

# **P.K.R. ARTS COLLEGE FOR WOMEN**

**(Accredited with 'A' Grade by NAAC)  
An Autonomous Institution – Affiliated to Bharathiar University  
No.21 Pariyur Road, Gobichettipalayam – 638476.**

## **DEPARTMENT OF COMMERCE**

### **Bachelor of Commerce Professional Accounting**



### **Syllabus**

*for the candidates admitted from the Academic Year 2019 - 20 and onwards*

*Under CBCS PATTERN*

**P.K.R ARTS COLLEGE FOR WOMEN**  
(An autonomous institution, accredited by NAAC with 'A' Grade)  
Gobichettipalayam – 638476.

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**Course Scheme and Scheme of Examinations**

(For students admitted in 2019-20 & onwards)

(For branches offering Part-I and Part-II for two semesters)

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
<b>I –SEMESTER</b>									
I	Language : I	19LTU01/ 19LHU01/ 19LFU01/ 19LKU01/ 19LMU01/ 19LSU01	Tamil- I/ Hindi-I/ French-I/ Kanada-I/ Malayalam-I/ Sanskrit-I	6	3	25	75	100	4
II	English : I	19LEU01	English: I	6	3	25	75	100	4
III	Core : I	19CPU01	Principles of Accountancy	4	3	25	75	100	4
III	Core : II	19CPU02	Introduction to Information Technology	4	3	25	75	100	3
III	Core : III	19CPU03	Comprehension in Commerce - I	--	1 <sup>1/2</sup>	--	50	50	1
III	Core : IV Allied : I	19CPU04	Mathematics for Business	4	3	25	75	100	4
III	Core : V Practical	19CPU05	Computer Applications Practical –I (MS Word & MS Excel)	4	3	40	60	100	2
IV	Foundation Course : I	19FCU01	Environmental studies	2	3	--	50	50	2
			TOTAL	30				700	24
<b>II –SEMESTER</b>									
I	Language : II	19LTU02/ 19LHU02/ 19LFU02/ 19LKU02/ 19LMU02/ 19LSU02	Tamil- II/ Hindi-II/ French II/ Kanada-II/ Malayalam-II/ Sanskrit-II	6	3	25	75	100	4
II	English : II	19LEU02	English: II	6	3	25	75	100	4

III	Core : VI	19CPU06	Financial Accounting	4	3	25	75	100	4
III	Core : VII	19CPU07	Mercantile Law	3	3	25	75	100	3
III	Core :VIII Practical	19CPU08	Computer Applications Practical - II (MS Powerpoint,MS Access & Internet)	4		40	60	100	2
III	Core : IX	19CPU09	Comprehension in Commerce - II	--	1½	--	50	50	1
III	Core : X Allied : II	19CPU10	Statistics for Business	5	3	25	75	100	3
IV	Foundation Course : II	19FCU02	Yoga and Value Education	2	3	--	50	50	2
			TOTAL	30				700	23
<b>III –SEMESTER</b>									
III	Core : XI	19CPU11	Higher Financial Accounting	5	3	25	75	100	4
III	Core : XII	19CPU12	Business Ethics and Communication	5	3	25	75	100	4
III	Core : XIII	19CPU13	Company Law	4	3	25	75	100	3
III	Core : XIV	19CPU14	Management Theory and Practice	4	3	25	75	100	4
III	Core : XV	19CPU15	Comprehension in Commerce (Paper - III)	--	1½	--	50	50	1
III	Core : XVI Allied : III	19CPU16	Business Economics	5	3	25	75	100	4
IV	Skill Enhancement Course : I	19SEU01	Information Security	2	3	100	--	100	2
IV	Non- Major Elective : I	19NMU01A/ 19NMU01B	Indian Women and Society / Basic Tamil	2	3	--	50	50	2
IV	Non- Major Elective : II	19NMU02A/ 19NMU02B	Career Enhancement/ Consumer rights	3	--	--	--	--	--
			TOTAL	30				700	24
<b>IV –SEMESTER</b>									
III	Core : XVII	19CPU17	Corporate Accounting	6	3	25	75	100	4
III	Core : XVIII	19CPU18	Industrial Law	5	3	25	75	100	4
III	Core : XIX	19CPU19	Principles of Financial Management	4	3	25	75	100	4
III	Core : XX	19CPU20	Principles of Auditing	4	3	25	75	100	3
III	Core : XXI	19CPU21	Comprehension in Commerce - IV	--	1½	--	50	50	1
III	Core : XXII Allied : IV	19CPU22	E – Banking	5	3	25	75	100	4

V	Skill Enhancement Course : II	19SEU02	E-Marketing	3	3	25	75	100	2
IV	Non- Major Elective : II	19NMU02A/ 19NMU02B	Career Enhancement / Consumer Rights	3	1½	--	50	50	2
			TOTAL	30				700	24

#### V –SEMESTER


III	Core : XXIII	19CPU23	Cost Accounting	5	3	25	75	100	4
III	Core : XXIV	19CPU24	Auditing & Assurance	5	3	25	75	100	4
III	Core : XXV	19CPU25	Income Tax Law and Practice - I	5	3	25	75	100	4
III	Core : XXVI	19CPU26	Comprehension in Commerce - V	--	1½	--	50	50	1
III	Core : XXVII	19CPU27	Apprenticeship Training	--	--	50	50	100	3
III	Core : XXVIII Practical – III	19CPU28	Computer Applications Practical - III ( Tally)	4	3	40	60	100	2
III	Core : XXIX Optional	--	Investment Portfolio	3	3	25	75	100	3
III	Core : XXX Elective I	19CPU29a/ 19CPU29b/ 19CPU29c	Principles of Insurance / Higher Corporate Accounting/ Business Finance	5	3	25	75	100	4
IV	Skill Enhancement Course : III	19SEU03	Capital Markets	3	3	25	75	100	2
V	Proficiency Enhancement	19PEU01	Business and Commercial Knowledge(Self Study)	-	3	-	100	100	2
			TOTAL	30				950	29

#### VI –SEMESTER

III	Core : XXX	19CPU30	Management Accounting	6	3	25	75	100	3
III	Core : XXXI	19CPU31	Income Tax Law and Practice - II	6	3	25	75	100	4
III	Core : XXXII	19CPU32	Goods and Services Tax	6	3	25	75	100	4
III	Core : XXXIII	19CPU33	Comprehension in Commerce -VI	--	1½	--	50	50	1

II	Core : XXXIV Elective II	19CPU34a/ 19CPU34b/ 19CPU34c	Risk Management Special Accounting Advanced Financial Management	8	3	25	75	100	3
III	Core : XXXV Elective III	19CPU35a/ 19CPU35b/ 19CPU35c	Marketing of Insurance Accounting Theory and standards Financial Services	5	3	25	75	100	3
IV	Skill Enhancement Course :IV	19SEU04	Commerce Practical	5	2	40	60	100	3
TOTAL				30				650	24
V	Extension Activity	NSS/YRC/RRC/CCC/PHY.EDU		II - VI SEMESTER				1	
		Department extension activity		II - VI SEMESTER				1	
<b>Total</b>								<b>4400</b>	<b>150</b>
Extra Credit				II - VI SEMESTER				2	

Total Credits : 150  
Total Marks : 4400

  
**Dr. P. NATESAN, B.Com., M.Phil., Ph.D.**  
**DEAN and HEAD**  
**Department of Commerce,**  
**P.K.R. Arts College for Women**  
**Gobichettipalayam-638 478.**

## I SEMESTER

19CPU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		Core I	52	-	4

### Preamble

To equip the learners with fundamental principles of accountancy for sole trading, consignment and joint venture

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in concept of accounting, scope, system of maintenance of accounts, journal, ledger, bill of exchange, non- profit concern and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts , conventions, accounting terminology, Basic Accounting Standards.	K2
CO3	Develop the application skills to create journal, ledger, Trial balance, subsidiary books, rectifying errors, preparation of entries in bill of exchange, receipts and payment account and income and expenditure account.	K3
CO4	Develop the analytical skills in analysing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate the financial position of sole proprietor through final accounts and non-profit organization.	K5

## SYLLABUS

### UNIT I

**Theoretical Framework:** Meaning and scope of accounting – Objectives and functions of accounting - Accounting Concepts, Principles and Conventions – Basic Accounting Terminology – Capital and revenue expenditure, Capital and revenue receipts – Contingent assets and contingent liabilities – Difference between contingent assets and contingent liabilities - Accounting Standards (Basics). (10 Hrs)

### UNIT II

**Accounting Process:** Double entry system – Advantages of double entry system – Accounting cycle - Journal – Ledger – Trial Balance - Subsidiary books – Purchase book – Purchase return book – Sales book – Sales return book – Cash book(single, double, triple columns & petty cash) – Bills receivable book – Bills payable book – Rectification of errors. (10 Hrs)

### UNIT III

**Final Accounts of Sole Proprietors:** Elements of Financial statements – Closing adjustment entries – Trading account - Profit & loss account – Balance sheet of manufacturing and non-manufacturing entities. (12 Hrs)

### UNIT IV

**Accounts of Non-Profit Organizations:**

Final Accounts of Non-Profit Organizations – Receipts and Payments accounts – Income and Expenditure accounts – Balance Sheet – Preparation of Receipts and Payments accounts from Income and Expenditure Account and Balance Sheet. (10 Hrs)

### UNIT V

**Bank Reconciliation Statement:** Bank Reconciliation Statement - Meaning – reasons – preparation of bank reconciliation statement.

**Bills of exchange:** Bills of Exchange - Meaning - Accounting treatment – Trade Bills - Accommodation bills. (10 Hrs)

**Distribution of Marks:** Theory 20 % and Problem 80 %.

**Text Book:**

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L, Gupta,V.K & Shukla.MC	Financial Accounting	S.Chand & Sons, New Delhi	2009
2	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
3	Maheswari.S.K, Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi	1996
4	Vinayakam.N, Mani.P.L & Nagarajan .KL	Principles of Accountancy	S.Chand & Sons, New Delhi	2002

Power Point Presentation, Quiz, Assignment, Group Discussion, Seminars, Experience Discussion, Brain Storming.

## I SEMESTER

<b>19CPU02</b>	<b>INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core II	52	-	3

### Preamble

To enrich the learners with fundamental concepts of computers, networks and related technology which are necessary to compete in the electronic environment.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, WWW.	K1
CO2	Understanding the importance of computers in business, component of computer, types of computer, data processing, tools of office automation and components of expert system.	K2
CO3	Application of computer in various areas of business, operating system, electronic fund transfer, electronic data interchange and application of expert system.	K3
CO4	Analyze the computer related programmes, multiprogramming and multiprocessing system and also analyze the steps in developing a computer program.	K4
CO5	Familiarize the process of computer system, flowchart, pro's and con's in mobile computers and life cycle system analysis and design.	K5
CO6	Create a mail merge, E-Mail id, student mark details using relevant software independently.	K6



## SYLLABUS

### UNIT – I

#### Fundamentals of Computer:

Basic components and functioning of the computer-Evolution of computer – characteristics – uses of computers – computer systems – Hardware and Software- importance of computers in business - Data and Information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business. (11 Hrs)

### UNIT – II

#### Types of computer:

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers-Business and Scientific Computer Systems-Generations of Computers - First, Second, Third, Fourth and Fifth Generation Computers, Laptop or Notebook Computers, Data Processing System: Batch, Online, Real time system-Time sharing, Multiprogramming and Multiprocessing systems-Net workings: LAN, WAN and WWW. (11 Hrs)

### UNIT -III

#### Input and Output Devices:

Input ,Output and Storage devices - Software: System Software and Application Software, Programming language - Machine language - Assembly language, High level language: Flowchart and Program Flowcharts - Steps in developing a computer program. (10 Hrs)

### UNIT - IV

#### Operating systems:

Operating systems - Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce- Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computers. (10 Hrs)

### UNIT - V

#### Computer Based Information System:

Computer Based Information System - Transaction Processing - Office Automation - Management Information System – Decision Support Systems - Expert Systems. (10 Hrs)

#### Text book:

Author	Title	Publisher	Year of Publication
Parameswaran.R	Computer Applications in Business	S.Chand & Sons, New Delhi	2014

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon & Mathews Leon	Fundamentals of Information Technology,	Leon Tech World, Chennai	1999
2	Brightman.R.W & Dimsdab .J.M	Using Micro Computers, 1 <sup>ST</sup> Edition,	Galgotia Publication Pvt Limited, New Delhi	1995
3	Hunt Roger and Shelly John	Computers and Commonsense	Prentice Hall of India Pvt Ltd, New Delhi,	1994
4	Lucas Henry .C,	Information Technology for Management	Tata Mc Graw Hill Education Pvt Limited, New Delhi	2010
5	Taxali.K.R,	PC Software Made Simple	Tata Mc Graw Hill Education Pvt Ltd, New Delhi	2001

Power Point presentation, Quiz, Assignment, Group Discussion, Seminars, Experience Discussion, Brain storming.

