





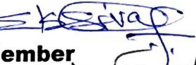
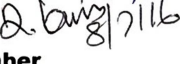










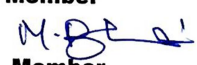

POOMPUHAR COLLEGE (AUTONOMOUS)
of the Tamil Nadu H.R & C.E Admn., Dept.,
MELAIYUR 609 107

BOARD OF STUDIES
UG – COMMERCE
2016 -2017

PLACE: P.G &RESEARCH DEPARTMENT OF COMMERCE
POOMPUHAR COLLEGE (AUTONOMOUS)
MELAIYUR 609 107

DATE : 08-07-2016

MEMBERS PRESENT ON 08-07-2016

1. **Dr. G.RAJENDRAN M.Com., M.Phil., Ph.D.,**
Associate professor/ H.O.D of Commerce
Chairman 
2. **Dr.V.RENUGA M.Com., M.Phil., Ph.D.,**
Associate Professor of Commerce
ADM College for women (Autonomous), Nagappattinam.
vice - Chancellor Nominee 
3. **Dr.S.MAHALINGAM M.Com., B.Ed., M.Phil., Ph.D., M.B.A.,** Academic Council Nominee 
Associate Professor & HOD of Commerce
Dharmapuram Aadeenam Arts College, Dharmapuram -609 001
4. **Dr.R.P.RAMESH, M.Com., M.Phil., Ph.D.,**
Assistant professor of Commerce
RAJAH SARFOJI Govt. Arts College (Autonomous), Thanjavur
Member - Alumni 
5. **Dr. E.K. SIVASAKTHIVEL M.Com., M.Phil.,M.B.A., B.Ed.,Ph.D.,** 
Associate professor of Commerce
Member
6. **Mr. D. KAMARAJ M.Com., M.Phil.,**
Assistant professor of Commerce
Member 
7. **Mr. P.KARTHIKESAN M.A., M.Phil., M.Com., HDCA.,**
Assistant professor of Commerce
Member 
8. **Dr. V. MURUGAN, M.Com, MBA, B.Ed., M.Phil., Ph.D.,**
Assistant professor of Commerce
Member 
- 9.. **Dr.T.MALATHI, M.Com, M.Phil., MA, PGDCA., Ph.D.,**
Assistant professor of Commerce
Member 
10. **Dr.S.BALAMURUGAN, M.Com, MA., MBA, Ph.D.,**
Assistant professor of Commerce
Member 
11. **Dr.P.RENGARAJAN., M.Com, M.Phil., B.Ed., PGDCA., Ph.D.,**
Assistant professor of Commerce
Member 
12. **Dr.E.THANGASAMY, M.Com, MBA., M.Phil., B.Ed.,PGDFM., Ph.D.,**
Assistant professor of Commerce
Member 
- 13.**Mr.C.BALACHANDARAN. M.Com., M.Phil.,**
Assistant professor of Commerce
Member 
- 14.**Miss. S.MEERA. M.Com., B.Ed., M.Phil.,**
Assistant professor of Commerce
Member 
- 15.**Mr.K.MANIKANDAN. M.Com., M.Phil.,**
Assistant professor of Commerce
Member 
16. **Mrs.A.SEETHALAKSHMI, M.Com.,M.B.A., M.Phil.,**
Assistant professor of Commerce
Member 
17. **Mrs.M.BHUVANESWARI M.Com.,M.A., M.Phil.,**
Assistant professor of Commerce
Member 
18. **Mrs.G.DHANALAKSHMI M.Com., M.Phil.,**
Assistant professor of Commerce
Member 

**POOMPUHAR COLLEGE (AUTONOMOUS)
of the Tamil Nadu H.R & C.E Department
MELAIYUR 609 107
BOARD OF STUDIES - COMMERCE**

- | | |
|--|----------------------------------|
| 1. Dr. G.RAJENDRAN M.Com., M.Phil., Ph.D.,
Associate professor/ H.O.D of Commerce | Chairman |
| 2. Dr.V.RENUGA M.Com., M.Phil., Ph.D.,
Associate Professor of Commerce
ADM College for women (Autonomous), Nagappattinam. | vice - Chancellor Nominee |
| 3. Dr.S.MAHALINGAM M.Com., B.Ed., M.Phil., Ph.D., M.B.A.,
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Assistant professor of Commerce | Member |
| 10. Dr.T.MALATHI, M.Com, M.Phil., MA, PGDCA., Ph.D.,
Assistant professor of Commerce | Member |
| 11 Dr.S.BALAMURUGAN, M.Com, MA., MBA, Ph.D.,
Assistant professor of Commerce | Member |
| 12. Dr.P.RENGARAJAN., M.Com, M.Phil., B.Ed., PGDCA., Ph.D.,
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Assistant professor of Commerce | Member |
| 14.Mr.C.BALACHANDARAN. M.Com., M.Phil.,
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Assistant professor of Commerce | Member |
| 17. Mrs.A.SEETHALAKSHMI, M.Com., M.B.A., M.Phil.,
Assistant professor of Commerce | Member |
| 18.Mr.J.KANTHAPALANI, M.Com., M.Phil.,
Assistant professor of Commerce | Member |
| 19. Mrs. S. HEMA M.Com., M.Phil.,
Assistant professor of Commerce | Member |
| 20 Mrs.M.BHUVANESWARI M.Com., M.A., M.Phil.,
Assistant professor of Commerce | Member |
| 21. Mrs.G.DHANALAKSHMI M.Com., M.Phil.,
Assistant professor of Commerce | Member |


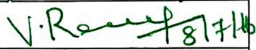



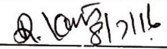

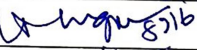



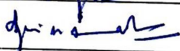

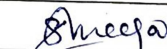
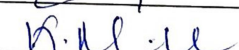
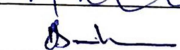




BOARD OF STUDIES - COMMERCE

The Meeting of the Board of Studies was held on 08-07-2016 at 11.00 am in the Department of Commerce to approve the syllabus for B.Com., students who are admitted from the academic year 2016 – 2017.

The chairman **Dr. G.RAJENDRAN** M.Com., M.Phil., Ph.D., H.O.D / Associate Professor of Commerce, presented the draft syllabus before the board and initiated the discussion. The members of Board gave suggestions for the final draft of the syllabus and it was also agreed to accept and implement the unanimous decision of the college council to limit the units of the syllabus for Part-IV papers to three units at the maximum instead of five.

The Board resolved to approve the syllabus with necessary changes for B.Com., students (Admitted from this academic year 2016-2017) for I to VI semesters.

