

APPENDIX - M

MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

REVISED REGULATION.

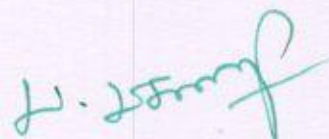
SCHEME OF EXAMINATION AND SYLLABUS FOR
M.Com.[Computer Application] Degree Course (Semester)
(This will come into effect from the academic year 2012-13)

1. ELIGIBILITY FOR ADMISSION TO THE COURSE

Admission to M.Com(C.A) Course is open to candidates with a Bachelor Degree in Commerce, Management, Corporate Secretaryship, B.Com (C.A) and B.C.A of Madurai Kamaraj University or any other Institution - Examination accepted as equivalent thereto by the syndicate subject to such other conditions as may be prescribed thereof.

2. DURATION OF THE COURSE

The course shall extend over a period of two years comprising four semesters, with two semesters per year. There shall not be less than ninety instructional days for each semester. Examination shall be conducted at the end of each semester for the respective subjects.



PRINCIPAL

Arulmigu Palaniandavar College
of Arts & Culture,
PALANI - 624 601.

3. COURSE OF STUDY AND SCHEME OF EXAMINATION.

Subject Code	Name of the Subject	Hrs P.W	Credits	Internal Marks	External Marks	Total Marks
<u>I Semester</u>						
	Advanced Financial Accounting	6	5	25	75	100
	Advanced Business Statistics	6	5	25	75	100
	Management Concepts	6	5	25	75	100
	Fundamentals of Information Technology	6	5	25	75	100
	Enterprise Resource Planning [E]	6	4	25	75	100
<u>II Semester</u>						
	Quantitative Techniques for Management	6	5	25	75	100
	Cost and Management Accounting	6	5	25	75	100
	Investment Management	6	5	25	75	100
	Computer Network Programming in C++ [E]	6*	4	25	75	100
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<u>III Semester</u>						
	Advanced Corporate Accounting	6	5		75	100
	Direct Taxes	6	4	25	75	100
	Legal Environment of Business [NME]	6	5	25	75	100
	Web Programming and Technologies	6	5	25**	75	100
	Data base Management Systems [E]	6*	4	25	75	100
				25		
<u>IV Semester</u>						
	Financial Management	6		25	75	100
	Indirect Taxes	6		25	75	100
	Retails Management	6			75	100
	Computerized Accounting and Office Automation [E]	6*		25**	75	100
	Project [Viva -Voce - 25 Marks] (Viva will be conducted by externals along with practical)	6			75	100
		120	90			

* Theory 4 Hours – Practical 2 Hours.

** External Practical

1.1 ADVANCED FINANCIAL ACCOUNTING

UNIT – 1

Accounting – Financial Information System – Generally accepted Accounting principles, Convention and Postulates, Accounting Standards - Indian and International –IFRS- Critical review of Accounting principles and concepts.

UNIT – 2

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

UNIT – 3

Branch and Departmental Accounts (including Foreign Branches) - Hire purchase and Installment Purchase Systems.

UNIT – 4

Insolvency Accounting (Individuals and Firms) – Voyage Accounting – Investment Accounting – Insurance claims – Average clause policy – Loss of profit policy.

UNIT – 5

Accounting Problems related to Admission, Retirement and death of a partner dissolution and amalgamation of Firms – Sale to a Company.

BOOKS RECOMMENDED

1. Narayanaswamy – Financial Accounting – 4th Edition - PHI Learning, Delhi.
2. Shukla & Grewal – Advanced Accounts, 2008, S.Chand publications, Delhi.
3. R.L.Gupta - Advanced Accounting, 2007, Sultan Chand, Delhi.
4. Gupta - Financial Accounting for Management, 3/c, 2008, Pearson Edn, Delhi.
5. N.Vinayakam & Charumathi- Financial Accounting, 2006, S.Chand, Delhi.
6. Arulanandam & Raman - Advanced Accounting, 2007, Himalaya Publishing.
7. Jain & Narang - Advanced Accounting, 2007, Kalyani Publishers.
8. Reimers – Financial Accounting, 2008, Pearson Education, Delhi.

