

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

**B.COM (PROFESSIONAL ACCOUNTING) - REGULATIONS**

**(Candidates admitted from 2020-2021 onwards)**

## **I. SCOPE OF THE COURSE**

**B.Com (PA)** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, CMA, and CS etc.

## **II. SALIENT FEATURES**

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

### **III. OBJECTIVES OF THE COURSE**

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

### **PROGRAMME OUTCOME**

**PO - 1:** After completing three years of B.Com (PA) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

**PO - 2:** The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

**PO -3:** The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

### **Program Specific Outcome (PSO)**

**PSO - 1** Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

**PSO - 2** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO - 3** Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

**PSO - 4** Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO - 5** Learners will gain thorough systematic and subject skills within various disciplines of accounting.

**PSO - 6** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO - 7** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

**PSO - 8** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

**PSO - 9** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO - 10** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO - 11** Learners will be able to do higher education and advance research in the field of commerce and finance

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu /university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

### **REGULATIONS**

#### **V. TRANSITORY PROVISIONS**

Candidates who have undergone the UG Course of study 2020-21 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2021-22. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

## **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

## **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

## **Duration**

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

## **Curriculum**

### **U.G. Programme**

Part - I	-	Tamil / Hindi / Malayalam / any other
Part - II	-	English
Part - III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part - IV	-	Skill Based Electives Non – Major Electives Environmental Studies Value Educations
Part - V	-	Extension activities

### **Extension Activities**

All students should enroll in **Part V Vivekanandha Outreach Programme**

– to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

### **The medium of instruction and Examinations**

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

### **Evaluation of the students**

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

### **Continuous Internal Assessment (CIA)**

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

### Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1. CIA Test I & II (Average)	-	5	5
2. Model Examination	-	10	5
3. Assignment	-	5	5
4. Seminar	-	0	5

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- Attendance

Upto 75%	-	0		
76 – 80%	-	1		
81 – 85%	-	2	}	5
86 – 90%	-	3		
91 – 95%	-	4		
96 – 100%	-	5		
				5
				5
				----
				----
<b>Total</b>	-			<b>25</b>
				<b>25</b>
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CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Head of the Department and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

## End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

## End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

## Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

## **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

**For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.**

## **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after  $\frac{1}{2}$  hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

## **Malpractice**

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.



## **Valuation**

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

## **Revaluation and Transparency**

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

## **PASSING MINIMUM**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

## **MODERATION**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

## **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

## **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

### **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

### **Credit for U.G. Course**

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	67	79
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (2)	4	4
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
<b>Total</b>		<b>140</b>	<b>140</b>

### **Credit for P.G. Course**

<b>Particulars</b>	<b>Credit</b>
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

### **Mark Statement**

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

### **Classification, Grade, Grade Point, GPA & CGPA**

The grades are given on the basis of the percentage of marks scored by the students as shown below:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re – appear

- \* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.
- \* Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were credited

For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\quad}{\quad}$$

Sum of the credits of the courses in a semester

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\quad}{\quad}$$

Sum of the credits of the courses of the entire programme

### **Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

### **Transfer of Students**

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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## **B.COM(PA)**

### **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

- 1) To address the growing demand for quality accounting professionals in small, medium and large scale industries.
- 2) To facilitate economic independence to the women by making them effective accounting practitioners.
- 3) To imbibe skill sets that equip the students to undertake research initiative in accounting practices of business enterprises.
- 4) To inculcate the entrepreneurial attitude that motivates the students to start their own venture.

### **PROGRAMME SPECIFIC OUTCOMES**

<b>PSO NUMBER</b>	<b>PSO STATEMENT</b>
<b>PSO1</b>	1. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
<b>PSO2</b>	2. Learners will be able to recognise features & roles of businessman, entrepreneur managers, consultant, which will help learners to possess knowledge and other skills and to react aptly when confronted with critical decision making.
<b>PSO3</b>	3. Learners will be able to prove proficiency with the ability by engage in competitive exams like CA, Cs, CMA and other courses.
<b>PSO4</b>	4. Learners will involve in various co-curricular activities to demonstrate relevant foundational and theoretical knowledge of their academic major and to practical exposure.
<b>PSO5</b>	5. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PO and Knowledge level**

PO	Programme Outcome	Knowledge Level
1	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media;	K1
	confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	
3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and- effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6
7	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.	K6



8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.	K4
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

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**(Autonomous)**  
**ELAYAMPALAYAM, TIRUCHENGODE**  
**COURSE PATTERN-B.COM (PA)**  
**(WITH EFFECT FROM 2020-2021 ONWARDS)**

SEM	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - I</b>								
I	18U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
	20U1LE01B	Languages	Foundation English - I	6	3	25	75	100
	20U1PAC01	Core-1	Financial Professional Accounting - I	6	4	25	75	100
	20U1PAC02	Core-2	Fundamental of Computer Technology	6	4	25	75	100
	20U1PAA01	Allied - 1	Business Mathematics	4	4	25	75	100
	18U1VE01	Value Based Education	Yoga	2	2	25	75	100
	<b>Total</b>				<b>30</b>	<b>22</b>	<b>190</b>	<b>510</b>
<b>SEMESTER - II</b>								
II	18U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
	20U2LE02B	Languages	Foundation English - II	6	3	25	75	100
	20U2PAC03	Core - 3	Financial Professional Accounting - III	6	5	25	75	100
	20U2PAC04	Core - 4	Business Communication and Report writing	6				
	20U2PAC05	Core - 5	Indian Economic Development	4	4	25	75	100
	19U2PAA02	Allied - 2	Statistics for Business	4	2	40	60	100
	18U2ES01	Value Based Education	Environmental Studies	2	4	25	75	100
<b>Total</b>				<b>30</b>	<b>21</b>	<b>165</b>	<b>435</b>	<b>600</b>

	Subject Code	Course	Subject Title	Hrs / Week	Cred	Int. Mar	Ext. Mar	Total Mar
<b>SEMESTER - III</b>								
III	20U3PAC06	Core - 6	Corporate Accounting - I	6	5	25	75	100
	20U3PAC07	Core - 7	Business Law	5	5	25	75	100
	20U3PAC08	Core - 8	Principles of Marketing	6	5	25	75	100
	20U3 PAC09	Core - 9	Auditing and Assurance	5	4	25	75	100
	18U3PAA10	Core - 10	Strategic Management	4	4	25	75	100
	20U3PAS01	SBEC - I	GST Applications	2	1	25	75	100
	20U3PAN01	NMEC - I	Women's Rights	2	2	25	75	100
<b>Total</b>				<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>
	Subject Code	Course	Subject Title	Hr s /	Credi	In t.	Ex t.	To tal
<b>SEMESTER - IV</b>								
IV	20U4PAC11	Core - 11	Corporate Accounting - II	6	5	25	75	100
	20U4PAC12	Core - 12	Company Law	6	5	25	75	100
	20U4PAC13	Core - 13	Banking Theory	5	4	25	75	100
	20U4 PAC14	Core - 14	Entrepreneurship Theory And Practice	5	4	25	75	100
	20U4PAC15	Core - 15	Computerized Financial Accounting	4	4	25	75	100
	20U4PAS02	SBEC - II	In-plant Training	2	1	25	75	100
	20U4PAN02	NMEC - II	Principles of Commerce	2	2	25	75	100
<b>Total</b>				<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>

## FINANCIAL PROFESSIONAL ACCOUNTING – I

<b>SUBJECT CODE: 20U1PAC01</b>		
<b>SEMESTER – I</b>	<b>CREDIT: 5</b>	<b>HOURS: 60</b>

### **OBJECTIVES**

1. To gain working knowledge of the principles and procedures of accounting and their application to different practical situations.
2. To familiarize the students with financial transactions and enable the students to prepare the final accounts of various Concerns.