S.No	Board of Studies		Signature
1	Dr. G.RAJENDRAN	Chairman	
2	Dr.V.RENUGA	Member Vice – Chancellor	
3	Dr.S.MAHALINGAM	Member Academic Council	
4	Dr.R.P.RAMESH	Member – Alumni	
5	Dr. E.K. SIVASAKTHIVEL	Member	
6	Mr. D. KAMARAJ	Member	
7	Mr. P.KARTHIKESAN	Member	
8	Dr. V. MURUGAN	Member	
9	Dr.T.MALATHI	Member	
10	Dr.S.BALAMURUGAN	Member	
11	Dr.P.RENGARAJAN	Member	
12	Dr.E.THANGASAMY	Member	
13	Mr.C.BALACHANDRAN	Member	
14	Miss.S.MEERA	Member	
15	Mr. K.MANIKANDAN	Member	
16	Mrs.A.SEETHALAKSHMI	Member	
17	Mrs.M.BHUVANESWARI	Member	
18	Mrs.G.DHANALAKSHMI	Member	

28/6/16

**DEPARTMENT OF COMMERCE / ENGLISH / TAMIL /
PHILOSOPHY**

POOMPUHAR COLLEGE (AUTONOMOUS), MELAIYUR


COURSE STRUCTURE FOR UG COURSE

(Applicable to the candidates admitted from the academic year 2016 – 2017 onwards)

SEMESTER	PART	SUBJECT	HRS	CREDIT	EXAM	MARKS
I	I	Tamil – I	6	3	3	100
	II	English – I	6	3	3	100
	III	First Allied – I	6	3	3	100
		Core Course – I	5	5	3	100
		Core Course – II	5	5	3	100
	IV	Value Education	2	2	3	100
		Total	30	21		600
II	I	Tamil – II	6	3	3	100
	II	English – II	6	3	3	100
	III	First Allied – II	5	4	3	100
		First Allied – III	5	3	3	100
		Core Course – III	6	5	3	100
	IV	Environmental Studies	2	2	3	100
		Total	30	20		600
III	I	Tamil – III	6	3	3	100
	II	English – III	6	3	3	100
	III	Second Allied – I	5	3	3	100
		Second Allied – II	5	4	3	100
		Core Course – IV	6	5	3	100
	IV	Non Major Elective – I	2	2	3	100
		Total	30	20		600
IV	I	Tamil – IV	6	3	3	100
	II	English – IV	6	3	3	100
	III	Second Allied – III	5	3	3	100
		Core Course – V	4	4	3	100
		Core Course – VI	5	5	3	100
	IV	Non Major Elective – II	2	2	3	100
		Skill Based Elective – I	2	2	3	100
		Total	30	22		700



SEMESTER	PART	SUBJECT	HRS	CREDIT	EXAM	MARKS
V	III	Core Course – VII	6	5	3	100
		Core Course – VIII	5	5	3	100
		Core Course – IX	5	5	3	100
		Core Course – X	5	5	3	100
		Major Based Elective – I	5	5	3	100
	IV	Skill Based Elective – II	2	2	3	100
		Skill Based Elective – III	2	2	3	100
		Total	30	29		700
VI	III	Core Course – XI	6	5	3	100
		Core Course – XII	6	5	3	100
		Core Course – XIII	5	5	3	100
		Major Based Elective – II	5	5	3	100
		Major Based Elective – III	5	4	3	100
	IV	Soft Skills Development	2	2	3	100
		Gender Studies	1	1	3	100
	V	Extension Activities	-	1	-	-
		Total	30	28		700
		Grand Total	180	140		3900


 Head of the Department
 Head of the Department,
 Department of Commerce,
 Poompuhar College (Autonomous),
 Melaiyur-609 107.




 Principal

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Question Paper Pattern (for I, II, III)

Part A (No Choice)

10 x 2 = 20 Marks

(Two questions from each Unit)

Part B (either or type)

5 x 5 = 25 Marks

Five questions

(One question from each Unit)

Part C

3 x 10 = 30 Marks

Three questions out of Five

(One question from each Unit)

75 Marks

Question Paper Pattern (for Part IV only)

Part A (either or type)

3 x 10 = 30 Marks

Three question

(One question from each Unit)

Part B

3 x 15 = 45 Marks

Three questions out of Five

At least one question from each unit,

Not more than two question from each unit

(No unit shall be omitted)

75 Marks




Head of the Department


Principal/K

POOMPUHAR COLLEGE - AUTONOMOUS

of the Tamil Nadu H.R & C.E Department

MELAIYUR 609 107

B.COM., - COURSE STRUCTURE UNDER CBCS

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

(For the candidates to be admitted from the academic year 2016 -2017 onwards)								
Sem	Code	Title of the Paper	Ins/Hour Week	Credit	Exam Hours	Marks		Total
SEMESTER - I						Int	Ext	
I	TLC- I	Tamil	6	3	3	25	75	100
	ELC - I	English	6	3	3	25	75	100
	Part-III First AC - I	Economic Analysis	6	3	3	25	75	100
	Part-III CC - I	Financial Accounting	5	5	3	25	75	100
	Part-III CC - II	Business Management	5	5	3	25	75	100
	PART - IV	Value Education	2	2	3	25	75	100
			30	21				
SEMESTER - II								
II	TLC- II	Tamil	6	3	3	25	75	100
	ELC - II	English	6	3	3	25	75	100
	Part-III First AC - II	Modern Marketing	5	4	3	25	75	100
	Part-III First AC -III	Modern Banking	5	3	3	25	75	100
	Part-III CC - III	Business Statistics	6	5	3	25	75	100
	Part-IV	Environmental Studies	2	2	3	25	75	100
			30	20				
SEMESTER - III								
III	TLC- III	Tamil	6	3	3	25	75	100
	ELC - III	English	6	3	3	25	75	100
	Part-III Second AC- I	Business laws	5	3	3	25	75	100
	Part-III Second AC- II	Business Communication	5	4	3	25	75	100
	Part-III CC - IV	Business Accounting	5	5	3	25	75	100
	Part - IV NME - I	Bio fertilizer and Mushroom Cultivation <i>16.02 NME 1</i> <i>Common in Gole</i> <i>Diseases and management</i>	2	2	3	25	75	100
			30	20				
SEMESTER - IV								
IV	TLC- IV	Tamil	6	3	3	25	75	100
	ELC - IV	English	6	3	3	25	75	100
	Part-III Second AC- III	Company Law & Secretarial Practice	5	3	3	25	75	100
	Part-III CC -V	Human Resource Management	4	4	3	25	75	100
	Part-III CC - VI	Cost Accounting	5	5	3	25	75	100
	Part - IV NME - II	Horticulture and Garden Designing	2	2	3	25	75	100
	Part-IV SBE - I	Journalism and Mass Media	2	2	3	25	75	100
		30	22					

