

**DEPARTMENT OF COMMERCE**

**U.G. PROGRAMME**

# **SYLLABUS**

**2016 – 2019 BATCH**

**VI SEMESTER**



**A. D. M. COLLEGE FOR WOMEN**

**NAGAPATTINAM**

**SEMESTER VI  
CORE COURSE XIII -  
INCOME TAX LAW AND PRACTICE**

Internal Marks : 25	Instruction Hrs : 6
External Marks : 75	Credit : 5
Total Marks : 100	Exam Hrs : 3

**Objective :** To know the basic principles of Income Tax and computation of Income under different heads.

**UNIT I : Concepts and Residential Status**

Basic Concepts – Definitions - Person, Income, Total Income, Assessment Year, Previous Year, Assessee, Casual Income, Capital and Revenue, Residential Status – Income exempt from Tax. **15 Hours**

**UNIT II : Income from Salary**

Computation of Income under the head Salary – Deductions from Salary – Provident Fund – Deduction u/s 80C. **20 Hours**

**UNIT III : Income from House Property and Capital Gains**

Computation of Income under the head House Property – Annual Value – Let out House Property – Self Occupied House – Deductions Allowed – Income from Capital Gains – Capital Asset - Transfer – Cost of Acquisition – Exemptions and Deductions allowed. **20 Hours**

**UNIT IV : Income from Business and Profession**

Income from Business and Profession – Income chargeable under this head – Computation of Profits and Gains – Expenses expressly allowed and disallowed – Valuation of Stock – Computation of Income from Other Sources – Income chargeable under this head – Deductions allowed. **20 Hours**

**UNIT V : Deductions under Chapter VI A**

Deductions to be made under Chapter VI A – 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG and 80U- Computation of Total Income of individuals. **15 Hours**

**Note : Theory 30 Marks, Problems 45 Marks**

**Text Book**

Gaur V.P. & Narang. D.B. - Income Tax Law and Practice,  
Kalyani Publishers, No.1 Mahalakshmi Street, T.Nagar, Chennai - 600 017.

**Books for Reference**

1. Reddy T.S. & Murthy Income Tax Law and Practice, Margham Publications, Chennai.
2. Mehrotra. H.C., - Income Tax Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
3. Vinod K. Singhanian - Students Guide to Income Tax , Taxmannpublications(P)Ltd,59/32, New Rohtak Road, New Delhi, 110005.

**SEMESTER VI  
CORE COURSE XIV -  
MANAGEMENT ACCOUNTING**

Internal Marks : 25  
External Marks: 75  
Total Marks : 100

Instruction Hrs : 6  
Credit : 5  
Exam Hrs : 3

**Objective** : To impart knowledge on Accounting tools for Managerial decision making.

**UNIT I : Management Accounting Concepts**

Management Accounting - Meaning – Nature and Scope, Objectives, Relation between Management Accounting and Financial Accounting, Management Accounting and Cost Accounting – Advantages and Limitations of Management Accounting. **10 Hrs.**

**UNIT II : Financial Statement Analysis:**

Comparative Statement, Common Size Statement, Trend Analysis, Ratio Analysis – Profitability Ratios, Activity Ratios and Solvency Ratios-Uses and Limitations of Ratios.

**20 Hrs.**

**UNIT III : Fund Flow and Cash Flow Analysis :**

Fund Flow Analysis- Flow of Funds - Funds From Operations - Schedule of Changes in Working Capital- Fund flow Statement- Managerial uses of Fund Flow analysis; Cash Flow Analysis–Cash Flow Statement as per New Format- Accounting Standard-3, Managerial uses of Cash Flow Analysis.

**20 Hrs.**

**UNIT IV : Marginal and Standard Costing Techniques :**

Marginal Costing – Cost Volume Profit Analysis, Break Even Analysis – Managerial Applications, Standard Costing – Material and Labour Variances.

**22 Hrs.**

**UNIT V : Budgetary Control :**

Budget, Budgetary Control – Meaning – Significances, Types of Budget and Budget Preparation.

**18 Hrs.**

**(Theory: 30 Marks, Problems: 45 Marks )**

**Text Book**

S.N.Maheswari – Management accounting, Sultan Chand & sons publications, New Delhi

**Books for Reference**

1. Sharma and Gupta, Management accounting, Kalyani Publishers, Chennai
2. R.Ramachandran and R.Srinivasan, Management accounting – Sriram publications, Tiruchy
3. A. Murthi and S. Gurusamy, Management accounting Vijay Nicole Publications
4. R.S.N.Pillai & V.Baghavathi – Management accounting S.Chand& Co., New Delhi.
5. Hingorani & Ramanathan – Management accounting S.Chand& Co., New Delhi.