#### ***Learning Outcome***

*Students will be able to pass journal entries and prepare ledger accounts.*

*Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	To write the Accounting principles in accordance with appropriate Accounting Concepts & Conventions.	<b>K1</b>
<b>C02</b>	Preparation of Bank Reconciliation Statement, ratification of error.	<b>K2</b>
<b>C03</b>	Preparation of Final Accounts of the concerns with the Adjustments	<b>K4</b>
<b>C04</b>	Preparation of accounting information for non-trading concerns and evaluation of Income and Expenditure.	<b>K5</b>
<b>C05</b>	To know about Consignments and Joint Ventures	<b>K3</b>

Unit	Syllabus Content	No. of Hours
I	Introduction of Accounting: Meaning and Scope of accounting – Accounting Principles, Concept and Conventions–Journal–Ledger–Subsidiary Books excepting Bills Receivable and Bills Payable book –Trial Balance.	12
II	Bank Reconciliation Statements: Reconciliation between Cash Book and Pass Book–Rectification of Errors–Bills of Exchange.	12
III	Preparation of Final Accounts–Trading Profit & Loss Account and Balance Sheet (with adjustments).	12
IV	Non-Trading concern–Income and Expenditure Account–Receipts and Payments Account–Average Due Date	12
V	Consignments –Valuation of stock –Normal loss–Abnormal loss – Joint ventures excluding memorandum.	12

**NOTE:** The question paper shall cover 80%Problem and 20% practical.

**Content beyond the Syllabus:**

1. List out various accounting concepts and conventions
2. List out Various Accounting Standards including Ind AS
3. Collection & recording of Bank Reconciliation statement with regard to any suitable situation.
4. Collection and recording process in Receipts and payments.
5. Ascertainment of Normal Abnormal Loss

**TEXT BOOK**

1. T.S.Reddy & A.Murthy, –Financial Accounting, Margham Publication, Chennai(2012)

**REFERENCE BOOKS**

1. 1. T.S Grewal, –Introduction to Accountancy, S.Chand& Company Ltd, 8th revised edition 2013.
2. 2.S.R.N pillai&Bhagavathi,–Introduction to Accountancy,S.Chand& Company Ltd. (2002).
3. 3. Jain &Narang,–Advanced Accountancy, 7<sup>th</sup> revised edition, 2008.
4. K.L.Nagarajan,N.Vinayagakam,P.Lnagarajan,–Principles of Accountancy ||,S.Chand& Company Ltd, reprint 2010.

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

<b>Subject Title</b>	<b>Fundamentals of Computer Technology</b>	<b>Semester</b>	<b>I</b>
<b>Subject Code</b>	<b>20U1PAC02</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Core - Theory (I B.COM (Professional Accounting))</b>	<b>L:T:P:C</b>	<b>4:0:0:4</b>

### **COURSE OBJECTIVE**

To learn about the I/O devices, Memory, Various components in system and the principles of computer system.

### **COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

**C01:** Recall the concept of computer system, its components and types of computers (K1)

**C02:** To understand the Characteristics of Computers and parts of Computers (K2)

**C03:** Analyze the different types of input, output and storage devices (K4)

**C04:** Analyze the Concepts of Computer Networks and its types (K3).

**C05:** To know about the structural design of Computer Network Architecture (K6)

**C06:** Understand the MS-Office software (K5)

**C07:** Understand the MS-Excel, Functions and Conditioning (K7).

### **MAPPING WITH PROGRAM OUTCOMES**

<b>CO/PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>
<b>C01</b>	✓			
<b>C02</b>	✓			
<b>C03</b>	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓
<b>C05</b>	✓	✓		
<b>C06</b>	✓	✓		
<b>C07</b>	✓	✓	✓	

Unit	Syllabus Content	Level	Number of Sessions
I	Introduction to computers: Introduction – Characteristics of computers – Generation of computers - Classification of Digital computer systems: Introduction – Microcomputers- Minicomputers – Mainframes – Supercomputers – Network computers – Components of computer: Introduction – Parts of computer.	K1	12
II	Input devices: Keyboard – Mouse – Trackball – Touch screen – Scanners. Output devices: Monitor – Printer – Plotter – Multimedia Projector. Secondary storage devices: Magnetic Tape – Magnetic disk – Optical disk. Programming Languages, Compilers, and Interpreters.	K2	12
III	Internet : Introduction – Internet Access – Internet Basics –Internet Protocols – URL – WWW – Search engines – E-mail.	K1	12
IV	Introduction to MS-Office: About MS Office – Why MS-Office.MS-word: Word basics-Formatting Features-Menus-Toolbars and their Icons-Word Formatting Toolbar-Working with text and formatting-Creating Tables-Mail Merge.	K4	12
V	MS-EXCEL: Excel Basics-Introduction-Menus-Toolbars-Icons-Opening Excel-Cells-Entering and Editing Data-Creation of Chart-Entering Formulas-Functions-Sorting-Filtering-Conditional formatting.	K4	12

#### Learning Resources

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. “Computer Applications in Business”, “Alexis Leon, Mathew’s Leon, Vijay Nicole Imprints Pvt Ltd, 2013.</li> <li>2. Sanjay Saxena, “MS-OFFICE 2000 for Everyone”, Vikas Pub.House, NewDelhi.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Fundamentals of Information Technology, A and Leon M,Leon,Vikas 2002</li> <li>2. A first Course in Computers, Saxena, Sanjay, Vikas Publishing 1998</li> <li>3. Fundamentals of Information Technology, Bharioke, Deepak Excel Book, 2000</li> </ol>
<b>Web Sites / Links</b>	<ol style="list-style-type: none"> <li>1. <a href="http://www.allonlinefree.com/computer-applications-in-business-notes/">www.allonlinefree.com/computer-applications-in-business-notes/</a></li> <li>2. <a href="https://www.slideshare.net/adnanabdullah92/computer-application-to-business">https://www.slideshare.net/adnanabdullah92/computer-application-to-business</a></li> <li>3. <a href="https://en.wikipedia.org/wiki/Microsoft_Office">https://en.wikipedia.org/wiki/Microsoft_Office</a></li> </ol>



**BUSINESS MATHEMATICS****SUBJECT CODE: 20U1PAA01****CLASS: I-B.COM (PA)****SEMESTER - I****CREDIT : 4****HOURS : 60****Objective:**

1. To gain knowledge of Set Theory, Matrix and its importance.
2. Acquire the knowledge about Mathematics Finance in different situations

**Learning Outcome**

- 1) Students will be able to know the Basic Concepts of Set Theory and Matrix.
- 2) Students will be enhanced the Mathematics Finance Concepts in various situation.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To gain clear idea about Set Theory.	<i>K3</i>
<b>CO2</b>	To gain clear idea about Matrix.	<i>K3</i>
<b>CO3</b>	To understand the importance of Inverse Matrix	<i>K5</i>
<b>CO4</b>	To know about the importance of Simple & Compound Interest	<i>K3</i>
<b>CO5</b>	To aware the importance of Annuities	<i>K5</i>

