive advantage – Trends in HRM – Organization of HR departments – Line and staff functions – Role of HR Managers.

Unit 2 : Recruitment & Placement

Job analysis: Methods - IT and computerized skill inventory - Writing job specification - HR and the responsive organization.

Recruitment and selection process: Employment planning and forecasting - Building employee commitment: Promotion from within - Sources, Developing and Using application forms - IT and recruiting on the Internet.

Employee Testing & selection: Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes, Designing & conducting the effective interview, small business applications, computer aided interview.

Unit 3 : Training & Development

Orientation & Training: Orienting the employees, the training process, needs analysis, Training techniques, special purpose training, Training via the Internet.

Developing Managers: Management Development - The responsive managers - On-the-job and off-the-job Development techniques using HR to build a responsive organization. Management Developments and CD-ROMs - Key factor for success.

Performance appraisal: Methods - Problem and solutions - MBO approach - The appraisal interviews - Performance appraisal in practice.

Managing careers: Career planning and development - Managing promotions and transfers.

Unit 4 : Compensation & Managing Quality

Establishing Pay plans: Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation.

Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations.

Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

Unit 5 : Labour relations and employee security

Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation.

Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

REFERENCE BOOKS

- Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
- David A. DeCenzo & Stephen P. Robbins, "Personnel/Human Resource Management", Third edition, PHI/Pearson.
- VSP Rao, "Human Resource Management: Text and cases, First edition", Excel Books, New Delhi - 2000.
- Dr. R. Venkatapathy & Assissi Menacheri, "Industrial Relations & Labour Welfare", Adithya Publications, CBE, 2001.
- Robert L. Gibson and Marianne H. Mitchell, "Introduction to Counseling and Guidance", VI edition, PHI, 2005.

M104 - Business Environment

Contents

Unit 1

Business environment - The concept and significance - constituents of business environment - Business and society, Business & ethics - Social responsibility - Environmental pollution and control. Business and culture- Business and Government - Political system and its influence on business - Indian constitution - Directive Principles of State Policy.

Unit 2

Managing Ethics- meaning and types – framework of organizational theories and sources – ethics across culture – factors influencing business ethics – ethical decision-making – ethical values and stakeholders- ethics and profit. Corporate Governance – structure of Boards- reforms in Boards – compensation issues – ethical leadership.

Unit 3

Globalization of the economy – trends and issues, Politics and environment, MNCs and Government relationships- Introduction to GATT and WTO.

Unit 4

Fiscal policy - central finances and new fiscal policy - Direct and indirect Tax structure, VAT, MODVAT - Service Tax problems and reforms -Expenditure Tax - Public debts &deficit financing

Unit 5

Legal environment of business – Monopolies – Company Law, Competition Act 2002. Foreign Exchange Management Act- Securities and exchange board of India Act - Customs and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

REFERENCE BOOKS

- Adhikari. M, "Economic Environment of Management"
- Francis Cherunnilam, "Business Environment"
- Pruti S. "Economic & Managerial Environment in India"
- Davis & Keith William C . Frederik, Business and Society"
- Amarchand D, "Government and Business"
- Mankard, "Business Economics"
- N Agarwal, "Indian Economy"
- Steiner and Steiner, "Business Ethics" Mc-Graw Hill
- Raj Agarwal, "Business Environment" Excel Books.

M105 - Project Report

Candidates will have to submit a Project Report on a problem/topic to be assigned by the Department MBA under the supervision of an approved guide of the School of Distance Education. The research project report will carry 100 marks. Two examiners will do the evaluation of the project report. The average of the marks awarded by the two examiners will be taken into account for the results. In case the difference in the awards given by the examiners is 30 or more marks, the project report will be referred to the third examiner. In such cases the average of two closer awards (given by three examiners) will be taken into account for the results.

