

M.Com., Degree Course

PG - SCHEME OF EXAMINATIONS: CBCS PATTERN (For the students admitted during the academic year 2018-2019 and onwards)

Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – I								
18MCO11C	Core: I Operations Research	8	25	75	100	38	50	5
18MCO12C	Core: II Managerial Economics	7	25	75	100	38	50	5
18MCO13C	Core: III Business Environment	8	25	75	100	38	50	5
18MCO14E	Elective–I Marketing Management	7	25	75	100	38	50	4
Semester – II								
18MCO21C	Core: IV Advanced Accounts	6	25	75	100	38	50	5
18MCO22C	Core: V Business Research Methods	6	25	75	100	38	50	5
18MCO23C	Core: VI Financial Management	6	25	75	100	38	50	5
18MCO24P	Core: VII Career Development and Soft Skill (Practical)	6	40	60	100	30	50	4
18MCO25E	Elective–II Management Information System	6	25	75	100	38	50	4

Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – III								
18MCO31C	Core: VIII Advanced Management Accounting	6	25	75	100	38	50	5
18MCO32C	Core: IX Human Resource Management	6	25	75	100	38	50	4
18MCO33C	Core: X Direct tax, law and Practice	6	25	75	100	38	50	5
18MCO34P	Core Practical: XI Accounting Software Packages (Practical)	6	40	60	100	30	50	4
18MCO35E	Elective – III Investment Management	6	25	75	100	38	50	4
Semester – IV								
18MCO41C	Core: XII Financial Services	7	25	75	100	38	50	5
18MCO42C	Core: XIII Industrial Law	7	25	75	100	38	50	5
18MCO43C	Core: XIV Indirect Tax, Law and Practice	7	25	75	100	38	50	5
18MCO44C	Elective – IV International Business	7	25	75	100	38	50	5
18MCO45V	Project Viva Voce	2	20	80	100	40	50	6
Total Credits								90

Core -Includes core theory, practical and electives

Includes 25/40 continuous Internal Assessment Marks for Theory and Practical papers respectively

Project evaluation done by both Internal and External examiner for 80 Marks

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: I OPERATIONS RESEARCH	I	18MCO11C

Objective: To enable the students to learn the basics of operations research.

UNIT – I

Operations Research - Definitions, Characteristics, Scope and Applications – Phases of Operations Research - Operations Research and Decision Making.

UNIT – II

Linear Programming Problem – Graphical Solution – Standard Form – Basic Solution – Simplex Method.

UNIT – III

Transportation problem – Initial basic feasible solution – Methods – north-west corner method, Least cost method and Vogel’s approximation method.
Assignment problem- Formulation and Solution

UNIT – IV

Project Network Analysis – Developing the Project Network – Critical Path Analysis - PERT/CPM – Determination of project duration – Probability of Meeting Schedule Time - Cost consideration in PERT/CPM.

UNIT – V

Inventory model – Necessity for maintaining inventory – Selective inventory management techniques – Fundamental problem of EOQ – Purchase models with and without shortage – Re-order level and Optimum Safely stock

60% Problems and 40% Theory

Reference Books:

1. Operations Research Technique for Management - V.K. Kapoor Sultan Chand & Sons
2. Operations Research - Prem Kumar Gupta. S.Chand & Company
3. Operations Research - S.Kalavathi. Vikas Publishing Company Ltd
4. Cost Accounting - S.P.Jain & K.L.Narang, Kalyani Publishers

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: II MANAGERIAL ECONOMICS	I	18MCO12C

Objective: To impart the knowledge of theories and concepts of managerial economics

UNIT – I

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Economic Theory and Managerial Economics

UNIT – II

Demand Analysis and Forecasting. Demand Determinants – Demand distinctions – Demand Forecasting

UNIT – III

Cost analysis: Cost Concepts – Cost and Output relationship – Production Function – Iso quant and Cobb-Douglas – Cost Function – Short run and Long run Cost – Variable cost – Returns to the Scale of the Plant.

