
BATCH - 2014
SEMESTER – I- ADVANCED BUSINESS STATISTICS - PCM 701Q

OBJECTIVE :

To apply statistical techniques for interpreting and drawing conclusion for business problems.

UNIT – I

Correlation analysis - Partial Correlation - Partial Correlation Coefficient, Partial Correlation in case of three variables and Multiple correlation. Regression analysis - Multiple Regression

UNIT – II

Theory of Probability rules – Baye's theorem. Probability distributions: Characteristics and applications of Binomial, Poisson and Normal distributions.

UNIT – III

Sampling: Sampling methods – Sampling error. Testing of hypothesis based on large samples: Mean, Proportions, Variance and Correlation.

UNIT – IV

Test of Significance – Small Sample tests – Applications of t, Chi-Square and F distributions. Test for goodness of fit and test for independence of attributes.

UNIT –V

Analysis of Variance – One way and two classifications. Design of experiments: Basic principles – CRD, RBD and LSD.

Text Books:

1. "Fundamentals of Mathematical Statistics" (11th edition – 2002), Gupta. S. C. and Kapoor. V. K., Sultan Chand & Sons, New Delhi.
2. "Statistical Methods" (32nd edition - 2004), Gupta. S. P., Sultan Chand & Sons, New Delhi.

Reference Books:

1. "Statistics for Management" (7th edition – 2002), Richard I. Levin and David S. Rubit, Pearson Education, New Delhi.
 2. "Fundamentals of Statistics – Volume II" (6th edition - 1990), Goon. A. M., Gupta. M. K. and Dass Gupta. B, The World Press Private Ltd., Calcutta.
 3. "Fundamentals of Applied Statistics" (2nd edition – 1978), Gupta. S. C. and Kapoor. V. K., Sultan Chand & Sons, New Delhi.
 4. "Business Statistics" (1st edition – 2008), Bharat Jhunjunwala, S. Chand & Company Ltd.
 5. "Introduction to Probability and Statistics" (2nd edition – 1939), Vijay Rohatgi. K. and Ehsanes Saleh. A.K., John Wiley & Sons, Inc., New York.
-

SEMESTER – I- MARKETING MANAGEMENT - PCM702S

Unit-1

[18 Hrs]

Introduction: Concept, nature, scope and importance of marketing concept and company orientation towards marketing, market segmentation and targeting, marketing environment- macro and micro components and their impact on marketing decisions. The role of marketing in the rapidly changing Global economy.

Unit-2

[16 Hrs]

Marketing Mix Concept and its components. Extended 3 P's of Marketing: People - Their role in marketing, training and development of employees. Process-Measuring customer satisfaction –Handling complaints effectively. Physical Evidence – Nature& importance of physical evidence in understanding products /services.

Unit-3

[20 Hrs]

Marketing Strategy - Product, Price, Place, Promotion and Process Strategies. New Product Development Strategy, Failure of a new Product, Product Life cycle Strategies.

Unit-4

[18 Hrs]

Marketing information system and marketing research - Concept and components of a Marketing Information System – Marketing Research – Meaning and Scope – marketing research procedure – types and techniques of Marketing Research – Management use of Marketing Research - Social responsibility of marketing organizations.

Unit-5

[18 Hrs]

Issues and developments in marketing - Social, ethical and legal aspects of Marketing; International Marketing; Green marketing; Cyber Marketing; Relationship Marketing, Tele Marketing, E-Marketing, Services Marketing , Rural Marketing and Recent innovations in modern Marketing(only concepts).

Text Books:

1. Dr.C.B. Gupta and Dr. N. Rajan Nair.2005. *Marketing Management*.(7th ed.) New Delhi: S. Chand & sons.
 2. S.A.Sherlakar. *Marketing Management*. (12th ed.) New Delhi: Himalaya Publishing House.
 3. Rajan Saxena. 2008. *Marketing Management*. (6th reprint) New Delhi: Tata McGraw Hill Publishing Company Ltd.
 4. V.S.Ramaswamy and S.Namakumari. 1994. *Marketing Management*, 1994 – Reprinted. Chennai-41: MACMILLAN INDIA LTD.
 5. R.S.N.Pillai & Bagavathi. 2004. *Modern Marketing*. (3rd revised ed.) New Delhi: S.Chand &sons.
-