The report will contain the objectives and scope of the study. Research methodology, use, and importance of the study, analysis of data collected, conclusions and recommendations. It will contain relevant charts, diagrams and bibliography. A certificate of the Supervisor certifying the authenticity of the report shall be attached therewith. The student will submit three copies of the report to the School of Distance Education. The number of pages in the report will be 75 or more. The report should be typed in A-4 size paper.

M106 - Financial Accounting

Contents

Unit 1

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.

Unit 2

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis Indian Accounting Standards.

Understanding of US GAAP,

Applications of IFRS and US GAAP.

Unit 3

Corporate Financial Reporting - Issues and problems with special reference to published financial statements.

Unit 4

Accounting for Corporate Restructuring (including inter-company holdings).

Unit 5

Consolidated Financial Statements of Group Companies Concept of a Group, purposes of consolidated financial statements minority interest, Goodwill, Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profit.

Consolidation with two or more subsidiaries, consolidation with foreign subsidiaries.

Consolidated profit and loss account, balance sheet and cash flow statement.

Treatment of investment in associates in consolidated financial statements.

Treatment of investments in joint ventures in consolidated financial statements.

Unit 6

Accounting and Reporting of Financial Instruments Meaning, recognition, derecognizing and offset, compound financial instruments, Measurement of financial instruments, Hedge accounting & Disclosures.

Unit 7

Share based payments

Meaning, Equity settled transactions, Transaction with employees and non- employees

Determination of fair value of equity instruments

Vesting conditions

Modification, cancellation and settlement

Disclosures

Unit 8

Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.

Unit 9 : Valuation

- (a) Concept of Valuation
- (b) Valuation of Tangible Fixed Assets
- (c) Valuation of Intangibles including Brand Valuation and Valuation of Goodwill
- (d) Valuation of Liabilities
- (e) Valuation of Shares
- (f) Valuation of Business

Unit 10 : Developments in Financial Reporting

- (a) Value Added Statement
- (b) Economic Value Added, Market Value Added, Shareholders' Value Added
- (c) Human Resource Reporting
- (d) Inflation Accounting the Institute.

REFERENCE BOOKS

- S. P. Jain & K. L. Narang, "Advanced Accountancy"
- M.C. Shukla, "Advanced Accounting".
- S.N. Maheshwari, "Advanced Accounting"
- M.A. Arulanandam and K.S. Raman, "Advanced Accounting"
- R. L. Gupta and Rathaswamy, "Advanced Accounting"

M107 - Cost Accounting

Contents

Unit 1 : Introduction to Cost Accounting

- (a) Objectives and scope of cost accounting
- (b) Cost centers and cost units
- (c) Cost classification for stock valuation, profit measurement, decision-making and control
- (d) Coding systems
- (e) Elements of cost
- (f) Cost behavior pattern, separating the components of semi-variable costs
- (g) Installation of a costing system
- (h) Relationship of cost accounting, financial accounting, management accounting and financial management.

Unit 2 : Cost Ascertainment

(a) Material Cost

- (i) Procurement procedures - store procedures and documentation in respect of receipts and issue of stock, stock verification
- (ii) Inventory control - techniques of fixing of minimum, maximum and reorder levels, economic order quantity, ABC classification; stocktaking and perpetual inventory
- (iii) Inventory accounting
- (iv) Consumption - identification with products of cost centers, basis for consumption entries in financial accounts, monitoring consumption.

(b) Employee Cost

- (i) Attendance and payroll procedures, overview of statutory requirements, overtime, idle time and incentives
- (ii) Labour turnover
- (iii) Utilization of labour, direct and indirect labour, charging of labour cost, identifying labour hours with work orders or batches or capital jobs
- (iv) Efficiency rating procedures
- (v) Remuneration systems and incentive schemes.

(c) Direct Expenses

Sub-contracting – control on material movements, identification with the main product or service.