UNIT – IV

Price and Output decisions under different market condition: Perfect and Imperfect Competition – Pricing Methods – Profit Policies and Social Responsibilities of business.

UNIT – V

National Income – Concepts – Measurements – Theory of Income distribution. Business Cycle – Types – Phase – Controlling business cycles.

Reference Books:

1. Managerial Economics - Jael Dean, Prentice-hall of India
2. Managerial Economics - P.L Metha, S.Chand & Company
3. Managerial Economics - Varshney & Maheswari, S.Chand & Company
4. Principles of Economics - Seth M.L Vrinda, Publications (P) Ltd.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: III BUSINESS ENVIRONMENT	I	18MCO13C

Objective:To impart the knowledge of business economics and Government policies

UNIT – I

Environment: Economic and Non-economic environments – Inter-relation Between economic and non-economic environments – Business and society: Professionalization - Business ethics – Business culture – Social Responsibility of Business – Social audit.

UNIT – II

Economic Systems: Capitalism, Socialism and Mixed economy – Economic roles of Government sectors of Indian economy – Public, Private, Joint and co-operative sectors – Privatisation – Ways – Reaction – Benefits – Obstacles – Privatisation in India.

UNIT - III

Industrial policy – Resolutions – Industries (Development and Regulation) Act 1951. Monetary and Fiscal policies. Government policy towards Small Scale Industry - Industrial sickness – Cause and Prevention. Industrial pollution – Causes and control.

UNIT – IV

Business combination – Competition policy and law – Competition Act 2002-regulation of combination – FEMA and SEBI

UNIT – V

Government policy regarding Foreign exchange and Exchange control – Foreign Investment and collaboration – Multinational companies – Government policy towards MNC's – Globalisation of Indian business.

Reference Books:

1. Business Environment - Francis Cherunilam, Himalaya Publishing House
2. Business and Government - Maheswari & Gupta, S.Chand & Company
3. Business Environment - Aswathappa, Himalaya Publishing House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Elective: I MARKETING MANAGEMENT	I	18MCO14E

Objective: To inculcate the students to gain knowledge on marketing environment.

UNIT – I

Marketing management – meaning, definition and objectives – functions of marketing management – marketing environment – micro and macro environment – environmental scanning and analysis – green marketing.

UNIT – II

Marketing research and consumer behaviour – meaning, objectives and functions – process of marketing research, advantages and limitations. Meaning of MIS – difference between marketing research and MIS. Consumer behaviour – need for study – consumer decision behaviour – consumer buying decision process – buying motives – theories of consumer behaviour.

UNIT – III

Product planning and development – meaning – objectives – product mix – standardisation and simplification, branding, packaging and labelling. New product development – product life cycle – product management. Pricing – objectives – factors influencing pricing decisions – methods of pricing.

UNIT – IV

Channels of distribution – meaning – selection of distribution channel – marketing middlemen – functions and types. Wholesaling – types and services of wholesaler. Retailing – types and services of retailer.

UNIT – V

Promotion – meaning and objectives – forms of promotion – advertising, personal selling, sales promotion, publicity and public relations. Marketing of services – concept, characteristics and classification of services – marketing mix for services.

Reference Books:

1. Marketing Management - Dr. C. B. Gupta & Dr. N. Rajan Nair Sultan Chand & Sons
2. Marketing Management - C. B. Matoria, R.K. Suri and Sathish Matoria, Ketab Mahal
3. Modern Marketing - R.S.N.Pillai & Bhagavathi, S. Chand & Co. Ltd.,
4. Marketing Management - Philip Kotler, Prentice-hall of India

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: IV ADVANCED ACCOUNTS	II	18MCO21C

Objective: To inculcate the students with the intricacies of Company Accounts

UNIT – I

Amalgamation, Absorption, Merger, De-merger (including inter-company holdings and owing). External Reconstruction

UNIT – II

Internal Reconstruction (including scheme of reconstruction). Accounts of Banking Companies – Rebate on bill discounted.