SEMESTER - V								
V	Part-III CC- VII	Corporate Accounting	6	5	3	25	75	100
	Part-III CC -VIII	Financial Management	5	5	3	25	75	100
	Part-III CC -IX	Entrepreneurial Development	5	5	3	25	75	100
	Part-III CC - X	Financial Services	5	5	3	25	75	100
	Part-III MBE - I	Computer Applications in Business (or) Customer Relationship Management.	5	5	3	25	75	100
	Part-IV SBE - II	Reporting and Editing	2	2	3	25	75	100
	Part- IV SBE - III	Public Relations	2	2	3	25	75	100
			30	29				
SEMESTER - VI								
VI	Part-III CC- XI	Income Tax – Law and Practice	6	5	3	25	75	100
	Part-III CC -XII	Accounting for Management	6	5	3	25	75	100
	Part-III CC -XIII	Auditing	5	5	3	25	75	100
	Part-III MBE - II	Services Marketing (or) Retail Management.	5	5	3	25	75	100
	Part-III MBE - III	E Commerce (or) International Trade	5	4	3	25	75	100
	Part - IV	Soft Skill Development	2	2	3	25	75	100
	Part - IV	Gender Studies	1	1	3	25	75	100
	Part - V	Extension Activities		1				
			30	28				




Dr. G. RAJENDRAN, M.Com., M.Phil., Ph.D.,
 Associate Professor & HOD of Commerce,
 Research Adviser,
 Poompular College (Autonomous),
 Melaiyur - 609 107.

1. 

Dr. (Mrs.) V. RENUGA,
 M.Com., M.Phil., Ph.D.,
 Associate Professor in Commerce,
 D.M. College for Women (Autonomous),
 Nagapattinam - 611 001.

Approved
 2. 

Dr. S. MAHALINGAM,
 M.Com., B.Ed., M.Phil., Ph.D., M.B.A.,
 Associate Professor & HOD of Commerce,
 Research Adviser,
 D.A. Arts College, Dharmapuram,
 Mayiladuthurai-609 001.


 Principal
 3. 

Dr. R.P. RAMESH,
 M.Com., M.B.A., M.Phil., PGDCA, Ph.D.,
 Assistant Professor of Commerce,
 Rajah Serfoji Govt. College (Autonomous),
 THANJAVUR - 613 005

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department

MELAIYUR 609 107

B.COM., - COURSE STRUCTURE UNDER CBCS
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Sem	Code	Title of the Paper	Ins/Hour Week	Credit	Exam Hours	Marks		Total
SEMESTER - I						Int	Ext	
I	TLC– I	Tamil	6	3	3	25	75	100
	ELC – I	English	6	3	3	25	75	100
	Part-III First AC – I	Economic Analysis	6	3	3	25	75	100
	Part-III CC – I	Financial Accounting	5	5	3	25	75	100
	Part-III CC – II	Business Management	5	5	3	25	75	100
	PART - IV	Value Education	2	2	3	25	75	100
			30	21				
SEMESTER - II								
II	TLC– II	Tamil	6	3	3	25	75	100
	ELC – II	English	6	3	3	25	75	100
	Part-III First AC – II	Modern Marketing	5	4	3	25	75	100
	Part-III First AC –III	Modern Banking	5	3	3	25	75	100
	Part-III CC – III	Business Statistics	6	5	3	25	75	100
	Part-IV	Environmental Studies	2	2	3	25	75	100
			30	20				
SEMESTER - III								
III	TLC– III	Tamil	6	3	3	25	75	100
	ELC – III	English	6	3	3	25	75	100
	Part-III Second AC- I	Business laws	5	3	3	25	75	100
	Part-III Second AC- II	Business Communication	5	4	3	25	75	100
	Part-III CC – IV	Business Accounting	6	5	3	25	75	100
	Part – IV NME - I	Bio fertilizer and Mushroom Cultivation	2	2	3	25	75	100
			30	20				
SEMESTER - IV								
IV	TLC– IV	Tamil	6	3	3	25	75	100
	ELC – IV	English	6	3	3	25	75	100
	Part-III Second AC- III	Company Law & Secretarial Practice	5	3	3	25	75	100
	Part-III CC –V	Human Resource Management	4	4	3	25	75	100
	Part-III CC – VI	Cost Accounting	5	5	3	25	75	100

	Part – IV NME - II	Horticulture and Garden Designing	2	2	3	25	75	100
	Part-IV SBE - I	Journalism and Mass Media	2	2	3	25	75	100
			30	22				
SEMESTER - V								
V	Part-III CC– VII	Corporate Accounting	6	5	3	25	75	100
	Part-III CC –VIII	Financial Management	5	5	3	25	75	100
	Part-III CC –IX	Entrepreneurial Development	5	5	3	25	75	100
	Part-III CC – X	Financial Services	5	5	3	25	75	100
	Part-III MBE - I	Computer Applications in Business (or) Customer Relationship Management.	5	5	3	25	75	100
	Part-IV SBE - II	Reporting and Editing	2	2	3	25	75	100
	Part- IV SBE - III	Public Relations	2	2	3	25	75	100
			30	29				
SEMESTER - VI								
VI	Part-III CC– XI	Income Tax – Law and Practice	6	5	3	25	75	100
	Part-III CC –XII	Accounting for Management	6	5	3	25	75	100
	Part-III CC –XIII	Auditing	5	5	3	25	75	100
	Part-III MBE - II	Services Marketing (or) Retail Management.	5	5	3	25	75	100
	Part-III MBE - III	E Commerce (or) International Trade	5	4	3	25	75	100
	Part - IV	Soft Skill Development	2	2	3	25	75	100
	Part - IV	Gender Studies	1	1	3	25	75	100
	Part – V	Extension Activities		1				
			30	28				

POOMPUHAR COLLEGE – AUTONOMOUS
of the Tamil Nadu H.R & C.E Department.,
Department of Commerce
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme	: Commerce	Subject Code	: 16:02A1
Semester	: I	No. of Hours	: 6
Part III	: First Allied Paper I	No. of Credits	: 3

Title of the Paper: ECONOMIC ANALYSIS

UNIT – I

Economics : Meaning and Definition – Nature and Scope – Demand Analysis: Meaning – Types of Demand – Determinants of Demand - Law of Demand - Demand Schedule —Demand Function - Demand Curves

UNIT II

Utility Analysis – Law of Diminishing Marginal Utility : Law of Equilibrium – Law of Consumer's Surplus – Elasticity of Demand – Indifference Curve Analysis

UNIT – III

Production Function - Law of Production –Law of Returns –Returns to Scale – Internal and External Economics — Law of Supply – Supply Schedules – Marginal Product - Marginal Cost

UNIT – IV

Market Structure and Pricing– Definition – Types of Market – Pricing under Perfect Competition, Monopoly – Oligopoly - Monopolistic Competition

UNIT – V

Cost Analysis: Break Even Chart – Assumptions of Break Even Analysis – Advantages and Limitations of Break Even Analysis - Cost Control – Techniques of Cost Control.