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2. Shukla & Grewal - Advanced Accounts, 2008, S.Chand publications, Delhi.
3. R.L.Gupta - Advanced Accounting, 2007, Sultan Chand, Delhi.
4. Gupta - Financial Accounting for Management, 3/e, 2008, Pearson Edn, Delhi.
5. N.Vinayakam & Charumathi- Financial Accounting, 2006, S.Chand, Delhi.
6. Arulanandam & Raman - Advanced Accounting, 2007, Himalaya Publishing.
7. Jain & Narang - Advanced Accounting, 2007, Kalyani Publishers.
8. Reimers - Financial Accounting, 2008, Pearson Education, Delhi.

1.2 ADVANCED BUSINESS STATISTICS

UNIT – 1

Correlation Analysis – Simple and Multiple - Regression Analysis - Simple and Multiple

UNIT – 2

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

UNIT – 3

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

UNIT – 4

Hypotheses – Testing Hypotheses regarding proportion and difference between two proportions – Concerning the value of the population mean – Difference between two means using normal distribution – 't' test distribution.

UNIT – 5

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

BOOKS RECOMMENDED

1. Pal and Sarkar – Statistics concepts and applications - PHI Learning, Delhi.
2. Gupta S.P- Statistical Methods, 2008, Sultan Chand Publishers.
3. Kazmier - Business Statistics, 2006, Schman Series – Mc Graw Hill.
4. Sanchetti and Kappoor- Advanced Statistical Methods , 2008, Sultan Chand.
5. Croxton, Cowden & Klein - Applied General Statistics ,Prentice Hall.
6. John E. Freund's – Mathematical Statistics with Applications, 2008, Pearson Education, Delhi

1.3 MANAGEMENT CONCEPTS

UNIT – 1

Nature and Process of Management: Management as Science, Art and Profession; Manager and Environment; System Approach to Management; Responsibilities of Management; The Social Responsibility of Managers; Ethics in Managing.

UNIT – 2

Planning: Principles of Planning, Types of Plans, Steps in Planning, Limitations of Planning; Objectives.

Strategic Planning Process, Major Kinds of Strategies, Implementation of Strategies, SWOT Analysis, Business Portfolio Analysis – BCG Matrix, GE Business Screen.

Decision Making: Models and Techniques, Management by objectives, policy formulation.

UNIT – 3

Organizing: Organization Structure and Design, Span of Management, Delegation and Decentralization; Line and Staff Organization; Effective organizing and organizational culture.

Staffing: System approach to human resource management; Selection; Selection process, techniques and instruments.

UNIT – 4

Directing – Importance of Directing Leading: Managing the human factor; Motivation Techniques, Leadership Styles, Communication process.

Controlling: Process of Control, Prerequisites of controlling systems, and Methods of control.

UNIT – 5

Organizational Behaviour – Motivation – Perception – Organizational Development and Changes.

BOOKS RECOMMENDED

1. Govindarajan and Natrajan – Principles of Management - PHI Learning, Delhi.
2. Harold koontz and Heinz Weirich, 1990 Essentials of Management, 5th Edn., McGraw Hill International.
3. Stonier & Wankel, Management, Prentice Hall India, New Delhi.
4. Peter F. Drucker, Practice of Management, Pan Books, London.

1.4 FUNDAMENTALS OF INFORMATION TECHNOLOGY

Unit – 1

Introduction to computers – Classifications of digital computer systems – Anatomy of a Digital computer – computer architecture – Number system.

Unit – 2

Memory units – Auxiliary storage devices – Input Devices – Output devices.

Unit – 3

Introduction to computer software – Operating systems – Programming languages – general software features and trends.

Unit – 4

Data processing – Introduction to data base management systems – Database Design.

Unit – 5

Internet and World Wide Web – Electronic mail – computers in business and industry.

Books Recommended

1. Fundamentals of Information Technology – Alexis Leon, Mathews Leon, Leon Techworld, 1999.
2. Data processing, C.S. French, Galgotia Book source, seventh edition.
3. Fundamentals of computers, V.Rajaraman, Prentice-Hall of India, second edition, 1996.

1.5 ENTERPRISE RESOURCE PLANNING

Unit – 1

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

Unit – 2

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

Unit – 3

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

Unit – 4

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

Unit – 5

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

Books Recommended

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

2.1 QUANTITATIVE TECHNIQUES FOR MANAGEMENT

UNIT I

Linear Programming – Nature of Linear Programming Problem – Formulation of Linear Programming Problem – Maximization Case – Minimization Case – Assumption under LPP; Solutions of LPP – Graphic Method – Simplex Method.