**SEMESTER VI  
CORE COURSE XV -  
ENTREPRENEURIAL DEVELOPMENT**

Internal Marks : 25  
External Marks: 75  
Total Marks : 100

Instruction Hrs : 6  
Credit : 5  
Exam Hrs : 3

**Objective :** To impart knowledge to the students about development of Entrepreneurs.

**Unit-I : Introduction to Entrepreneurship**

Concept of Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur -Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

**18 Hrs.**

**Unit-II : Nodal Agencies**

Entrepreneurial Development –Commercial Banks - District Industries Centre- Tamilnadu Industrial and Investment Corporation (TIIC) - National Small Industries Corporation (NSIC) - Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions - IDBI - IFCI - ICICI – IRDBI.

**18 Hrs.**

**Unit-III : Entrepreneurial Development Programme**

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements – Role of Governments and NGOs in organizing EDPs - Critical evaluation.

**18 Hrs.**

**Unit-IV : Entrepreneurial Growth**

Economic development and entrepreneurial growth - Role of entrepreneur in economic growth - Strategic approaches in the changing economic scenario for Micro, Small and Medium Enterprises (MSME) - Networking, Niche play, Geographic concentration, Franchising and Dealership – Development of Women Entrepreneurship.

**18 Hrs.**

**Unit-V : Project Management**

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology and Legal Formalities - Preparation of Project Report - Tools of Appraisal.

**18 Hrs.**

**Text Book**

Gupta C.B. & Srinivasan N.P. Entrepreneurship Development, Sultan and Sons, New Delhi.

**Books for Reference**

1. Khanka S.S. Entrepreneurial Development S.Chand & Company Limited, 2003.
2. Saravanavel P. Entrepreneurial Development, ESS Peckay Publishing House, Chennai.
3. Verma S.B. Entrepreneurial Development, Deep and Deep Publishing House, New Delhi.
4. Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House, New Delhi.

## SEMESTER VI MAJOR BASED ELECTIVE II - HUMAN RESOURCE MANAGEMENT

Internal Marks : 25  
External Marks: 75  
Total Marks : 100

Instruction Hrs : 6  
Credit : 5  
Exam Hrs : 3

**Objective :** To provide knowledge to the students about the management of Human Resources in an Organization

**UNIT I : Introduction**

Introduction – Concepts of HRM– Functions – HRM Department – Qualities and Role of HR Manager in an Organization – Human Resource Information System – e-HRM.

**18 Hrs.**

**UNIT II : Human Resource Planning**

Human Resource Planning – Meaning – Functions of Human Resource Planning – Need for HRP – Benefits — Job Analysis – Job Description- Job Specification.

**18 Hrs.**

**UNIT III: Recruitment and Selection**

Recruitment – Selection Process –Employment Tests and Interview - Placement –Induction.

**18 Hrs.**

**UNIT IV: Training and Development**

Training and Development – Principles of Training – Methods – Evaluation of Training Programme – Organization Development.

**18 Hrs.**

**UNIT V: HR Accounting and Audit**

Maintenance of HR – Fringe Benefits – Personnel Research – Human Resource Accounting and Audit- Uses of HR Audit Report for Business Improvement.

**18 Hrs.**

**Text Book**

Prasad.L.M, Human resource Management, Sultan Chand & Sons, New Delhi.

**Books for Reference**

1. Sharma.R.C., Human Resource Management, Galgottia Publishing Company, New Delhi.
2. Edwin B. Flippo, Personnel Management, Mc. Grew- Hill Book company, Newyork.
3. Tripati.P.C., Personnel Management and Industrial Relations, Sultan Chand & Sons., New Delhi.
4. Memoria.C.B., Personnel Management, Himalaya Publishing House, Chennai.

## SEMESTER VI MAJOR BASED ELECTIVE III - INVESTMENT MANAGEMENT

Internal Marks : 25	Instruction Hrs. : 5
External Marks: 75	Credit : 5
Total Marks : 100	Exam Hrs. : 3

**Objective** : To impart knowledge on the investment in shares and bonds and the Securities.

**UNIT I : Introduction**  
Investment – Meaning, Definition – Characteristics–Scope – Principles– Investment Avenues – Investment Vs. Speculation. **20 Hrs.**

**UNIT II : Corporate Securities**  
Corporate Securities – Shares – Stocks – Types of Equity Shares - Allotment of Shares – Bonus Shares – Right Shares – Guidelines Bonds – Book Building **15 Hrs.**

**UNIT III : Securities and Exchange Board of India**  
Securities and Exchange Board of India – Objectives – Functions - Provisions regarding New Issues, IPO **15Hrs.**

**UNIT IV : Fundamental Analysis**  
Security Analysis – Functional Approach - Economic Forecasting – Forecasting Techniques **15 Hrs.**

**UNIT V : Technical Analysis**  
Technical Analysis, Timing of Investment Decision – Technical Indicators – Tools of Technical Analysis **10 Hrs.**

### **Text Book**

1. Preetisingh- Investment Management- Himalaya Publishing House, Chennai.

### **Books for Reference**

1. Avadhani.V.A – Investment Management, S.Chand & Co, New Delhi.
2. Bhalla.V.K – Investment Management, S.Chand & Co, New Delhi.
3. Dr. S. Krishnamurthy and Dr.S.Maria John – Investment Management, Palani Paramount Punlications.
4. Natarajan.L -Investment Management, Margham Publishers, Chennai.
5. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
6. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.