(d) Overheads

- (i) Functional analysis – factory, administration, selling, distribution, research and development

Behavioral analysis – fixed, variable, semi variable and step cost

- (ii) Factory overheads – primary distribution and secondary distribution, criteria for choosing suitable basis for allotment, capacity cost adjustments, fixed absorption rates for absorbing overheads to products or services
- (iii) Administration overheads – method of allocation to cost centres or products
- (iv) Selling and distribution overheads – analysis and absorption of the expenses in products/customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion.

Unit 3 : Cost Book-keeping

Cost ledgers – non-integrated accounts, integrated accounts, reconciliation of cost and financial accounts.

Unit 4 : Costing Systems

(a) Job Costing

Job cost cards and databases, collecting direct costs of each job, attributing overhead costs to jobs, applications of job costing.

(b) Batch Costing

(c) Contract Costing

Progress payments, retention money, escalation clause, contract accounts, accounting for material, accounting for plant used in a contract, contract profit and balance sheet entries.

(d) Process Costing

Double entry book keeping, process loss, abnormal gains and losses, equivalent units, inter-process profit, joint products and by products.

(e) Operating Costing System

Unit 5 : Introduction to Marginal Costing

Marginal costing compared with absorption costing, contribution, breakeven analysis and profit volume graph.

Unit 6 : Introduction to Standard Costing

Various types of standards, setting of standards, basic concepts of material and labour standards and variance analysis.

Unit 7 : Budgets and Budgetary Control

The budget manual, preparation and monitoring procedures, budget variances, flexible budget, preparation of functional budget for operating and non-operating functions, cash budget, master budget, principal budget factors.

REFERENCE BOOKS

- Horngren, "Cost Accounting with Managerial Emphasis"
- Jain and Narang, "Advanced Cost Accounting"
- Wheldon, "Cost Accounting"
- Biggs, "Cost Accounting"
- N. K. Prasad, "Principles and Practice of Cost Accounting"

Second Year (Stage – II)

M108 - Corporate Accounting

Contents

Unit 1

Accounting Standards and Guidance Notes on various accounting aspects issued by the ICAI and advanced problems based thereon.

Unit 2

Corporate financial reporting – issues and problems with special reference to published financial statements.

Unit 3

Consolidated accounts of holding and group companies.

Unit 4

Accounting for amalgamation: Purchase and pooling of interests methods of accounting.

Unit 5

Accounting aspects of corporate restructuring.

Unit 6

Financial reporting in respect of various kinds of financial institutions like mutual funds, non-banking finance companies, merchant bankers, stock brokers.

Unit 7

Fund-based accounting (for non-profit organization)

Unit 8

Developments in accounting:

- Interim reporting.
- Segment reporting.
- Value-added statement.
- Economic value – added statement
- Corporate social reporting.
- Human resource accounting.
- Accounting for Intangible Assets
- Accounting for Financial Instruments.
- Environmental accounting

Unit 9

Valuation of goodwill and shares.

Comparative study of basic concepts of international accounting standards, US GAAP and standards in India.

REFERENCE BOOKS

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts, Theory Method and Application-13th Revised Edition 2006", Sultan Chand & Co., New Delhi.
- Dr. M. A. Arul Anandam, Dr. K. S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi. 2003.
- Gupta R.L. & Radhaswamy M., "Corporate Accounts, Theory Method and Application-13th Revised Edition 2006", Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publications, Chennai, 2004

109 - Auditing

Contents

Unit 1 : Audit strategy, planning and programming

Planning the flow of audit work; drafting of reports; audit strategy, planning, programme, and importance of supervision; review of audit notes and working papers; principal's ultimate responsibility; extent of delegation; control over the quality of audit work; reliance on the work of other auditor, internal auditor or an expert.

Unit 2 : Internal control

Evaluation of internal control procedures; techniques including questionnaire, flowchart; internal audit and external audit, coordination between the two.

Unit 3 : Special audit techniques

- (a) Selective verification; statistical sampling.
- (b) Special audit procedures; witnessing physical verification of assets, direct circularization of debtors and creditors.
- (c) Analytical reviews procedures.
- (d) Improving the efficiency of auditing, systems auditing, risk-based auditing.