UNIT – III

Holding Company Accounts (upto first XII rules, vertical and circle holding).

UNIT – IV

Accounts of Insurance Companies – LIC - valuation balance sheet, GIC.

UNIT – V (Only theory)

Inflation Accounting - Human Resource Accounting.

Note: 60% Problems and 40% Theory

Reference Books:

1. Corporate Accounting – T.S Reddy and A. Murthy, Margam Publishers
2. Advanced Accounting - Dr.S.M Shukla. S.Chand & Co. Ltd.,
3. Advanced Accountancy. - R.L .Gupta & M. Radhaswamy. Sultan Chand & Sons.
4. Advanced Accounts - Grewal,T.S., Shukla, M.C., S.C.Gupta. S.Chand & Co. Ltd.,

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:V BUSINESS RESEARCH METHODS	II	18MCO22C

**Objective: To understand research process and design.
To use and apply specific statistical methods in research**

UNIT – I

Business Research – Meaning, Scope, Utilities of business research – Qualities of a good Research – Types of research.

UNIT – II

Research process: Identification, Selection and formulation of research problem – Hypotheses – Research Design – Sampling methods and Techniques – Sampling errors and connected problems.

UNIT – III

Data collection – Tools – Interview Schedule and Questionnaire – Pilot study, pre-testing, and Collection of data – Scaling techniques – Processing of Data – Editing and coding – Transcription and Tabulation.

UNIT – IV

Data Analysis - Percentage Analysis - Time Series – Correlation Analysis – Partial and Multiple Correlation – Regression Analysis – Partial and Multiple Regression.

UNIT – V

Test of Hypothesis – ‘z’ test, ‘t’ test, ‘f’ test, ANOVA and Chi-square test – Interpretation and Report writing.

Note: Units 1 to 3 Theory, Units 4 and 5 problems.
Marks distribution: 60% Theory and 40% Problems.

Reference Books:

1. Research Methodology Methods and Techniques -C.R. Kothari, New Age International (P) Ltd Publishers
2. Research Methodology in Social Science - C.R. Reddy, Daya Publishing
3. Statistical Methods - S.P. Gupta. Sultan Chand & Sons.
4. Research Methodology - N.Thanulingam, Himalaya Publishing House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:VI FINANCIAL MANAGEMENT	II	18MCO23C

Objective: To acquire knowledge on Finance and Capital

UNIT – I

Financial Management – Meaning, Objective, Scope and Methods –Relationship between risk and return – Time value of money.

UNIT – II

Cost of capital – Meaning and importance –Computation - Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average cost of capital – Capital budgeting – Techniques – Payback period, ARR, NPV, IRR, PI and Terminal value method.

UNIT – III

Capitalisation – Over and Under Capitalisation – Causes, Evils and Remedies. Theories of Capital Structure – Net income approach - Net operating income approach - MM Hypothesis – Factors determining capital structure. Leverages – Financial and Operating leverages – EBIT and EPS analyses.

UNIT – IV

Dividend Theories: Walter model, Gordon and MM's models – Dividend policy – Forms of Dividend – Factors affecting dividend policy.

UNIT – V

Working capital management – Concepts – Objectives – Sources of Working Capital Determinants and computation of working capital.

Note: 60% Theory and 40% Problems

1. **Reference Books:**

1. Financial Management - M.Y.Khan and P. K. Jain, Kalyani Publishing
2. Financial Management - Principles and Practice – S.N.Maheswari, S.Chand & Co. Ltd.
3. Financial Management – Presanna Chandra, Prentice-hall of India
4. Financial Management – I.M.Pondey, Vikas Publishing House
5. Financial Management – Shashi K. Gupta and R.K. Sharma, Kalyani Publishers

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: VII CAREER DEVELOPMENT AND SOFT SKILL (PRACTICAL)	II	18MCO24P

Objective: To develop students personality and soft skills and to train the students for the competitive exams

LIST OF EXERCISES

1. Preparation of Aptitude Test
2. Preparation of NET / SLET test
3. Preparation of Power Point
4. Group Discussion
5. Debate
6. SWOT Analysis
7. Role Play
8. Conducting Business Quiz
9. Ads app-event
10. Preparation of Business Plan
11. Presentation for Just a Minute
12. MOC interview
13. Act as a Best Manager
14. Preparation of welcome address and vote of thanks
15. Preparation of proceedings of meetings
16. Soft Skills.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Elective: II MANAGEMENT INFORMATION SYSTEM	II	18MCO25E

Objective: To impart the basic knowledge of Management Information System.