Reference Books:

1. Dr. R.L.Varshney & Dr.S.L.Gupta. 2004. *Marketing Management*. (3rd revised ed.) New Delhi: S.Chand &sons.
 2. Philip Kotler and Gary Armstrong. 2005. *Principles of Marketing*. (11th Ed. - 12th ed.) New Delhi: Pearson Prentice Hall of India Ltd.
 3. Stanton William, Charles Futrell, 1987. *Fundamentals of Modern Marketing*.New Delhi: Tata McGrew – Hill Publishing Company Ltd.
-

SEMESTER – I- HUMAN RESOURCES MANAGEMENT - PCM703S

Unit-1

[18 Hrs]

Human Resource Management – Nature – Function and Objectives – HRM models –The Fombrun, Tichy and Devanna Model – The Harvard Model – The Guest Model – The Warwick Model - Role of HR Managers – Nature of Strategic HRM.

Unit-2

[18 Hrs]

Human Resource Planning – Nature – Factor Affecting HRP – Planning Process – Environmental Scanning – Organisational Objectives & Policies – H.R. Needs forecast – H.R. Programming – H.R.P. Implementation – Control and Evaluation of Programme – Perquisites for Successful HRP – Barriers to HRP.

Unit-3

[18 Hrs]

Job Analysis – Nature – Process – Strategic Choices –Job Specification – Job Design – Job Design Approaches – Job Rotation – Job Engineering – Job Enlargement – Job Enrichment – Socio-technical Systems – Factors affecting Job Design.

Unit-4

[18 Hrs]

Recruiting Human Resources –Nature Importance – Process – Selecting –Training & Development – Process – Career Development Initiatives – Career Planning workshops – Career Counselling – Mentoring – Sabbaticals – Personal Development Plans (PDP's) – Career workbooks.

Unit-5

[18 Hrs]

Managing Ethical Issues In HRM – Nature – Source – Ethical Dimension – Managing Ethics – Human Resource Information System – Objectives – Functions – Designing.

Text Books:

1. K. Aswathappa – 2008. *Human Resource Management* – (Fourth Edition,) New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. L.M. Prasad–2004. *Human Resource Management* – (5th Ed.) New Delhi: Sultan Chand & Sons.
3. Biswanath Ghosh. 2000.*Human Resource Development & Management*. 1st Edition, Chennai. Vikas Publishing House Pvt. Ltd.
4. Mirza. S. Saiyadain. 1998. *Human Resource Management*. (5th ed.) New Delhi: Tata McGraw Hill Publishing Company Ltd.
5. P.P. Arya & B.B. Tandon –2001, *Human Resource Development*. (1st ed.) New Delhi: Deep & Deep Publishing Pvt. Ltd.

Reference Books:

1. John Bratton and Jeffrey Gold. 2003. *Human Resource Management*. Palgrave, Macmillan.
 2. C.B.Gupta, 2003. *Human Resource Management*. (3rd ed.) New Delhi: S.Chand & Company Ltd.
 3. David A. Decenzo and Stephen P. Robbins. 1989. *Personnel/Human Resource Management*. (3rd ed.) New Delhi: Prentice-Hall of India.
-

SEMESTER – I MODERN BUSINESS LEGISLATION - PCM704

Unit-1: [18 Hrs]
CONSUMER PROTECTION ACT, 1986 :Introduction - Objectives - The Central Consumer Protection Council- Meetings of the Central Council - The State Consumer Protection Councils - Consumer Disputes Redressal Agencies - Procedure on Admission of Complaint - Powers of the District Forum.

Unit-2: [18 Hrs]
PATENT ACT : Conceptual understanding of patents, copyrights, trademarks and designs.

Unit-3: [18 Hrs]
INFORMATION TECHNOLOGY ACT, 2000: Introduction - Definition - Digital signature - Power of Central Government to make rules regarding digital signature - attribution, Acknowledgement and Dispatch of Electronic records.