Text Book Recommended :

Business Economics by K.P.M Sundaram - Sultan Chand Sons

Reference Books

1. Principles of Economics – Seth M.L.
2. A Text Book of Economic Theory – Stonier and Hague
3. Business Economics by Sankaran
4. Fundamentals of Business Economics – Dr. D.M. Mithiani & V.S.R. Murthy

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department., Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code: 16:02M1

Semester : I

No. of Hours : 5

Part III : Core Paper I

No. of Credits : 5

Title of the Paper: FINANCIAL ACCOUNTING

UNIT – I

Introduction – Book Keeping and Accounting – Meaning, Objectives, Importance and Limitations of Accounting – Accounting Concepts – Journal – Rules of Journalizing – Ledger Account – Trial Balance – Suspense Account.

UNIT – II

Introduction-Subsidiary Books-Purchase book, Sales book, Purchase return book, Sales return book, Bills receivable book, Bills payable book and Cash book (Double column and Three column) – cash book - Simple Petty cash book - Bank Reconciliation Statement

UNIT – III

Final accounts of Sole Trading Concerns – Trading, Profit & Loss Account and Balance Sheet – Including Adjustments.

UNIT – IV

Single Entry System: Salient Features of Single Entry –Differences between Single entry and Double entry system – Statement of Affairs Method – Conversion Method – Depreciation – Meaning – Causes – Methods of Depreciation- Calculation of depreciation under Straight line and Diminishing Balance Method Only.

UNIT – V

Hire Purchase system – meaning – calculation of Interest : when the total cash price, amount of installments and rate of interest are given – when the total cash price, amount of installments are given without giving rate of interest- when the total cash price not given but amount of installments and rate of interest are given – Journal entries and ledger accounts in the books of hire purchaser only.

25% Theory 75% Problem

Text Book Recommended :

Financial Accounting S.P. Jain and K L Narang - Kalyani Publishers

Reference Books

1. Financial Accounting – Dalston L.Cecil, Jenitra L.Merwin
2. Fundamentals of Advanced Accounting – R.S.N. Pillai, Bagavathi, S. Uma.
3. Advanced Accountancy – R.L. Gupta, M. Radhasamy

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code: 16:02M2

Semester : I

No. of Hours : 5

Part III : Core Paper II

No. of Credits : 5

Title of the Paper: BUSINESS MANAGEMENT

UNIT – I

Concept and Objectives of Business – Management: Meaning and Definitions – Importance – Levels of Management – Development of Scientific Management and Other Schools of Thought – Role and Functions of a Manager.

UNIT – II

Planning : Nature and Importance – Steps in Planning – Types of Planning – Objectives of Policies – Nature and Types of Policies - Decision Making – Types of Decision – Decision Making Process – Management By Objectives (MBO) – Management By Exception (MBE).

UNIT – III

Organizing – Principles of Organization -Types of Organization – Organizational Structure – Span of Control – Departmentalization – Centralization and Decentralization – Delegation of Authority and Responsibility

UNIT – IV

Staffing – Recruitment and Selection of Staff – Training and Development– Directing – Motivation – Leadership Style

UNIT – V

Controlling – Meaning and Importance – Characteristics – Principles of Controlling – Performance Appraisal – Techniques of Controlling – Co-ordination – Meaning, Need, Types and Techniques.

Text Book Recommended :

Principles and Practice of Management by L.M.Prasad - Sultan Chand Sons

Reference Books

1. Business Management – Dr.K.Sundar
2. Principles of Management – Dr.G. Venkatesan
3. Principles of Management – P.C. Tripathi and P.N.Reddy.
4. Business Organisation and Management by C.P Gupta - Sultan Chand Sons
5. Business Management by R. K.Sharma & Shashi K Gupta - Kalyani Publishers

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code : 16:02A2

Semester : II

No. of Hours : 5

Part III : First Allied Paper II

No. of Credits : 4

Title of the Paper: MODERN MARKETING

UNIT – I

Marketing – Meaning and Definition – Evolution - Importance – Modern Marketing Concept – Objectives of Marketing – Selling – Distinction between Selling and Marketing

UNIT – II

Marketing Functions –Classification – Functions of Exchange – Functions of Physical Supply – Facilitating Functions - Marketing Process: Concentration – Dispersion – Equalization – Functions of Middlemen – Importance of Channels of Distribution

UNIT – III

Consumer Behaviour – Meaning – Need for Studying Consumer Behaviour – Factors Influencing Consumer Behaviour – Determinants of Buying Behaviour – Buying Decision Process

UNIT – IV

Meaning of Product – Product Life Cycle - Market Segmentation - Marketing Mix – Product Mix– Price Mix — Promotion Mix – Place Mix – Advertising, Personal Selling and Sales Promotion - Pricing Objectives – Pricing Methods

UNIT – V

Marketing and Government – Bureau of Indian Standards – Agmark – Consumerism – Consumer Protection – Rights of Consumers – E – Marketing.

Text Books Recommended :

Modern Marketing: Principles and Practices – R.S.N. Pillai & Bagavathi, - S. Chand & Company Ltd, New Delhi.

Reference Books

1. Marketing – Dr.K.Sundar.
2. Management – Rajan Sexena
3. Principles of Marketing – Philip Kotler& Gary Armstrong
4. Marketing Management – V.S. Ramaswamy and Namakumari
5. Marketing – William G.Zikmund & Michael D’Amico

POOMPUHAR COLLEGE – AUTONOMOUS
of the Tamil Nadu H.R & C.E Department.,
Department of Commerce
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme	: Commerce	Subject Code	: 16:02A3
Semester	: II	No. of Hours	: 5
Part III	: First Allied Paper III	No. of Credits	: 3

Title of the Paper: MODERN BANKING

UNIT – I

Banking Introduction – Definition of Banker and Customer – Relationship between Banker and Customer – Structure – Commercial Banks – Nationalised Banks – Scheduled Banks – Private Banks – Foreign Banks – Functions of Commercial Banks

UNIT – II

Types of Accounts – Saving Bank Account – Current A/c – Fixed Deposit A/c – Pass Book – Quarterly Statement – Mobile Banking – Net Banking – Fund Transfer – RTGS – NEFT.

UNIT – III

Loan – Types – Mortgage, Hypothecation, Pledge, Lien – Cash Credit – Over draft – Rate of Interest – Floating Vs Fixed Rate of Interest – Precautions to be taken by the Bankers while Lending

UNIT – IV

Recovery of Loans – Mechanism – NPA – Problems in loan recovery

UNIT – V

Cheques – Crossing and Endorsement - ATM – Functions – Withdrawal Slips Vs Cheques – Debit Card and Credit Card

Text Book Recommended :

1. Banking Theory Law & Practice – Sundharam and Varshney

Reference Books

1. Banking Theory Law & Practice – Natarajan&Gardon.
2. Banking Technology - Jeyakumar

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code : 16:02M3

Semester : II

No. of Hours : 6

Part III : Core Paper III

No. of Credits : 5

Title of the Paper: BUSINESS STATISTICS

UNIT – I

Meaning and Definition of Statistics – Collection of Data – Primary and Secondary Data – Classification and Tabulation – Diagrammatic and Graphical Presentation – Measure of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean – Harmonic Mean

UNIT – II

Measure of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation

UNIT – III

Skewness – Meaning – Measures of Skewness – Pearson's and Bowley's Co-efficient of Skewness
Correlation – Meaning – Scatter Diagram, Karl Pearson's Co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent Deviation.