UNIT – I

Management Information System –Features. Computer Based Information Systems. Information Systems – Types, Architecture, Need and Challenges. Constraints in MIS Operation. Pre-requisites for Effective MIS.

UNIT – II

Data and Information- Types of Information. System – Features, Elements, Environment and Subsystem. Information Requirements at Different Management Levels. Decision Making Process. Concept of Communication Technology. Application of Office Automation.

UNIT – III

Information System – Planning and Techniques. System Development Life Cycle – Prototyping – End User Development. Activities Involved in System Analysis – System Design – System Testing –System Implementation – System Maintenance.

UNIT – IV

Transaction Processing Systems – Features and Components. Decision Support System – Features, Types and Components. DSS Vs MIS. Executive Information System – Features and Components. Artificial Intelligence - Features and Application in Business. Expert System - Features and Components.

UNIT – V

Control of Information Systems – Objectives and Types. Information Security – Elements, Approaches and Implementation. Activities and Measures against Computer Frauds.

Reference Books:

1. Management Information System - LM Prasad,Usha Prasad.,Sultan & Chand
2. Management Information System – P. Mohan. Himalaya Publishing House Pvt (ltd)
3. Management Information System – A.K. Gupta S.Chand Publishing,
4. Management Information System – Aman Jindal. Kalyani Publishers

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:VIII ADVANCED MANAGEMENT ACCOUNTING	III	18MCO31C

Objective: To equip with advanced skill on management accounting and decision-making.

UNIT – I

Financial Statement Analysis – Comparative Statement, Common Size, Trend Analysis – Ratio Analysis

UNIT – II

Standard Costing and Variance Analysis

UNIT – III

Marginal Costing and Managerial Decision-Making

UNIT – IV

Budgeting - Budgetary Control – Functional Budgets – Cash Budgets – Flexible budgets – Zero Based Budgets.

UNIT – V (Only Theory Portions)

Cost Audit – Introduction, Definition, Objectives, Scope, Need, Advantages. Management Audit - Definition, Objectives, Scope, Need - Conduct of Management Audit.

Responsibility accounting – Meaning and Definition - Fundamental Aspects – Steps involved in Responsibility accounting – Types, Advantages of Responsibility Accounting. Total Quality Management- Definition - Elements, Characteristics and Fundamentals of TQM.

Note: Theory 20% and Problem 80%

Reference Books:

1. Management Accounting - T.S.Reddy & Y. Hari Prasad Reddy, Margham Publications
2. Management Accounting – R.K. Sharma and Shashi K. Gupta, Kalyani Publishers
3. Management Accounting - R.S.N. Pillai & Bagahvathy, S. Chand & Co. Ltd.,
4. Principles of Management Accounting – Dr.S.N. Maheswari, Vikas Publishing house.
5. Cost and Management Accounting – Dr.S.N. Maheswari, Vikas Publishing house.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: IX HUMAN RESOURCE MANAGEMENT	III	18MCO32C

Objective: The successful utilisation of people to attain specific and organisational goals.

UNIT – I

Human Resource Management – Meaning, Importance , Objectives – Traditional and Modern Functions of HRM – Human Resource Policies – Principle and Need for Human Resource Policies – Human Resource Planning – Need for and Process of HRP

UNIT – II

Recruitment – Sources of Recruitment – Selection Process – Promotions and Transfers – Employee and Executive Training – Performance Appraisal – Job Analysis – Job Evaluation .