Unit-4: [18 Hrs]
FEMA ACT, 1999: Introduction - Authorized defers- Money changers-Restriction on Dealing in Foreign Exchange - Foreign Nationals to secure RBI's Prior permission for doing business in India

Unit-5: [18 Hrs]
SEBI ACT, 1992: Introduction Establishment Functions of SEBI Collective Management Investment Scheme - Registration of Stock Brokers, Sub-Brokers - SEBI Guidelines on Capital issues - Corporate Governance (– Code of Conduct - Audit Committee - Powers - Functions - Disclosures - Management Discussion and Analysis Report.)

Text Books:

1. V.Kubendran. 2007. *Legal Aspects of Business*. Chennai: Spitech Publications.
2. N.D.Kapoor. 28th revised edition. 2005. *Elements of Mercantile Law*. New Delhi: S.Chand & Sons.
3. Dr. S. Sankaran. *Business Environment*. Chennai. Margham Publications.
4. P.C.Tuisian. *Business Laws*. New Delhi: Tata, Mc Graw Hill Publications.
5. *Corporate Laws*. January 2004. Chennai: Sri Vekateswara Publications.

Reference Books:

- 1.N.D.Kapoor. *Elements of company Law*. New Delhi: S.Chand & sons.
 - 2.M.V.Dhandapani. *Business Laws*. New Delhi: S.Chand & sons.
 - 3.Francis Cherunilam. 2003. *Business Environment*. New Delhi: Himalaya Publications.
-

SEMESTER – I MANAGERIAL ECONOMICS - EPCM705

Unit – 1

Introduction : Functions – Decision making in business – scope of managerial economic theory applied to business economics.

Unit – 2

Demand Forecasting : Meaning – purpose – techniques – survey methods – market studies & experiments – statistical methods.

Unit – 3

Capital Budgeting : Pre-requisite of capital budgeting – demand for capital investment criteria & decisions – different methods.

Unit – 4

Theory of Product Pricing: Cost function – revenue function – equilibrium of the firm – Break – even analysis – Objectives of the firm.

Unit – 5

Linear Programming : Formulation of Linear programming problems – graphical solution – simplex method.

Text Books:

1. Vaishnavy & maheshwari; Managerial Economics.

Reference Books:

1. Dominic Salvatore – Managerial Economics.
 2. Cauvery – Managerial Economics.
-

SEMESTER – II FINANCIAL MANAGEMENT - PCM806S

[18 Hrs]

UNIT – I

Financial Management – Evolution of financial Management – Nature – Goals of Financial management – Profit Maximization & Wealth Maximization – risks – Returns Trade off – Financial Manager's role.

[18 Hrs]

UNIT – II

Cost of capital – Significance – Classification – Determination – Leverage – Operating – Financial – Combined – Capital Structure Theories – Net Income Approach – Net Operation Income Approach – Modigliani – Miller Approach.

[20 Hrs]

UNIT III

Working Capital – meaning – definition – importance of working Capital – Simple problems.

[16 Hrs]

UNIT – IV

Dividend Policies – Factors Affecting Dividend Policy – Dividend decision Types – Dividend Relevance – Irrelevance – Walter & Gorden's Model – Bonus Shares – Guidelines on Bonus Issues.

[18 Hrs]

UNIT – IV

Techniques of capital budgeting – Capital budgeting – objectives of capital budgeting – importance of capital budgeting – factors influencing capital expenditure decisions – types of capital expenditure – methods of capital budgeting – pay back method – accounting rate of return method – discounted cash flow method – N.P.V method – Profitability index method – I.R.R. method – capital rationing .

TEXT BOOKS:

1. M.Y. Khan & P.K. Iain – “Financial Management Text Problems & Cases “ 5th Edition, Tata McGraw Hill Publishing Co.Ltd, New Delhi.
2. I.M. Pandey – “Financial Management” 9th Ed Vikas Publishing House Pvt. Ltd., New Delhi.
3. Prasanna Chandra – “Financial Management” 4th Ed., Tata McGraw Hill Publishing Co.Ltd, - New Delhi. 1999.