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Set Theory: definition –types of sets-sets operations-loans and the properties of set (without proofs)-verification using Venn diagram only-principle of inclusion and exclusion statement problems only.	<b>12</b>
<b>II</b>	Matrices: definition of matrix-types of matrix – matrix operation-determinants- solving simultaneous equations in three variables using Cramer's scale.	<b>12</b>
<b>III</b>	Inverse of a matrix: definition – inverse of a matrix finding inverse of $3 \times 3, 2 \times 2$ non-singular matrices – solving simultaneous equations in 2 & 3. Unknowns using inverse method-input , output analyses for $2 \times 2$ input, output matrix only-simple problems.	<b>12</b>
<b>IV</b>	Mathematics of finance: simple interest and compound interest-effective rate and normal rate of interest.	<b>12</b>
<b>V</b>	Depreciation –annuities –present value of an immediate annuity –present value of an annuity due – amount of an immediate annuity –amount of an annuity due- problems only	<b>12</b>

**Text Book:**

Navanitham P A,"Business Mathematics & Statistics" Jai Publishers, Trichy-21.

**Reference Books:**

1.Sundaresan and Jayaseelan,"Introduction to Business Mathematics," Sultan Chand Co & Ltd, New Delhi

2.Sanchetti D C and Kapoor , V K," Business Mathematics" , Sultan Chand Co& Ltd, new delhi

3.G K Ranganath C S Sampamgirm and Y Rajan A- Text Book Business Mathematics – Himalaya Publishing House.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U2PAC03		
SEMESTER – II	CREDIT: 4	HOURS: 60

### FINANCIAL PROFESSIONAL ACCOUNTING – II

#### OBJECTIVES

1. To have working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.
2. To gain working knowledge of the principles and procedures of accounting and their application to different practical situations.

#### *Learning Outcome*

*Students will be able to prepare Branch Accounts and Hire Purchase system*

*Students will be able to prepare common balance sheet and unrealized profit.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To write the Depreciation and various methods of Depreciation	K1
C02	To Prepare the statement of affairs method and conversion methods and single entry system	K2
C03	Preparation of Hire purchase trading account- Installment purchase system	K4
C04	To know about the types of branches and calculation of Net profits	K5
C05	To know about National and International Accounting Standards	K3

Unit	Syllabus Content	No. of Hours
I	Depreciation and various methods of depreciation–Straight line method–Diminishing Balance method –Sinking fund method – Insurance policy method–Reserves and Provisions–Insurance claim	12
II	Meaning of Royalty –Explanation of technical terms–Sub lease–Accounting treatments Single Entry System–Meaning and features–Statement of Affairs method and conversion methods – Investment Accounting.	12
III	Hire purchase – Installment purchase system -Distinction between hire purchase and installment system –Accounting treatment from the point of view of various parties.	12
IV	Branch accounts: meaning –Types of branches – Branch accounts – Debtors system, Stock & Debtors system. Departmental accounting – Distinction between departments and branches – Calculation of net profit of various departments – Allocation of expenses – Preparation of common balance sheet-Treatment of unrealized profit	12
V	Accounting Standards : National and International.	12

**NOTE:** The question paper shall cover 80%Problem and 20% practical.

**Content beyond the Syllabus:**

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.

**TEXT BOOK**

1. T.S. Reddy &A. Murthy, Financial accounting- Marghampublications,Chennai

**REFERENCE BOOKS**

2. T.S Grewal,—Introduction to Accountancy ||, S. Chand & Company Ltd, eighth revised edition, 2013.
3. 2. S. R.N Pillai&Bhagavathi, —Introduction to Accountancy || ,S.Chand& Company Ltd.(2002).
4. K.LJain&Narang,—Advanced Accountancy,7threvised edition, 2008.
5. N.Vinayagakam,P.LNagarajan,—Principles of Accountancy ||,S.Chand& Company Ltd. Reprint

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**SUBJECT CODE: 20U2PAC04****SEMESTER – II****CREDIT : 3****HOURS : 45****BUSINESS COMMUNICAION & REPORT WRITING****Objective:**

1. To gain knowledge of Business Correspondence and its importance.
2. Acquire the knowledge about Report Writing in different situations.

***Learning Outcome***

*Students will be able to know the nature and various forms of business Correspondence Students will be enhanced with Business Communication & Report writing.*

*Students will be able to get sustained in their career by their communication skills.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>C01</b>	<b><i>Discuss</i></b> the objectives process, functions and importance of business letters. <b><i>Comply</i></b> the rules and write business letters.	K3
<b>C02</b>	<b><i>Write</i></b> letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. <b><i>Conform</i></b> the points to be considered while writing these letters.	K1
<b>C03</b>	<b><i>Write</i></b> circulars, sales and collection letters in the appropriate format. <b><i>Display</i></b> the techniques to use mail merge in sending circular letters.	K2
<b>C04</b>	<b><i>Differentiate</i></b> business correspondence with agencies, banks and insurance companies. <b><i>Conform</i></b> the points to be considered while writing these letters.	K4
<b>C05</b>	<b><i>Formulate</i></b> resume to apply for a job. <b><i>Illustrate</i></b> the techniques in report writing. <b><i>Summarize</i></b> the essentials of a good report and its types.	K5

UNITS	CONTENT	Hours Allotted
I	<b>Communication in Business:</b> Business Communication - Objectives and importance-Process - Business letter-Functions- Effective Business Letters-Appearance and Layout-Kinds of a business letters.	9
II	<b>Letter Correspondence I:</b> Letters of Enquiry-replies-orders-cancellation-Complaints-Claim and Adjustments.	9
III	<b>Letter Correspondence II:</b> Circular Letters and Sales Letters-Collection letters. Use of mail merge in sending circular letters.	9
IV	<b>Letter Correspondence III:</b> Letters relating to Agency-Bank correspondence-Insurance Correspondence-Drafting skills for job Application - Curriculum Vitae through E-Mail.	9
V	<b>Report &amp; Resume Writing:</b> Report-Meaning-Essentials of Good Report-Types of Reports - Resume writing - Essential elements of Resume - Tips & Conventions.	9

**Practical / Skill Development:**

- Preparing resume for self and any passing-out senior students.
- Draft a mail for Business correspondence.

**Content beyond the Syllabus: (Self Study & Guest Lecture)**

1. Writing Effective Mails.
2. Prepare a sample business report.

**TEXT BOOK:**

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons (2011).

**REFERENCE BOOKS:**

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.
2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall, (2011).
3. M.S.Ramesh and C.C.Pattenshetty, *Effective Business English and Correspondence*, New Delhi, R.Chand and Company Publications (2018).
4. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education (2017).

**SUBJECT CODE: 19U2PAA02 CLASS: Professional Accounting**

**SEMESTER - II**

**CREDIT : 4**

**HOURS : 60**

**STATISTICS FOR BUSINESS (Allied-COM)**

**Learning Objectives:**

- 1) To promote the knowledge of applying statistical techniques in business.

