



MANONMANIAM SUNDARANAR UNIVERSITY,
TIRUNELVELI-12

SYLLABUS

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.
(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards)



Semester-VI				
Part	Subject Status	Subject Title	Subject Code	Credit
III	CORE	COST ACCOUNTING - II	EMCO61	4
III	CORE	MANAGEMENT ACCOUNTING	EMCO62	4
III	CORE	INCOME TAX LAW AND PRACTICE-II	EMCO63	4
III	ELECTIVE	ENTREPRENEURIAL DEVELOPMENT / OFFICE MANAGEMENT & SECRETARIAL PRACTICE	EECO61/ EECO62	3
III	ELECTIVE	LOGISTICS AND SUPPLY CHAIN MANAGEMENT/ SPREAD SHEET FOR BUSINESS	EECO6A/ EECOP2	3
IV	NAAN MUDHALVAN	PERSONAL INVESTMENT		2
V		EXTENSIONACTIVITY**	E5EA61	1



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA \geq 7.5*
- First Class : CGPA \geq 6.0
- Second Class : CGPA \geq 5.0 and $<$ 6.0
- Third Class : CGPA $<$ 5.0



COST ACCOUNTING - II

Learning Objectives

- To understand the standards in Cost Accounting
- To know the concepts of contract costing.
- To be familiar with the concept of process costing.
- To learn about operation costing.
- To gain insights into standard costing.

Unit I

Cost Accounting Standards

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards – Responsibility Accounting and Divisional Performance Measurement.

Unit II

Job Costing, Batch Costing and Contract Costing

Definitions – Features – A Comparison – Calculation of Profit on Contracts – Cost Plus Contract -Preparation of Contract A/c.

Unit III

Process Costing

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts – Treatment Of Loss and Gain: Normal and Abnormal Loss- Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

Unit IV

Operation Costing

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing– Simple Problems.

Unit V

Standard Costing and Variance Analysis

Definition – Objectives – Advantages – Standard Cost and Estimated Cost– Installation of Standard Costing System – Variance Analysis– Material, Labour, Overhead, and Sales Variances – Calculation of Variances.



Textbooks

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. NewDelhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference Books

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad. V.K, Cost Accounting, Book Syndicate, Bangladesh.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

MANAGEMENT ACCOUNTING

Learning Objectives

- To understand basics management accounting
- To know the aspects of Financial Statement Analysis
- To familiarize with fund flow and cash flow analysis
- To learn about budgetary control
- To gain insights into marginal costing.

Unit I

Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.



Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements–Common Size Statement–Trend Analysis.

UNIT II

Ratio Analysis

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

Unit III

Funds Flow & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement - Ascertainment of Flow of Funds- Schedule of Changes in Working Capital – Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities

Unit IV

Budget and Budgetary Control

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget–Sales Budget–Master Budget – Budgetary Control – Benefits

Unit V

Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio – Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix–Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

Textbooks

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.



4. Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S, Management Accounting – Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flowanalysis-accounting/1330>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

INCOME TAX LAW AND PRACTICE - II

Learning Objectives

- To understand provisions relating to capital gains
- To know the provisions for computation of income from other sources.
- To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- To learn about assessment of individuals
- To gain knowledge about assessment procedures.

Unit I

Capital Gains

Capital Assets–Transfer–Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.

Unit II

Income From Other Sources & Clubbing of Income

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income– Concept



Unit III

Set Off and Carry Forward of Losses and Deductions From Gross Total Income

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

Unit IV

Computation of Total Income –Individual

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)

Unit V

Income Tax Authorities

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT– Powers of Income Tax Officer – Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN–Tax credit statement (26AS) and Annual Information Statement (AIS).

Textbooks

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri – Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used



Web Resources

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

DISCIPLINE SPECIFIC ELECTIVE 5/6: **ENTREPRENEURIAL DEVELOPMENT/ OFFICE MANAGEMENT & SECRETARIAL PRACTICE**

ENTREPRENEURIAL DEVELOPMENT

Learning Objectives

- To know the meaning and characteristics of entrepreneurship
- To identify the various business opportunities
- To understand the Process of setting up an enterprise
- To gain knowledge in the aspects of legal Compliance of setting up of an Enterprise
- To develop an understanding of the role of MSME in economic growth

Unit I

Introduction to Entrepreneur

Meaning of Entrepreneurship –Characteristics of Entrepreneurship –Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

Unit II

Design Thinking

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition–Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

Unit III

Setting up of an Enterprise

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

Unit IV

Business Model Canvas and Formulation of Project Report

Introduction – Contents of Project Report – Project Description – Market Survey –



Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration– Source of Funds–Modern Sources of Funds.

Unit V

MSME's and Support Institutions

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSMEDI – DIC – Khadi And Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

Textbooks

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development- Small, Pearson Education, India.
4. Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books

1. Anilkumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, NewDelhi.
5. E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>



OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Learning Objectives

- To familiar with modern office management.
- To familiar with the work atmosphere
- To train the students in maintaining and running the office effectively.
- To understand and organized at a records
- To gain knowledge about the role of a secretary

Unit I

Modern Office and Its Function

Introduction—Meaning of Office—Office Work—Office Activities—The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management-Elements—Functions—Office Manager—Success Rules for Office Managers—The Ten Commandments.