REFERENCES :

1. S.C. Kuhhal - “Financial Management” An Analytical and Conceptual Approach” Chaitanya Publishing House, - Allahabad.
 2. Dr. S.N. Maheshwari - “Financial Management” – Principles & Practices” 6th ED sultan chand & Sons – Educational Publishers, New Delhi.2004.
 3. James C.Van Horne, John M.Wachowicz, Jr. - “Fundamentals of Financial Management” 9th ED., Prentice – Hall of India Pvt. Ltd, New Delhi .1996.
 4. S.S. Srivastava and R.A. Yadav – “Management & Monitoring of Industrial Sickness” Concept of Publishing Company, 1986.
 5. A.C. Shapiro – “Modern Corporate Finance” Macmillan Publishing Company, 1991.
-

SEMESTER – II ENTREPRENEURIAL DEVELOPMENT - PCM807S

Objectives:

To provide an introduction to entrepreneurship and its development process. environment and current scenario in India. It also enables the student to learn about project formulation, appraisal, financial and implementations.

Unit-1

[20 Hrs]

Entrepreneur- Concept Characteristics, Nature and importance of entrepreneur - Entrepreneur vs. professional manager - Women entrepreneurs.

Unit-2

[20 Hrs]

Entrepreneurship and environment-Policies governing entrepreneurs, entrepreneurial development programmes - Institutions for - entrepreneurship development, Entrepreneurship development in other countries.

Unit-3

[15 Hrs]

Role of constancy organisations - Role of financial institutions -Bank finance to entrepreneurs Entrepreneurship development: Role of development financial institutions.

Unit-4

[20 Hrs]

Concept of project and classification of project identification project formulation - project report - project design - project appraisal - profitability appraisal - project planning - social cost benefit analysis - financial analysis and project financing.

Unit-5

[15 Hrs]

Ratio analysis - Investment process; Break even analysis - Profitability analysis - Budget and planning process, applicability of the factories Act.

Text Books:

1. Vasanth Desai. 2004. *Dynamics of Entrepreneurial Development & Management*. New Delhi: Himalaya Publishing House.
 2. Dr.C.B.Guptha & Dr.M.P.Srinivasan, *Entrepreneurial development*. New Delhi: S.chand Publications.
 3. Jayashree Suresh, *Entrepreneurial development*. (2nd ed.) Chennai: Margham publications.
 4. Dr.C.B.Gupta & Dr. S.S.Khanka. 2005. *Entrepreneurship & small Business management*. New Delhi: S.chand Publications.
 5. Jaswer Singh Saini. *Entrepreneurship development*. New Delhi: Deep andDeep Publications.
-

SEMESTER – II PROJECT MANAGEMENT - PCM808S

Unit-1 [18 Hrs]

Introduction to Project Management - Concept and characteristics of Project – Classification of projects - importance of project management, project organizational Structure, project life cycle – tools and techniques for project management,.

Unit-2 [16 Hrs]

Project management: Sources of business idea - Project classifications - Identifications - formulation and design. Project Manager - Role and responsibilities - Qualities of Project Manager.

Unit-3 [19 Hrs]

Managing Project Teams: Team development process, team building process, stages in developing a high performance project team, project team pitfalls. Project Report – concept and importance - Contents of Project Report - Reasons for failure of Project Reports - precautions in preparing project Report - Model Project Report.

Unit-4 [19 Hrs]

Project Appraisal - meaning - Technical, Financial, Economic, Managerial and Social Feasibility Analysis. Project Coordination and Control - Need for coordination - Importance of meetings and Communication.

Unit-5 [18 Hrs]

Project monitoring - Process of monitoring - Project Control - Steps in Control tasks lists - Progress report - follow-up. New Issues in Project Management. Project Closure/ Termination: Meaning of closure/ termination, project audit process, termination steps, final closure.

Text Books:

1. S.Choudhury, *Project Management*. (9th ed.). New Delhi: Tata McGraw – Hill Publishing Company Ltd.
2. P. Gopalakrishnan & V.E.Ramamoorthy. 1993. *Project Management*. New Delhi: Tata McGraw – Hill Publishing Company Ltd.
3. P.K.Joy, 1998. *Total Project Management*. (updated ed.) the Indian context reprinted 1998. Chennai-41: MACMILLAN INDIA LTD.
4. P.C.K.Rao. 2005. *Project Management & Control*. (2nd ed.) New Delhi: Sultan Chand & Sons.
5. Prasanna Chandra. *Project – Preparation, Appraisal, Budgeting and Implementation*. (3rd ed.) New Delhi.Tata McGraw – Hill Publishing Company Ltd.