UNIT – IV

Regression analysis – Meaning of Regression and Linear Prediction – Regression in two variables – Uses of Regression

UNIT – V

Index Number – Meaning – Uses and Methods of Construction – Weighted Index Laspyre, Paasche, Bowley and Fisher Only – Cost of Living Index Number.

25% THEORY 75% PROBLEM

Text Book Recommended :

1. Business Statistics – Pillai and Bhagavathi

Reference Books

1. Business Statistics – C.P. Gupta

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code: 16:02A4

Semester : III

No. of Hours : 5

Part III : Second Allied Paper I

No. of Credits : 3

Title of the Paper: BUSINESS LAWS

UNIT – I

Business Law – Meaning and Objects – Sources of Contracts – Classification of Contracts – Essentials of a Valid Contract – Offer, Acceptance, legality of Object and Consideration – Void Agreement

UNIT – II

Capacity to Contract – Free Consent – Quasi Contracts – Contingent Contracts – Performance of Contract – Discharge of Contract – Remedies for Breach of Contract

UNIT – III

Contract of Agency – Creation of Agency – Personal Liability of an Agent – Agency by Ratification- Conditions and Effects – Termination of Agency.

UNIT – IV

Contract of Indemnity and Guarantee – Rights and Liabilities of surety – Discharge of Surety – Bailment – Rights and Duties of Bailor and Bailee – Pledge by non-owners.

UNIT – V

Law of Sale of Goods – Distinction Between Sale and Agreement to Sell – Conditions and Warranties to Sell – Conditions and Warranties – Transfer of Ownership – Transfer of Title by Non –Owners – Performance of Contract of Sale – Rights and Duties of Buyer – Rights of Unpaid Seller.

Text Book Recommended :

Business Law – N.D. Kapoor

Reference Books

1. Merchantile Law – M.C.Shukla
2. Commercial Law – Chawla and Garg
3. .Merchantile Law – Batra and Kalra
4. Merchantile Law – M.c.Kuchhal
5. Merchantile Law with Industrial Law – S.P.Iyengar and B.K.Goyal

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department., Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code: 16:02A5

Semester : III

No. of Hours : 5

Part III : Second Allied Paper II

No. of Credits : 4

Title of the Paper: BUSINESS COMMUNICATION

Unit-I

Nature and Scope of Business English – Meaning, Need and importance of Commercial Correspondence – Effective Business Letters – Layout – Kinds of Business Letters – Language of a Business Letters – Commercial terms and abbreviations.

Unit – II

Letters of Enquiry – Replies, offers and Quotations – Orders – Execution – Cancellation.

Unit – III

Claims, Complaints and Adjustments – Circular Letters – Status Enquiries – Collection Letters.

Unit – IV

Letters Relating to Agency – Application for Jobs – Recommendations Bank Correspondence – Correspondence relating to Exports and Imports.

Unit – V

Drafting of Business Report – Press Reports – Market Reports – Speech Writing – Précis Writing.

Text Book Recommended :

Effective Business English and Correspondance by M.S Ramesh and Pattanchetty- S.Chand & Co

Reference Books

Business Communication by Rajendra Pal and Korla Halli, Sultan Chand and Sons.

POOMPUHAR COLLEGE – AUTONOMOUS
of the Tamil Nadu H.R & C.E Department.,
Department of Commerce
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce
Semester : III
Part III : Core Paper IV

Subject Code : 16:02M4
No. of Hours : 6
No. of Credits : 5

Title of the Paper: BUSINESS ACCOUNTING

UNIT – I

Branch Accounting - Introduction – Objectives of Branch Accounting – Accounting Records for Head Office – Stock and Debtors System and Final Account System only.

UNIT – II

Royalty Accounts – Meaning – Accounting Entries in the Books of Lessee - Accounting Entries in the Books of Lessor – Royalty Account, Minimum Rent Account, Short workings Account and Land Lord Account in the books of lessee.

UNIT – III

Accounts of Partnership Firm – Past Adjustments – Calculation of Capital Account of Partners if the capital is fixed and fluctuating – Calculation of sacrificing ratio and gaining ratio – Admission of a new Partner – Preparation of Revaluation Account, Partners Capital Account and Balance Sheet.

UNIT – IV

Partnership Firm – Retirement and Death of a Partner – treatment of Goodwill, Revaluation of Assets and Liabilities - Preparation of Revaluation Account, Partners Capital Account and Balance Sheet.

UNIT – V

Partnership Firm – Dissolution, Insolvency of Partners and piecemeal distribution - Realisation Accounts, Capital Accounts and Bank Accounts.

25% Theory 75% Problem

Text Book Recommended :

1. Financial Accounting S.P. Jain and K L Narang - Kalyani Publishers

Reference Books

1. Financial Accounting Dalston L Cecil and Jenitra L Merwin – Learntech Press.
2. Financial Accounting S John Gabriel and A Marcus – Tata McGraw Hill, Delhi.

POOMPUHAR COLLEGE – AUTONOMOUS

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Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code : 16:02A6

Semester : IV

No. of Hours : 5

Part III : Second Allied Paper III

No. of Credits : 3

Title of the Paper: COMPANY LAW & SECRETARIAL PRACTICE

UNIT – I

The Company Secretary: Definition – Qualification and Disqualification – Duties and Liabilities – Appointment and Termination – Legal Status

UNIT – II

Definition of Joint Stock Company – Formation of Companies – Distinctive Characteristics – Types of Companies – Procedure and Formalities – Stages of Formation, Consents – Significance of Memorandum of Association, Articles of Association and Prospectus – Secretarial Duties regarding the above.

UNIT – III

Capital of Companies – Procedures – Issue of Share Capital – Application and Allotment – Issue of Shares Certificate – Calls, Surrender, Forfeiture, Surrender and lien on Shares – Transfer and Transmission – Alteration and Reduction of Share Capital – Demat Account

UNIT – IV

Management of Companies: Managerial personnel namely – Directors – Managing Directors – Secretaries – Treasurers – Auditors and Legal Advisors – Definitions – Qualification – Duties and Powers – Statutory Provisions relating to their Appointment – Termination and Retirement

UNIT – V

Meetings of Company: Board Meeting and Shareholders Meeting – Annual General Meeting – Statutory Meeting – Extra – Ordinary General Meeting – Secretarial Duties involved in Convening and Conducting the Meeting – Drafting of Notices, Resolutions, Agenda, Minutes – Proxies – Quorum.

Reference Books.