**Learning Outcomes:**

- 1) *Students will be able to understand the nature and characteristics Business Statistics.*
- 2) *Students will understand the importance of Business Statistics.*
- 3) *Students are able to know the trends in Business Statistics.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	To define the meaning of Statistics and compare the data between primary and secondary.	K1 to K6
<b>C02</b>	To understand the data and create the tables and diagrams.	K1 to K6
<b>C03</b>	To find the measures of central tenancy and evaluate its values.	K1 to K6
<b>C04</b>	To select the proper tools for business analysis and test the correlation	K1 to K6
<b>C05</b>	To select and Calculatethe Index Numbers.	K1 to K5

PO C0	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	✓	-	-	✓	✓	✓	-	✓	✓	-	✓	✓	-	✓
C02	✓	✓	✓	-	-	✓	-	✓	✓	✓	✓	-	✓	✓	-
C03	✓	✓	-	✓	✓	-	✓	-	-	✓	✓	✓	-	✓	✓
C04	✓	✓	-	✓	-	✓	✓	-	✓	-	✓	✓	✓	-	✓
C05	✓	✓	✓	-	✓	✓	-	✓	✓	✓	-	-	✓	✓	-



### **UNIT- I : Introduction about the Statistics for Business**

Origin - Meaning - Definition of statistics – Characteristics – Functions - Uses of statistics in business - Advantages and limitations of statistics - Statistical investigation - Questionnaire: Meaning – Definition - Preparation of questionnaire -Data collection - Primary data and Secondary data - Application of questionnaire in business research. **(12 Hours)**

### **UNIT-II : Procedure for selection and methods of presentation of data**

Sampling: Meaning – Definition – Features - Methods of sampling. Tabulation: Meaning - Definition- Formation of frequency tables - Diagrams: Meaning -Diagrammatic presentation of statistical data - Types of diagrams - Simple problems in Graphic presentation of Statistical data – Histograms - Frequency Polygon -Frequency Curve – Ogives - Simple Problems. **(12 Hours)**

### **UNIT-III : Averages including business averages**

Measures of Central Tendency - Averages including business averages (Mean) -Functions and Objectives of Averages, Median and Mode (All methods) - Measures of Dispersion(All measures) - Simple Problems. **(12 Hours)**

### **UNIT-IV : Tools for business analysis**

Measures of Skewness: Karl Pearson's Co-efficient of skewness and Bowley's Co-efficient of skewness. Correlation Analysis: Meaning - Scatter Diagram - Karl Pearson's correlation - Spearman's Rank correlation. Regression analysis: Meaning – Uses - Difference between correlation and regression analysis - Simple problems. **(12 Hours)**

### **UNIT-V : Index Numbers for business applications**

Index number – Meaning - Characteristics and uses - Laspeyre's, Paasche's and Fisher's ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of construction of index numbers - Simple problems. **(12 Hours)**

### **Distribution of Marks: 80% Problems and 20%Theory**

**Text Books:** Gupta S.P, "Statistical Methods", Sultan Chand and Sons, New Delhi.

**Reference Books:**

1. Gupta S.P,Gupta.P.K and Man Mohan, “Elements of Business Statistics and Operation Research”, Sultan Chand and Sons, New Delhi.
2. Navnitham P.A,“Business Mathematics and Statistics”,JaiPublishers,Trichy.

SUBJECT CODE: 20U2PAC05		
SEMESTER – II	CREDIT: 3	HOURS: 45

**INDIAN ECONOMIC DEVELOPMENT**

**Objective:**

1. To provide basic knowledge of economics and understand the concepts and principles of economics.
2. To understand the various economics models and tools required to run a business.

***Learning Outcome***

*Students will be able to know the nature and various factors relating to Economics.  
Students will be enhanced with various system of Indian Economy.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To classify the clear idea about general Economics	K3
CO2	To show them aware about different forms of economy.	K1
CO3	To estimate them understand the importance of Market based on the objectives.	K2
CO4	To compare awareness about Industry, Agriculture.	K4
CO5	To evaluate the knowledge about inflation and also acquire insight in distribution of wealth mechanism and effective taxation.	K5

Unit	Syllabus Content	No. of Hours
I	<b>Economic Development &amp; Growth</b> Introduction to Economic Growth and Development - Measuring Economic Development: Concepts of National Income, Physical Quality of Life Index (PQLI), Human Development Index (HDI) and other indices.	9
II	<b>Features of Under Developing Countries</b> Characteristics of Under Developing Countries - Factors determining Economic Development - Population and Economic Development - Theories of Demographic Transition - Human Resource Development and Economic Development.	9
III	<b>Agriculture and Economic Development</b> Agriculture- Contribution to Economic Development, Green Revolution – Irrigation- Minor, Medium, Major Irrigation Works. Land Reforms, Food Policy and Public Distribution System.	9
IV	<b>Industry and Economic Development</b> Industry- Role of industries in Economic Development- Large and Small Scale Industries – New Economic Policy 1991-Importance of service Sector in Economic Development.	9
V	<b>Planning and Economic Development</b> Five Year Plans in India – Achievements and Failures- Economic Development under Five Year Plans.	9

**Content beyond the Syllabus:**

1.To understand the concepts of the business Economics and the various forms of Business Economics.

2.To know the Inflation, Deflation, Taxation Process in the economics.

**TEXT BOOK:**

**RECOMMENDED TEXTS:**

1. I.C. Dingra, Indian Economy
2. RuddarDatt&K.P.M.Sundharam, Indian Economy – S.Chand& Sons – New Delhi
3. K.N. Agarwal, Indian Economy – Problems of Development of Planning – WishwaPrakasan –New Age of International Ltd.

4. S.K. Misra & V.K. Puri, Indian Economy – Its Development – Himalaya Publishing House – Mumbai.

#### REFERENCE BOOKS

1. Managerial Economics, M.L.Jhingan, J.K.Stephen, Vrinda Publications (p)ltd, 2nd Edition 2012
2. Ruddar Dutt & Sundram K.P.M-Indian Economy – Scand & company ltd.(1993)
3. Seth. M.L- Principles of Economics – Lakshmi Narain Agarwal. (1991)
4. Seth. M.L-Money, Banking, International trade – Lakshmi Narain Agarwal Educational Publishers , Agra,(1991).

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U3PAC06		
SEMESTER - III	CREDIT : 5	HOURS :90

### CORPORATE ACCOUNTING - I

#### **OBJECTIVES:**

1. To familiarize the Students with the different types of shares and preparation of journal entries.
2. The lay down the foundation and to learn how to treat redemption of shares and debentures, valuation of shares.