Unit II

Office Space and Environment Management

Introduction— Principles — Location of Office — Office Building — Office Layout—Preparing the Layout—Re-layout—Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System – Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards— Sanitary Requirements—Cleanliness —Security—Secrecy.

Unit III

Office Systems and Procedures

The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated – Office Machines and Equipments. Office forms – Design, Management and Control

Unit IV

Records Management

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual—Records Retention—Evaluating the Records Management Programme — Modern Tendencies in Records Making



Unit V

Secretarial Practice

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web - Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

Textbooks

1. RSN Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffing well and Robbinson: Textbook of Office Management, Tata Mc Graw-Hill, Noida.

Reference Books

1. Chhabra,T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr.I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/recordsmanagement-concepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practicedefinition-importance-and-qualifications/75929>



DISCIPLINE SPECIFIC ELECTIVE-7/8:

**LOGISTICS AND SUPPLY CHAIN MANAGEMENT/
SPREAD SHEET FOR BUSINESS**

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Learning Objectives

- To understand the origin and principles of logistics management
- To know the types of inventory control
- To gain insight on the importance of supply chain management
- To identify the Key Enablers in Supply Chain Improvement
- To analyse the SCOR model

Unit I

Logistics Management

Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management–Warehouse Management–Meaning–Definition–Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.

Unit II

Transportation and Distribution

Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21stCentury.

Unit III

Supply Chain Management

Introduction and Development – Nature and Concept–Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.

Unit IV

Supply Chain Drivers

Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.



Unit V

Aligning the Supply Chain with Business Strategy

SCOR Model – Outsourcing 3 PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

Textbooks

1. G.Raghuram & N.Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3. D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA.
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F.Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chainstrategic-decisions>



SPREAD SHEET FOR BUSINESS

Learning Objectives

- To introduce students to Excel as an important tool in business applications
- To familiarize them with the features and functions of a spreadsheet.
- To understand the concepts of accounting, reporting and analysis using spread sheet.
- To Construct formulas, including the use of built-in functions, and relative and absolute reference
- To develop various applications using MS-Excel.

Unit I

Introduction

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

Unit II

Financial, Logical and Text Functions Financial Functions

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) – Present Value, Net Present Value, Future Value (PV, NPV, FV) – Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

Unit III

Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

Unit IV

Reference

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Look up and Reference Functions: H lookup, V lookup, Transpose, Get pivot Data, Hyperlink – Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

Unit V

Projects and Applications

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.



List of Practical:

1. Enter the text, numbers, and dates, adjusting column widths, formatting cells-bold, italic, underline, changing fonts, and applying borders and background colors.
2. Using AVERAGE IF, AVERAGE IFS, COUNT IF, COUNT IFS, STDEV, VAR, IF, AND, OR, NOT to construct a database.
3. Create and customizing Pivot Tables by changing field settings, grouping data, filtering and sorting.
4. Draft are port based on Financial, Logical and Text Functions.
5. Analyse the data with a Statistical Functions of frequency distribution, Skewness, and Correlation.
6. Use these statistical tools of F Test, Z Test, and Chi-Square test in analyzing the data.
7. Apply the Lookup functions of H lookup, V lookup, INDEX, and MATCH in spreadsheet.
8. Practice of exercises based on statistical Date & Time, and Reference Functions.
9. Creating Drop-Down Lists using Data Validation to create lists for cells, and setting custom error messages for invalid inputs.
10. Apply the NPV, IRR, FV, PV functions for financial forecasting and analysis.
11. Record the simple macros to automate repetitive tasks.
12. Writing basic VBA scripts for advanced automation.
13. Compare different financial or operational scenarios using spreadsheets.

Textbooks

1. John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

Reference Books

1. Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Take da and others; Tekuru Inc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, CurtSimmons, "Microsoft 2003", Tata Mc Graw Hill, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-forfinance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU



NAAN MUDHALVAN

PERSONAL INVESTMENT

LEARNING OBJECTIVE:

- To make the students aware of various investment avenues and to facilitate them for effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance policies.
- To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

UNIT – I

Introduction: Meaning and Definition of Investment– Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation-Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

UNIT - II

Principles of Investment: Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives–Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

UNIT – III

Investment Planning: Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, Deciding the investment time frame.

UNIT–IV

Popular Investment Media: Popular Investment Media – Bank deposits–Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office, Savings certificates, Public Provident Fund, Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans– Income tax benefits with respect to payment of premiums. Real Estate–Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT – V

Types of Shares: Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.



Books for Reference:(Latest Revised Edition Only)

1. Punithavathy Pandiyan–Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi.
2. Dr.Radha, Parameswaran and Dr. Nedunchezian–Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A. Avadhani– Investment Management, Himalaya Publishing House, Mumbai.
5. Rajivk.Tayal-Art of Handling Money and Investments: A Practical guide to Personal Finances, Atlantic publishers and distributors (p) ltd.