Unit 4 : Statements/Standards and Guidance Notes.

Generally accepted accounting practices and auditing procedures. Statements on Standard Auditing Practices and Guidance Notes.

Unit 5 : Audit of limited companies

Statutory requirements under the Companies Act 1956; Audit of branches; joint audits. Concepts of true and fair and materiality and audit risk in the context of audit of companies.

Unit 6

Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members; Special reports on offer documents.

Unit 7

Dividends and divisible profits; financial, legal, and policy considerations with special reference to depreciation.

Unit 8

Special points in audit of public sector companies. Directions of Comptroller and Auditor General under Section 619; Concepts of propriety and efficiency audit.

Unit 9

Rights, duties, and liabilities of auditors; Third party liability - nature and extent.

Unit 10

Audit Committees and Corporate Governance.

Unit 11

Investigation including Due Diligence.

Unit 12

Cost audit, Environmental Audit, Energy Audit.

Unit 13

Audit of public expenditure.

Unit 14

Certificates under the Payment of Bonus Act, import/export control authorities, etc.; Distinction between certificates and reports; specific services to non-audit clients.

Unit 15

Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes.

Unit 16

Special features of audit of banks, insurance companies, co-operative societies and non-banking financial companies.

Unit 17

Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories; Inspection of special entities like banks, financial institutions, mutual funds, stock brokers.

Unit 18 : Professional Liability of Auditors

Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations there under.

Unit 19

Internal audit, management and operational audit: nature and purpose, organisation, audit programme; behavioral problems; Specific areas of management and operational audit involving review of internal control, purchasing operations, manufacturing operations, selling and distribution, personnel policies, systems and procedures. Aspects relating to concurrent audit.

Unit 20

Audit under computerized environment: Computer auditing; specific problems of EDP audit need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; use of computers for internal and management audit purposes; test packs, computerized audit programmes; involvement of the auditor at the time of setting up the computer system.

REFERENCE BOOKS

- B.N. Tandon, "Practical Auditing", S Chand Company Ltd
- F.R.M De Paula, "Auditing-the English language Society and Sir Isaac", Pitman and Sons Ltd. London
- Spicer and Pegler, "Auditing: Khatalia's Auditing"
- Kamal Gupta, "Auditing", Tata Mcgriall Publications

M110 - Business Laws

Contents

Unit 1

The Indian Contract Act, 1872

Unit 2

The Negotiable Instruments Act, 1881

Unit 3

The Payment of Bonus Act, 1965

Unit 4

The Employees' Provident Fund and Miscellaneous Provisions Act, 1952

Unit 5

The Payment of Gratuity Act, 1972.

REFERENCE BOOKS

- N.D. Kapoor, "Business Law", Sultan Chand & Sons, New Delhi 2005.
- R.S.N. Pillai & Bagavathi, "Business Law" S.Chand, New Delhi 2005.
- Bagrial A.K, "Company Law", Vikas Publishing House, New Delhi
- Gower L.C.B, "Principles of Modern Company Law", Steven & Sons, London.
- Ramaiya A, "Guide to the Companies Act", Wadhwa & Co., Nagpur
- Singh Avtar, "Company Law", Eastern Book Co., Lucknow

M111 - Company Laws

Contents

Unit 1

The Companies Act, 1956, Rules and Regulations there under in its entirety with specific reference to

- (a) Accounts and audit
- (b) Dividend
- (c) Directors - powers, managerial remuneration
- (d) Meetings, powers of the Board and related party transactions
- (e) Inspection and Investigation
- (f) Compromises, Arrangements and Reconstructions
- (g) Prevention of Oppression and Mismanagement
- (h) Revival and Rehabilitation of Sick Industrial Companies
- (i) Corporate Winding up and Dissolution
- (j) Producer Companies
- (k) Companies incorporated outside India
- (l) Offences and Penalties
- (m) E-governance