## I SEMESTER

<b>19CPU04</b>	<b>MATHEMATICS FOR</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
	<b>BUSINESS</b>	Core IV Allied-I	52	-	4

### Preamble

To enable the students to gain knowledge about the set theory, matrices, differentiation, integration and linear programming problems.

### Course Outcomes

On the successful completion of the course, students will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	gain the knowledge about set theory, matrix, differentiation, and integration.	<b>K<sub>1</sub> &amp; K<sub>2</sub></b>
<b>CO2</b>	apply different quantitative models in solving business problems, graphical solution by simplex method.	<b>K<sub>3</sub></b>
<b>CO3</b>	analyze simple and compound Interest, indefinite and definite Integrals of simple functions.	<b>K<sub>4</sub></b>
<b>CO4</b>	apply the first and second order derivatives in concept of maxima and minima and determine the solution of Simultaneous Linear Equations	<b>K<sub>3</sub></b>
<b>CO5</b>	evaluate the solution of linear programming problem by using graphical and simplex methods	<b>K<sub>5</sub></b>

## SYLLABUS

### UNIT I:

#### Set theory

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain. (12 Hours)

### UNIT II:

#### Matrix

Matrix: Basic Concepts – Addition and Multiplication of matrices – Inverse of a matrix – Rank of matrix - Solution of simultaneous linear equations. (10 Hours)

### UNIT III:

#### DIFFERENTIATION

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems. (10 Hours)

### UNIT IV:

#### INTEGRATION

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts. (10 Hours)

### UNIT V:

#### LINEAR PROGRAMMING PROBLEM

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simplex Method. (10 Hours)

#### TEXT BOOK

Navnitham. P.A.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	I, II, III	1-33, 43-88, 104-138
II	IV	147-200
III	V, VI, VII	222-245, 247-75, 282 - 296
IV	XIII	303-322
V	IX	328 - 366

#### REFERENCE BOOKS:

1. Sundaresan and Jayaseelan, (2013)-“ Introduction to Business Mathematics ”, Sultan chand Co& Ltd, Newdelhi.

2. Sanchetti D.C and Kapoor V.K.(2011)- “ Business Mathematics” , Sultan chand Co& Ltd, Newdelhi.
3. G.K.Ranganath, C.S.Sampangiram and Y.Rajan(2015)-“A Text book of Business Mathematics-Himalaya Publishing House.

### I SEMESTER

	<b>COMPUTER APPLICATIONS</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
<b>19CPU05</b>	<b>PRACTICAL – I</b> <b>(MS Word &amp; MS Excel)</b>	Core	-	52	2
		Practical I			

**Objectives:**

To explore the practical applications of Ms-Word and Ms-Excel in practical business situations.

**MS-Word**

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
  - a) Use format tool bar, wizard and templates.
  - b) Numbering and bullets.
  - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

**(26 Hrs)**

**MS-Excel**

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
  - Select a column and change the yellow color whose net salary is  $\geq 50000$ .
  - Select a column and apply a formula to calculate Gross salary( $GS = \text{Basic pay} + DA + \text{HRA}$ )
  - Select a column and apply a formula to calculate Deduction( $\text{Deduction} = PF + IT$ )
  - Select a column and apply a formula to calculate Net salary ( $\text{Gross Salary} - \text{Deduction}$ )
5. Prepare a Electricity Bills using MS-excel.

**(26 Hrs)**

## I Semester

<b>19FCU01</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Foundation Course I	26	-	2

### Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	O Statement	Knowledge Level
CO1	Give information about the environment and the resources to act at our own level to protect them.	K1
CO2	Analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	Learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	Balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

## SYLLABUS

### UNIT I

#### **Multidisciplinary Nature of Environmental Studies:**

- i) Definition, Scope and Importance
- ii) Need for Public Awareness
- iii) Natural Resources
  - a) Natural Resources and Associated Problems
    - **Forest Resources:** Use and Over-exploitation, Deforestation, Case Studies. Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People.
    - **Water Resources:** Use and Over-utilisation of Surface and Ground Water, Floods, Drought, Conflicts over Water, Dams – Benefits and Problems.
    - **Mineral Resources:** Use and Exploitation, Environmental Effects of Extracting and using Mineral Resources, Case Studies.
    - **Food Resources:** World Food Problems, Changes Caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problems, Water Logging, Salinity, Case Studies.
    - **Energy Resources:** Growing Energy Needs, Renewable and Non-Renewable Energy Sources, Use of Alternate Sources, Case Studies.
    - **Land Resources:** Land as a Resource, Land Degradation, Man Induced Landslides, Soil Erosion and Desertification.
  - b) Role of an Individual in Conservation of Natural Resources
  - c) Equitable Use of Resources for Sustainable Lifestyles **(4 Hrs)**

### UNIT II

#### **Ecosystems:**

- i) Concept of an Ecosystem
- ii) Structure and Function of an Ecosystem
- iii) Producers, Consumers and Decomposers
- iv) Energy Flow in the Ecosystem
- v) Ecological Succession
- vi) Food Chains, Food Webs and Ecological Pyramids
- vii) Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:
  - a). Forest Ecosystem
  - b). Grassland Ecosystem
  - c). Desert Ecosystem
  - d). Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries) **(5 Hrs)**

### UNIT III

#### **Biodiversity and its Conservation:**

- i. Introduction – Definition – Genetic, Species and Ecosystem Diversity
- ii. Bio-geographical Classification of India
- iii. Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value

- iv. Biodiversity at Global, National and Local Levels
- v. India as a Mega-Diversity Nation
- vi. Hot-Spots of Biodiversity
- vii. Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts
- viii. Endangered and Endemic Species of India
- ix. Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity(5 Hrs)

#### **UNIT IV**

##### **Environmental Pollution:**

- i) Definition, Causes, Effects and Control Measures of:
  - a) Air Pollution
  - b) Water Pollution
  - c) Soil Pollution
  - d) Noise Pollution
  - e) Thermal Pollution
- ii) Solid Waste Management – Causes, Effects and Control Measures of Urban and Industrial Wastes
- iii) Role of an Individual in Prevention of Pollution
- iv) Pollution Case Studies
- v) Disaster Management – Floods, Earthquake, Cyclone and Landslides (5 Hrs)

#### **UNIT V**

##### **Social Issues and the Environment:**

- i) Sustainable Development
- ii) Urban Problems Related to Energy
- iii) Water Conservation, Rainwater Harvesting, Watershed Management
- iv) Resettlement and Rehabilitation of People; Its Problems and Concerns, Case Studies
- v) Environmental Ethics – Issues and Possible Solutions
- vi) Climate Change, Global Warming, Ozone Layer, Depletion, acid Rain, Nuclear Accidents and Holocaust, Case Studies
- vii) Consumerism and Waste Products
- viii) Environmental Protection Act
- ix) Air (Prevention and Control of Pollution) Act
- x) Water (Prevention and Control of Pollution) Act
- xi) Wildlife Protection Act
- xii) Forest Conservation Act
- xiii) Issues Involved in Enforcement of Environmental Legislation
- xiv) Public Awareness
- xv) Human Population and the Environment
  - Population Growth and Distribution
  - Population Explosion – Family Welfare Programme
  - Environment and Human Health
  - Human Rights
  - Value Education
  - HIV/AIDS
  - Women and Child Welfare
  - Role of Information Technology in Environment and Human Health
  - Medical Transcription and Bioinformatics

(7 Hrs)

##### **Text Book:**

Environmental Studies, Bharathiar University, Publication Division, 2004

**Reference Book:**

S.No	Authors	Title	Publishers	Year of Publication
1	R.C.Sharma & Gurbir Sangha	Environmental Studies	Kalyani Publishers, New Delhi	2005

**II SEMESTER**

19CPU06	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core VI	52	-	4

**Preamble**

To enable the students to make use of financial accounting applications in the real life situation.

**Course Outcomes**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as depreciation, royalty, account current and average due date.	K1
CO2	Understand the concepts of sub lease, account sales, normal and abnormal loss, joint venture and inventory.	K2
CO3	Familiarizing the methods of preparation of accounts using various methods of depreciation and calculation of interest in account current. – accounting treatment in sale or return basis.	K3
CO4	Develop analytical skills in calculation of minimum rent and short workings, recoupment of short workings and calculation of average due date.	K4
CO5	Evaluate the methods of account current, normal and abnormal loss in consignment and valuation of unsold stock – account sales.	K5



## SYLLABUS

### UNIT I

#### **Depreciation Accounts:**

Accounting for Depreciation – Meaning, Need, Causes, Methods of providing depreciation - Straight Line Method- Written down Value Method (excluding change in method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method, and Machine hour rate method. (10 Hrs)

### UNIT II

#### **Royalty Accounts, Account Current and Average Due Date:**

Royalty: Meaning-Minimum Rent-short working Recoupment of short working- Accounting treatment in the books of Lesser and Lessee-Sub Lease-Accounting treatment.

Average due date - Meaning - Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners – single instalment method.

Account Current – Meaning – Procedure for calculating days of interest – preparation of account current – Product method – Red-ink interest – Interest table method – Epoque method – varying rates of interest. (12 Hrs)

### UNIT III

**Consignment:** Meaning – features – Differences between sale and consignment – Accounting treatment for consignment transactions in the books of consignor and consignee –Valuation of Unsold Stock – Preparation of Account Sales - Treatment of Normal and Abnormal Loss. (10 Hrs)

### UNIT IV

**Joint venture:** Meaning – Features – Differences between joint venture and partnership – Difference between Consignment and Joint venture - Methods of maintaining joint venture accounts:- Separate set of books is not maintained – Separate set of books is maintained. (10 Hrs)

### UNIT V

**Inventories and Sale or Return:** Meaning – Inventory Valuation – Basis of inventory valuation – Inventory methods of determining cost of inventory.

**Sale or return:** Meaning- Nature of transaction –Method of recording transaction – when transactions are few and when transactions are frequent. (10 Hrs)

**Distribution of Marks:** Theory 20 % and Problem 80 %.

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publications, Chennai	2012

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhaswamy.M	Advanced Accounting	S. Chand & Sons, New Delhi	2013

2	Jain.S.P and Narang.K.L	Financial Accounting - I	Kalyani Publishing House, New Delhi	2012
3	Maheswari.S.N	Financial Accounting	Vikas Publishing House Pvt Ltd, New Delhi	2012
4	Raman.B.S	Financial Accounting - II	United Publishers, Mangalore	2012

Power Point Presentation, Case Study, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion and Brain Storming.

## II SEMESTER

19CPU07	MERCANTILE LAW	CATEGORY	L	P	CREDIT
		Core VII	39	-	3

### Preamble

To acquire basic skills about the Indian Contract Act, legal aspects of Agency and Indian Partnership Act.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge about the law of contract, agreement, offer, acceptance, void, valid and voidable contract, contract of indemnity and guarantee, pledge, pawnee, bailer and bailee, agent and principal, partnership deed, bill of lading, charter party, sale and agreement to sell and caveat emptor.	K1
CO2	Understand the concepts of essentials of a valid contract, free contract, quasi contract, discharge of contract, breach of contract, rights of surety, rights and liabilities of Pawnee, duties and rights of agent, termination of agency, implied authorities of partners, rights and liabilities of partners, contract of carriage of goods and rights of an unpaid seller.	K2
CO3	Familiarize the Indian contract Act 1972 for entering into a	K3

	contract of business, law of agency, Indian partnership Act 1932 for partnership business and common carriers and sale of good Act.	
CO4	Evaluate the various kinds of contract, remedies for the breach of contract, liabilities of agents to third party, liabilities of partners and warranties of sale of goods Act.	K4
CO5	Gain practical exposure to enter into a contract, to become an agent and to run a partnership firm.	K5

## SYLLABUS

### UNIT I

#### **Indian Contract Act:**

Indian Contract Act 1972: Contract-Meaning and Definition-Nature of contract-kinds of contract-components of valid contract-offer and acceptance-capacity to enter into contract-free consent-agreement-Quasi contract. (8 Hrs)

### UNIT II

#### **Special Contracts:**

Discharge of Contract: Mode-Remedies for breach of Contract-Principles for Awarding Damages-Contract of Indemnity and Guarantee-Rights of Surety-Discharge of Surety-Pawn or Pledge-Rights of Pawnee-Rights and Liabilities of finder of lost Goods- Bailment-Rights and duties of bailer and bailee -Termination of bailment. (8 Hrs)

### UNIT III

#### **Law of Agency:**

Principal and Agent: Creation of Agency-Losses of Agent-Duties and Rights of Agent-Responsibilities of principal to third parties-Liabilities of principal-Personal liability of agent to third Party-Termination of agency. (8 Hrs)

### UNIT IV

#### **Indian Partnership Act :**

Indian Partnership Act 1932: Definition and tests of partnership-Implied authority of partners-limitations-Firm's debts and Private debts-Priority in Discharge-Rights and Liabilities of partners-Dissolution of partnership firm. (7 Hrs)

### UNIT V

#### **Common Carriers and Sale of Goods Act:**

Rights and duties of Common Carriers-Contract of Carriage of goods by sea-Bill of lading and charter party.