1. Company Secretarial Practice – Acharya and Govekar
2. Company Secretarial Practices – ShuklaGulshan

POOMPUHAR COLLEGE – AUTONOMOUS
of the Tamil Nadu H.R & C.E Department.,
Department of Commerce
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce
Semester : IV
Part III : Core Paper V

Subject Code: 16:02M5
No. of Hours : 4
No. of Credits : 4

Title of the Paper: HUMAN RESOURCE MANAGEMENT

UNIT – I

Human Resource Management – Meaning – Definition – Personnel Management Vs. Human Resource Management – Scope – Functions – Evolution of Human Resource Management.

UNIT – II

Human Resource Planning – Recruitment – Selection – Placement and Induction – Training and Development – Promotion – Demotions – Transfers.

UNIT – III

Employee Maintenance and Integration – Welfare and Safety – Accident Prevention – Administration of Discipline.

UNIT – IV

Wage and Salary Administration – Incentives and Benefits – Fringe Benefits – Job Evaluation Systems.

UNIT – V

Motivation – Theories of motivation – Motivation and Morale – Human Resource Management in the Changing Environment

Text Book Recommended :

1. Human Resource Management – Dr.K.Sundar.

Reference Books

1. Human Resource Management – Ian Beard and Len Holden
2. Personnel Management and Human Resource Management – Venkataraman C.S. & Srivastava B.K.
3. Management of HR – Lallan Prasad & Banerjee A.M.
4. Human Resource Management – Jeyakumar

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code : 16:02M6

Semester : IV

No. of Hours : 5

Part III : Core Paper VI

No. of Credits : 5

Title of the Paper: COST ACCOUNTING

UNIT – I

Definition Scope and Nature of Cost Accounting – Objectives – Advantages – Demerits of Cost Accounting – Cost Units – Cost Centre – Cost Sheet – Tender and Quotation.

UNIT – II

Material Cost –Purchase Procedure – Stores Procedure – Receipt and issue of Materials – Storage – Organisation and Layout – Inventory Control – Levels of Stock, EOQ – Stores Ledger – Pricing of Material issues, FIFO, LIFO, Simple Average & Weighted Average

UNIT – III

Labour Cost – Methods of Remuneration and Incentive Schemes – Overtime and Idle time – Labour Turnover – Types, Causes and Remedies

UNIT – IV

Overheads – Collection, Classification, Allocation ,Apppointment, Absorption – Recovery Rates – Over Absorption.

UNIT – V

Methods of Costing – Job Costing, Contract Costing, Process Costing (Excluding Inter Process Profit, Joint Product ,Byproduct) – Operating Costing

40% Theory 60% Problem

Reference Books

1. Cost Accounting – Jawaharlal
2. Cost Accounting – Jain &Naran
3. Cost Accounting – S.P.Iyengar
4. Cost Accounting – Bhagwathi and Pillai
5. Cost Accounting – S.N. Maheshwari
6. Cost Accounting – M.N. Arora

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : IV

Part IV : S B E Paper I

Subject Code: 16:02SBE1

No. of Hours : 2

No. of Credits : 2

Title of the Paper: JOURNALISM AND MASS MEDIA

UNIT I

Journalism: Concept, definition, growth and history: world, national, and regional (area specific), news Skill Based Electives and magazines, introduction to reporting , editing and layout and design, magazines as a medium of mass communication.

UNIT II

Radio: Introduction to recording, transmission and receiving technologies, types of television programmes private channels-local, national and international. Television: as a medium of mass communication, types of television programme, TV Channels –local, national and international.

UNIT III

Growth of films, brief introduction to the process of cinema production

References

1. Indian Press, Indian and Eastern News Skill Based Elective society, 2003 Vidura, Press institute of India, 2000
2. Introduction to Mass Communication, Black, Jay, 1999

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of the Tamil Nadu H.R & C.E Department.,
Department of Commerce
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Programme : Commerce
Semester : V
Part III : Core Paper VII

Subject Code: 16:02M7
No. of Hours : 6
No. of Credits : 5

Title of the Paper: CORPORATE ACCOUNTING

UNIT – I

Company Accounts – Issue of Shares at Par, Premium and Discount – Forfeiture & Reissue of Shares.

UNIT – II

Preference Shares - Redemption of Preference shares - Provisions regarding the redemption of preference shares - Journals for redemption of preference shares – Balance sheet after Redemption.

UNIT – III

Debenture – Meaning – Types of Debentures – Distinction between Debenture and Share – Journals of Issue and Redemption of Debentures – Methods of Redemption of Debentures – Sinking Fund Method only.

UNIT – IV

Profit Prior to Incorporation - Final Accounts of Companies (New Format)

UNIT – V

Valuation of Shares and Goodwill

25% THEORY, 75% PROBLEM

Text Book Recommended :

Advanced Accountancy by S.P. Jain and Narang - Kalyani Publishers

Reference Books

1. Fundamentals of Advanced Accounting – R.S.N. Pillai, Bagavathi, S.Uma
2. Advanced Accountancy – R.L.Gupta, M. Radhasamy
3. Advanced Accountancy by Arulanandam and Ramachandran

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code: 16:02M8

Semester : V

No. of Hours : 5

Part III : Core Paper VIII

No. of Credits : 5

Title of the Paper: FINANCIAL MANAGEMENT

UNIT – I

Financial Management – Meaning, Objectives, Scope – liquidity Vs Profitability –Functions of Finance Manager - Significance of Financial Management – Risk and Return.

UNIT – II

Capital Structure – Meaning – Patterns of Capital Structure – Optimum Capital Structure – Capital Structure Theories – Determinants of Capital Structure.

UNIT – III

Working Capital Management – Concept – Need – Types – Determinants of working capital requirements – Adequacy and Management of Working Capital – Management of Cash, Inventories and Accounts Receivable.

UNIT – IV

Cost of Capital – Concept – Importance Classification – Determination of Cost of Capital. Dividend –Meaning – Policy – Conflicting Theories – Irrelevance and Relevance Concept of Dividend – Factors Affecting Dividend Policy – Types of Dividend – Forms of Dividend.

UNIT – V

Leverages – Meaning – Types of Leverage – Significance of Operating and Financial Leverage – Capital Budgeting – Concept – Importance – Factors Affecting Capital Investment Decisions – Appraisal Methods – Pay Back Period, Discounted Pay Back Period, Present value, Net present value, Internal Rate of Return and Average Rate of Return.

50% Theory 50% Problem

Reference Books

1. Financial Management – R K Sharma
2. Financial Management – S.N. Maheswari
3. Financial Management – Prasanna Chandra.

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of the Tamil Nadu H.R & C.E Department., Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : V

Part III : Core Paper IX

Subject Code: 16:02M9

No. of Hours : 5

No. of Credits : 5

Title of the Paper: ENTREPRENEURIAL DEVELOPMENT

UNIT – I

Definition of Entrepreneur – Importance of Entrepreneurship in underdeveloped economics – Constraints in such countries to Entrepreneurship – Sociological and Psychological factors of Entrepreneurship achievement, motivation and methods of improving in a person.