Unit 2

Corporate Secretarial Practice – Drafting of Resolution, Minutes, Notices and Reports

Unit 3 Allied Laws

1. An overview of the following laws –
 - (a) The Securities and Exchange Board of India Act, 1992, Rules, Regulations and Guidelines issued thereunder.
 - (b) The Securities Contracts (Regulation) Act, 1956
 - (c) The Foreign Exchange Management Act, 1999
 - (d) The Competition Act, 2002
 - (e) The Banking Regulation Act, 1949, The Insurance Act, 1938. The Insurance Regulatory and Development Authority Act, 1999. The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
 - (f) The Prevention of Money Laundering Act, 2002
2. Interpretation of Statutes, Deeds and Documents
The Foreign Exchange Management Act, 1999.
3. The Monopolies and Restrictive Trade Practices Act, 1969
4. The Sick Industrial Companies (Special Provisions) Act, 1985

5. The Securities Contracts (Regulation) Act, 1956.
6. The Securities and Exchange Board of India Act, 1992, and Guidelines issued there under.
7. Application of Secretarial Procedures and Practices.
8. Rules of interpretation of Statutes, Deeds, and Documents.

REFERENCE BOOKS

- N.D.Kapoor, "Company Law and Secretarial Practice"
- P.P.S. Gogna, "Text Book of Company Law"
- P.K. Ghosh, "Text Book of Company Secretarial Practice"
- Kuchaal M.C, "Secretarial Practice"
- N.D. Kapoor, "Business Law", Sultan Chand & Sons, New Delhi 2005.
- R.S.N. Pillai & Bagavathi, "Business Law" S. Chand, New Delhi 2005.
- Bagrial A.K, "Company Law", Vikas Publishing House, New Delhi
- Gower L.C.B, "Principles of Modern Company Law", Steven & Sons, London.
- Ramaiya A, "Guide to the Companies Act", Wadhwa & Co., Nagpur
- Singh Avtar, " Company Law", Eastern Book Co., Lucknow

M112 - Taxation

Contents

Unit 1

Important definitions in the Income-tax Act, 1961

Unit 2

Basis of charge; rates of taxes applicable for different types of assesses

Unit 3

Concepts of previous year and assessment year

Unit 4

Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India

Unit 5

Incomes, which do not form part of total income

Unit 6

Heads of income and the provisions governing computation of income under different heads

Unit 7

Income of other persons included in assessee's total income

Unit 8

Aggregation of income; set-off or carry forward and set-off of losses

Unit 9

Deductions from gross total income

Unit 10

Computation of total income and tax payable; rebates and reliefs

Unit 11

Provisions concerning advance tax and tax deducted at source

Unit 12

Provisions for filing of return of income.

Unit 13

Service tax – concepts and general principles

Unit 14

Charge of service tax and taxable services

Unit 15

Valuation of taxable services

Unit 16

Payment of service tax and filing of returns

Unit 17

VAT – concepts and general principles

Unit 18

Calculation of VAT Liability including input Tax Credits

Unit 19

Small Dealers and Composition Scheme

Unit 20

VAT Procedures.

REFERENCE BOOKS

- Dirgare Pagare, "Business Taxation"
- Balasubramanian, "Business Taxation"
- Jain & Narang, "Income Tax"
- Bare Act – TNVAT 2006
- V. Balachandran, "Indirect Taxation"
- V. S. Datey, "Indirect Taxes Law and Practice"

M113 - Financial Management

Contents

Unit 1 : Scope and Objectives of Financial Management

- (a) Meaning, importance and objectives
- (b) Conflicts in profit versus value maximization principle
- (c) Role of Chief Financial Officer.

Unit 2 : Time Value of Money

Compounding and discounting techniques – concepts of annuity and perpetuity.

Unit 3 : Financial Analysis and Planning

- (a) Ratio analysis for performance evaluation and financial health
- (b) Application of ratio analysis in decision-making
- (c) Analysis of cash flow statement.