Sale of Goods Act 1930: Definition of Sale-Sale and Agreement to sell-Rules regarding passing of property- Conditions and Warranties-Actual and Implied-Principle of "Caveat Emptor" and its limitations-Rights of unpaid seller. (8 Hrs)

#### **Text Book:**

Author	Title	Publisher	Year of Publication
Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	1994

### Books for Reference:

19CPU08	COMPUTER APPLICATIONS PRACTICAL – II (MS PowerPoint , MS Access and Internet)		CATEGORY	L	P	CREDIT
			Core Practical II	-	52	2

S.No	Authors	Title	Publishers	Year of Publication
1	Kuchhal M.C & Vivek Kuchhal	Mercantile Law	Vikas Publishing House Pvt.Ltd, New Delhi	2010
2	Shukla M.C	Mercantile Law	Sultan Chand & Sons, New Delhi	1998

Power Point Presentation, Case Study, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion and Brain Storming.

## II SEMESTER

### Objectives:

- To learn the important features of Ms-Powerpoint, Ms-Access, Internet.
- To impart the skills to use Ms-Powerpoint , Ms-Access, Internet.

### MS-PowerPoint

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
5. Create a presentation slide for any commerce subject and apply animation.

(19 Hrs)

### MS Access

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
  - Write a query to display the maximum salary.
  - Write a query to display the salary in ascending order.

- Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
    - Write a query to display the product name in ascending order.
    - Write a query to display the maximum rate of the product. **(19 Hrs)**

**Internet**

1. Create your e-mail id, learn search engines and browser.
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data.
6. Upload your files on Google drive. **(16 Hrs)**
- 7.

**II SEMESTER**

19CPU10	STATISTICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		Core	65	-	3
		Allied II			

**Preamble**

To enable the students to learn the Statistical methods and their applications in Commerce

**Course Outcomes**

On the successful completion of the course, students will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	gain deep knowledge about Measures of Central tendency, Correlation and Regression ,Time Series, Index Numbers and Interpolation.	K <sub>1</sub> & K <sub>2</sub>
CO2	apply statistical methods for estimating trend on time series, measures of central tendency, measures of dispersion. analyze the concept of probability under addition and multiplication theorems and apply the same.	K <sub>3</sub>

<b>CO3</b>	analyze the method of correlation and regression .	<b>K<sub>4</sub></b>
<b>CO4</b>	evaluate the simple problems based on measures of central tendency, measures of dispersion, correlation and Regression, probability addition and multiplication theorems.	<b>K<sub>5</sub></b>

## SYLLABUS

### UNIT I:

#### Statistics

Introduction to statistics- Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and tabulation – Diagrammatic and graphical representation.

**Measures Of Central Tendency:** Mean Median, Mode, Geometric Mean and Harmonic Mean. **(15 Hours)**

### UNIT II:

#### Measures Of Dispersion

Range, Quartile deviation, Mean deviation, Standard deviation – Variance Importance and limitations-Co-efficient of variation. (No derivation, Simple problems only) **(15 Hours)**

### UNIT III:

#### Correlation

Meaning - Definition –Scatter diagram, Karl Pearson’s co-efficient of correlation, Spearman’s Rank correlation, advantages and limitations of correlation.

#### Regression

Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of regression. **(10 Hours)**

### UNIT IV:

#### Time Series

Definition of Time Series - Components of Time Series-Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares –Advantages and Disadvantages. **(10 Hours)**

### UNIT V:

#### Probability

Definition – Concept – Addition and Multiplication theorems. **(10 Hours)**  
**(No derivation and proof, Simple Problems only).**

#### Text book

1. Navnitham. PA.( 2017) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
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<b>I</b>	<b>I,II,III,IV,V,VI&amp; VII</b>	<b>1-270</b>
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<b>19FCU02</b>	<b>YOGA AND VALUE EDUCATION</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>C</b>
		Foundation Course II	26	-	2
<b>II</b>	<b>VIII</b>	<b>301-373</b>			
<b>III</b>	<b>XII &amp; XIII</b>	<b>503-554</b>			
<b>IV</b>	<b>XIV</b>	<b>579-601</b>			
<b>V</b>	<b>XVI</b>	<b>654-680</b>			

### Reference books

1. Gupta. S.P. (2016) - "Statistical Methods", Sultan Chand & Sons, New Delhi.
2. Vittal. P.R. (2013) - "Mathematical Statistics", Margham Publishers, Chennai.

## II Semester

### Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2

CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
C04	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

## SYLLABUS

### UNIT I

#### **Yoga and Health:**

#### **Theory:**

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

#### **Practice:**

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama & Kriya. (5 Hrs)

### UNIT II

#### **Art of Nurturing the Mind :**

#### **Theory:**

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace (5 Hrs)

#### **Practice:** - Worksheet

### UNIT III

#### **Philosophy and Principles of Life:**

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration(5 Hrs)

#### **Practice** - Worksheet

### UNIT IV

#### **Value Education: (Part-I)**

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education



Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage. **(6 Hrs)**

**Practice - Worksheet**

## UNIT V

### Value Education: (Part-II)

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

**(5 Hrs)**

**Practice - Worksheet**

### Reference Books:

- 1 Vethathiri Maharishi (2015), ‘Yoga for human excellence’ - Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

## III SEMESTER

19CPU11	HIGHER FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XI	65	-	4

### Preamble

To make the students to understand concepts of admission, retirement and dissolution of Partnership concern.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	acquire the basic knowledge in admission of partnership, need and factors affecting the value of goodwill and features of responsibility reports, insolvency accounts, voyage and farm accounting.	K1

CO2	Understand the concept of Gaining Ratio, death of partners, preparation of farm accounts , Preferential creditors and Banker cost.	K2
CO3	Familiarize about voyage accounting, piecemeal distribution procedure, Statement of affairs , responsibility report.	K3
CO4	Analyze the insolvency of individual and partnership firm , revaluation of assets and liabilities during admission of partners and settlement procedures for a retiring partner.	K4
CO5	Evaluate the procedure involved in Retiring Partner's Loan Account with equal Installments and application of Garner Vs Murray rule for dissolution of partner and deficiency accounts.	K5

## SYLLABUS

### Unit I :

#### **Partnership Accounts –Admission of Partners**

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments. **(13 Hrs)**

### Unit II :

#### **Retirement and Death of Partners**

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only – death of a partner – calculation of profit upto the date of death of a partner. **(13 Hrs)**

### Unit III :

#### **Dissolution and Insolvency of a Partner**

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only **(13 Hrs)**

### Unit IV:

#### **Insolvency Accounts:**

Insolvency: Meaning – Relevant Acts – Procedures and Insolvency Acts – Insolvency of individuals and Partnership firm – Statement of Affairs and Deficiency accounts – Difference between balance sheet and statement of affairs – preferential creditors – preparation of deficiency accounts. **(13 Hrs)**

### Unit V:

#### **Voyage, Farm and Responsibility Accounts**

Preparation of voyage accounts including incomplete voyage – Farm accounting – meaning-objectives – special characteristics – preparation of Farm accounting- Responsibility accounting – meaning –definition- concept of control- responsibility reports- features- responsibility centers.**(13 Hrs)**

**NOTE: Distribution of Marks:** Theory - 20% and Problems- 80%

**Text book**

19CPU12	BUSINESS ETHICS AND COMMUNICATION		CATEGORY	L	P	CREDIT
			Core XII	65	-	4
S.No	Authors	Title	Publishers		Year of Publication	
1	Reddy T.S. & Murthy A	Financial Accounting	Margham Publications, Chennai.		2016	

**Books for Reference**

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M. A & Raman	Advanced Accountancy – Part I	Himalaya Publication, New Delhi	2002
2	Gupta R.L. & Radhaswamy M.	Corporate Accounts “, Theory Method and Application	Sultan Chand & Co., New Delhi	13th Revised Edition 2006
3	Jain S.P. & Narang K.L	Advanced Accounting	Kalyani Publications New Delhi.	2014
4	Reddy & Murthy	Financial Accounting	Margham Publications, Chennai.	2004
5	Shukla M.C., Grewal T.S. & Gupta S.L	Advanced Accountancy	Sultan Chand & Co., New Delhi	2008

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

### III SEMESTER

#### Preamble

To enrich knowledge about business ethics and acquire skill to draft business letters, banking and company correspondence effectively.

#### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire knowledge about business ethics and social responsibility of business, ethical values and business ethical codes	K1
CO2	Familiarize in drafting various types of business letters	K3
CO3	Impart the knowledge of Insurance and Agency Correspondence	K1
CO4	Prepare the students to make company correspondence and management reporting	K3
CO5	Gain knowledge in drafting application, resume writing and modern communication methods	K3

## **SYLLABUS**

### **UNIT I**

#### **Business Ethics:**

Meaning – Definition – Ethics and social responsibilities – Business ethics: Meaning and Definition, Ethics in business – Common domain of business ethics – Nature and objectives – sources – Need – Importance – Characteristics – Factors influencing business ethics. **(13 Hrs)**

### **UNIT II**

#### **Ethics and Values:**

Values – Norms – Beliefs – Moral standards - Moral standards Vs Standards – Morality and ethics – Ethics Vs Morale – Ethics of business competition – Ethical codes. **(13 Hrs)**

### **UNIT III**

#### **Business Communication:**

Meaning and importance – Business letters – Layout of business letter – Trade enquiries – offers and quotations – order and order execution letters – Complaint letter – Sales letter – Circular letter, Recovery/ Remittance. **(13 Hrs)**

### **UNIT IV**

#### **Company Correspondence:**

Correspondence with directors and shareholders – Duties of company secretary – Preparation of notice – Meeting – Agenda – Minutes and report writing. **(13 Hrs)**

### **UNIT V**

**Business Correspondence Modern communication:**

Banking correspondence – Insurance correspondence (LIC only) – Agency correspondence –

<b>19CPU13</b>	<b>COMPANY LAW</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core XIII	52	-	3

Application letters – Preparation of resume – Modern communication methods –Internet–E-mail–Tele conferencing–Video conferencing. (13 Hrs)

**Text Books:**

S.No	Authors	Title	Publishers	Year of Publication
1	Murthy C.S.V	Business Ethics	Himalaya Publishing House, Mumbai	2011
2	Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S. Chand & Sons, NewDelhi	2009

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M. S & Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd., New Delhi	2013
3	Velasquez	Business Ethics	Prentice-Hall of India Pvt Ltd., New Delhi	2007

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experienced Discussion, Brain Storming.

**III SEMESTER****Preamble**

To make the students to acquire the knowledge on the basic provisions relating to company law.

**Course Outcomes**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on important terms and registration procedures.	K1
CO2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of	K2
CO3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and	K3
CO4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors,	K4
CO6	Gain confidence to start up a new company in the modern era.	K6

## SYLLABUS

### UNIT-I

#### Formation of a Company

Introduction – Meaning and definition of a company - Companies Act 2013 - characteristics-advantages and limitations-classification - Promotion: Definition – Meaning and Definition of a Promoter – functions and duties – Incorporation: Meaning – certification of Incorporation –certification of commencement of Business-Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus.

**(11 Hrs)**

### UNIT-II

#### Directors of a Company

Meaning and Definition - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers – Duties – Liabilities of Directors.

**(10 Hrs)**

### UNIT-III

#### Company Secretary

Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary – Qualifications for appointment as secretary - Role of a Company Secretary – As a statutory officer, Co-Coordinator and Administrative Officer.