Reference Books:

1. Vasanth Desai. 2004. *Dynamics of Entrepreneurial Development & Management*. New Delhi: Himalaya Publishing House.
 2. Dr.C.B.Guptha & Dr.M.P.Srinivasan. *Entrepreneurial development*. New Delhi: S.chand Publications.
 3. Jayashree Suresh, *Entrepreneurial development*. (2nd ed.) Chennai: Margham publications.
-

SEMESTER – II ADVANCED FINANCIAL ACCOUNTING - PCM809T

Objectives:

Learning of Company Accounting & Procedure to prepare the different types of accounts.

Unit – 1 [18 Hrs]

Issue of equity shares – Issue of shares at Premium – Issue of shares at discount – Calls in arrears and calls in advance – Under Subscription and Over Subscription – Forfeiture of shares – Reissue of Forfeited shares – Issue of Debentures.

Unit – 2 [18 Hrs]

Redemption of preference shares-Introduction-provision of the companies Act-companies amendment Act-1988 and companies Act-1996. Implication of sections 80 and A of companies Act- minimum fresh issue of shares only.

Unit – 3 [18 Hrs]

Profit prior to incorporation – Treatment of profit or loss to incorporation – Relevance of “Date of certificate to commence. Business” – Methods of ascertaining profit or loss to incorporations-Basis of Apportionment of Expenses-steps involved in ascertaining pre and post incorporation profits.

Unit – 4 [18 Hrs]

Accounts of banking companies –Rebate on bills discounted –Preparations of profits and loss Account and Balance sheet. new format (Simple Problems).

Unit – 5 [18 Hrs]

Accounts of holding Companies – Two companies holding only – Including Inter-companies holdings Minority Interest – cost of control-Eliminations of common Transition-Unrealized profits – Consolidated Balance sheet. (Simple Problems)

Text Books:

- 1.R.L.Gupta & Radhaswamy. 2004. *Advanced Accounting*. New Delhi: Sultan Chand Sons.
2. T.S. Reddy & Moorthy. 2008. *Corporate Accounting*. Chennai – 17: Margham Publications.
- 3.M.C.Shukla and T.S.Grewal, S.Chand & Co Ltd., 2008. *Advanced Accounting*. S.Chand Company.
- 4.R.S. Pillai, Baghavathi, S.Uma. 2007. *Advanced Accounting Vol – II*. New Delhi: S.Chand & Company Ltd.
- 5.S.P.Jaina, K.L.Narang, 2002. *Corporate Accounting*, New Delhi. Kalyani Publications.

Reference Books:

1. Oxford University Press. 2002. *Advanced Accounting*. New Delhi: Hrishikesh Chakrabarthy.
 - 2.Dr.S.N. Maheshwari & Dr.S.K. Maheshwari. 2008. *Advanced Accounting*. Vikas Publishing House Pvt. Ltd.
 - 3.A. Mukherjee & M. Hanif. 2007. *Modern Accounting Vol. II*. New Delhi: Tata McGraw Hill Publishing Company.
-

SEMESTER – II BASIC ECONOMETRICS - EPCM810

Unit I Introduction

15 HRS

Definition and scope of econometrics; The methodology of econometric research; Specification and estimation of an econometric model; Basic concepts of estimation; Desirable properties of estimators; Unbiased, efficiency, consistency and sufficiency.

Unit II Simple Regression Analysis and Theoretical Distribution

15 HRS

Statistical vs deterministic relationships; Correlation and regression; Coefficient of determination; Estimation of an equation; Theoretical frequency distribution and application of binomial, poisson and normal; Testing of hypothesis; Type-I and Type-II errors; Standard errors, Tests based on Z, t and χ^2 (Chi-square) statistics.

Unit III Estimation Theory

20 HRS

Ordinary least squares (OLS) method – Assumptions; Gauss-Markov Theorem; Testing of regression coefficient; Test for regression as a whole, Coefficient of determination, F-Test.

Unit IV Problems in OLS Estimation

20 HRS

Problems of heteroscedasticity; Auto Correlation; Multicollinearity- their consequences, tests and remedies.