UNIT – III

Human Relations – Scope in Human Resources Management – Introducing Changes – Resistance to Change – Types and Causes – Managing Resistance to Change – Grievance in Industry – Causes – Need for an Effective Grievance Redressal Procedure – Discipline – Reasons for Indiscipline – Disciplinary Policy and Procedure

UNIT – IV

Job Satisfaction – Significance – Techniques in Evaluating Job Satisfaction – Improving Job Satisfaction – Motivation – Theories of Motivation – Maslow, McClelland, Herzberg, Vroom, McGregor, Porter and Lawler – Employee Morale – Effects on the Individual and on the Organisation – Determinants of Morale – Motivation by issue of shares.

UNIT – V

Career Development – Career Planning and Career Management – Succession Planning – Leadership – Theories and Approaches – Traits, Behavioural and Contingency Approaches – Employee Counselling – Need and Functions of Counselling – Kinds of Counselling

Reference Books:

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| Human Resource Management | – L.M. Prasad , Sultan Chand & Sons, New Delhi |
| 1. Personnel Management and Industrial Relations | - Dr.P.C. Tripathi, Sultan Chand & Sons, |
| 2. Human Resource Management | – Dr.C.B. Gupta, Sultan Chand & Sons |
| 3. Personnel Management | - Memoria C.B, Himalaya Publishing House |
| 4. Human Resource Management | – Khanka, S.Chand Publishing |
| 5. Human Resource and Personnel Management | - <u>K Aswathappa</u> , Tata MC Graw Hill |

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: X DIRECT TAX LAW AND PRACTICES	III	18MCO33C

Objective: To identify the determinants of taxable income and the statutory exclusions that is permitted.

UNIT-I

Principles of Taxation –Different types of Taxes-Income Tax Act 1961 - Definitions- Assessee-Assessment Year - Previous Year - Determination of Residential Status for Individual-Incidence of Tax - Exempted Income. Due dates for return filing.

UNIT-II

Set-off and Carry forward – clubbing of income - TDS and TCS.

UNIT-III

Computation of Taxable income of Individual.

UNIT-IV

Computation of Taxable Income of Firms and Companies.

UNIT-V (Theory Only)

Assessment Procedures: Income Tax Officer and Commissioner of Income Tax.

Note : 40% Theory; 60% Problem.

Reference Books:

- 1.Income Tax Law and Practice - V.P.Gaur , D.B.Narang. Kalyani Publishers
- 2.Income Tax Law and Practice - Dr. H.C. Mehrotra & S.P. Goya, Sahitya Bhawn Publications
3. Income Tax- Theory, Law and Practice – T.S. Reddy and Y. Hari Prasad Reddy’ Margham Publications
4. Income Tax: Law & Practice - N. Hariharan, Vijay Nicole Imprints Private Ltd

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: XI ACCOUNTING SOFTWARE (Practical)	III	18MCO34P

Objective: To expand the ability of computer applications in accountancy by engaging and continuing professional development, students will be able to analyse the local and global impact of computing on business accounting.

UNIT-I

Accounting Software - Meaning, Features and Usage.

UNIT-II

New Company – Creation, Alteration and Saving. Data Entry in the Form of Vouchers and Customisation Process - Automatic Transaction Recording and Posting in Relevant Books.

UNIT-III

Groups, Ledgers and Vouchers.

UNIT-IV

Inventories – Stock Categories, Groups, Items and Vouchers. Cost Categories and Centres.

UNIT-V

Existence of Control and Preparation of Reports – Show the Balances or the Figures of Various Account Heads or Ledgers - Budget, Day Books, Balance Sheet, Profit and Loss Account, Trial Balance, Ratio Analysis, Fund Flow and Cash Flow Statements, Cost Summary and Inventory Summary.