**(10 Hrs)**

## UNIT-IV

### Company Meetings

Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting-

19CPU14	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		Core XIV	52	-	4

Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM)- Drafting of Correspondence relating to the meetings : Notice – Agenda – Writing of Minutes. (11 Hrs)

## UNIT-V

### Winding up of a Company

Introduction – Meaning and Definition – Process of Winding up - Modes of Winding up: Compulsory Winding – Voluntary Winding up – Winding up of Unregistered Companies - Consequences of Winding up. (10 Hrs)

#### Text Book:

1	Radha.V	Company law	Prasanna Publishers,Chennai	2017
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#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna.P.P.S	Atextbook of company law	S.Chand & Company Ltd, Bengaluru	2007
2	Kathiresan. S and Radha.V	Company law & secretarial practice	Prasanna Publishers, Chennai	2017
3	Kapoor.N.D	Elements of company law	Sultan Chand & Sons, New Delhi.	2013
4	Sreenivasan	Company law	Margham Publications.Chennai	2013

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

## III SEMESTER

### Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K1
CO2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K2
CO3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K3
CO4	Analyze the need for motivation theories, leadership styles.	K4
CO5	Evaluate the techniques in co-ordination & control.	K5

## **SYLLABUS**

### **Unit I:**

#### **Management Principles:**

Introduction to management - Definition– Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker. **(12 Hrs)**

### **Unit II:**

#### **Planning:**

Planning – Meaning – Nature and Importance of Planning process- – Planning promises – Methods and Types of plans – Decision Making. **(10 Hrs)**

### **Unit III:**

#### **Organizing:**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship, Line, Functional and Staff. **(10 Hrs)**

### **Unit IV:**

#### **Motivation and Leadership:**



Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Herzberg two factors Hygiene theory of Motivation, X, Y and Z theories – Leadership: Meaning,

<b>19CPU16</b>	<b>BUSINESS ECONOMICS</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core Allied III	65	-	4

Qualities and styles – MBO – Management by Exception. **(10 Hrs)**

**Unit V:**

**Co-ordination and control:**

Meaning, need and techniques. Control: meaning, budgetary and non-budgetary control. Communication: meaning, types, process and barriers to communication. **(10 Hrs)**

**Text book:**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Jayasankar. J.	Principles of Management	Margham Publication,Chennai	2015

**Reference books:**

<b>S.No</b>	<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
<b>1</b>	Balasubrahmanian. N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
<b>2</b>	Dinkar-Pagare	Business Management	Sultan Chand & Sons,New Delhi	2015
<b>3</b>	Dipak Kumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
<b>4</b>	Gupta .C.B.	Management Theory and Practice	Sultan Chand & Sons,New Delhi	2017

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

### **III SEMESTER**

#### **Preamble**

To equip the learners with the basic concepts of economic laws/theories relevant to business.

#### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K 1
CO 2	Understand the concept of demand analysis, factors of production, market – its types.	K 2
CO 3	Application of various laws and scale of production to maximize profit and scales of the firm.	K 3
CO 4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K 4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

## **SYLLABUS**

### **UNIT I**

#### **Business Economics:**

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems. **(13 Hrs)**

### **UNIT II**

#### **Utility Analysis:**

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve.

Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types. **(13 Hrs)**

### **UNIT III**

#### **Production function:**

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve. **(13 Hrs)**

## UNIT IV

### Product pricing:

19CPU17	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XVII	78	-	4

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry -Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve. (13 Hrs)

## UNIT V

### Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit. (13 Hrs)

### Text Book:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand & Sons, New Delhi	2010

### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Macro Economics Theory	Vrinda Publications Pvt Limited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## IV SEMESTER

### Preamble

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

## SYLLABUS

### UNIT I

#### Issue of Shares and Underwriting:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only).

Underwriting: meaning – Importance of underwriting – Underwriting Commission – Types of Underwriting – Pure underwriting (Problems only) – Partial Underwriting (Theory only) **(16 Hrs)**

### UNIT II

#### Redemption of Preference Shares and Debentures:

Redemption of preference Shares: Redemption without Fresh Issue of Shares-Redemption at par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only. **(16 Hrs)**

### UNIT III

#### Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – methods of valuing Goodwill : Average profit method ,Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares : Net Asset method, Yield Value method And Fair Value Method. **(16 Hrs)**

### UNIT IV

#### Final Accounts of Companies:

Final Accounts of Companies(New Format) – Calculation of Managerial Remuneration (Simple problems only). **(15 Hrs)**

### UNIT V

#### Liquidation of Companies:

Liquidation-meaning- odes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account. **(15 Hrs)**

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

#### Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.TS & Murthy. A	Financial Accounting,	Margham Publication Chennai.	2012

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## IV SEMESTER

<b>19CPU18</b>	<b>INDUSTRIAL LAW</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core XVIII	65	-	4

### Preamble

To make the students to acquire the knowledge on the legal provisions relating to Industrial law.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge of Factories Act, Workmen's compensation Act, Wages Act, Bonus Act, EPF, Gratuity, Industrial disputes and different schedules relating to Industrial law.	K1
CO2	To understand the different provisions of factories Act(with special reference to health safety and welfare), Rules regarding employee's compensation, determination and recovery of gratuity, Rules regarding payment of wages and bonus, Powers and Duties of authorities during Industrial disputes.	K2
CO3	To develop the application skills regarding approval, Licensing and Registration of Factories under Factories Act-Eligibility and Disqualification for bonus, Schemes relating to provident fund and pension.	K3
CO4	To develop an analytical skill regarding fixation and revision of bonus, determination of money due from the employees, payment of gratuity, its forfeiture and recovery, awards and settlement during Industrial disputes.	K4
CO5	To Evaluate the penalties and procedures relating to Factories Acts, Employee liability, Schemes relating to employment of women and provident fund, strikes, lock-out, layoff and retrenchment.	K5

## SYLLABUS

### Unit: I

#### **Factories Act 1948:**

Definition- Approval, Licensing and registration of factories- Employment of young persons and women-Penalties and Procedure. (13 Hrs)

### Unit: II

#### **Workmen's compensation Act 1923:**

Employee's compensation Act 1923- Definition –Scope and coverages- extract from schedule I, II, III and IV - Notice and Claim. (13 Hrs)

### Unit: III

#### **Wages Act 1936, Minimum wages Act 1948, Bonus Act 1965:**

Definition of Wages Act, Rules for payment of wages-Deduction-Maintenance of Register and Record- Enforcement of the act-Minimum wages Act of fixation and revision of wages-Advisory board-Central Advisory board - Safeguard in payment of minimum wages- Payment of Bonus Act - Definition - Eligibility and Disqualification for bonus- special provision with respect to certain Establishment. (13 Hrs)

### Unit: IV

#### **Employee's Provident fund Act 1952 and Gratuity Act 1972:**

Definition- Schemes relating to Provident fund, Pension and Deposit linked insurance- Administration of the schemes-Determination of money due from the employer, their recovery and employee's provident funds-appellate tribunal-Miscellaneous-definition of gratuity- Payment and Forfeiture of gratuity and Exemption-Nomination- Determination and Recovery of gratuity. (13 Hrs)

### Unit: V

#### **Industrial disputes Act 1947:**

Definition of an industry and Industrial dispute Act- Schedules - Conculation machinery-adjudication machinery- Procedure, Powers and Duties of authorities- Awards and Settlement- Strikes and Lockout-Lay off and retrenchment-unfair labour practice. (13 Hrs)

### TEXT BOOK :

Authors	Title	Publisher	Year of Publication
Kapoor.N.D	Elements of Industrial Law	Sultan Chand & Sons, New Delhi	2016

### BOOKS FOR REFERENCE:

Authors	Title	Publisher	Year of Publication
Bansal C.L	Business and Corporate Law	Excel Books,New Delhi.	2007
Gonga P.P.S	Business and Industrial Law	S.Chand & co,New Delhi.	2008
Kuchhal M C	Mercantile Law	Vikas publishing House,Nodia.	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

## IV SEMESTER

<b>19CPU19</b>	<b>PRINCIPLES OF FINANCIAL MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core XIX	52	-	4

### Preamble

To enable the students to make use of financial management tools for effective financial decision making.

### Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms finance, financial management, capital structure, capital gearing, leverage, cost of capital, dividend, bonus shares, scrip dividend, gross working capital, net working and core working capital.	K1
CO2	Understand the features of financial management, sound capital structure, difference between financial leverage and operating leverage, types of dividend policy, retained earnings and concepts of working capital.	K2
CO3	Familiarize the dividend decisions and functions, composition of security mix, calculation of specific cost of capital, dividend distribution and retained earnings, various report on working capital financing.	K3
CO4	Enrich the analytical skill in calculation of leverages, weighted average cost of capital, determination of working capital requirements.	K4
CO5	Evaluate the factors determining financial decision making, capital structure, dividend policy and working capital management.	K5
CO6	Gain practical exposure to become a financial management consultant.	K6



## SYLLABUS

### Unit – I

#### Financial Management

Meaning, Nature, Scope of Financial Management - objectives and importance of Financial Management - Functions of Financial Management – Financial decisions – Factors influencing the financial decisions-Financial Management Process. (10 hours)

### Unit – II

#### Capital Structure

Meaning and Importance of Capital Structure – Pattern of capital structure – Optimal Capital Structure – Essential features of sound capital mix -Factors determining capital structure – Capital gearing. (10 hours)

### Unit – III

#### Leverages and Cost of Capital (11 hours)

Leverages – Operating leverage – Financial leverage – Combined leverage.

Cost of Capital – Meaning& Definition – Significance of Cost of Capital – Classification of Cost – Determination of Cost of Capital: Cost of debt , Cost of preference capital, Cost of equity capital, Cost of Retained earnings – Weighted Average Cost of Capital.(both theory and simple problems) (10 hours)

### Unit –IV

#### Dividend Policy

Determinants of dividend policy-Type of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend mechanics of dividend distribution – Retained Earnings - Bonus issue, advantages and disadvantages of bonus issues- Sources of bonus issue – SEBI guidelines of bonus issues. (10 hours)

### Unit - V

#### Working Capital Management (11 hours)

Need and Importance for Working Capital – Concept of Working Capital – Types of Working Capital –advantages and dangerous of excessive & Inadequate Working Capital-Factors determining the working capital requirements - determinations of working capital - New trend in Financing of Working Capital : Dahejia Committee Report – Tandon Committee Report – Chore Committee Report.(both theory and problems) (12 hours)

**Note : Distribution of Marks : Theory 80% and Problem 20%**

#### Text Book:

Author	Title	Publisher	Year of Publication
Shazuli Ibrahim S.A.N	Financial Management	PASS Publications, Madurai.	2017

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Maheswari. S.N.	Financial Management	Margham Publication, Chennai.	2012
2	Ramachandran. R Srinivasan.R	Financial Management	Sriram Publications, Tiruchi.	2009
3	Shashi K.Gupta Sharma. R.K.	Financial Management	Kalyani Publishers, New Delhi.	2006

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### IV Semester

<b>19CPU20</b>	<b>PRINCIPLES OF AUDITING</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core XX	52	-	3

#### Preamble

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

#### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

## SYLLABUS

### UNIT I

#### **Introduction to auditing:**

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book - Audit Working Paper. (10 Hrs)

### UNIT II

#### **Internal Control, Check and Vouching:**

Internal Control: Meaning – Purpose – Characteristics – Limitations -Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. (10 Hrs)

### UNIT III

#### **Verification, Valuation and Depreciation:**

Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves. (10 Hrs)

### UNIT IV

#### **Audit of Joint Stock Companies:**

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock.

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal). (12 Hrs)

### UNIT V

#### **Audit report , Investigation and E-auditing:**

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing. (10 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Pardeep Kumar,Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
2	Kamal Gupta	Auditing	Tata McGrawhill Publications,New Delhi	2003
3	Tandon B.N.	Practical	S Chand Company	2009

		Auditing	Ltd,New Delhi	
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Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

#### IV SEMESTER

19CPU22	E-BANKING	CATEGORY	L	P	CREDIT
		Core Allied: IV	65	-	4

#### Preamble

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

#### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-Banking transactions, Electronic Fund transfer (EFT), mobile banking. Findings on security and E-builder solutions.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET) and E-Locking Techniques	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and digital certificate, digital signature and complete centralized solutions.	K3
CO4	Analyze the facets of E-banking, Tele banking. Models of E-Banking, cluster approach, Hi-Tech bank within bank and intranet procurement.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

## Syllabus

### **Unit I E- Banking: (13Hrs)**

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

### **Unit II – E- Banking Transactions (13Hrs)**

E- Banking Transactions – Truncated cheque – Definition – Features – Merits and Demerits.

E-Cheque:

Definition – Features – Process – Mechanism – Advantages – Truncated cheque Vs E-Cheque – Payment cycle.

### **Unit III E-Banking Delivery Channels: ( 13 Hrs)**

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Meaning – Definition – Features – Services – MCHQ in India – Tele banking- Definition – Features – Mechanism – Banking facilities – Tele banking system – Drawbacks.

### **Unit IV: Electronic Payment System (13Hrs)**

Electronic Payment System – Meaning – Features – Process – Payment methods – E- Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer ( NEFT) – Working Mechanism of RTGS and NEFT.

### **UNIT V : E-Banking Security: (13Hrs)**

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

Text Book:

<b>Authors</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Gordon , E. and Natarajan.K	Banking theory and Practice	24 <sup>th</sup> Edition, Himalaya Publishing House, Mumbai	2014
S.Gurusamy	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

#### **Books for reference:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013

4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011
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Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

<b>19SEU02</b>	<b>E-MARKETING</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Skill Enhancement Course-II	39	-	2

#### IV SEMESTER

##### Preamble

To help students to understand the concept of E-Marketing and its applications and make them aware of modern methods and techniques of Marketing.

##### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire knowledge in E-commerce, E-marketing, internet consumers, E-buying behaviour, CRM, web advertising, online advertisements, internet marketing.	K1
CO2	Understand the concepts of marketing electronically, E-marketing mix, consumer behaviour model in electronic era, online consumer behaviour model, techniques of CRM, tools of E-marketing, difference between E-marketing and traditional marketing and E-commerce and E-marketing.	K2
CO3	Develop the application skills related to technologies available in E-marketing, 4Ps in the digital context, determinants of online shopping, techniques of CRM	K3
CO4	Enrich the analytical skill on E-marketing applications, issues, challenges and opportunities for E-marketing, different cost associated with electronic buying, online consumer buying behaviour at different purchase stages.	K4

CO5	Evaluation of E-marketing in the global perspective, advantages and disadvantages of E-marketing, distribution channel and role of self- service. Consumer's satisfaction in online environment.	K5
CO6	Gain confidence in E-marketing applications and tools independently.	K6

## SYLLABUS

### UNIT – I

#### **E-Marketing:**

Meaning – E-Marketing Vs Traditional marketing and E-commerce Vs E-marketing – E-Marketing situations - Tools and techniques of E-Marketing – Issues, Challenges and Opportunities for E-Marketing – Advantages and disadvantages of E-Marketing. **(8 Hrs)**

### UNIT – II

#### **E-Marketing mix:**

E-Marketing mix for Digital environment – 4Ps in the Digital Context – Classification of online goods and services – Different costs associated with electronic buying – Distribution Channel and role of self-service – Online marketing(Internet advertising). **(8 Hrs)**

### UNIT – III

#### **E-Buyer behaviour:**

Consumer buying behavior in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer's satisfaction in online environment. **(8 Hrs)**

### UNIT – IV

#### **E-Buying and CRM:**

E-Buying (Online shopping) – Consumer attitude towards Online shopping – Benefits of Online shopping – Determinants of Online shopping – Risk associated with Online shopping. Customer relationship management: Techniques of CRM – Relationship programmes. **(8 Hrs)**

### UNIT – V

#### **Internet marketing:**

Internet marketing an effective tool of E-Marketing – Model for internet marketing. E-marketing in global perspective- E-marketing in Indian context . **(7 Hrs)**

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Bijal Zaveri Amin	The Impact of E-Marketing on E-Buyer Behaviour	Rajkamal Press, Delhi	2013

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Ranchna Jawa,	E-marketing	Singhal Publication,	2017

	Harish Kumar, Nikhini Athili, Ranchna Jawa		New Delhi	
2.	Strauss, J. and Frost .R	E-marketing	PHL Learning private limited., New Delhi	2014
3.	Suman KumarKanth, sanjayMohapatra	E-marketing	Wiley IndiaPVTLLD. Karnataka	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

#### IV Semester

19CPU23	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	75	-	5

#### Preamble

To enable the students to acquire knowledge about cost accounting concepts and methods

#### Course Outcomes

On successful completion of this course, the student should be will be well able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K 1
CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K 2
CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K 3
CO 4	Analyse the various system of wage payment and methods of operating costing.	K 4
CO 5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K 5



## SYLLABUS

### UNIT I

#### Overview of Cost Accounting:

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet, Tenders & Quotations. (15 Hrs)

### UNIT II

#### Materials :

Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue. (15 Hrs)

### UNIT III

#### Labour & Overhead:

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour – Remuneration and incentives – time rate system – piece rate system – Premium and Bonus plans. Overhead – Classification of overhead – allocation and absorption of overhead. Primary and Secondary Distribution – Machine Hour rate (15 Hrs)

### UNIT IV

#### Process Costing :

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production. (15 Hrs)

### UNIT V

#### Operating Costing & Contract Costing:

Meaning and definition - Application of operating costing- Operating costing units-Operating costing in service Industries-Transport costing- costing procedure in Transport costing – computation of cost unit in Road Transport.

Contract costing : features-Distinction between job costing and contract costing- Recording of costs of a contract-recording of Value and profit on contracts – Profit or loss on Contracts.

Reconciliation of Cost and Financial accounts. (15 Hrs)

**NOTE : Distribution of marks : Theory 40% and Problems 60%.**

#### Text Book:

Authors	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy Y.	Cost Accounting	Margham Publisher, Chennai	2012

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Arora M.N	Cost Accounting Principles & Practices	Vikas Publishing House, New Delhi. Publishing House	2008
2	Iyengar S.P	Cost Accounting	S.Chand & Sons,New Delhi	2000
3	Jain S.P. & Narang	Cost Accounting Principles and	Kalyani Publishers,New Delhi	2002

		Practice		
4	Pillai R.S.N. & Bagavathi V.	Cost Accounting	S. Chand & Sons, Limited, New Delhi	2001
5	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	S.Chand & Sons, New Delhi	1994

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

## V SEMESTER

<b>19CPU24</b>	<b>AUDITING &amp; ASSURANCE</b>	<b>Category</b>	<b>L</b>	<b>P</b>	<b>Credit</b>
		Core XXIV	65	-	4

### Preamble

To make the students understand about the concepts of auditing and gain working knowledge of generally accepted auditing procedures, techniques and skills needed to apply them in an audit programme.

### Course Outcomes

On successful completion of this course, the student will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge level</b>
CO1	Acquire the basic knowledge on Audit of Receipts, Purchases, Sales, Suppliers ledger, Debtor's ledger and Impersonal ledger.	K1
CO2	Understand the concepts in Company Audit, Branch Audit, Joint Audit, Special Audit and Government Audit.	K2
CO3	Develop the application skill on preparation of Audit Report and Certificates.	K3
CO4	Analyze the role of Auditor – Qualification, Powers and duties and Constitutional Role of Comptroller and Auditor General.	K4
CO5	Evaluate the special points in audit of different types of undertakings i.e. Educational Institutions, Hotels, Clubs, Hospitals, Hire-purchase and Leasing companies.	K5

CO6	Gain practical knowledge on listing of audit procedures for various undertakings.	K6
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## SYLLABUS

### Unit I

**Audit of receipts:** General considerations, Cash sales, Receipts from debtors, Other Receipts. A-30 .

**Audit of Purchases:** Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. (13 Hrs)

### Unit II

**Audit of Sales:** Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns.

**Audit of Suppliers ledger and the debtor's ledger** – Self balancing and the sectional balancing system, Total or control accounts Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off bad debts. (13 Hrs)

### Unit III

**Audit of impersonal ledger:** Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting-Audit of assets and liabilities. (13 Hrs)

### Unit IV

**Company Audit:** Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act ,1956.**Audit Report-** Qualifications , Disclaimers, Adverse opinion, Disclosures, Reports and certificates. (13 Hrs)

### Unit V

**Special Audit Programme:** Special points in audit of different types of undertakings, ie.,Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role. (13 Hrs)

### Text Book:

Author	Title	Publisher	Year of Publication
Dinkare Pagare .S.	Principles of Auditing	S. Chand and Company,New Delhi	2007

### Books for Reference:

S. No	Author	Title	Publisher	Year
1.	Basu.S.K.	Auditing & Assurance for CA Integrated Professional competence	Pearson,New Delhi	2012
	Kishnadwala. V.H	Principles & Practice of Auditing	S. Chand & Company	2005

2.	Kishnadwala. N.H		limited,New Delhi.	
3.	Pradeep Kumar	Auditing	Kalyani Publishers,New Delhi	2006
4.	Ravinder Kumar Virendar Kumar	Practical Auditing	Prentice Hall of India,New Delhi	2015
5.	Tandon B.N Sudharsanam.S	Practical Auditing	S. Chand & Company,New Delhi	2003

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### V SEMESTER

19CPU25	INCOME TAX LAW & PRACTICE-I	CATEGORY	L	P	CREDIT
		Core XXV	65	-	4
<b>CO Number</b>	<b>CO Statement</b>				<b>Knowledge Level</b>

#### Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

#### Course Outcomes

On the successful completion of the course, students will be able to

CO1	Acquire the knowledge about the basic principles and concepts of Income tax.	K1
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K2
CO3	Familiarize with the computation of income tax for an individual.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K4
CO5	Assess the income of an individual and the tax payable.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

## SYLLABUS

### UNIT I

#### **Basic Concepts of Income tax**

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Residential status – Scope of Total Income – Charge of Tax - Exempted Incomes. (13 Hrs)

### UNIT II

#### **Heads of Income – I**

Income from Salaries - Income from House property. (13 Hrs)

### UNIT III

#### **Heads of Income – II**

Profits and Gains of Business or Profession – Income from other sources (13 Hrs)

### UNIT IV

#### **Heads of Income –III & Deductions**

Capital gains–Deductions from Gross Total Income (13 Hrs)

### UNIT V

#### **Tax Liability and E-Filing of Returns**

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types- Tax evasion Vs Tax avoidance.

(13 Hrs)

**Note:** Distribution of marks: Theory 40% and Problems 60%

**Text Book:**

<b>19CPU27</b>	<b>APPRENTICESHIP TRAINING IN AUDIT FIRMS</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>	
		Core XXVII	-	-	3	
<b>Authors</b>		<b>Title</b>		<b>Publisher</b>		<b>Year of Publication</b>
Gaur.V.P. & Narang.D.B.		Income Tax Law & Practice		Kalyani Publishers, New Delhi.		2017

**Books for Reference:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V SEMESTER

### Rules governing the evaluation of Apprenticeship Training Report

1. Each student should undergo 100 hours of Apprenticeship Training during IV and V Semester course of study.
2. The training report is not less than 30 type written pages should be submitted within one month after the completion of the apprenticeship period.
3. If a student fails to undergo the apprenticeship programme on medical grounds/due to lack of attendance either in the IV semester or in the V semester (or) in both semesters, she should undergo the same after completion of 6<sup>th</sup> semester. For this prior permission should be

obtained from the Principal with the recommendation of the Head of the Department and

19CPU28	<b>Computer Applications Practical - III</b> (TALLY ERP 9)	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core Practical III	-	52	2

Controller of Examinations. In such a case training report should be submitted within one month after the completion of the apprenticeship period.

4. In case of failure to submit the report within the above stipulated period, the date of submission may be extended to 15 working days with a late fee as prescribed by the Principal. Further extension, if necessary, may be granted by the College Council on special request.
5. The Apprenticeship report shall be evaluated for a total of 100 marks, out of which 50 marks shall be allotted to the apprenticeship programme to be evaluated by auditor and 50 marks to the apprenticeship report to be evaluated by the Department.
6. A student should secure a minimum of 20 marks each (Auditor & Department) in the apprenticeship programme and 40 marks in the training report to qualify for a pass in the 'Apprenticeship Report'.
7. If any candidate indulges in malpractice while attending the apprenticeship programme or fails to secure a minimum pass mark in the apprenticeship programme as evaluated by the auditor, the report will not be considered for the evaluation by the Department. In that case, student has to undergo Apprenticeship Programme once again and resubmit the report within one month after completion of Apprenticeship Programme.
8. If any candidate fails to secure a minimum pass mark in the 'Apprenticeship Report' as evaluated by the department, the candidate has to resubmit the report after carrying out the suggestions given by the department within 10 days after the publication of the results.

## V SEMESTER

### Preamble

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.

2) Company creation – Alteration of Company – Deletion of Company – Selection of

	<b>INVESTMENT PORTFOLIO</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core Optional: XXIX	39	-	3

company.

- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing.
- 10) Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).

**(52 Hrs)**

## **V SEMESTER**

**(For other Major Students)**

### **Preamble**

To equip the students to acquire basic knowledge in different forms of investment.

### **Course Outcomes**



On the successful completion of the course, the students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the basic knowledge on investment, speculation, gambling, investment risk, mutual fund, commercial papers, investment portfolio, primary market, secondary market.	K1
CO2	Understand the concepts of investment, investment process, investment media and portfolio investment.	K2
CO3	Application of investment opportunities in corporate securities of capital market.	K3
CO4	Analyse the sources of investment and analyse the investment diversification.	K4
CO5	Evaluate the computation of income tax.	K5

## **SYLLABUS**

### **UNIT – I**

#### **Nature and Scope of Investment**

Investment: Meaning, Nature and Scope of Investment – Concepts of Investment - Types of Investment – Direct investment Alternative – Indirect investment Alternative - Investment Vs Speculation - Investment Vs Gambling. **(9 Hrs)**

### **UNIT – II**

#### **Investment Planning**

Principles of Investment Planning – Investment Process – Investment Risk – Measurement of Risk – Personal Taxation – Total Income and its Computation – Methods of Computation of Income Tax. **(8 Hrs)**

### **UNIT – III**

#### **Investment Media**

Bank deposits – Government securities – Post office schemes – Provident fund – Gold and Silver – Real Estate - LIC Schemes. **(8 Hrs)**

<b>19CPU29a</b>	<b>PRINCIPLES OF INSURANCE</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core Elective-I	65	-	4

#### **UNIT – IV**

##### **Capital Market**

Primary Market – Secondary Market – Stock exchange – Investment in shares, debentures, public deposits, mutual funds, UTI – BSE and NSE. **(7 Hrs)**

#### **UNIT – V**

##### **Investment Portfolio**

Nature and Scope – Portfolio Investment Process – Elements of Portfolio Management – Diversification of portfolio - SEBI Guidelines. **(7 Hrs)**

**Distribution of Marks:** 100% Theory

##### **Text Book:**

<b>Authors</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Radha Parameswaran Neduchezhian	Investment Management	Prasanna Publishers, Chennai.	2002

##### **Books for Reference:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Bhalla V K	Investment Management	S.Chand & Company Ltd, New Delhi.	2005
2	Natarajan L	Investment Management	Margham Publications, Chennai.	2014
3	Preeti Singh	Investment Management	Himalaya Publishing House, New Delhi.	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## **V SEMESTER**

### **Preamble**

To equip the students with the basic principles and practices for taking insurance policy and making claim.

## Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	K1
CO2	Understand various functions of insurance, principles of insurance, role of insurance, duties, powers and functions of IRDA.	K2
CO3	Understand the Classification of Life Products, Kinds of fire and marine policies, Health insurance schemes and Claims and settlement procedures.	K3
CO4	Analyse the procedures involved in life insurance, Procedures for settlement of claims under fire insurance, guidelines for settlement of claims.	K4
CO5	Evaluate the role of insurance sector in economic development and role of IRDA in regulating insurance business in India.	K5

## SYLLABUS

### UNIT I

#### Introduction:

Insurance: Meaning and Definition – Evolution of Insurance – Nature, Functions and Principles of Insurance - Role and Importance of Insurance- Types of Insurance – Insurance Contract- Role of Insurance Sector in Economic development. **(13 Hrs)**

### UNIT II

#### Life Insurance:

Nature and Meaning of Life Insurance Contract – Characteristics of Life Insurance – Economic uses of Life Insurance - Classification of Life Policies – Annuities – Surrender value- Factors that affect premium – procedures in life insurance - Types of Assignment – Nomination –

Difference between nomination and assignment – settlement of claims – maturity cum death claim. (13 Hrs)

19CPU29b	<b>HIGHER CORPORATE ACCOUNTING</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4

### UNIT III

#### Fire Insurance:

Meaning and Definition of fire insurance – Contract of fire insurance - Functions – Scope – Add-on Covers – Special Coverage – Principles of fire insurance – Rights of Insurance – Kinds of fire policies – Procedures for settlement of claims – Re insurance – Characteristics, Objectives and Methods of fire insurance – Advantages of fire insurance. (13 Hrs)

### UNIT IV

#### Marine Insurance:

Marine Insurance - Meaning, Definition and Characteristics of Marine Insurance – Types of Marine Insurance – Difference between marine and fire insurance – Fundamental Principles of marine insurance – Kinds of marine policies – Marine policy conditions – Marine losses and perils. (13 Hrs)

### UNIT V

#### Miscellaneous Insurance & IRDA:

Health Insurance - Rural and agricultural insurance – Accident Insurance – Burglary Insurance - IRDA – Regulatory provisions under IRDA Act – Protection of policy holder’s interest - Role of IRDA in regulating insurance business in India. (13 Hrs)

#### Text Book:

Authors	Title	Publisher	Year of Publication
Murthy.A	Principles and Practices of Insurance	Margham Publications, chennai	2008

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Mishra.M.N	Modern Concepts of Insurance	S.Chand & Sons, New Delhi	2010
2	Periasamy.P	Principles and Practices of Insurance	Himalaya Publishing House, Mumbai	2011

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V SEMESTER

### Preamble

To enable the students to be conversant with the higher corporate accounting system suitable to the corporate sector.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation of a company. Further to acquire knowledge in banking and insurance company accounts and electricity company accounts.	K1
CO2	Understand the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company.	K2
CO3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, minority interest, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K4
CO5	Evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.	K5
CO6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K6

## SYLLABUS

### UNIT I

#### **Amalgamation of companies:**

Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company –External reconstruction only. (13Hrs)

### UNIT II

#### **Holding Company**

Meaning & Definition-Preparation of Consolidated Balance Sheet –Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings. (13Hrs)

### UNIT III

#### **Banking Companies**

Legal Requirements of Banking Company-Accounts of Banking companies-Final accounts and Balance sheet-Classification of Advances-Provisions for NPA. (13Hrs)

### UNIT IV

#### **Insurance companies**

Accounts of Insurance companies – Difference between Life Insurance and General Insurance- Final accounts and Balance sheet of Life Insurance and General Insurance Business (Fire and marine only). (13Hrs)

### UNIT V

#### **Electricity companies**

Statement of Accounts for Electricity Companies –Replacement of Asset - Final Accounts of Electricity Companies. (13Hrs)

Note: Distribution of Marks: Theory 20 %, Problem 80%.

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Reddy .T.S & Murthy.A.Dr	Corporate Accounting	Margham Publication, Chennai	2016

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V SEMESTER

<b>19CPU29c</b>	<b>BUSINESS FINANCE</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core: Elective I	65	-	4

### Preamble

To make the students to understand the finance functions, traditional and modern concepts of business finance.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit.	K1
CO2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing.	K2
CO3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure.	K3
CO4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs.	K4
CO5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease.	K5

## SYLLABUS

### Unit I

#### **Business Finance:**

Introduction – Meaning – Concepts - Scope – Finance function – approaches to finance function – aims of finance function -Traditional and Modern Concepts – factors affecting financial decisions. (13 Hrs)

### Unit II

#### **Financial Plan:**

Meaning – Need – types - essentials of a sound financial plan – consideration in formulating financial plans – steps in financial planning- estimating long term and short term financial needs- limitations of financial planning. (13 Hrs)

### Unit III

#### **Capitalization:**

Meaning- Modern concepts of capitalization- Need- Theories of capitalization- Over Capitalisation and Under Capitalisation – Causes, effects and Remedies – Watered Stock - Watered Stock Vs Over capitalisation capital – over trading and under trading. (13 Hrs)

### Unit IV

#### **Capital Structure:**

Definition -Need- importance-determination of capital structure- trading on equity-optimum capital structure- features, objectives – theories of capital structure- capital gearing-significance- factors affecting capital gearing – reasons necessitating changes in capital structure. (13 Hrs)

### Sources of Finance:

Financial requirements- classification of source of finance- equity shares, preferences shares, Bonds, debentures and fixed deposit – features, merits and demerits- internal financing- lease financing- features – forms of financial lease- merits and demerits. (13 Hrs)

#### **Text book :**

Authors	Title	Publishers	Year of Publication
Shashi K Gupta & Anuj Gupta	Business Finance	Kalyani Publishers, New Delhi	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Agarwal, Nair & Banerjee	Business Finance	Pragati Prakashan Meerut.	2000
2	Kuchhal S.C.	Financial management	Vikas publication, New Delhi	2012
3	Saravanel	Financial management	Mc- Graw Hill Education, New Delhi	2014
4	Sharma R.K. & Gupta	Business Finance	Kalyani publishers, New Delhi.	2002
5	Sri Vatsava. R.M.	Essentials of Business	Himalaya Publishing	2016



	Shubhra verma	Finance	House, New Delhi.	
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Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

		CATEGORY	L	P	CREDIT
19SEU03	CAPITAL MARKETS	Skill Enhancement Course III	39	-	2

## V SEMESTER

### Preamble

To enable the learners to familiarize the operations of the Indian capital market.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial system and familiarizing the various capital market concepts and evolution and growth of capital market.	K1
CO2	Understand the capital market instruments, nature, significance advantages, and limitations of capital market and money market, difference between investor and speculator and to know the method of trading.	K2
CO3	Develop the application skill in using innovative capital instruments and equip the students to take up employment in financial service industry by understanding the role of SEBI and to safeguard the investor protection.	K3
CO4	Analyze the recent trends in capital market and causes for financial innovations, modern financial activities and sources of revenue, functions of SEBI and problems in online stock trading, difference between capital market and money market and NSE versus BSE.	K4
CO5	Evaluate the growth of capital market and financial system in India and significance and limitations of stock exchange, listing of securities.	K5

## SYLLABUS

### UNIT I

#### Capital Market:

Meaning and Scope of Capital Market – Functions – Capital Market Structure – Capital Market Structure in India – Investment in Capital Market – Recent Trends in Capital Market.

(8 Hrs)

### UNIT II

#### Financial System in India:

Organized Financial System – RBI and Financial System – Money Market – Discount and Finance House – Stock Market – Financial Institution – Primary and Secondary Market – Unorganised Market – Organized vs. Unorganized Market.

(7 Hrs)

### UNIT III

#### Institutional Structure in Capital Market:

Development and Investment Institutions – UTI – IDBI – ICICI – IFCI – LIC –SFC – SICO.

(7 Hrs)

### UNIT IV

#### Instrument of Issue and Trading:

Government Securities – Corporate Securities – Company Deposits – Commercial Paper – Government and Semi-Government Bonds –Instrument of Foreign Borrowings.

(8 Hrs)

### UNIT V (11 Hrs)

#### SEBI and Investors Protection:

SEBI – Objectives - SEBI Guidelines for Capital Market - SEBI Guidelines for Bonus Shares - SEBI Guidelines for Public Deposits.

(7 Hrs)

Note: Distribution of Marks: Theory 100 %.

#### Text Book:

Author	Title	Publisher	Year of Publication
Avadhani.V.A	Indian Capital Market	Himalaya Publishing House, New Delhi.	1987

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Frank.J.Fabozz & Franko Modigliani	Capital Market Structure Institution and Instrument	Prentice Hall of India, New Delhi.	2007
2	Gurusamy S.	Capital markets	Tata McGraw Hill education Pvt Ltd Company Limited, New Delhi.	2011
3	Radha & Oommen Nair	Capital Market & Financial	Prasanna&Co, Chennai	2002

		Services		
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Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### V Semester

19PEU01	<b>BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core Proficiency Enhancement	-	-	2

#### Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

#### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

## **SYLLABUS**

### **UNIT I**

#### **Nature and Scope of Business:**

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

### **UNIT II**

#### **Forms of Business Organization:**

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

### **UNIT III**

#### **Stock Exchange:**

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

### **UNIT IV**

#### **Business Economics:**

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

### **UNIT V**

#### **Common Business Terminologies:**

##### **i) Finance and Business Terminologies:**

Banking system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card-

Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

**ii) Marketing Terminologies:**

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

**iii) Accounting Terminologies:**

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

19CPU30	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XXXI	78	-	5

## VI SEMESTER

### Preamble

To familiarize the students with the nature and concepts of management accounting tools and technologies for managerial decision making.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, Importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K1
CO2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K4
CO5	Preparation of cash flow and fund flow statement to evaluate cash and	K5

	fund flow of the company, managerial applications of marginal costing.	
CO6	Construction of balance sheet in ratio analysis and preparation of budgets.	K6

## SYLLABUS

### UNIT I

#### **Introduction to Management Accounting and Tools and Techniques:**

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting. (15 Hrs)

### UNIT II

#### **Ratio Analysis:**

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios - Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) -Analysis of Long-term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Construction of Balance Sheet. (15 Hrs)

### UNIT III

#### **Working capital and Fund Flow :**

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements-Estimation of Working Capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations-Preparation of Funds Flow statement. (16 Hrs)

### UNIT IV

#### **Cash Flow Statement and Marginal Costing:**

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

Marginal Costing-Meaning-Advantages-Limitations- -Break Even Analysis-Manageial Applications of Marginal Costing. (16 Hrs)

### UNIT V

#### **Budgetary control:**

Budgeting and budgetary Control - Meaning – Definition - Objectives of Budgetary Control - Essentials of Budgetary Control – Advantages – Limitations - Classification and Types of Budgets - Flexible Budget - Materials Purchase Budget - Production and Cost Production Budget - Sales Budget - Selling and Overhead Budget - Cash Budget. (16 Hrs)

**Note:** Distribution of Marks: Theory 20 % and Problem 80 %.

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Sharma and Shashi R.K. & Gupta K.	Management Accounting	Kalyani Publication Chennai.	2016

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Khan M.Y.and	Management	TataMcGrew Hill Publishiung	2007

	Jain P.K.	Accounting	Company Limited New Delhi	
2	Maheswari S.N.	Principles of Management Accounting	Sultan Chand and Sons New Delhi	2009
3	Ramachandran R. and Srinivasan R.	Management Accounting	Srirampublications Trichy	1996
4	Reddy T.S. and Hariprasad Reddy Y.	Management Accounting	Maragham Publications Chennai	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### VI SEMESTER

19CPU31	INCOME TAX LAW AND PRACTICE - II	CATEGORY	L	P	CREDIT
		Core XXXII	78	-	4

#### Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

#### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.	K1
CO2	Understand the rules and provisions of income tax under different heads of income for various assesses and agricultural income.	K2
CO3	Gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Co-operative Societies.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income of various assesses under Income tax Act.	K4
CO5	Assess the income of HUF, Firms, Person, Company, Co-operative Societies and file the returns electronically.	K5
CO6	Gain practical knowledge in the computation of tax for different types of assesses.	K6



## SYLLABUS

### UNIT I

#### Assessment of HUF and Firms

Hindu Undivided Family – Concept - Conditions for HUF – Residential status of HUF – Headwise computation of HUF income – Deductions – Individual Income and Family Income – Applicability of Alternate Minimum Tax(AMT) on HUF – HUFs not covered under AMT – Tax liability of HUF – Firms – Meaning of Firm, Partner and Partnership under Income Tax Act – Limited Liability Partnership (LLP) – Assessment of Firm/LLP U/S 184 and 185 – Alternative Minimum Tax (AMT) on Firm/LLP – Tax liability of LLP/Firm. (16 Hrs)

### UNIT II

#### Assessment of AOP and Companies:

Meaning of AOP and BOI – Computation of Total income of AOP/BOI – Rates of Tax for AOP/BOI – Treatment of share of income from AOP/BOI.