#### **LEARNING OUTCOME:**

- *Students will be able to pass journal entries for issue shares and debentures and reissue of shares and debentures.*
- *Students will be able to understand various methods of redemption of shares and debentures.*
- *Students will be able to know the underwriting of shares and valuation of goodwill.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	K2
<b>CO2</b>	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1
<b>CO3</b>	To Demonstrate the knowledge in understanding Debentures and Issue and redemption of Debentures	K3
<b>CO4</b>	To Distinguish the underwriting of shares and valuation of goodwill.	K4
<b>CO5</b>	To Integrate the Final accounts according to companies Act 2013 and Profit prior to incorporation.	K6

## **UNIT -I**

**Shares** – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment - par, premium and discount – Forfeiture and Re- issue of shares- par and discount-Effects of Pro-rata Allotment on Forfeiture of Shares-Reissue of Forfeited Shares. **(19 Hours)**

## **UNIT -II**

**Preference shares-** Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares-redemption without fresh issues of shares-Redemption at par out of fresh issue of shares - redemption partly out of profit and partly out of fresh issue of shares –Redemption at premium partly out of fresh issue and partly out of profits - redemption by capitalization of undistributed profit/reserves. **(17 Hours)**

## **UNIT - III**

**Debentures** - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share –Terms relating to issue price and condition of redemption of debenture-Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion-Cum –Interest and Ex- Interest. **(19 Hours)**

## **UNIT -IV**

**Underwriting of Shares** – Purpose and importance of Underwriting- Valuation of Shares – Asset Backing Method, Yield-Basis Method, Fair Value Method - Valuation of Goodwill - Average profit – super profit- capitalization of super profit - Annuity Method. **(18 Hours)**

## **UNIT-V**

**Preparation of final accounts of companies** -Form of Statement of Profit and Loss-Content of Statement of Profit and Loss-Form of the Balance sheet-Content of Balance sheet.  
**International Financial Reporting Standards** - Meaning of IFRS - a brief theoretical study of International financial reporting standards (IFRS) 1 – 15. **(17 Hours)**

**NOTE: The question paper shall cover 80% Problem and 20%Theory**

### **CONTENT BEYOND THE SYLLABUS:**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition.

### **TEXT BOOK:**

1. Advanced Accountancy – S.P.Jain & K.L.Narang. Kalyani Publications., Fifth Edition 2018.

### **REFERENCE BOOKS**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai, Fourth Edition 2019
2. Advanced Accountancy - M.C. Shukla & T.S. Grewal, S. Chand Publications, Fifth Edition 2019
3. Advanced Accountancy - R.L. Gupta & Radhaswamy, Sultan & Chand, Chennai - 17, Fifth Edition 2018.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 20U3PAC07		
SEMESTER - III	CREDIT : 5	HOURS : 75

### BUSINESS LAW

#### OBJECTIVES:

1. This course is designed to provide the student with knowledge of the legal environment of business and legal principles.
2. To make the students to learn about legal aspects of Business.

#### **LEARNING OUTCOMES:**

- *Identify the fundamental legal principles behind contractual agreements.*
- *Examine how businesses can be held liable in tort for the actions of parties contract.*
- *Acquire knowledge about previous cases and real time issues,*
- *Understanding Negotiable Instruments and practical knowledge.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To outline contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K4
CO2	To prove legality and Statute of Frauds in contracts, Identify contract remedies	K5
CO3	To discuss Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1
CO4	To apply Contract of Agency - Agent and Agency- kinds of Agencies.	K4
CO5	To create Negotiable Instruments and legal aspects.	K6



## **UNIT I**

**The Indian Contract Act 1872:** Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract - - Intention to create Legal Relations -Legal Consideration – Capacity to Contract. **(15 Hours)**

## **UNIT II**

**Misrepresentation** -Free Consent – Coercion and undue Influence -Mistake -- Fraud -- Legality of Object – Agreement not declared Void – Legal Formalities- Contingent Contracts – Performance of Contract – Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract. **(14 Hours)**

## **UNIT III**

**The Sale of Goods Act 1930:** Contract of sale Meaning and Difference between Sale and Agreement to Sale - Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non- owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications. **(16 Hours)**

## **UNIT IV**

**Contract of Indemnity and Guarantee** -Contract of Bailment- Contract of Agency – Introduction - Agent and Agency- Kinds of Agencies – Classification of Agent – Duties and Rights of Agent- Termination of agency. **(14 Hours)**

## **UNIT V**

**The Negotiable Instruments Act 1881-** Meaning, Characteristics, and Types of Negotiable- Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course - Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque. **(16 Hours)**

### **CONTENT BEYOND THE SYLLABUS:**

1. Legal aspects of Business.
2. Negotiable Instruments.
3. Agency Transactions.

### **TEXT BOOK:**

1. Kapoor N.D.(2015), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

**REFERENCE BOOKS:**

1. Kuchhal, M.C. & Vivek Kuchhal (2019), *Business Law*, Vikas Publishing House, NewDelhi.
2. SN Maheshwari & SK Maheshwari (2018), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2019), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2018), *Business Law*, McGraw Hill Education

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 20U3PAC08		
SEMESTER – III	CREDIT : 4	HOURS : 90

**PRINCIPLES OF MARKETING**

**Objectives:**

- To facilitate understanding the conceptual framework of marketing.
- To create the marketing knowledge and applications in decision making under various environmental constrains.

**Learning Outcomes:**

- *Applying principles to create market strategy which optimizes the marketing.*
  - *Develop a value proposition for a product life cycle demonstrating the market research..*
- *Identifying key components for launching a product and generating market demand for the product life cycle.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Compute of Market segmentation and capacity and recognition of the government policy.	<b>K3</b>
<b>C02</b>	Describe of New product development process and branding strategies and positioning.	<b>K1</b>
<b>C03</b>	Summarize Performance of psychological theories and market research information process.	<b>K2</b>
<b>C04</b>	Examine of Channel of distribution and intermediaries.	<b>K4</b>
<b>C05</b>	To estimate promotional decisions and mix advertising.	<b>K5</b>

### **UNIT-I**

Marketing management – Meaning – Definition- Nature and scope of marketing-Role of marketing in modern organization-Marketing process- Marketing functions- Marketing Mix- Market planning-organizing-environment-government policies. **(18 Hours)**

### **UNIT-II**

Product planning and policy-Product Mix-New product development process-Product life cycle-Grading-standardizing-packaging-Brand equity-Branding Strategies and positioning. **(17 Hours)**

### **UNIT-III**

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshellin model-Psychological theory-Psychoanalytic theories-social Psychological theories-Tools to study Buyer behavior-Buying decision process-Market segmentation-Need-types-group of segmentation- Marketing Research and Information process. **(19Hours)**

### **UNIT-IV**

Pricing decision-Factors affecting price determination-pricing policy and strategies-Nature-functions-channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries. **(17 Hours)**

### **UNIT-V**

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity-Communication Process. **(19 Hours)**

#### **Text books:**

- 1.R.S.Pillai&Baghuvathi-Modern Marketing-S.Chand and Sons 2018.
- 2.C.B.Guptha &Rajan Nair-Marketing Management-Sulthan Chand&Sons,New Delhi.2017.

#### **References:**

- 1.Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2017.
- 2.Sherlekar- Marketing Management-Himalaya Publishing House Pvt Ltd.2018
- 3.Rajan Saxena-Marketing Management,MC,Graw Hill,Noida,U.P.2017
- 4.MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2018

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U3PAC09		
SEMESTER – III	CREDIT : 4	HOURS : 90

### AUDITING AND ASSURANCE

#### Objectives:

- To improve the students knowledge, audit, assurance framework and international auditing standards.
- To develop the students' with techniques used by auditors.
- To enhance the students' understanding of the audit function and special audit.