Unit V Lag Models and Summary Variables

20 HRS

Lags in econometric models- concepts, Koyck model; Partial adjustment and adaptive expectation models; Summary variables; qualitative data; seasonal analysis; use of dummy variables for pooled data; proxy variable- concept and uses.

Text Books:

1. Gujarati, D. 1995, Basic Econometrics, 3rd Edition, McGraw Hill, New Delhi.
2. Koutsoyiannis. A. 1997, Theory of Econometrics, 2nd Edition, The Macmillan Press Ltd., Hampshire.

Reference:

1. Alfa Chaun – Basic Econometrics.
 2. Mehta and Madan – Mathematical Economics.
-

SEMESTER III ACCOUNTING FOR DECISION MAKING - PCM911S

Unit -1 (20 Hours)

Introduction : Management Accounting as a area of accounting, objectives, nature and scope of financial accounting, cost accounting and management accountant's role and responsibilities. Preparation of Cost Sheet-Financial statements– meaning and process of financial statement-analysis and interpretation.

Unit -2 (20 Hours)

Financial Statement Analysis: Meaning of ratio- -steps in ratio analysis-advantages- classification of ratios-rearrangement of financial statements-profitability ratios-turnover ratios or activity ratios-solvency ratios-computation of ratios – Comparative and Common size Balance Sheet and Trend analysis.

Unit -3 (20 Hours)

Fund flow and cash flow statement: Meaning - importance or uses of funds flow statement - limitations of fund flow statement - distinction between funds flow statement and balance sheet - preparation of fund flow statement - Cash flow statement - meaning and importance - difference between fund flow analysis and cash flow analysis - advantages of cash flow statement - limitations - preparations of cash flow statement as per AS – 3.

Unit -4 (15 Hours)

Marginal costing and Budgetary control: Definition of marginal cost- marginal costing- Marginal costing and absorption costing-difference between marginal costing and absorption costing-cost volume profit analysis - break even analysis and break even point - applications of marginal costing - Budgeting and budgetary control - meaning - objectives of budgetary control- preparation of budget - classification of budgets - sales budget - production budget - material budgets – cash budget - flexible budget.

Unit -5 (15 Hours)

Standard costing: Variance analysis –meaning-importance- - Advantages of standard costing -limitations -Variance analysis - Utility of variance analysis - Computation of variances - materials variances - labour variances - Overhead variances - Sales variances.

Note: 80% Problems 20% Theory.

Text Book:

S.Reddy & Murthy, “Management Accounting” Margam Publications, Chennai.

References:

- Dr.S.Ganeson, S.R.Kalavathi - “Management Accounting” Thirumalai Publication, Nagarkovil.
1. H.Y.Khan & P.K.Jain - “Management Accounting” Tata McGraw Hill Companies Ltd, New Delhi.
 2. S.P.Iyengar, “Cost & Management Accounting” S.Chand & company Ltd, New Delhi.
 3. K.Ramachadran & R. Srinivasan, “Management Accounting Theory & problems” SRIRAM publications, Trichy.
 4. Guruprasad Murthy - “Management Accounting” Himalaya Publishing House, New Delhi.
-

SEMESTER III RESEARCH METHODOLOGY - PCM912S

SEMESTER III TALLY-9.1 (PRACTICAL) - PCM913

Objective:

To enable students to acquaint theoretical and practical knowledge about the accounting package TALLY.

Unit – 1 (18 Hours)

1. Introduction to Tally.
2. Tally Accounting.
3. Prepare Trading and Profit and Loss Account and Balance sheet of a company.

Unit – 2 (18 Hours)

1. Tally Vouchers.
2. Cost category and cost centre.
3. Bank Reconciliation Statement.

Unit – 3 (18 Hours)

1. Inventory and Stock.
2. Invoicing.
3. Interest Calculation.

Unit – 4 (18 Hours)

1. VAT Analysis.
2. TDS Analysis.
3. Consolidation of Accounts.

Unit – 5 (18 Hours)

1. Security control.
2. Display and Reporting.
3. Scenario Management and Miscellaneous reports.
4. Tally Audit.

Reference Books:

1. Self Learning Guide and Work Book – Tally Solutions Pvt Ltd.
2. Genesis Tally Bible 9.0 – V.Sundaramoorthy, GENESIS – VBSE PVT LTD., First Edition, 2006, Chennai – 34.