Note: Only Computer Practical: 100 Marks (Internal – 40 External – 60)

Reference Books:

1. ERP 9 – De. P. R. Rizwan Ahmed, Margham Publication
2. Tally 9 – Vishnu Priya Singh.
3. Implementing Tally 9 – Asok K. Nadhani and Kisor K. Nadhani, BPB Publications
4. Tally ERP 9 - Shraddha Singh, V&S Publishers
5. Tally ERP 9 Training Guide - Asok.K.Nadhani, BPB Publications
6. Tally ERP 9 in simple steps - Kogent Learning Solutions Inc.

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Elective: III INVESTMENT MANAGEMENT	III	18MCO35E

Objective: To inculcate investment opportunities alternatives avenues and make investment decisions from experts view.

UNIT-I

Nature and meaning of investment management– Objectives of investment-factors influencing investment-Investment management and Portfolio management. Features of investment programme – Investment process - Security market indicators –RBI index.

UNIT-II

Investment alternatives – Equity and preference shares, Bonds, Life policies, UTI - Provident funds –mutual funds National savings schemes –portfolio evaluation –Sharpe measure Treyners index Jenson’s index.

UNIT-III

Risk and Return –Security valuation-New issue market-Stock exchange in India- Role of stock brokers.

UNIT-IV

Fundamental and Technical analysis –Economic analysis, Industry analysis, Company analysis and Efficient market theory.

UNIT-V

Portfolio theories: Markowitz portfolio selection model-Sharpe’s and single index model –Capital asset pricing model-Arbitrage pricing theory.

Reference Books:

1. Portfolio management : KEVIN.S – PHI Learning Private Limited
2. Investment Management :Dr.PreetiSingh,Himalaya PublishingHouse
3. Investment Management :Dr.R.P.Rustagi - Sultan Chand and Sons
4. Investment analysis and Portfolio Management :Prasanna Chandra , Tata Mcgraw Pvt. Ltd.
5. Investment Management :Dr. L. Natarajan - MarghamPublications

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: XII FINANCIAL SERVICES	IV	18MCO41C

Objective: To impart the knowledge of financial services provided by financial institutions.

UNIT -I

Financial Services: Meaning – Classification – Scope – Modern activities – sources of revenue – Causes for financial Innovation – new financial products and services – Innovative financial Instruments.

UNIT –II

Merchant Banking: Definition – Merchant bankers – Functions/Services – Merchant bankers’ code of contact – Regulatory Framework – Operational guidelines – Pre-issue obligations – Post-issue obligations.

UNIT – III

Hire Purchase: Features – Hire Purchase and Instalment sale – Hire purchase and Leasing; Leasing definition: Types of lease – Difference between Financial and Operating lease – Advantages and Disadvantages of leasing; Securitizations: Definition – Features – Special Purpose Vehicle (SPV) – Mechanics of Securitization.

UNIT – IV

Venture Capital: Meaning – Definition – Features – Stages of Venture Capital Financing – Investment Nurturing – Styles of Venture Financing – Nurturing methods – Exit Mechanism; Discounting; Factoring: Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring.

UNIT –V

Credit Rating: Definition and Meaning – Benefits of Credit Rating – Credit Rating Agency in India CRISIL – IICRA – CARE – SEBI guidelines; Derivatives: Meaning – Definition – Kinds – Importance – Eligibility Conditions laid down by SEBI – Investor Protection.

Reference Books:

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|-------------------------------------|---|--|
| 1. Financial Services | – | Dr. S. Gurusamy Tata Mc Graw Hill Education |
| 2. Financial Markets & Services | – | Gordon, Natarajan, Himalaya Publishing House |
| 3. Financial Markets & Institutions | – | Dr. S. Gurusamy Tata Mc Graw Hill Education |
| 4. Financial Services | – | B. Santhanam, Margham Publications |
| 5. Financial Services | – | M. Y. Khan. Tata Mc Graw Hill Education |

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core: XIII INDUSTRIAL LAW	IV	18MCO42C

Objective: To enable the students and to acquire knowledge about statutory laws in industries and factories.