#### Learning Outcomes:

1. Applying the rules of Auditing and Assurance standards in internal and external audit.
2. To know about the Audit of Payments and Receipts and Impersonal Ledger.
3. *The student will enhance their knowledge about verification and valuation of Assets.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Familiarize the auditing and assurance standards practiced in India.	K3
<b>C02</b>	Understand the functions of International and Indian Accounting & Assurance standards board.	K1
<b>C03</b>	Apply the audit procedures in internal control and authenticity of cash flow transactions.	K2
<b>C04</b>	Implement effective internal control system in a firm through audit	K4
<b>C05</b>	Apply the knowledge gained in conduct of company audit and special audit.	K5

#### Unit I - Introduction to Auditing and Assurance standards

**Definition of Audit – Difference between** Book keeping, Accountancy and Auditing –Auditing and Investigation – Objects of an Audit- Types of Audit- - Audit Planning and Control - Audit Programme - Audit Working Papers - Audit Files, Ownership and Custody of Working Papers- Auditing and Assurance Standard - Setting Process - Role of International Auditing. **(18 Hours)**

#### Unit II Verification and Valuation of Audit

Verification and valuation of different kinds of Assets – Auditors positions in valuation of Assets - Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of

Obtaining Audit Evidence, Physical Verification, Documentation, Direct Confirmation - Representation by Management. **(17 Hours)**

### **Unit III - Internal Control**

Internal Check – Internal check for various transactions – internal audit and statutory audit – difference between internal and statutory audit – internal audit by external auditor – Limitations of internal control - Evaluation of internal control. **(19 Hours)**

### **Unit IV - Audit of Payments and Receipts and Impersonal Ledger**

Audit of Wages, Capital Expenditure, Other Payments and Expenses, Petty Cash Payments, Bank Payments, Bank Reconciliation , Audit of Receipts, Cash Sales, Receipts from Debtors and Other Receipts. Vouching Cash and Credit Purchases and Purchase Returns, Vouching of Cash and Credit Sales, - Audit of Impersonal Ledger, Capital Expenditure, Deferred Revenue Expenditure and Revenue Expenditure, Outstanding Expenses and Income, Repairs and Renewals. **(17 Hours)**

### **Unit V - Company Audit and Special Audit**

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, Special Points in Audit of Different Types of Undertakings, Educational Institutions, Hotels, Clubs, Hospitals, Hire Purchase and Leasing Companies (Excluding Banks ,Electricity Companies, Cooperative Societies, and Insurance Companies).- Role of Comptroller and Auditor General of India, Audit Reports, Qualifications, Disclaimers, Adverse Opinion, Disclosures, Reports and Certificates. **(19 Hours)**

### **Text Books:**

1. **Tandon B.N (2016), Practical Auditing** , S.Chand & Co., New Delhi.
2. **Saxana (2009), Principles of Auditing** – Himalaya publishing house, New Delhi.

### **Reference books:**

1. **Pradeepkumar, Beldev, Sachdeva (2015), Auditing theory and Practice** – 2008. Kalyani Publishers, New Delhi
2. **Ravendarkumar and Verendar Sharma (2009), Fundamentals of Practical Auditing.**Printince Hall of India. Pvt. Limited
3. **Sharma T.R. (2010), Auditing** , Sahitya Bhawan, New Delhi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



SUBJECT CODE: 20U3PAC10		
SEMESTER - III	CREDIT : 3	HOURS : 60

### STRATEGIC MANAGEMENT

#### OBJECTIVES:

1. To enlighten the students the Strategic Management
2. To create awareness about the Strategy Implementation.

#### LEARNING OUTCOME:

- ❖ *Applying Principles to create Functional Level Strategies.*
- ❖ *Develop a Information Systems Strategies.*
- ❖ *To Know about the Reengineering and strategy Implementation.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the Investors investment attitude	K3
CO2	Describe the rating agencies of India and Global	K1
CO3	Summarize Performance of. Indian Capital market	K2
CO4	Examine of fundamental and technical analysis-	K4
CO5	To know the Stock price movement and Indianeconomy system	K5

## **UNIT I**

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis. **(12 Hours)**

## **UNIT: II**

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus– Value Chain Analysis – Bench Marketing. **(11Hours)**

## **UNIT: III**

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies. **(13 Hours)**

## **UNIT: IV**

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation. **(11 Hours)**

## **UNIT: V**

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control **(13 Hours)**

**Note:** Question paper shall cover 100% theory

### **CONTENT BEYOND THE SYLLABUS:**

1. Strategic Management Techniques.
2. Strategic Management Controls.
3. Strategic Management in Business.

### **TEXT BOOKS:**

1. Business policy and Strategic management : S.Sankaran -MarghamPubligations.

**REFERENCE BOOKS:**

1. Strategic Management : Formulation,Implementation and Control :Pearce, McGraw- Hill Education(India).

2. Strategic Management ; Periasamy. P, Himalaya publishing house Pvt. Limited Publication Chennai. House, Mumbai - 2002.

**Mapping**

PO C O	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 20U3PAS01</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### SBEC - I GST APPLICATIONS

**OBJECTIVE:**

1. The purpose this course is to make awareness among students about GST.
2. Students are able to do file GST.

**LEARNING OUTCOME:**

*The student will enhance their knowledge about GST.*

*Assist the students to succeed in filing of GST.*

*Make the students become employable by filing tax returns*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Basic Structure of GST	K3
<b>C02</b>	Important aspects in GST	K1
<b>C03</b>	Summarize the tax collection methods	K2
<b>C04</b>	online Registration of GST	K4
<b>C05</b>	Appellate authorities of GST	K5

## **UNIT I**

**Introduction to Goods & Service Tax:** Direct tax & Indirect Tax – Meaning – Stages of Evolution of Goods & Service Tax – Constitutional background - Structure of GST – CGST, SGST,UTGST & IGST – Benefits of implementing GST. **(6 Hours)**

## **UNIT II**

**GSTN** – Structure - features and functions – HSN Code – SAC Code - GST council and its Structure – Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act. **(7 Hours)**

## **UNIT III**

**Levy & collection of Tax** - Time & Place of Supply – Rates of GST – Scope of supply - Time of Supply of Goods – Place of Supply – Cascading Effect of Taxation. **(5 Hours)**

## **UNIT IV**

**Registration and payment of Tax** – Registration – Persons Liable for Registration – Compulsory Registration - Deemed Registration – Procedure for Registration – Tax deduction at source – Tax Collection at source. **(5 Hours)**

## **UNIT V**

GST Forms **(7 Hours)**

## **CONTENT BEYOND THE SYLLABUS:**

1. GST Filing for Companies.
2. Filing of Tax Return
3. Online Filing of tax Returns.

## **TEXT BOOK:**

1. H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delhi, 2018.

## **REFERENCES:**

1. Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018

2. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U4PAC11		
SEMESTER - IV	CREDIT : 5	HOURS : 90

### CORPORATE ACCOUNTING - II

#### OBJECTIVES:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

#### LEARNING OUTCOME:

- *To equip the students with accounting methods formatted from inception to liquidation and to*
- *To have knowledge about Amalgamation , Absorption and Reconstruction.*
- *To lay down a foundation for drafting accounts for special corporate bodies such as banking*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of Amalgamation- Absorption- External Reconstruction.	K3
CO2	Describe the Alteration of Share capital – Internal Reconstruction- Liquidator final Statement.	K1
CO3	Summarize the Bank accounts- Preparation of Profit and Loss Account and Balance Sheet in Banking.	K2
CO4	Examine the Insurance accounts-Preparation of Revenue Account and Balance Sheet in Insurance companies.	K4
CO5	Estimate the Preparation of Consolidated	K5

	Balance Sheet of holding companies.	
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## UNIT I

**Amalgamation** - Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI)  
- Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 **(18 Hours)**

## UNIT II

**Alteration of share capital** – Internal Reconstruction – capital reduction account - Liquidator’s Final Statement of accounts- liquidator’s remuneration **(17Hours)**

## UNIT III

**Bank Accounts** - Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). **(19 Hours)**

## UNIT IV

**Insurance Company Accounts:** Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). **(17Hours)**

## UNIT V

**Holding Companies Accounts:** Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) **(19Hours)**

**NOTE:**The question paper shall cover 80% Problem and 20%Theory

## CONTENT BEYOND THE SYLLABUS:

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company’s Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

## TEXT BOOK:

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.