Company Taxation – Important definitions – Residential status and incidence of tax - Computation of GTI – Special provision for losses – Deductions u/s 80 – Computation of tax liability – Minimum Alternative Tax – Dividend Tax. (16 Hrs)

### UNIT III

#### Assessment of Co-operative Societies and Special cases:

Co-operative Society and its types – Computation of Total Income – Deductions.  
Assessment of Special cases – Computation of tax liability on income on which no tax is payable – Tax on Accumulated balance of RPF, Long term capital gains, Dividend, Royalty or fee received by foreign companies, Life Insurance business, Winnings from lotteries, Cross word puzzles and races – Tax on Non-resident sports association – Tax on non-residents – Amendments made by the Finance Act 1992.  
Assessment of Fringe benefits. (16 Hrs)

### UNIT IV

#### Assessment of Agricultural Income and E-filing of Returns:

Agricultural Income – Need and Definition – Tests – Partly Agricultural and Partly Business income – Assessment – Computation of Net Agricultural Income – Calculation of Tax on Integration.

Electronic filing of returns – Procedure. (15 Hrs)

### UNIT V

#### Appeals and Penalties

Appeals and Provisions: Judicial authorities – Jurisdiction – Appeals – Appealable order – Appellate Tribunal – Procedure in Appeal – Appeal to High court and Supreme court - Revisions.

Penalties – various types of penalties – Failure to fill return – concealment of Income – Firm – Failure to pay advance tax – Powers to waive penalty – Stay or Compounding – Procedure for levying penalty – Prosecutions – Offences of individual, HUF, Firm and Companies. (15 Hrs)

**Note:** Distribution of marks: Theory 40% and Problems 60%.

#### Text Book:

Authors	Title	Publishers	Year of Publication
Gaur.V.P &	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

**Books for Reference:**

19CPU32	GOODS AND SERVICES TAX	CATEGORY	L	P	CREDIT
		Core XXXII	78	-	4

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

**VI SEMESTER****Preamble**

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

**Course Outcomes**

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST.	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.	K3
CO4	Evaluate The Taxation Structure Before And After Implementation Of GST, Types Of Tax Rates Under GST, Eligibility And Conditions For Taking Input Credit, Provisions Relating To Customs Act.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

## SYLLABUS

### UNIT I

#### **Introduction to Indirect Taxation:**

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes – Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST. (15 Hrs)

### UNIT II

#### **Goods and service tax:**

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST – UGST-Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions-Goods and service Tax Network(GSTN) – Functions of GSTN (15

Hrs)

### UNIT III

#### **Levy and Collection of GST:**

Levy and Collection of tax under GST – Taxable event- Definitions for important terms: Goods, Services, Supplier, Business, manufacturer, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply- Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input tax Credit - Eligibility and conditions for taking input credit- Reverse charge under GST. (16 Hrs)

### UNIT I V

#### **Levy and Collection under integrated GST:**

Levy and Collection under integrated GST Act 2017- Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply- Place of supply of Goods or Services-Zero-rated supply. (16 Hrs)

### UNIT V

#### **Registration procedure under GST:**

Registration procedure under GST – person- taxable person – persons not liable to be registered – time limit – procedure – compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns . (16 Hrs)

Distribution of Marks: Theory 100%

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Misshra, A.	GST Law & Practice	Taxmann Publications Pvt.	2017

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication		
19CPU34a	<b>RISK MANAGEMENT</b>		<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
			Core Elective II	65	-	4
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017		
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017		
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017		
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017		

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

**VI SEMESTER****Preamble**

To familiarize and update the students with the discovery and management of risk.

**Course Outcomes**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of risk management.	K1
CO2	Understand the concepts of various types of risks, namely credit risk, market risk, operational risk and exchange risk.	K2
CO3	Familiarize with the application of risk management techniques in various areas of management.	K3
CO4	Analyse the different types of risks, monitor and manage situations of risks.	K4
CO5	Evaluate the various tools and techniques for measuring Market	K5

	risk, Operational risk and Exchange risk.	
CO6	Become an efficient risk manager.	K6

## SYLLABUS

### UNIT I

#### **Anatomy of Risk:**

Risk – Introduction and Definition – Risk vs Uncertainty – Types of risks: Business risks and Control risks – Risk management - Importance of Risk management – Risk philosophy vs Risk appetite – Risk management architecture. (13 Hrs)

### UNIT II

#### **Credit Risk:**

Credit risk management framework – Organisation structure – Risk identification – Risk Measurement – Credit Rating – Necessary of Credit rating – Approaches of credit rating – Credit rating model - Rating migration – Credit risk control and monitoring – credit risk policies and guidelines at transaction level – Credit control and monitoring at portfolio level - Active Credit portfolio management – Controlling credit risk through Loan Review Mechanism- Credit risk mitigation – Securitisation – Credit derivatives – Interest rate risk. (13 Hrs)

### UNIT III

#### **Market Risk:**

Concepts – Market risk in Banks – Market risk management framework – Organisation Structure – Risk Identification – Risk Measurement – Risk Monitoring and Control – Risk Reporting – Managing Trading Liquidity – Risk mitigation. (13 Hrs)

### UNIT IV

#### **Operational Risk:**

Concepts – Classification – Operational Risk Management Practices – Management overview and Organisational structure – Processes and Framework – Risk Monitoring and Control Practices – Operational Risk qualification – Operational risk mitigation – scenario analysis – Integrated risk management – Challenges and approach. (13 Hrs)

### UNIT V

#### **Management of Exchange Risk:**

Introduction – Foreign Exchange Risk Definition – Nature of Exchange risk – Managing Foreign Exchange risk – Tools of Techniques – Forward Contracts – Money market Instruments – Currency options – Currency Futures – Swaps – Risk Control Systems. (13 Hrs)

**Text Book:**

Author	Title	Publisher	Year of Publication
Bagchi.S.K.	Credit Risk Management	Jaico Publishing House, Mumbai	2004

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Indian Institute of Banking & Finance	Risk Management	Macmillan India Ltd., Delhi	2005

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI SEMESTER

19CPU34b	SPECIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core Elective II	65	-	4

### Preamble

To make the students to understand the application of Inflation, accounting treatment in government and statutory corporations.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge in price level accounting, Day book in co-operative accounts and Comptroller and Auditor General India.	K1
CO2	Understand the concept of human resource accounting, approaches to price level accounting, difference between government accounting and commercial accounting.	K2
CO3	Familiarize about valuation of returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.	K3
CO4	Analyze about ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.	K4

CO5	Evaluate the procedure to ascertain the various approaches to price level accounting, Revaluation of fixed assets and preparation of final accounts of co-operative.	K5
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## SYLLABUS

### Unit I

#### **Inflation and Human Resource Accounting**

Inflation Accounting: Meaning of accounting for changing prices – limitations of historical accounting – Objectives – merits and demerits of price level accounting - approaches to price level accounting – Revaluation of fixed assets.

Human Resource Accounting – Need for Human resource accounting – Approaches – methods of human resource – Human resource value accounting – recording and disclosure in financial statements – benefits, problems and limitations of Human resource accounting. (13 Hrs)

### Unit II

#### **Accounting for packages and containers and Government companies Account**

Accounting for packages and containers: Treatment of cost of package in accounting – non-returnable and returnable containers – preparation of container stock account, container suspense account and containers with customers control account.

Government Companies Account: Meaning- Difference between Government accounting and commercial accounting – General Structure of the financial administration in India- Government Funds – Duties and powers of the Comptroller and Audit General - Indian Account and Audit department – Comptroller and Auditor General India – Public Accounts Committee – preparation of accounts. (13 Hrs)

### Unit III

#### **Co-operative Accounts**

Meaning- difference between Receipts and payment account and trial balance - preparation of Day book – preparation of ledger accounts – preparation of Receipts and Payments Statements – preparation of the final accounts -preparation of Trading account, Profit and Loss account and Balance sheet. (13 Hrs)

### Unit IV

#### **Hospital Accounts and Accounts of Solicitors**

Hospital Accounts: Meaning & nature of hotel business – heads of revenue and expenditure – classification of Guests of a hotel - analysis of room rates and room occupancy rate – system of book keeping – final accounts of Hotel industry.

Accounts of Solicitors: preparation of Profit & loss account – Receipts & expenditure account and Balance sheet. (13 Hrs)

### Unit V

#### **Computerised Accounting**

Computerized Accounting: Meaning – Significance – Codification and grouping of accounts – Maintaining the hierarchy of ledgers - Reports in tally – Data base management system. (13 Hrs)

19CPU34c	ADVANCED FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core Elective - II	65	-	4

**Note:** Distribution of Marks: Theory - 20% and Problems- 80%

**Text book**

Authors	Title	Publishers	Year of Publication
Wilson.M	Advance Accountancy – Volume II	SCITECH Publications Pvt Ltd, Chennai	2013

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M.A. & Raman K.S.	Advanced Accounting	Himalayas Publishing House, NewDelhi	2014
2	Gupta and Radhasamy	Advanced Accountancy	Sultan Chand publication, New Delhi.	2014
3	Jain and Narang	Advanced Accountancy	Kalyani Publishers,New Delhi.	2014
4	Maheswari S.N.	Advanced Accountancy	Vikas Publishing House, Chennai.	2009
5	Reddy T.S.and Murthy.A	Financial Accounting	Vikas publication, NewDelhi	2012

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

## VI SEMESTER

### Preamble

To prepare the student to know the advanced financial management techniques to meet the situations of uncertainty.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of time value of money, risk, return, capital budgeting and financial management in abroad.	K1
CO2	Understand the concepts of valuation of securities, causes of risk, relationship between risk and return and foreign currency management.	K2



CO3	Developing application skills in calculating time value of money, methods of valuation of securities, measuring the portfolio risk, capital budgeting risk and financing multi-national organizations.	K3
CO4	Analyse the effective rate of interest, compound value of annuity, relationship between risk and return, risk analysis in capital budgeting and reasons for investing abroad.	K4
CO5	Evaluate the techniques of time value of money, valuation of securities, risk and return on portfolio investment, techniques of capital budgeting and international financial management in the liberalized exchange rate management system.	K5
CO6	Gain familiarity in solving the financial problems under the situations of risk and uncertainty.	K6

## SYLLABUS

### UNIT – I

#### **Time Value of Money**

Time Value of Money : Reasons for time preference for money - Techniques to calculate time value of money : Compounding Techniques - Compounding value through table - Multiple compounding periods - Effective rate of interest-Doubling period-Compound value of a series of payments-Compound value of annuity-Discounting/Present value technique. **(13 Hrs)**

### UNIT – II

#### **Valuation of Securities**

Valuation concepts - Valuation of Bonds/Debentures – Valuation of Preference shares – Valuation of Equity shares. **(13 Hrs)**

### UNIT – III

#### **Risk and Return Analysis**

Meaning of Risk – Causes & Type of Risk- Risk and Return on a Single Security - Risk and Uncertainty – Measurement of Return – Portfolio Investment –Measuring Portfolio Risk – Unique Risk & Market Risk – Relationship between Risk and Return. **(13 Hrs)**

### UNIT – IV

#### **Risk Analysis in Capital Budgeting**

Risk in Capital Budgeting – Techniques of Risk Analysis :Risk adjusted discounting rate, Certainty equivalent coefficient –Quantitative Techniques: Sensitivity analysis, Probability assignment, Standard deviation, Coefficient of variation, decision tree analysis. **(13 Hrs)**

