UNIT I

Issue of shares: Introduction – Accounting procedures for issue of equity and preference shares at par, at discount and at premium – Forfeiture and reissue.

Rights issue, Bonus issue and Buyback of shares (theory only) – Redemption of redeemable preference shares.

UNIT II


UNIT III

Underwriting of shares and debentures – Marked and unmarked applications – Firm underwriting – Acquisition of Business (Accounting treatment relating to purchasing company only) – Profit and loss prior to Incorporation – Final accounts of Joint stock company.

UNIT IV


Liquidation – Liquidator’s final statement of account.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and external) of Joint stock companies.

BOOKS FOR STUDY

1. Advanced Accountancy – R.L. Gupta and Radhaswamy
2. Corporate Accounting – V.Rajasekaran, V.Lalitha
3. Advanced Accountancy – PC.Tulsian

Books for reference:

1. Advanced Accounts – M.C. Shukla and T.S.G
2. Advanced Accounting – T.S.Reddy and A.Murthy

Note:

The question should be asked in the ratio of 60% for problem and 40% for theo.
UNIT - I  Law of contracts: Definition - Elements of Valid contract - Classifications -

Offer - Acceptance - Communication & revocation of offer and Acceptance - Consideration - Capacity of parties - Free consent.


UNIT IV Sale of Goods Act, 1930


Books for Study:

1. Elements of Mercantile Law - N.D. Kapoor
3. Mercantile Law – M.C. Kuchal

Books for Reference:

1. Hand Book of Mercantile Law – E. Venkatesan
2. Business Law – Shukla & Saxena
III Year

INCOME TAX LAW AND PRACTICE - I

Unit I


Unit II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, Charitable trust u/s 11, 12 and 13, Political parties u/s 13A.

Unit III

Computation of taxable income – Income from salary – Income from House Property.

Unit IV

Profits and gain from Business or Profession – Depreciation and other deductions.

Unit V

Capital gains – Income from other sources.

Books for Study:-

1. Income Tax Law and Practice – B.B. Lal
2. Income Tax Law and Practice – Bhagavathi Prasad

Books for Reference:-

1. Income Tax Law and Practice – H.C. Mehrotra
2. Law and Practice of Income Tax – Dinkar Pagare
3. Income Tax Law and Practice – V.P. Gaur and D.B. Narang

Note:- The Questions should be asked in the ratio of 60% for problems and 40% for theory.
III Year  INTRODUCTION TO MULTIMEDIA AND DTP

Unit I

Introduction


Unit II


Unit III


Unit IV

Corel Draw Basics


Unit V


Books for Study:

1. Multimedia computing, communications & Applications Ralf stein Metz and Klara Nahrstedt – Pearson Education chapter 2 (pages 9-17), Chapter 4 (Pages 55-80)
ENVIRONMENTAL STUDIES - UNIVERSITY
III YEAR  Skill Based Subject

EXPORT – IMPORT PROCEDURES ND DOCUMENTATION

Unit I
Export – Import policy – New Export - Import policy – Aims – Schemes – Highlights

Unit II
Export procedures – Export an order – Consignment – Receiving an order – Packing and Marketing – Shipping order – Customs formalities.

Unit III

Unit IV
Import procedures – Importing through Indent house – Obtaining import licences – Terms used in mentioning prices.

Unit V

Books for Study
1. International Marketing – Varshney & Battacharya
2. International Marketing – Francis Cherunilam
MULTIMEDIA APPLICATIONS LAB

(Corel Draw and Photoshop Exercises)

COREL DRAW:
1. Design company Advertisements.
2. Design visiting cards for sales promotion Manager.
3. Design Sales Promotion Pamphlet.
4. Design Marriage invitation which contains the text both in English and Tamil.
5. Design a Prospectus for your College.
6. Design a catalogue for a furniture shop.

PHOTOSHOP EXERCISES
7. Design Greetings and for various occasions.
8. Color a given black and white image
9. Apply different filters to the images (Any 10 filters)
10. Create image coloring
11. Design Product wrappers
12. Design Monthly Calendar
13. Design a colorful visiting card
14. Design a digital banner of standard size 7’ x 5’ x 6’ x 4’ with text and Photos with suitable effects.