UNIT II

Transportation and Transshipment Problem – Solution to Transportation Problem – Simplex Method – Transportation Method – Transportation Method Transshipment Problem.

UNIT III

Assignment and Traveling Salesman Problem – Complete Enumeration Method – Simplex Method – Transportation Method – Hungarian Assignments Method. Constrained Assignment Problem – Unbalanced Assignment Problem – Traveling Salesmen Problem.

UNIT IV

Queuing Theory – General Structure – The Mode – Replacement Theory – PERT/CPM.

UNIT V

Decision Theory – Pay-off Table – Opportunity to Loss of regrets Table – Decision Rules – Bayesian Decision Rule – Posterior Analysis – Utility Theory.

BOOKS FOR REFERENCE

- | | |
|--|---|
| 1. N.D. Vohra | Quantitative Techniques in Management |
| 2. Gupta and Mohan | Operations Research and Quantitative Analysis |
| 3. C.R. Kothari | An Introduction to Operations Research |
| 4. Ruessel L Ackoff Naurice
W. Sasienti | Fundamentals of Operations Research |
| 6. T. Lucey | Quantitative Techniques |
| 7. Gupta and Khanna | Quantitative Techniques for Decision Making |

2.2 COST AND MANAGEMENT ACCOUNTING

UNIT - 1

Management Accounting – Definition, Nature and Scope – Functions – Role of Management Accountant – Tools of Financial Analysis and Planning – Ratio, Fund Flow and Cash Flow Analysis.

UNIT - 2

Cost concept – Absorption vs Variable costing – Cost center – Profit center – Marginal Costing – Break-even and CVP Analysis and Decision Making. Application of marginal costing in Managerial Decision Making . Advanced Problems

UNIT - 3

Activity based costing – (ABC) – Introduction – Concept of ABC – Approaches to ABC – Allocation of overheads under ABC – Characteristics of ABC – Implementation of ABC system, ABC supports to corporate strategy. Pricing Decision – Back flush costing – Life cycle costing.

Standard Costing – Setting standards – Variance analysis and reporting – Material , Labour, Overhead – Sales and Profit Variance.-Reporting and investigation of variances.

UNIT – 5

Budget and Budgetary Control Forecasting Vs. Budget – Preparation of Functional Budget – Types of budgets – Zero Base Budgeting, Programme Budgeting and Performance Budgeting.

BOOKS RECOMMENDED

1. Kuppapally – Accounting for Managers - PHI Learning, Delhi.
2. S.P.Jain & R.L.Narang, Advanced Cost Accounting, 2003, Kalyani Publishers, Ludhiana
3. V.S.P.Rao, Cost Accounting, 2006, Vrinda Publications (P) Ltd. Delhi.
4. Dutta, Cost Accounting: Principles and Practice, 2008, Pearson Education, Delhi.
5. B.M.Lall Nigam, Cost Accounting Principles and Practices, Hemalaya.
6. J.Made Gowda, Advanced Cost Accounting, 2005/ latest, Himalaya.
7. B.S.Khanna, I.M.Pandey, Practical Costing, S.Chand Co., Ltd., New Delhi.
8. Dr. S.N.Maheswari, Advanced Cost Accounting, 2008, Sultan Chand, New Delhi.
9. Atkinson, Management Accounting, 2008, 5th Edition, Pearson Education, Delhi.

2.3 INVESTMENT MANAGEMENT

UNIT – 1

Nature and Scope of Investment Management – Organization and structure of the security market in India – Primary Market – Secondary Market – Derivatives market – Securities and Exchange Board of India – Investors Protection in the Primary and Secondary Market.

UNIT – 2

Security Analysis – Fundamental, Technical and Random Walk. Return, Risk Analysis – Valuation models of equity and bonds.

UNIT – 3

Options and Futures – Valuation of options and futures.

UNIT – 4

Portfolio Management – Portfolio risk and return – Portfolio Construction models – Markowitz model – The Sharpe Index Model, Capital Asset Pricing Theory and Arbitrage Pricing Theory.

UNIT – 5

Portfolio Evaluation – Need and the process of evaluation. Portfolio Revision – The Formula Plans Rupee cost averaging – Constant rupee value – the constant ratio and the variable ratio plans.

BOOKS RECOMMENDED

1. Kevin – Security Analysis and Portfolio Management - PHI Learning, Delhi.
2. Fischer and Jordon – Security Analysis and Portfolio Management, 2008, Prentice Hall.
3. William, F.Sharpe – Investment, 2005, Prentice Hall.