### UNIT – V

#### **International Financial Management**

Reasons for investing Abroad – Problems in Financial Management – Foreign Currency Management-Financing Multinational Organisations – Modes of Payment in International Trade-Liberalised Exchange Rate Management System(LERMS).(Theory only) **(13 Hrs)**

<b>19CPU35a</b>	<b>MARKETING OF INSURANCE</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core Elective - III	65	-	4

**Distribution of Marks :** Theory 60% & Problem 40%.

**Text Book:**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
<b>Maheswari SN</b>	<b>Financial Management Principles &amp; Practice</b>	<b>Sultan Chand &amp; Sons, New Delhi.</b>	<b>2014</b>

**Books for Reference:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Khan MY, Jain PK	Financial Management	Tata McGraw-Hill Publishing Company Limited, New Delhi.	2008
2	Pandey IM	Financial Management	Vikas Publishing House Ltd, New Delhi.	2013
3	Shashi K.Gupta R.K.Sharma	Financial Management	Kalyani Publishers, New Delhi.	2006

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

## VI SEMESTER

### Preamble

To equip the students with the application of marketing principles in insurance sector.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the fundamental knowledge of life insurance products, pricing, distribution and promotion mix.	K1
CO2	Understand the concept of insurance market structure,	K2

	buyer intermediaries, suppliers of insurance, advantages of life insurance policies.	
CO3	Develop the application skills in the formulation of marketing mix for insurance organisation, corporate agencies and life insurance mutual funds.	K3
CO4	Analyse the problems in insurance marketing, after sales services, information technology in LIC, insurance marketing in Indian environment	K4

## SYLLABUS

### UNIT I

#### **Introduction to Insurance Marketing:**

Concepts – Objectives of life insurance marketing – users of insurance services – behavioural profile of users – insurance market structure – buyers intermediaries – sellers/suppliers of insurance – problems in insurance marketing. (13 Hrs)

### UNIT II

#### **Life Insurance Products and Pricing:**

Product planning and market development – market segmentation – formulation of marketing mix for insurance organizations – life insurance products and services – price mix – pricing of LIC and private insurance companies – tax benefits and incentives. (13 Hrs)

### UNIT III

#### **Life Insurance Product Distribution**

Direct channels – agents – services of agent before the insurance contract and during the policy term - development officers – brokers – branch office – retail/financial distributors – corporate agencies – non-governmental organization – alliance with bank – e-trade – bank assurance – telephone sales – internet sales. (13 Hrs)

### UNIT IV

#### **Life Insurance Product promotion**

LIC promotion mix – personal selling – advertisement – publicity – sales promotion – social contract – public relations – after sales services (claims). (13 Hrs)

## UNIT V

### Marketing Services

Advances against life insurance policies – LIC housing finance – LIC mutual funds – information technology in LIC – insurance marketing in Indian environment. (13 Hrs)

#### Text Books:

S.No	Author	Title	Publisher	Year of Publication
1	Jha. S.M	Services Marketing	Himalaya Publishing House, Chennai	2008
2	Periasamy.P.	Principles and Practices of Insurance	Himalaya Publishing House, Chennai	2005

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.P.K	Insurance and Risk Management	Himalaya Publishing House, Chennai	2003
2	Murthy.A	Principles and Practices of Insurance	Margham Publications, Chennai	2016
3	Sinha.P.K Sahor.S.C	Services Marketing	Himalaya Publishing House, Chennai	2003

Power Point Presentation, Quiz, Assignment, Group Discussion, Seminars, Experienced Discussion, Brain Storming.

## VI SEMESTER

19CPU35b	ACCOUNTING THEORY AND STANDARDS	CATEGORY	L	P	CREDIT
		Core Elective III	65	-	4

### Preamble

To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

### Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Understand the concept of accounting theories like financial statements, revenue, assets and liabilities, inventory and accounting standards.	K1

CO2	Acquire the conceptual knowledge of Accounting Vs Book-Keeping, Accounting Concepts and Principles, Formulation and classification of accounting theory, relevance of income measurement, categories of expenses and objectives of accounting standards.	K2
CO3	Familiarize the application of accounting principles, concepts of income measurement, types of assets and liabilities.	K3
CO4	Analyse the various approaches of valuation of assets and liabilities and financial reporting.	K4
CO5	Evaluate various accounting standards.	K5

## SYLLABUS

### Unit I

#### **Accounting Theory: An Overview**

Definition of Accounting – Accounting Vs Book-Keeping – Accounting as an information system - Users of accounting information. Accounting Concepts and Principles – Descriptive and prescriptive accounting concepts – Generally accepted accounting principles.

**(13 Hrs)**

### Unit II

#### **Classification of Accounting theory**

Formulation and classification – Classification of accounting theory-deductive and inductive approach in theory formulation – methodology in accounting theory – other approaches in accounting theory.

Elements of financial statements: income concepts: relevance of income measurement – income statement Vs balance sheet – Different concepts of income measurement- accounting income – Economic income – capital maintenance income – operating and non-operating income- comprehensive income.

**(13 Hrs)**

### Unit III

#### **Revenue Recognition:**

Revenue – meaning – concepts of revenue – revenue recognition criteria – amount of revenue recognition – expenses – categories of expenses – gains and losses - Valuation of Assets and Liabilities.

Meaning of Inventory – Objectives of inventory measurement – Inventory costing methods (13 Hrs)

#### Unit IV

#### Accounting Standards – An Overview:

19CPU35c	FINANCIAL SERVICES	CATEGORY	L	P	CREDIT
		Core Elective III	65	-	4

Meaning of Accounting Standards – Objectives – Significance – International Accounting Standards – Accounting Standards in India- Accounting Standard – 1: Disclosure of accounting policies - Accounting Standard – 2: Valuation of Inventories (13 Hrs)

#### Unit V

#### Accounting Standards:

Accounting Standard – 5: Net profit or loss for the period, prior period items and changes in accounting policies - Accounting Standard – 6: Depreciation Accounting - Accounting Standard – 9: Revenue recognition - Accounting Standard – 10: Accounting for fixed assets - Accounting Standard – 13- Accounting for Investments. (13 Hrs)

**Distribution of marks: Theory 100%**

#### Text Book:

Author	Title	Publisher	Year of Publication
Jawahar Lal	Accounting Theory and Practice	Himalaya Publishing House, Mumbai	2012

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy, T.S & Murthy, A	Corporate Accounting	Margham Publications	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI SEMESTER

### Preamble

To enable the learners to familiarize the various financial products and its services in the competitive environment.

### Course Outcomes

On the successful completion of the course, students will be able to

CO		Knowledge Level
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Number	CO Statement	
CO1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial products and services.	K1
CO2	Understand the financial products and service, financial instruments, nature, significance and limitations of merchant banking, hire purchase, leasing and mutual funds.	K2
CO3	Develop the skill in using innovative financial instruments and understand the role of merchant banker, lessor or lessee, parties involved in hire purchase and installment.	K3
CO4	Analyze the problems of financial sector, reasons for the slow growth of mutual funds, factoring mechanism and securitization and derivatives.	K4
CO5	Evaluation of financial products such as mutual fund scheme, factoring, forfeiting.	K5
CO6	To give exposure to the learners to acquire employment in financial service sector.	K6

## SYLLABUS

### UNIT I

#### **Introduction to Financial Services:**

Meaning, Scope and Importance of Financial services - Features - Classification of financial services - Fund Based and Non-fund Based Services - New Financial Products and Services - Innovative Financial Instruments - Problems in financial Sector. (13 Hrs)

### UNIT II

#### **Merchant Banking and Venture Capital**

Merchant Banking: Meaning and Definition of Merchant Banking – Origin - Merchant Bank vs. Commercial Banks – Services of Merchant Banks.

Venture Capital: Meaning – Concept – Features – Importance – Activities of Venture Capital Funds – Methods of Venture Financing. (13 Hrs)

### UNIT III

#### **Mutual Fund, Factoring and Forfeiting**

Mutual Fund: Meaning, Definition and Scope – Origin – Types – Importance – Organization and Operation of Mutual Fund – Mutual Fund in India – Reasons for slow growth.

Factoring – Meaning – Functions – Types of factoring – Factoring vs Discounting – Causes and Benefits of Factoring.

Forfeiting – Meaning – Factoring Vs. Forfeiting – Benefits and Drawbacks of Forfeiting. (13 Hrs)

### UNIT IV

### Securitization of Debt and Derivatives:

Securitization of Debt- Meaning and Definition – Securitization vs. Factoring – Structure of Securitization – Benefits – Conditions for Successful Securitization – Securitization of Asset.

Derivatives – Meaning and Definition –Importance - Kinds of Financial Derivatives – Forward – Features of Forwards – Types of Futures – Forwards vs. Futures – Advantages of Forwards and Futures – Options – Features of Option – Share Option – Currency Option – Swap – Features of Swap – Kinds of Swap – Advantages and Disadvantages – Derivatives in India. (13 Hrs)

### UNIT V

#### Credit Rating:

Credit Rating – Meaning and Definition – Functions of Credit Rating – Benefits of Credit Rating – Credit Rating Agencies: CRISIL-IICRA-CAREDCR-ONICRA – SEBI Guidelines. (13 Hrs)

**Note:** Distribution of Marks: Theory 100 % .

#### Text Book:

Authors	Title	Publisher	Year of Publication
Gordon E. and Natarajan K.	Financial Markets and Services	Himalaya Publishing House New Delhi	2001

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gurusamy S.	Financial Services and System	Tata McGraw Hill Education Private Limited New Delhi	2010
2	Jha S.M.	Service Marketing	Himalaya Publishing House New Delhi	1997
3	Khan M.Y.	Financial Services	Tata McGraw Hill Publishing Company Limited Mumbai	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI SEMESTER

19SEU04	COMMERCE PRACTICAL	CATEGORY	L	P	CREDIT
		Core: Skill Enhancement Course: IV	-	26	2

### OBJECTIVES

To enable the learners to

- Be familiar with the practical aspects of commerce
- Become aware of the present practical needs in day-to-day life
- Get training in the filling up of the various forms used in the field of commerce and
- Develop the skills of preparing documents used in business.

### A. BUSINESS CORRESPONDENCE AND OFFICE METHODS (3 Hours)

- Filling up of e- money order form.



2. Job application/Resume.
3. Layout of a business letter.
4. Blue print/sketch of an office.
5. Filling of papers.
6. Handling e-mail.

**B. ACCOUNTING (2 Hours)**

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO.

**C. COST ACCOUNTING (2 Hours)**

9. Specimen of stock register, pay roll/wage sheet.
10. Form of Bin Card and Form of Time Card.
11. Filling of Material Order and Material Requisition.

**D. TAXATION (3 Hours)**

12. Filling up of Income Tax Returns and PAN application form.
13. Filling up of sales tax form.
14. Filling up of Income Tax Refund form.
15. e-filling of Income Tax Returns.

**E. SECRETARIAL PRACTICE (2 Hours)**

16. Drafting of Notice, Agenda and Minutes for Meeting.
17. Chart showing Organisation Structure.
18. Factory Layout.

**F. MARKETING (2 Hours)**

19. Collection of different types of advertisement.
20. Preparation of an advertisement copy.
21. Market Survey.

**G. INVESTMENT MANAGEMENT (3 Hours)**

22. Filling up of Demat application form.
23. Filling up of share application form for IPO.
24. Filling up of Mutual Fund application form.
25. Filling up of Mutual Fund Certificate.

**H. STATISTICS**

26. Diagrammatic presentation of data for Export/Import of a company for 'n' years.

**I. COMMERCIAL LAW (2 Hours)**

27. Preparation of contract – specimen form.
28. Statement of P.F. Contribution.

29. Statement of E.S.I. Contribution.

**J. BANKING (4 Hours)**

30. Filling up of Account Opening Form.

31. Knowledge of various forms used in day-to-day banking – Cheque – Pay-in-Slip –  
Withdrawal Form – Transfer Form – Draft.

32. Currencies of important countries

33. Form of Credit Card.

34. Filling up of ATM application form.

35. Filling up of Loan Application Form.

**K. GENERAL (3 Hours)**

59. Filling up of Railway/Bus Reservation/Cancellation forms.

60. Filling up of Passport application form.

61. Filling up of Aadhar card and PAN card.

**I, II, III, IV, V & VI SEMESTER**

		CATEGORY	L	P	CREDIT
19CPU03,19CPU09, 19CPU15,19CPU21, 19CPU26,19CPU33	COMPREHENSION IN COMMERCE (Self study /Online Exam)	Core	-	-	1

The Comprehension in Commerce examination will be conducted at the end of each semester I, II, III, IV, V, VI for a maximum of 50 marks which consists of

**Comprehension (Multiple Choice Questions) (50x1=50) 50 marks**

The students are examined on Core, Core Allied, Core Elective papers studied in I, II, III, IV, V & VI Semester. In the comprehension component, the students are tested on their grasping ability of the subjects of study.