Unit 4 : Financing Decisions

- (a) Cost of Capital – weighted average cost of capital and marginal cost of capital
- (b) Capital Structure decisions – capital structure patterns, designing optimum capital structure, constraints, various capital structure theories
- (c) Business risk and financial risk – operating and financial leverage, trading on equity.

Unit 5 : Types of Financing

- (a) Different sources of finance
- (b) Project financing – intermediate and long term financing
- (c) Negotiating term loans with banks and financial institutions and appraisal thereof
- (d) Introduction to lease financing
- (e) Venture capital finance.

Unit 6 : Investment Decisions

- (a) Purpose, objective, process
- (b) Understanding different types of projects
- (c) Techniques of decision making: non-discounted and discounted cash flow approaches - payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index.
- (d) Ranking of competing projects, ranking of projects with unequal lives.

Unit 7 : Management of working capital

- (a) Working capital policies
- (b) Funds flow analysis
- (c) Inventory management
- (d) Receivables management

- (e) Payables management
- (f) Management of cash and marketable securities
- (g) Financing of working capital.

REFERENCE BOOKS

- Damodaran, A. 1995, "Corporate Finance: Theory and Practice, 1st Ed.", Wiley & Sons.
- Pandey, I.M. 1999, "Financial Management, 8th Ed.", Vikas Publishing House
- Brearly, R. A. and Myers, S. C. 1996, "Principles of Corporate Finance, 4th Ed.", Tata McGraw Hill
- Pike, R and Neale, B. 1998, "Corporate Finance and Investment: Decisions and Strategies", Prentice Hall of India
- Van Horne, J.C. 1995, "Financial Management and Policy, 10th Ed.", Prentice Hall of India.
- Rustagi, R.P. 1999, "Financial Management: Theory, Concepts and Problems", Galgotia Publishing Company.
- Chandra, P. 1999, "Financial Management: Theory and Practice, 4th Ed.", Tata McGraw Hill.

M114- Cost and Management Accounting

Contents

Unit 1 : Cost Management

- (a) Developments in the business environment; just in time; manufacturing resources planning; (MRP); automated manufacturing; synchronous manufacturing and back flush systems to reflect the importance of accurate bills of material and routings; world class manufacturing; total quality management.
- (b) Activity based approaches to management and cost analysis
- (c) Analysis of common costs in manufacturing and service industry
- (d) Techniques for profit improvement, cost reduction, and value analysis
- (e) Throughput_accounting
- (f) Target costing; cost ascertainment and pricing of products and services
- (g) Life cycle costing
- (h) Shut down and divestment.

Unit 2 : Cost Volume Profit Analysis

- (a) Relevant cost
- (b) Product sales pricing and mix
- (c) Limiting factors
- (d) Multiple scarce resource problems
- (e) Decisions about alternatives such as make or buy, selection of products, etc.

Unit 3 : Pricing Decisions

- (a) Pricing of a finished product
- (b) Theory of price
- (c) Pricing policy
- (d) Principles of product pricing
- (e) New product pricing
- (f) Pricing strategies
- (g) Pricing of services
- (h) Pareto analysis

Unit 4 : Budgets and Budgetary Control

The budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets, Preparation of functional budget for operating and non-operating functions, Cash budgets, Capital expenditure budget, Master budget, Principal budget factors.

Unit 5 : Standard Costing and Variance Analysis

Types of standards and sources of standard cost information; evolution of standards, continuous -improvement; keeping standards meaningful and relevant; variance analysis; disposal of variances.

- (a) Investigation and interpretation of variances and their inter relationship
- (b) Behavioral considerations.

Unit 6 : Transfer pricing

- (a) Objectives of transfer pricing
- (b) Methods of transfer pricing
- (c) Conflict between a division and a company
- (d) Multi-national transfer pricing.