4. Jack Clark Francis – Management of Investments (Mc Graw Hill).
5. Russell J.Fuller – Modern Investments and Security Analysis, 2007, Vikas Publishers.
6. Security Analysis and Portfolio Management – II nd Edition, M. Renganatham, R. Madhumathi ; Pearson Publication ; Year 2011
7. Bhalla, V.K – Investment Management (S.Chand).
8. Avadhani, V.A, - Investment and Security Markets in India, 2006, Himalaya

2.4 COMPUTER NETWORKS

UNIT I

Introduction – Uses – Network Hardware – LAN –MAN – WAN – Wireless networks- merits and limitations - network topologies - tree, peer-to-peer, bus, ring etc. - comparison.

UNIT II

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

UNIT III

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

UNIT IV

Network layer - packet switching - circuit switching – Routing – Shortest path routing – Flooding – Flow based Routing – Firewalls – Transport Layer – Elements of Transport Protocol – TCP & UDP.
ATM adaptation layer - multiplexing

UNIT V

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

Text Books:

- (1) W. Stallings, Data and Computer Communication, McMillan.
- (2) A.S. Tanenbaum, Computer Networks, PHI.

REFERENCE BOOKS:

- (1) J. Martin, Computer Network and Distributed Data Processing, Prentice Hall.
- (2) W. Stallings, Local Networks, McMillan.
- (3) M.Schwartz, Computer Communication Network Design and Analysis, Prentice Hall.
- (4) B.A. Forouzan, Data Communications and Networking, TMH, 2003.
- (5) S. Keshav, An Engineering Approach to Computer Networking, Pearson Education, 2001.

2.5 PROGRAMMING IN C++

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

Structures and Unions – Definition, Initialisation, nesting, array of structures and their usage. Pointers (simple treatment only) – Classes and objects –Syntax –simple examples

Text Books

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

3.1 ADVANCED CORPORATE ACCOUNTING

UNIT – 1

Preparation of Final Accounts of Companies – Corporate Reporting – Objectives – Disclosure Requirements and Evaluation of Disclosure Practices in Financial Reporting.

UNIT – 2

Amalgamation, Absorption; Reconstruction of Companies, alteration of Capital, Liquidation of companies. Valuation of Goodwill and shares.

UNIT – 3

Banking and Insurance Companies – Final accounts and schedules. Electricity companies including double accounts.

UNIT - 4

Accounts of holding companies – Legal provisions – preparation of consolidated profit and loss account and balance sheet.

UNIT – 5

Accounting for price level changes with special reference to General purchase power and current cost accounting. Accounting for leases and human resources – Financial and operating leases principles and practices of Human Resource Accounting – Some case studies in India.

BOOKS RECOMMENDED

1. Agarwal, A.N – Higher Science of Accountancy, 2003 (Allahabad, Kitab Mahal).
2. Arulanandam & Raman – Advanced Accountancy, 2006 (Himalaya Publishing House).
3. Shukla and Grewal – Advanced Accounts, 2005, (S.Chand, Delhi).
4. Jain & Narang – Advanced Accountancy, 2005 (Kalyani Publishers, Ludiana).
5. R.L.Gupta – Advanced Accounting, 2006 (Sultan Chand).
6. Anthony, R.N – Management Accounting – Text & Cases.
7. M.L.Josin – Leasing in India.

3.2 DIRECT TAXES

UNIT - 1

Income Tax Act 1961 - Definitions - Basis of Charge - Residential Status - Capital and Revenue Receipts - Exempted Income.

UNIT - 2

Computation of taxable income under various heads - Salary - House property - Profits and Gains of Business or Professions - Capital Gains - Other sources.

UNIT - 3

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

UNIT - 4

Assessment of Individual - Hindu Undivided Family, Partnership firm - Company - Procedure for assessment. Authorities of Income Tax - Penalty and Revision.

UNIT - 5

Wealth Tax Act 1957 - Definitions - Scope - Net wealth - Assets - Deemed Assets - Valuation of Assets - Exempted Assets.

BOOKS RECOMMENDED

1. Direct Taxes law and Practice - Vinod K. Singhania.
2. Income Tax Law and Practice - Mehrotra and Goyal.
3. Income Tax Law and Practice - Bhagwati Prasad.
4. Direct Taxes Practice and Planning - B.B.Lal.
5. Income Tax Law and Practice - Sukumar Bhattacharya.