**REFERENCE BOOKS:**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2019
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications, Fifth Edition 2019
3. Advanced Accountancy - R.L.Gupta & Radhaswamy, Margam Publications, Chennai – 17, Fifth Edition.

**Mapping**

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 1 0	PO 1 1	PO 1 2	PO 1 3	PO 1 4	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 20U4PAC12</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

## COMPANY LAW

### **OBJECTIVES:**

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

### **LEARNING OUTCOME:**

*Students will be able to understand the fundamental provisions of Company Law.*

*Students will understand the concept of regulatory framework of companies.*

*Students will come to case laws and secretarial standards.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the concept of a Private Ltd. Company and a Public Ltd. Company.	K3
<b>CO2</b>	Describe the Certificate of incorporation and commencement of business.	K1
<b>CO3</b>	Summarize the Prospectus-Contents of Prospectus .	K2
<b>CO4</b>	Examine the Company management, Appointment, rights and duties of Managerial Personnel, Meetings-Resolutions .	K4
<b>CO5</b>	Estimate the Concept and modes of Winding up of company .	K5

## **UNIT I**

**Introduction:** Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(18 Hours)**

## **UNIT II**

**Formation of a company:** Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business. **(17Hours)**

## **UNIT III**

**Prospectus:** Contents of Prospectus - Statement in lieu of prospectus-Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(19 Hours)**

## **UNIT IV**

**Members of a Company:** Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions. **(17 Hours)**

## **UNIT V**

**Winding up:** Concept and modes of Winding up of company-Types of Winding up-Consequences of Winding up. Whistle blowing: Concept and Mechanism. **(19 Hours)**

### **Content: beyond the Syllabus**

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

## **TEXT BOOK**

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2018.

## **REFERENCE BOOKS**

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.,New Delhi,2014.

2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

**ONLINE SOURCES:**

1. <http://www.taxmann.com/bookstore/academic/company-law-b.com.-2nd-year.aspx>
2. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 20U4PAC13</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 75</b>

### **BANKING THEORY**

#### **Objectives:**

- To facilitate understanding the Origin of Banking.

#### **Learning Outcomes:**

1. Applying principles to create Suitability to Indian conditions.
2. Develop a value proposition for a Commercial Banks

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	Compute of Origin of Banking , Classifications on the basis of functions ,on the basis of organizational structure .	K3
<b>C02</b>	Describe of Modern Trend in Deposit Mobilization and lending.	K1
<b>C03</b>	Summarize Credit Creation by Banks	K2
<b>C04</b>	Examine of SBI and Agricultural Finance .	K4
<b>C05</b>	To estimate Recent Developments Banking Sector Reforms .	K5

## **UNIT-I**

Introduction: Origin of Banking – Definition – Classifications on the basis of functions – on the basis of organizational structure – Unit Banking Vs. Branch Banking – Suitability to Indian conditions.

**(14 Hours)**

## **UNIT-II**

Commercial Banks: Origin and growth – functions – primary functions – Subsidiary functions– Modern Trend in Deposit Mobilisation and lending – Various innovative lending Schemes – Modern Services like Leasing, Merchant Banking, Issues of Credit cards and following – role in economic development – Social responsibility of banks.

**(15 Hours)**

## **UNIT-III**

Credit Creation by Banks: Techniques of credit creation – Limitations, investment policy of banks – Main consideration – safety, liquidity and profitability. Regional rural banks – objectives – functions – performances – defects – future of RRBs.

**(16 Hours)**

## **UNIT-IV**

Origin – Functions – SBI and Agricultural Finance – SBI and Small scale industries – Sbi and Co-operative Sector – Achievement. Reserve Bank of India – Organisation – Functions – Credit control Measures – Quantitative Vs. Qualitative Credit Control – RBI and Rural credit– RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act 1949.

**(16 Hours)**

## **UNIT-V**

Recent Developments Banking Sector Reforms: Non-Performing Assets – Capital Adequacy Norms– Provision Requirements – Post Reform Position – Banking ombudsman Scheme – Privatisation of Banks – E-Banking.

**(14 Hours)**

### **Books for Reference:**

1. Banking Theory Law and Practice – Sundaram & Varshney
2. Banking Theory Law and Practice – E.Gordon & K.Natarajan
3. A Text of Banking – Law and Theory of Banking – M.Radhasami& S.Vasudevan

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U4PAC14		
SEMESTER – IV	CREDIT : 4	HOURS : 75

### ENTREPRENEURSHIP THEORY AND PRACTICE

#### Objectives:

- To familiarize students with the requisites needed for being a successful entrepreneur.
- To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.

#### **Learning Outcome:**

To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.

To make awareness about the Financial support like loan, subsidies and incentives

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	To understand the basic concepts of Entrepreneur.	K1to K5
<b>C02</b>	To know the categories of Intellectual Property Rights.	K1to K5
<b>C03</b>	To generate an idea to create an innovate business plan.	K1to K5
<b>C04</b>	To be aware of the incentives and subsidies available to an Entrepreneur	K1to K5
<b>C05</b>	To develop various creative Entrepreneurial Skills.	K1to K5



## **UNIT I**

**Entrepreneur and Entrepreneurship** – Evolution – Characteristics of successful entrepreneurs – Functions of entrepreneurs – Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Problems of Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth – Factors Affecting Entrepreneurial Growth – Success stories of few Indian entrepreneurs. **(18 Hours)**

## **UNIT II**

**Entrepreneurship Motivation:** Meaning – Process – Theories – Factors. Entrepreneurship Development Programs – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, Categories. **(18Hours)**

## **UNIT III**

Idea generation – Opportunity/Product identification – Opportunity selection – Business opportunities in various sectors. Business plan – Meaning – Contents, Formulation. Steps in starting a small business enterprise – project appraisal – Project Report. **(18 Hours)**

## **UNIT IV**

**Institutional service & finance to entrepreneurs:** DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank - Seed capital assistance – Mudra Scheme –Marketing Assistance, Research Development and Training Facilities, Export Assistance to MSMEs - Technology Upgradation, Assistance to Ancillary Industries - Incentives for MSMEs in Backward Areas.

**(18 Hours)**

## **UNIT V**

**Entrepreneurial skills :** Making of Doll, Jute bags, Artificial jewels, flowers, Soap oil, Phenoyl, Washing powder, Vessel cleaning powder, Craft works, Embroidery, Tailoring, Candle making, Coir products, Processed food products like Pickles, Soft drinks, Masala products, Herbal products like Facial cream,

**CONTENT BEYOND THE SYLLABUS:**

- Tourism Entrepreneurship
- Business cases
- Online business

**TEXT BOOK:**

1. Dynamics of Entrepreneurial Development by **Vasant Desai** – Himalaya Publications

**REFERENCES:**

- **Hisrich R D, Peters M P**, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2015.
- **Mathew J Manimala**, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2016.
- **Rajeev Roy**, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2016.
- Entrepreneurial Development by **C.B. Gupta and N.P. Srinivasan**
- Fundamentals of Entrepreneurship and Small Business by **Renu Arora & S.KI.Sood**
- Entrepreneurial Development by **Dr. P. Saravanavel**, Learntech Press Trichy.