SEMESTER III INCOME TAX LAW AND PRACTICE - EPCM914S

SEMESTER III ORGANISATIONAL BEHAVIOUR - EPCM915T

SEMESTER – III HUMAN RIGHTS - ECHR901S

Unit I

Definition of human rights-nature content-characterizes of human rights-classification of human rights-historical development of human rights-reasons for human rights studies today

Unit II

International human rights norms-humanitarian law-declaration covenants-international covenant on economic, social and cultural rights,international covenants on civil and political rights-optional protocol to the international covenant on civil and political rights-human rights treaties,enforcement of human rights law ,universal jurisdiction.

Unit III

International bodies-the united nation organization ,human rights council,other treaty bodies-amesty international –helsinki declaration –regional human rights-africa,America,asia,Europe&oceania.

Unit IV

Contemporary issues on human rights-human right violations-children's rights-women's rights-scheduled caste-minority rights –bonded labour and wages, torture and death.

Unit v

Human rights and the Indian constitution, fundamental rights in Indian constitution – directive principles of state policy-fundamental duties.

Various commission; National Human Rights Commission- National commission for Women-Women's Rights in India-Consumers protection Act-Rights to information Act- Public Litigation Act and Rights to Education Act.

Reference Books;

1. Human rights in developing society-Sankar Sen
 2. Teaching of human rights-Sergio Baradat Swaronjali Ghosh
-

SEMESTER – IV INDIRECT TAXATION- PCM1016S

Unit – 1 Basic concepts

(18 hrs)

Taxation and Tax system in India – Definition-Features of Tax-Objectives- Characteristics of a good tax system – Classification of taxes – Direct and Indirect Taxes – Specific and Advalorem duties – Proportional, Progressive, Regressive and Degressive Taxes.

Unit – 2 Service Tax:

(18 hrs)

Meaning and elements – Person liable to pay tax – Taxable service – Value of Taxable Service – Exempted Service – Different service on which tax is payable – Consulting service – Financial service – Service Tax Procedure—Registration records, payment and Refund of tax – Offence and Penalties.

Unit – 3 Central Excise Duty

(18 hrs)

Scope of Central Excise Law – Types of Excise duties – Method of levying Excise Duty – Classification of goods – Valuation – Basis for levy of Excise duty – Definition of Transaction Value – Clearance of goods – Types of Clearance – Excise and Small Scale Industries – Registration and filing of Return – Registration Procedure – Exemption of Registration – Levy and Collection of Tax-procedure prescribed for Levy and Collection – Remissions and Exemptions – Recovery of sums due to Government – Offences and Penalties.

Unit – 4 Customs Act

(18 hrs)

Objectives of Customs Act – Officers of Customs -Appointment– Functions and Powers – Levy and Collection of Customs duty – Classification of goods – Exemptions from Custom Duty – Searches, Seizures, Confiscation and Penalties.

Unit – 5 VAT and CENVAT

(18 hrs)

VAT- Objectives – Advantages and Limitations–Types of VAT – CENVAT - Features – Difference between MODVAT and CENVAT –Scope of CENVAT – Merits of CENVAT – Procedures applicable for CENVAT Credit.
100% Theory

Text Books :

T.S Readdy & Dr. Hari Prasad Reddy – “Business Taxation” Margham Publication Chennai, 2009

Reference Books:

1. R.Rajavelu - “Business Taxation” Srivenkateswara Publication, Vellore.2008.
 2. Govindan.M.S – “Indirect Taxes” Sitaraman & co, Chennai.2007.
 3. Balachandran.v – “Indirect Taxation” S.Chand & sons, New Delh2007.
 4. Dinkar Pagare, - “Business Taxation” S.Chand & sons, New Delhi2006.
 5. Jaya kumar.A, Indirect taxes, Learn tech Press, Trichy.2006.
-

SEMESTER – IV E-COMMERCE- PCM1017T

SEMESTER – IV PROJECT TRAINING JPCM1018

SEMESTER – IV PROJECT WORK AND VIVA J PCM1019