UNIT II

Concept of Entrepreneurship Development Programme - functions of the trainer, motivator – EDP institution in India and their functions, particularly EDP Institute, Ahmedabad: NIESBUD New Delhi: SIET Institute, Hyderabad; ITCOT and SIPCOT in Tamil Nadu; SISI: NSIC and its prototype training Centers. The role of development banks and commercial banks, Universities and Engineering colleges in this regard.

UNIT III

Factors to be considered when selecting a project and its location – Technical and economic feasibility – planning the project – Essentials of a project report of a business – Counseling facilities available for technical training and project formulation. Choosing the scale of business. Importance of market survey and how to do it

UNIT IV

Managerial skills required by entrepreneurs and methods of acquiring them – Role of management consultant in India – Relative merits of different types of organizations, Particularly sole proprietorship – Partnership and company. Different types of credit required by a firm, seed capital, fixed capital, working capital packing and export credit and sources of these, Benefits of leasing.

UNIT V

Problems faced by rural and women entrepreneurs - Industries – Suitable for handicapped persons – Reservation for small industry – Problems of family business – Industrial estate Backward area benefits. Prevention of industrial pollution of air and water around the business unit – Causes and prevention of industrial sickness.

Reference Book:

1. Dynamics of Entrepreneurial Development – Vasant Desai
2. A practical guide to Industrial Entrepreneur - S.B Srivastava, Sultan Chand & Sons
3. Entrepreneurial Development Gupta Srinivasan
4. Entrepreneurship Development – P.Saravanavel

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : V

Part III : Core Paper X

Subject Code : 16:02M10

No. of Hours : 5

No. of Credits : 5

Title of the Paper: FINANCIAL SERVICES

UNIT - I: INTRODUCTION

Meaning, scope and importance of financial services – Structure of Indian Financial System - Types of financial services – Financial services and economic environment- Players in Financial Services Sector.

UNIT - II: FINANCIAL MARKETS & SERVICES

Indian Money Market: Characteristics – Structure - Composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) - Problems and reforms in Indian money markets.

UNIT – III: LEASING AND HIRE PURCHASE

Concept – merits and Demerits of Leasing – Types of lease – Indian leasing Scenario- Hire purchase - Concepts and features -Leasing decisions and Evaluation of leases.

UNIT – IV: MUTUAL FUND

Introduction – Meaning- Types/Classification – Advantages - Institutions involved (UTI, LIC, Banks) – Entry of Private Sector - Mutual funds in India – SEBI Guidelines.

UNIT – V: MERCHANT BANKING & FACTORING

Functions - Issue Management - Managing of new issues - Underwriting - Capital market - Stock Exchange - Role of SEBI. Factoring: Concepts – Significance – Types – Mechanism - Functions – Factoring Vs Leasing – Forfeitures – Committees Recommendations.

Reference Books:

1. Financial Services - M.Y. Khan.
2. Financial Services - B. Santhanam.
3. Essentials of Financial Services – Dr S Gurusamy.
4. Financial Services – Dr.D.Joseph anbarasu, Prof. VK Boominathan, Dr.P. Manoharan & Dr.G. Gnanaraj.
5. Investment Management and Customer Service – Kothari CR.
6. Financial Management – I.M. Pandey.

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Subject Code: 16:02MBE1

Semester : V

No. of Hours : 5

Part III : MBE Paper I

No. of Credits : 5

Title of the Paper: COMPUTER APPLICATIONS IN BUSINESS

UNIT – I

Computer – Operating system – MS Word – Creating Word Document – Creating business Letters using wizards - Editing word document – inserting objects – Formatting documents – Spelling and grammar check - word count – thesaurus, auto correct working with tables – Opening ,Saving and Closing the documents – mail merge.

UNIT – II

Introduction to spread sheets – Spread Sheet programmes and applications – MS Excel and features – Building work sheets – Entering data in work sheets, Editing and formatting work sheets- Creating and formatting different types of charts – Application of financial and statistical function – Creating, analysing and organizing data using automatic total saving, opening and closing work books. Introduction to Pivot tables.

UNIT – III

Fundamentals of Computerised accounting – Computerized Accounting Vs Manual Accounting – Architecture and Customisation of tally – Features of tally 7.2,9.1 versus – Configuration of tally – Tally Screens and menus – Creation of company – Creating of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Editing and deleting vouchers.

UNIT – IV

Introduction to Inventories – Creation of stock categories - Creation of stock groups - Creation of stock items – Configuration and features of stock item – Editing and deleting stocks – Usage of stocks in vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost . Creation of Cost Category and cost centers – Editing and deleting cost centers & Categories – Usage of cost category and cost – Centers in vouchers entry – Budget and controls – Creation of Budgets – Generating and printing reports in detailed and condensed format.

UNIT – V

Day Books – Balance Sheets – Trial Balance – Profit and Loss Account – Ratio analysis, Cash flow Statement – Fund Flow Statement – Cost Center report – Inventory report – Bank Reconciliation Statement.

Theory: 75 marks

Reference books:

1. Computer Application in Business S.V Srinivasa Vallaban

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : V

Part IV : SBE Paper II

Subject Code : 16:02SBE2

No. of Hours : 2

No. of Credits : 2

Title of the Paper: REPORTING AND EDITING

UNIT I

Reporting: Principles of reporting, functions and responsibilities, writing news-lead-types of leads; body- Techniques of re-writing-techniques of re-writing news agency copy.

UNIT II

Reporting: Reporting techniques-qualities of reporter-news-elements, source-types –pitfalls and problems in reporting –attribution-off-the –record-embargo-pool reporting; follow up –advocacy, interpretation, investigation.

UNIT III

Editing: Nature and need for editing. Principles of editing, editorial desk, functions of editorial desk-copy editing, preparation of copy for press-Style sheet-editing symbols, proof reading symbols and their significance.

References

1. Parhhar, Weekly newsSkill Based Electives Management, 2002
2. Industrial editing, Smith, 2000

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of the Tamil Nadu H.R & C.E Department.,
Department of Commerce
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce
Semester : V
Part IV : SBE Paper III

Subject Code : 16:02SBE3
No. of Hours : 2
No. of Credits : 2

Title of the Paper: PUBLIC RELATIONS

UNIT I

Nature and scope of public relations and its definitions - History and development of Public Relations - P.R. in management theory and practices.

UNIT II

P.R.as staff function and P.R. counselling - P.R. and the publics - Employees relations dealer customer relations -Government relations-community relations.

UNIT III

P.R. Process-planning - P.R. Process communicating, -evaluating results - P.R. towards a profession - House Journals.