3.3 LEGAL ENVIRONMENT OF BUSINESS

UNIT 1

Property Law for Business: Classification Law of Property – Contract of Sales – Movable Property – Borrowing against Property as Security – Hire Purchase of Property – Lease of Property – Exchange/Gift/Assignment of Property – Intellectual Property Rights (IPR).

UNIT 2

Business Transactions and Cyber Law : Legal Frame work for IT related Transactions – Click-Wrap Agreements – Authentication of electronic Records – Attribution of electronic records – Legal Status for Electronic Records – Cyber Offences and Penalties.

UNIT 3

Competition and Consumer Protection : Consumer Protection Law in India – Competition Law in India – Restrictive and Unfair Trade Practices – Product Liability – Public Interest Litigating in India.

UNIT 4

SEBI Act, 1992 – Definition – Establishment of Act – Regulations, Powers and Functions of Board – Guidelines on IPO, Mutual Funds, Corporate Governance, Merchant banking – Penalties and Adjudication. FEMA Act, 1999 – Overview -

UNIT 5

Environment Protection and Business Obligations – Sources, causes and effects – Kinds of Pollution. Foreign Exchange Management Act – Need for FEMA – Objectives – FEMA Rules and Policies - Regulation – Management – Authorized Person – Directorate of Enforcement - Current Scenario.

BOOKS RECOMMENDED

1. V.S. Datey Economic Laws ; Taxmanns Publication
2. SEBI Manual Taxmanns Publication
3. Sulphey Basheer Laws of Business - PHI Learning, Delhi.
4. FEMA Act Bare Act Manual
5. IPR Act Bare Act Manual
6. Competition Act Bare Act Manual

3.4 WEB PROGRAMMING

Unit – 1

Introduction – Hyper Text Markup Language (HTML).

Unit – 2

More on Hyper Text Markup Language HTML – Cascading Style sheets.

Unit – 3

Introduction to Java Script – Object in Java script.

Unit – 4

Dynamic HTML with Java Script.

Unit – 5

XML.: Defining Data for web Applications.

BOOKS RECOMMENDED

1. Mastering C++ - K.R Venugopal Rajkumar and T. Ravishankar – TATA Mc GrawHill
2. Programming in C++ - Balagurusamy.

3.5 PROGRAMMING IN DATA BASE MANAGEMENT SYSTEM

Unit – 1

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

Unit – 2

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

Unit – 3

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

Unit – 4

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

Unit – 5

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

Books Recommended

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

4.1 FINANCIAL MANAGEMENT

Unit - 1

Financial Management – Meaning, Definition and Functions – Scope – Objectives – Key activities of Financial Management – Organisation of Finance Section – An outline of Financial Systems in India.

Unit - 2

Capital Budgeting – Principles and Techniques – Pay back method – Discounted Cash Flow Method (DCF) – Time Adjusted (TA) – Techniques – Present Value (PV) / Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method – Average Rate of Return – Technical Value Method.

Analysis of Risk and Uncertainty – Definition of Risk – Sensitivity Analysis – risk evaluation approaches – Risk Adjusted Discount Approach – Probability distribution approach – Decision Tree Approach.

UNIT - 3

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

Unit - 4

Cost of capital – Definition – Importance – Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital. Capital Structure – Factors influencing financial decisions – Methods of financing – Theories of capital structure – capital gearing – Financial Leverage and Operating Leverage.

Unit – 5

Dividend and Dividend Policy – Meaning, classification and sources of dividend – Factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – Generally accepted dividend policies.

BOOKS RECOMMENDED

1. Van Horne – Fundamentals of Financial Management - PHI Learning, New Delhi.
2. Khan & Jain - Financial Management, 2006, Tata Mc Graw Hill.
3. Pandey, I.M - Financial Management, 2005, Vikas Publishers.
4. Prasanna Chandra – Financial Management, 2005 Tata Mc Graw Hill.
5. Ravi M.Kishore - Financial Management, 2006 Taxmann Publishing Ltd.
6. Keown – Financial Management; principles and applications, 10th edition, 2008, pearson education, Delhi.
7. Chandra Bose – Fundamentals of Financial Management - PHI Learning, New Delhi.

4.2 INDIRECT TAXES

UNIT – 1

Central Excise Act 1944: Definitions – Nature and Scope of levy of duties of Central Excise – Classification and Valuation of Excisable Goods – Procedure for Registration – Assessments – Appeals and Revision – Clearance of Excisable Goods – Procedure under Physical Control – Self removal procedure – Personal Ledger Accounts – Exemption from Duty – Power of Central Excise officers – Penalties and punishments.

