

MOTHER TERESA WOMEN'S UNIVERSITY
KODAIKANAL

DEPARTMENT OF COMMERCE

PH.D COURSE WORK SYLLABUS

FUNDAMENTALS OF COMMERCE

(COMMON PAPER)

Unit – I:

Business Environment: Meaning and elements of Business Environment - Economic environment, Economic policies, Economic planning - Legal environment of business in India, Competition policy, Consumer protection, Environmental protection. Policy environment: Liberalisation, Privatisation and globalisation, Second generation reforms, Industrial policy and implementation - Industrial growth and structure changes.

Unit – II

Business economics: Nature and uses of business economics, Concept of profit and wealth maximisation - Demand analysis and elasticity of demand, Indifference curve analysis, Law of demand - Utility analysis and Laws of returns and Law of variable proportions. Cost, Revenue, Price determination in different market situations: Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly, Pricing strategies.

Unit – III

Accounting and Finance: Accounting Standards in India, Inflation Accounting, Human Resource Accounting, Responsibility Accounting, Social Accounting. Money and Capital market - Working of stock exchanges in India - Regulatory Authorities: SEBI, Rating Agencies; New Instruments: GDRs, ADRs - Venture capital funds, Mergers and Acquisitions, Measurement of risk and returns of securities and portfolios - Computer application in Accounting and Finance.

Unit – IV

Income tax Law and Tax Planning: Basic concepts, Residential status and tax incidence, exempted incomes, computation of taxable income under various heads - Computation of taxable income of individuals and firms - Deduction of tax, filing of returns, different types of assessment; Defaults and penalties - Tax planning: Concept, significance and problems of tax planning, Tax evasion and tax avoidance, methods of tax planning, Tax considerations in specific business decisions, viz., make or buy; own or lease, retain or replace; export or domestic sales; shut-down or closure; expand or contract; invest or disinvest - Computer Application in Income tax and Tax planning

Unit – V

E-Commerce: Introduction - Consumer oriented applications – Ecommerce organizations; I-way: Markets forces - Components of the I-Way – Global information distributions networks – Mercantile process models: Consumer's perspective, Merchant's

perspective – Types of electronic payment system digital token based – Smart cards and credit cards based electronic payment system. EDI – EDI application in business – EDI Legal security and Privacy issues – EDI E-Commerce customization and internet commerce – Supply chain management (SCM) – Types of digital documents – Corporate data warehouses.

UNIT –V(a)

Plagiarism – Definition – History of Plagiarism – Key to avoid Plagiarism – Different forms of Plagiarism – Intentional – Unintentional – Non – Attribution – accidental – Common Plagiarism Problems – Six ways to avoid plagiarism in Research Report – Paraphrase – cite – Quoting – Citing Quotes – Citing one’s own material – Referencing – Plagiarism checker services – Softwares – write check – VAIIL Tutor Tool – Plagiarism Test – Pen and Paper plagiarism Knowledge Test – etc. UGC Public notice dated 01.09.2017

References:

1. Business environment - Frances Cherulinam /Himalaya Publishing house, Mumbai/Fifteenth edition 2004
2. Business Economics-S.Sankaran/Margham Publication/Seventh Edition, Reprint,1998
3. Advanced Accountancy – R.L, Gupta and Radhaswamy / Sultan Chand & Sons, New Delhi./ 13th revised Edition
4. S. Gurusamy - Financial Markets and Institutions
5. Vinod Singhanian: Direct Taxes, Law and Practice
6. Kamelesh K.Bajaj, Debjani Nag – E- commerce the cutting edge of business