Unit 7 : Cost Management in Service Sector

Unit 8 : Uniform Costing and Inter firm comparison

Unit 9 : Profitability analysis

Product wise / segment wise / customer wise

Unit 10 : Financial Decision Modeling

- (a) Linear Programming
- (b) Network analysis - PERT/CPM, resource allocation and resource leveling
- (c) Transportation problems
- (d) Assignment problems
- (e) Simulation
- (f) Learning Curve Theory
- (g) Time series forecasting
- (h) Sampling and test of hypothesis

REFERENCE BOOKS

- S. P. Jain & K. L. Narang, "Cost Accounting"
- S. P. Iyyangar, "Cost Accounting Principles and Practice"
- V. K Saxena & C. D. Vashist, "Cost Accounting"
- M. N. Arora, "Cost Accounting"
- S. N. Maheshwari, "Management Accounting and Financial Control"
- R.K. Sharma & Shashi K. Gupta, "Management Accounting"
- Sharma and Gupta, "Management Accounting"

115 - Information Technology

Contents

Unit 1 : Introduction to Computers

(a) Computer hardware

Classification of computers – personal computer, workstation, servers and super computers

Computer components – CPU, input output devices, storage devices

(b) BUS, I/O CO processors, ports (serial, parallel, USB ports), expansion slots, add on cards, on board chips, LAN cards, multi media cards, cache memory, buffers, controllers and drivers

(c) Computer software

Systems software – operating system, translators (compilers, interpreters and assemblers), system utilities

General purpose software/ utilities - word processor, spread sheet, DBMS, scheduler / planner, Internet browser and e-mail clients

Application software – financial accounting, payroll, inventory

Specialized systems – Enterprise Resource Planning (ERP), artificial intelligence, expert systems, decision support systems – an overview

Unit 2 : Data Storage, Retrievals and Data Base Management Systems

(a) Data and information concepts: bits, bytes, KB, MB, GB, TB

(b) Data organization and access

Storage concepts: records, fields, grouped fields, special fields like date, integers, real, floating, fixed, double precision, logical, characters, strings, variable character fields (Memo); key, primary key, foreign key, secondary key, referential integrity, index fields.

Storage techniques: sequential, block sequential, random, indexed, sequential access, direct access, and random access including randomizing

Logical structure and physical structure of files

(c) DBMS models and classification:

Need for database, administration, models, DML and DDL (query and reporting); data dictionaries, distributed databases, object oriented databases, client server databases, and knowledge databases

(d) Backup and recovery – backup policy, backup schedules, offsite backups, recycling of backups, frequent checking of recovery of backup

(e) Usage of system software like program library management systems and tape and disk management systems – features, functionalities, advantages

(f) Data mining and data warehousing - an overview

Unit 3 : Computer Networks & Network Security

(a) Networking concepts – need and scope, benefits

Classification: LAN, MAN, WAN, VPN; peer-to-peer, client server
Components - NIC, router, switch, hub, repeater, bridge, gateway, modem
Network topologies – bus, star, ring, mesh, hybrid, architecture : token ring, Ethernet
Transmission technologies and protocols – OSI, TCP/IP, ISDN etc.
Network operating system

- (b) Local Area Networks – components of a LAN, advantages of LAN
- (c) Client server technology
Limitation of single user systems and need for client server technology
Servers – database, application, print servers, transaction servers, internet servers, mail servers, chat servers, IDS
Introduction to 3-tier and “n” tier architecture (COM, COM+)
- (d) Data centers: features and functions, primary delivery centre and disaster recovery site
- (e) Network security need; threats and vulnerabilities; security levels; techniques

Unit 4 : Internet and other technologies

- (a) Internet and world-wide web, intranets, extranets, applications of internet, internet protocols
- (b) E-commerce - nature, types (B2B, B2C, C2C), supply chain management, CRM, Electronic Data Interchange (EDI), Electronic Fund Transfers (EFT), payment portal, e-commerce security;
- (c) Mobile commerce, Bluetooth and Wi-Fi

Unit 5 : Flowcharts, Decision Tables.