References

1. Hand Book of public relations, Stephenson, 1999
2. Practical public relations, Harlow and Black, 2001
3. Effective public relations, Cullip and Center , 2003

POOMPUHAR COLLEGE – AUTONOMOUS

of the Tamil Nadu H.R & C.E Department.,

Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : VI

Part III : Core Paper XI

Subject Code: 16:02M11

No. of Hours : 6

No. of Credits : 5

Title of the Paper: INCOME TAX LAW & PRACTICE

UNIT – I

Basic Concepts – Definition – Person, Income, Total Income, Casual, Capital and Revenue, Residential Status, Incomes Exempt From Income Tax.

UNIT – II

Computation of Income under the head ‘Salaries’ – Basis of Charge – Different forms of Salary, Allowance Perquisites and their Valuation – Deduction from ‘Salary’ – Provident Funds, Superannuation Funds – Tax Rebate under Sec- 80.C

UNIT – III

Computation of Income under the Head Income from House Property – Basis of Charge – Determination of Annual Value – Income from let-out Property – Self Occupied Property – Deductions allowed from Income from House Property.

UNIT – IV

Computation of ‘Income from Profits and Gains of Business and Profession’ – Basis of Charge – Basic Principles – Methods of Accounting – Deductions – Valuation of Stock.

UNIT – V

Income from Capital Gains and other Sources – Basis of Charge – Short and Long term Capital Gains – Computation – indexed Cost of Acquisition and improvement – Exemptions – Chargeability of Short and Long term Capital Gains – Interest on Securities, - Deductions Allowed
(QUESTIONS WILL RELATE TO PROVISIONS APPLICABLE TO LATEST ASSESSMENT YEAR ONLY)

25% THEORY

75% PROBLEMS

Reference Books

1. Income Tax – Law & Practice – DinkarPagare
2. Income Tax – Bhagwati Prasad – Vishnu Prakasham
3. Income Tax – H.C. Mehrotra – SahityaBhavan
4. Income Tax – Vinod K. Singhania – Taxman.

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Department of Commerce
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce
Semester : VI
Part III : Core Paper XII

Subject Code : 16:02M12
No. of Hours : 6
No. of Credits : 5

Title of the Paper: ACCOUNTING FOR MANAGEMENT

UNIT – I

Management Accounting – Meaning – Characteristics – Scope – Objectives Functions of Management Accounting – Distinction between Financial Accounting and Management Accounting – Need, Importance and Limitations of Management Accounting.

UNIT – II

Analysis and Interpretation of Financial Statements – Tools of Financial Analysis – Ratio Analysis(Solvency Ratio, Liquidity Ratio and Profitability Ratio)

UNIT – III

Fund Flow Statement and Cash Flow Statement as per Accounting Standard III

UNIT – IV

Budget and Budgetary Control – Material, Production, Flexible and Cash Budget

UNIT – V

Marginal Costing – BEP Analysis – Application of Marginal Costing Techniques for Decision Making – Standard Costing – Variance Analysis – Material and Labour Variances.

Theory 25% Problem 75%

Reference Books

1. Management Accounting – S.N. Maheswari
2. Management Accounting – R.S.N. Pillai&Bagavathi

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(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : VI

Part III : Core Paper XIII

Subject Code : 16:02M13

No. of Hours : 5

No. of Credits : 5

Title of the Paper: AUDITING

UNIT – I

Fundamentals of Auditing – Classification of Audit – Internal check, Internal Control – Preparation and Procedure of Audit.

UNIT – II

Vouching of Impersonal Ledgers – Valuation and Verification of Assets and Liabilities

UNIT – III

Appointment, Qualification, Rights and Liabilities of Company Auditors – Cost Audit
Miscellaneous Audits – Audit of Public Sector Units.

UNIT – IV

Audit of limited Companies – Share Capital Audit – Presentation of Financial Statements – Audit Reports

UNIT – V

Investigations – Professional Ethics – Misconduct – EDP and Mechanical Systems.

Reference Books

1. Text Book of Auditing – V.K. Batra and K.C. Ragartra
2. Auditing – JagadishPrakash
3. Auditing – DinkerPagare
4. Auditing – S.N. Tandon

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Department of Commerce**

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Programme : Commerce

Semester : VI

Part III : MBE Paper II

Subject Code : 16:02MBE2

No. of Hours : 5

No. of Credits : 5

Title of the Paper: SERVICES MARKETING

UNIT – I

Introduction – Concept of Service – Meaning –Services Marketing Triangle –Evolving Environment of Services – Reasons for the Growth of the Service Economy – Services in Modern Economy – Goods vs Services – Service Characteristics – Components of a Service

UNIT – II

Service Product – Underlying Concepts – The Product life Cycle – New Service – New Service development – New Service – Product Features – Failure of New Service Products – Elimination – Service Quality

UNIT – III

Service Location – Flexibility in Location – Classification – Methods of Distributing Services – Innovations in Distributions.

UNIT – IV

Pricing of Services – Objectives – Formulating Pricing Strategy – Pricing tactics – Pricing strategy – Pricing and Marketing Strategy

UNIT – V

Service Promotions – Objectives – Selection Criteria – Developing the Promotional Mix – Guidelines for Improving the Promotion of Services – Sales Promotion Tools – Direct Marketing – Advertising

Reference Books.

1. Services Marketing and Management – Dr. B. Balaji

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Department of Commerce

(For the candidates to be admitted from the academic year 2016 -2017 onwards)

Programme : Commerce

Semester : VI

Part III : MBE III

Subject Code : 16:02MBE3

No. of Hours : 5

No. of Credits : 4

Title of the Paper: E - COMMERCE

UNIT I

E- commerce – Meaning and Concepts – Need for Ecommerce – Traditional Commerce and E Commerce – Merits and Demerits of E Commerce – E Business and E Commerce- Need for E business – Factors stressing the need for E Commerce.

UNIT II

Anatomy of E Commerce- Infrastructure – Models of E Commerce – B2B, B2C, C2C, P2P, G2G, G2C, G2B – EDI – EDI Components – Traditional EDI and E Commerce – Benefits of EDI.

UNIT III

Type of Electronic Payment – Credit Card – Debit Card – Smart Card – E Cash – Currency Services – E Cheques – CPS – Ruts in EPS.

UNIT IV

Mobile Commerce – Introduction – Factors and Drive M-Ecommerce – Difference between Ecommerce and M-Commerce – Growth of M Commerce in India – Advantages of M Commerce – Technology beyond M Commerce – Application of M Commerce – Feature of M Commerce – Types of M Payment.

UNIT V

Cyber Crimes and Cyber Laws – Cyber Crime – Information Technology Act 2000 – Formation of online contract – cyber Francis – E convergent in India – E convergent model in India.

REFERENCE:

1. E-Commerce - Dr.Abiramidevi & Dr.M.Alagammai- Margham Publication.
2. E-Commerce - Puja Wala Mann & Nidhi.
3. E-Commerce and its Application – US. Pandey & Rubel Srivastava & Sauribhshukla.