

V SEMESTER
FINANCIAL ACCOUNTING -V

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

Issue of debentures – Accounting procedures for issue of Debentures – Debentures issued as collateral security – Redemption of Debentures – Methods – Installment –Lottery – Sinking fund – Purchase of own debentures as investment – cancellation of own debentures.

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

Valuation of goodwill – methods – Simple profit – Super profit – Capitalisation method – Valuation of shares – methods – Intrinsic value – Yield value – Fair value.

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. Advanecd Accounts – M.C. Shukla and T.S.G
2. Advanced Accounting – T.S.Reddy and A.Murthy
3. Financial Accounting –B.D.Agarwal

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 - II Performance of Contract: Modes of discharge of contract - Breach - Remedies for the Breach - Quasi Contracts.

UNIT III Contract of Agency: Meaning - Creation - Termination- Various modes - Types of Agents - Rights & duties of Agent & Principal.

UNIT IV Sale of Goods Act, 1930

Contract of sale - Conditions & Warranties - Transfer of Property and title to goods - Rights & duties of Seller & buyer - Rights of unpaid seller.

Contract of Indemnity & Guarantee: Features - Rights & liabilities of Surety.

UNIT - V Consumer Protection Act 1986 : Definition - Objectives - Consumer Protection Councils - Consumer disputes - Redressal - Reasons for slow growth of consumer movement in India - Suggestion for Strengthening.

Books for Study:

1. Elements of Mercantile Law - N.D. Kapoor
2. Business Law - R.S.N. Pillai & Bagawathi.
3. Mercantile Law - M.C. Kuchal
4. Business Law - M.R. Sreenivasan

Books for Reference:

1. Hand Book of Mercantile Law - E. Venkatesan
2. Business Law - Shukla & Saxena
3. BusinessLaw - N.D.Kapoor
4. Business and Industrial Law - M.C. Kuchal.

III Year

INCOME TAX LAW AND PRACTICE - I

Unit I

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment year – Previous year – Person – Assessee – Resident but not ordinarily resident – Non resident – Deemed Income – Capital receipts and revenue Receipts – Capital expenditure and Revenue expenditure.

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
3. Students Guide to Income Tax – Vinod K. Singhania

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

Media and Data Streams- Medium - Main properties of multimedia system - multimedia : Image and Graphics - Basic Concepts - Computer Image processing.

Unit II

Getting started with Photocopy - Photoshop program window - working with files - working with images - Images - Image size - Image resolution - Editing Images - Color modes - Setting Fore and Background - Making selection - Editing selection.

Unit III

The Painting Tools - Drawing Tools - Retaching tools - layers layers palette - working with layers - Hiding, showing & Deleting layers - Respositioning layers - Flattening Images - Filters

Unit IV

Corel Draw Basics

Getting Started with Corel Draw - Corel Draw Screen - Property Bar - Handling files - Views - Drawing and selection - Getting familiar with Tool box - Getting started with project - working with objects and shapes - Adding effects to objects - Working with text - text tool - Book cover - Converting Text type.

Unit V

Formatting Text - Text editor - Working with images - Images - Importing Images - Re sizing, Rotating, Skewing and cropping Image - Adding Special effects - Exporting Files - Publishing - Changing Page size, Page layout and Background - Page Frame - Inserting, Deleting and Renaming pages - Rulers.

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)
2. Comdex - Multimedia and Web Design - Vikas Gupta, Dream Tech Press. (Pages 47 - 264)

III YEAR

Skill Based Subject

ENVIRONMENTAL STUDIES - UNIVERSITY

EXPORT - IMPORT PROCEDURES AND 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

Export documentation - Documentation - Letter of credit - Credit documentation - Insurance documents and other documents.

Unit IV

Import procedures - Importing through Indent house - Obtaining import licences - Terms used in mentioning prices.

Unit V

Import documentation - Documentation - Documentation - Documents for port and Customs Clearance - Insurance documents - Finance document and all other documents.

Books for Study

1. International Marketing - Varshney & Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. Rathor and J.S. Rathor

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.