**VI Semester**  
**Part – V: GENDER STUDIES**

Internal Marks : 25  
External Marks: 75  
Total Marks : 100

Instruction Hrs : 1  
Credit : 1  
Exam Hrs : 3

**Objectives**

- ❖ To make boys and girls aware of each others strengths and weakness.
- ❖ To develop sensitivity towards both genders in order to lead an ethically enriched life.
- ❖ To promote attitudinal change towards a gender balanced ambience and women empowerment.

**Unit – I**

**Concepts of Gender :** Sex-Gender-Biological Determinism-Patriarchy-Feminism-Gender Discrimination-Gender Division of Labour –Gender Stereotyping-Gender Sensitivity-Gender Equity-Equality-Gender Mainstreaming-Empowerment.

**Unit – II**

**Women’s Studies Vs Gender Studies :** UGC’s Guidelines-VII to XI Plans-Gender Studies: Beijing Conference and CEDAW-Exclusiveness and Inclusiveness.

**Unit – III**

**Areas of Gender Discrimination :** Family - Sex Ratio – Literacy – Health – Governance -Religion Work Vs Employment – Market – Media – Politics – Law – Domestic Violence – Sexual Harassment – State Policies and Planning.

**Unit – IV**

**Women Development and Gender Empowerment :** Initiatives – International Women’s Decade – International women’s Year – National Policy for Empowerment of Women – women Empowerment Year 2001 – Mainstreaming Global Policies.

**Unit – V**

**Women’s Movements and Safeguarding Mechanism :** In India National / State Commission for Women (NCW) – All Women Police Station- Family Court – Domestic Violence Act – Prevention of Sexual Harassment at Work Place Supreme Court Guidelines – Maternity Benefit Act – PNDT Act – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – 73<sup>rd</sup> and 74<sup>th</sup> Amendment for PRIS.

**REFERENCES**

- Bhasin Kamala, Understanding Gender : Gender Basics, New Delhi: women Unlimited, 2004  
Bhasin Kamala, Exploring Masculinity: Gender Basics, New Delhi: women Unlimited, 2004  
Bhasin Kamala, What is Patriarchy?: Gender Basics, New Delhi: women Unlimited, 1993

Pernau Margrit, Ahmad Imtiaz, Reifeld Hermut (ed.) Family and Gender : Changing Values in Germany and India, New Delhi : Sage Publications, 2003

Agarwal Bina, Humphries Jane and Robeyns Ingrid (ed.) Capabilities, Freedom, and Equality: Amartya Sen's Work from a Gender Perspective, New Delhi : Oxford University Press, 2006

Rajadurai.S.V, Geetha.V. Themes in Caste Gender And Religion, Tiruchirappalli : Bharathidasn University, 2007

Misra Geetanjali, Chandiramani Radhika(ed.) Sexuality, Gender and Rights: Exploring Theory and Practice in South and Southeast Asia, New Delhi: Sage Publication,2005

Rao Anupama (ed.) Gender & Caste : Issues in Contemporary Indian Feminism, New Delhi: Kali for Women, 2003

Saha Chandana, Gender Equity and Gender Equality: Study of Girl Child in Rajasthan, Jaipur: Rawat Publications,2003

Krishna Sumi,(ed.) Livelihood and Gender: Equity in Community Resource Management, New Delhi: Sage Publication, 2004

Paludi.A.Michele(ed.), Praeger Guide to the Psychology of Gender, London: Praeger Publisher, 2004

Wharton.S.Army, The Sociology of Gender: An Introduction to Theory and Research, USA: Blackwell Publilshing, 2005.

Mohanty Manoranjan(ed.) Class, Caste, Gender: Readings in Indian Government and Politics- 5, New Delhi: Sage Publications, 2004.

Arya Sadhna, Women, Gender Equality and the State, New Delhi: Deep & Deep Publications, 2000

Mishra.O.P, **Law Relating to Women & Child**, Allahbad: Central Law Agency, 2001

Chari Leelavathi, Know Your Rights, Madras; Tamilnadu Social Welfare Board, 1987

Bhattacharya Malini, Sexual Violence and Law Kolkata; West Bengala Commission for Women, 2002

Sexual Harassment at the workplace – A Guide, New Delhi; Sakshi, 1999.