REFERENCE BOOKS

- Rajaraman, V. 1998, “An Introduction to Computers”, Prentice Hall of India.
- Nagpal, 1999, “Computer fundamentals”, Wheeler Publishing, New Delhi.
- Bhatnagar, S.C. and Ramani, K.V., “Computers and Information Management”.
- Hunt and Shelly. 1994, “Computers and Commonsense”, Prentice Hall of India.
- Manuals for Ms-Office, Excel, MS -Word, MS – Access, FoxPro
- Mansfield. 1994, “Compact Guide to MS – Office”, BPB Publications.



BHARATHIAR UNIVERSITY

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Accredited with "A" Grade by NAAC
COIMBATORE – 641046



Application for Admission to B.B.A./B.COM./M.B.A./M.COM. under The Institute of Chartered Accountants of India and Bharathiar University Programme

Please furnish all the information required for and indicate clearly, 'not applicable' wherever necessary.

Course for which you are applying for

B.B.A	M.B.A
B.Com.	M.Com.

(Put tick mark)

1. NAME (in Block Letters) -----

2. For the Candidates applying through the down loaded form

Name of the Bank and Branch	D.D. No.	Date	Amount

3. Gender : Male / Female*

4. Date of Birth

				1	9		
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Date Month Year

5 a. Native State:

Community:

OC/BC/MBC/DT/SC/ST Other State

(Enclose attested photo copy of the Community Certificate)

6. Name of Father /Guardian* :
and occupation of Father/Guardian

Name of Mother :

Annual Income (Rs.) :



Affix Recent Photo

7. Address for Communication:

Phone:

e-mail Id:

8. Whether you are a qualified Chartered Accountant?

<input type="checkbox"/>	<input type="checkbox"/>
Yes	No

9. Whether you have completed intermediate examination or final examination of CA Programme?

If so, give details (indicating the level i.e. CPT/PE-I/PE-II/PCE and attach proof)

Attach Mark Statement (Result – Pass / Fail)

Intermediate	
Final	

10. Whether you are claiming any exemptions for the subjects in the course you have opted?

B.Com.	M.Com.
B.B.A	M.B.A

Number of papers for which exemptions are requested: -

11. Mention the ICAI Chapter to which you belongs to?

12. Name and Address of the Chartered Accountant's Office

Phone No: -----

Enrolment No. -----

Registration No. -----

Month and Year of Admission into ICAI -----

(Applicable only for the UG Courses)

13. Particulars of Education: (Submit attested copies of certificates in support of the details furnished below)

Name	Name of the Institution	Year & Month of passing	% of marks
S.S.L.C			
H.S.C.			

(Applicable only for the PG Courses)

14. Particulars of Education: (Submit attested copies of certificates in support of the details furnished below)

Name of the Course	Name of the Institution	Year & Month of Completion	Aggregate marks obtained in part III @	Aggregate maximum marks in part III	Aggregate percentage and class in Part III
Degree:					
Major/Main:					
Allied/Ancillary:					

15. Total Experience (in years)

Give Details

Sl.No.	Post	From	To	Name & Address of the Organisation

16. Attach a separate sheet for furnishing any other information – such as distinguished participation in extra curricular activities, work experience, previous exposure to business / industry or the reasons for your desire to pursue a management programme – which will help in assessing for the course.

DECLARATION

I hereby apply for admission to the B.B.A. /M.B.A. /B.Com./ M.Com. and I declare that the all the information given by me in this application are true and complete. I agree that the offer of admission, if made, may be revoked, in the event that any of the above information is found incorrect.

I am aware that the confirmation of my admission into the B.B.A./M.B.A./B.Com./M.Com. Programme is subject to the condition that I shall secure at least a pass in my qualifying degree examination.

Signature of the applicant

Date:

Place:

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