UNIT - 2

Customs Act 1962: Nature of restrictions on imports and exports - Types of Customs Duties - Valuation of goods and clearance of imported goods - Warehousing - drawback of customs duties - Baggage Rules - Powers of Customs Officers - Appeals - Penalties and Offences.

UNIT - 3

Central Sales Tax Act 1956: Definitions - Scope of levy of tax under the Act - Inter State Sales - Sales or purchases in the course of import and export - Levy and Collection of tax and penalties - Procedure for Registration - Exemptions from CST - Recovery and Refund - Restriction on levy of tax on declared goods - Appeals - Offences.

UNIT - 4

Service Tax - Definition - Nature and Scope - Taxable Services - Procedure for Registration - Assessment - Appeals - Offences and Penalties.

UNIT - 5

VAT - Introduction - Meaning - Definitions - Features - Importance - Schedules - Registration under VAT - Levy of VAT - Input tax credit - Input tax credit on capital goods - Registration - Procedure - Amendments.

BOOKS RECOMMENDED

1. Indirect Taxes - V.S.Defey, Taxmann Publications Pvt Ltd., New Delhi.
2. Service Tax - S.S.Gupta, Taxmann Publications Pvt Ltd., New Delhi.
3. Indirect Taxes - V.Balachnadrans - Sultan Chand & Sons, New Delhi.
4. The Law of Central Sales Tax - S.D.Singh.
5. Central Excise Law Guide - R.K.Jain.
6. Indirect Taxes - Dr.H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.

4.3 RETAIL MANAGEMENT

UNIT – 1 Role and Relevance of Retailing

Introduction – Retail industry in India – Characteristics – Functions – categories of retailers – Retailing channels abroad and in India – Franchising – Multi level marketing – The changing face of retailing.

UNIT – 2 Retail Customer

Consumer behaviour – Factors affecting consumer decision making – Stages of consumer decision – Influence of situational variables on shopping behaviour – Indian shoppers.

UNIT – 3 Retail Market Segmentation

Meaning – Benefits – Segmenting, targeting and positioning – criteria for effective market segmentation – Classification of consumer goods – Bases for segmentation – Customer Profile – Market segmentation in India.

UNIT – 4 Retail Location Strategy

Importance of location decision – Location determining factors – Types of retail location – Site selection analysis – Estimate of store sales – Retail Location Theories – Location assessment procedures.

UNIT – 5 Product and Merchandise Management

Product management – Brand Management – Merchandise management – Model Stock Plan – Constraining factors – Types of suppliers – Criteria for the selection of suppliers.

BOOKS RECOMMENDED

1. Barry Bermann and Joel R. Evans, 1979, Retail Management – A Strategic Approach, Mecomillan Publishing Co. Inc., New York.

2. Chetan Bajaj, Rajnish Tuli, Nidhi. V. Srivastava, 2005, Retail Management, Oxford University Press, New Delhi.
3. Jain J.N and Singh P.P., 2007 Modern Retail Management: Principles and Techniques, Regal Publications, New Delhi.
4. Meenal Dhotre, 2005, Channel Management and Retail Marketing, Himalaya Publishing House, New Delhi.

4.4 COMPUTERIZED ACCOUNTING AND OFFICE AUTOMATION

UNIT - 1

Windows and Ms Office – office Tools and Techniques – Ms word – Basics – Creating a new document – formatting text and documents – working with headers, Footers and Footnotes – Tables and Sorting – working with graphics – Writer's Tools – Macros Mail merge.

UNIT - 2

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

UNIT - 3

Ms Power point basics – Creating presentation – working with Text in PowerPoint Transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing Presentation.

UNIT - 4

Importance of computerized accounting –Accounting softwares-company creation-ledger creation –Features of Tally-vouchers-various types –Voucher entry-Preparing reports-Trail balance-Balance sheet-Fund flow and Ratios

UNIT - 5

Stock maintenance through Tally-stock items-grouping stock ledgers-stock vouchers-stock reports-Billing - Purchase bills-sales bills-vat details

Internal 25 marks(practical)

External 75 marks(theory)

Reference Books

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

4.5 COMPUTER APPLICATION ORIENTED PROJECT

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


PRINCIPAL