Unit I

Factories Act 1948 - Provisions relating to health, Safety and Welfare – Employment of Child and Young men - Adult workers- Women workers – Working hours – Leave with wages

Unit II

Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of Registration – Political fund – Industrial Disputes Act 1947 – Provisions relating to Strike, Lockout, Retrenchment, Layoff and Closure – Machinery to solve disputes.

Unit III

Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the Act – Payment of Wages Act 1936 – Permissible deductions – Time and Mode of Payment – Minimum wages Act 1948.

Unit IV

Social Security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefit - Employees provident Funds and Miscellaneous Provisions Act 1953 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family Pension Scheme and Fund – Workmen’s Compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming Compensation – Disability – Partial – Permanent – Total Disablement – Accusation – Diseases.

Unit V

The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing Order) Act 1946.

Reference Book:

1. Industrial Law - N.D.Kapoor, Sultan & Sons
2. Industrial Law - S.M.Shukla and R.N.Saxena, Sultan & Sons
3. Industrial Relations and Labour Legislations - Dr.M.R.Sreenivasan, Margham Publications

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Core:XIV INDIRECT TAX, LAW AND PRACTICE	IV	18MCO43C

Objective: To know the general understandings of the GST in the country and provides an insight into the aspects of GST and equip them in tax.

Unit I

Goods and Service Tax – Meaning, Introduction – Classification of Goods or Service or both – Types of GST (SGST/CGST/UTGST/IGST) – Definitions – Input Tax Credit – Input Tax Distributor – Registration – Aggregate turnover.

Unit II

Types of Supply (Mixed and Composite) and Types of Returns under GST – Annual Returns and Regular returns (Monthly or Quarterly) – Levy and collection of Tax – Composition levy – E-way bill.

Unit III

Time and Value of Supply – Time of supply of Goods – Time of Supply of Services – Value of Supply of Goods or Services. Advance ruling

Unit IV

Accounts and Records – Period of Retention of Accounts – Tax invoice, Credit and Debit notes – Refund under GST – Assessment and Audit.

Unit V

Customs Act – Definitions – Stamp Duty – Property Taxes – Non-GST items (Alcohol and Petroleum products)

Reference Book:

1. Goods and Services Tax - Ghanshyam Upadhyay, Asia Law House.
2. Indirect Taxes GST and Customs Laws – Dr.R.Parameswaran and CA.P.Viswanathan, Kavin Publications.
3. Goods and Services Tax -K. T. Nagabhushan Swamy GST publications
4. Goods and Services Tax - R. K. Jha P. K. Singh – Asia Law House

Year	Subject Title	Sem.	Sub Code
2018 -19 Onwards	Elective: IV INTERNATIONAL BUSINESS	IV	18MCO44E

Objective: To equip the students with the knowledge of Foreign Trade procedures, documentations and foreign exchange.

UNIT – I

International trade – Meaning -Nature and Scope – gains from international trade – barriers to international trade. Foreign trade and economic growth –Terms of Trade - Forms of International Business.

UNIT – II

Foreign exchange rate – Determination of foreign exchange rate – Factors influencing foreign exchange rate – different type of exchange rate – Dealers in foreign exchange – Foreign Exchange Management Act.

UNIT – III

Balance of Payment - Disequilibrium in balance of payment – Causes and effects of Disequilibrium – Measures to correct disequilibrium – Recent trends in balance of payment in India.

UNIT – IV

Export Trade – Import Trade - Procedures & Documentations - Processing of Export Order .

UNIT – V

India's Trade Policy – Institutional Infrastructure for Export Promotion in India – SEZ – Role of SEZ in International Business - International Economics Institutions – Regional Economic grouping – GATT, WTO.

Reference Books:

1. International Business - Subba Rao - Himalaya Publishing House
2. Foreign exchange and Risk Management - C. Jeevanandam, Sultan Chand & Sons
3. International Business(Text & Cases) _ Francis Cherunilam - PHI Learning Private Li,mited
4. International Marketing Management -L.R.Varshney & Bhattacharyya, Sultan Chand & Sons