**ONLINE SOURCES:**

- <https://www.inc.com/drew-hendricks/50-best-websites-for-entrepreneurs.html>
- <https://www.entrepreneur.com/article/219967>
- <http://libguides.usc.edu/entrepreneur>
- <https://www.umassd.edu/innovate/incubatorspace/resources/>
- <https://library.bridgew.edu/c.php?g=339204&p=4664369>

**Mapping**

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓

<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

<b>SUBJECT CODE: 20U4PAC15</b>		
<b>SEMESTER – IV</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

### COMPUTERIZED FINANCIAL ACCOUNTING

**OBJECTIVES:**

1. To make the students more knowledgeable in using tally software.
2. To prepare the financial statements through tally.

<b>UNIT I</b>	<p><b>Company Information</b></p> <p>a. Company creation</p> <p>b. Select Company</p> <p>c. Shut Company</p> <p>d. Alter Company      e. Split Company Data      f. Backup and Restore</p>	<b>(16 Hours)</b>
<b>UNIT II</b>	<p><b>Gateway of Tally</b></p> <p>a. Accounts info (Groups, Ledgers, Voucher Types)</p> <p>b. Inventory info (Stock Group, Stock Category, Stock item, Unit of Measures)</p> <p>c. Accounting Vouchers</p> <p>d. Inventory Vouchers</p>	<b>(14 Hours)</b>
<b>UNIT III</b>	<p><b>Statutory and Taxation</b></p> <p>a. Value Added Tax (VAT)</p> <p>b. Tax Deducted at Source (TDS)</p> <p>c. Tax Collected at Source (TCS)</p> <p>d. Service Tax</p>	<b>(14 Hours)</b>

<b>UNIT IV</b>	<b>Display</b> a. Trial Balance b. Day Book c. Accounts Book d. Statement of Accounts e. Inventory Books f. Statement of Inventory g. Statutory Info h. Statutory Reports, i) Cash flow and Fund flow Statements	<b>(16 Hours)</b>
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<b>SUBJECT CODE: 20U4PAN02</b>		
<b>SEMESTER – IV</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### NMEC II: PRINCIPLES OF COMMERCE

#### OBJECTIVES:

1. To gain knowledge about Industry and Commerce.
2. To identify the different forms of organization, to appraise the contributions of Transportation and warehouses to businesses, and will have gained knowledge about Banking, Insurance, Marketing and Advertising and their role in business.

#### **LEARNING OUTCOME:**

*Students will be able to understand the nature and characteristics of trade & commerce.*

*Students will understand the importance of organizations for economic development.*

*Students are able to know the importance of banking, Insurance, marketing & advertising.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
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<b>C01</b>	Understanding the overview of Economic Environment	K2
<b>C02</b>	Understanding the industrial policy and monetary policy	K1
<b>C03</b>	To know the political and legal environment of business.	K3
<b>C04</b>	Understanding the FEMA and licensing policy	K4
<b>C05</b>	To analyze clear idea about Patent laws and Technology transfer.	K3

#### UNIT I

**Introduction to Commerce:** Economic activities – Concept of Business - Characteristics of business - Objectives of business - Classification of business activities - Industry and Commerce – Industry – Types-Primary and Secondary. **(6 Hours)**

#### UNIT II

**Forms of Organisation:** Sole proprietorship - Partnership firm - Joint stock company- features, merits and demerits - Formation of company – Memorandum of Association – Articles of Association – Prospectus. **(7 Hours)**

#### UNIT III

**Transport-Functions** - Modes of transport - Road, Railway, Water, Airway - Advantages and disadvantages of Transportation - Warehouse - Types and functions. **(5 Hours)**

#### UNIT IV

**Banking & Insurance:** Banking- Functions of Banks - Types of Bank Accounts - Insurance - Principles of insurance - Types of insurance, Advantages of insurance. **(5 Hours)**

#### UNIT V

**Marketing-** Definition-Functions - Marketing Mix - Market segmentation – Advertising - Types - Advertising media -Kinds of media. **(7 Hours)**

**CONTENT BEYOND THE SYLLABUS:**

1. E - Banking
2. Online Marketing
3. E - Commerce.

**TEXT BOOK:**

1. H.C Mehrotra, Indirect Taxes, Sahitya Bhavan Publications, New Delhi, 2018.

**REFERENCES:**

1. Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018
2. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECTCODE:19U5CMC12</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

### COST ACCOUNTING

**OBJECTIVES:**

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

**LEARNING OUTCOME:**

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	Classify the concept of costs, analysis, classification, cost centers and profit centers	K3
<b>CO2</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K4

<b>C03</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K5
<b>C04</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	K5
<b>C05</b>	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K6

#### **UNIT - I**

**Cost Accounting** - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Costing an aid to Management -- Types and Methods of Cost- Elements of cost - Preparation of Cost sheet and tender.

**(18 Hours)**

#### **UNIT - II**

**Material's Accounting** - Material Cost – Purchase Procedure and documentation involved in purchasing – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives.

**(17 Hours)**

#### **UNIT - III**

**Labour Costing & Control** – Labour Turn Over-Job analysis- Elements Of Job Analysis – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor's Differential piece rate, Merrick's Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme.

**(19 Hours)**

#### **UNIT - IV**

**Overheads** – Classification –Importance of overheads cost-Primary distribution of overheads-secondary distribution of overheads- Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate – ABC Costing (Theory)

**(17Hours)**

#### **UNIT - V**

**Job, batch and Contract costing** (including estimated Profit Method) – Operating Costing (Transport only)– Process Costing – Features of process costing- Treatment of Normal & Abnormal losses – Valuation



of Work-in-progress – Accounting for Joint & By-products.

(19Hours)

**Note:** Distribution of marks – Problem 70% and Theory 30%

**CONTENT BEYOND THE SYLLABUS**

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

**TEXT BOOK**

1. Cost Accounting-R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing,New Delhi, 2008.

**REFERENCE BOOKS**

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2018.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2020.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 19U5CMC13		
SEMESTER - V	CREDIT : 5	HOURS : 90

### INCOME TAX LAW & PRACTICE -1

#### OBJECTIVES:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

#### Learning Outcome:

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
C02	Understand the various provisions and calculating the taxable salary income of an individual on a real time basi	K2
C03	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
C04	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K5
C05	Apply and practice the assessment of the individual returns and the official proceeding	K3

## UNIT-I

**Basic Concepts-** Agricultural Income – Assessee – Person – Income - Assessment Year -Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.  
(18 Hours)

## UNIT-II

**Basis of Charges:** Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.  
(17 Hours)

## UNIT-III

**Heads of Income** - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity –Pension - Leave encashment – Deduction u/s 16(i) (ii).  
(19 Hours)

## UNIT-IV

**Income from House property** – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24.  
(17Hours)

## UNIT-V

**Profit and gains of Business or Profession** -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income  
(19 Hours)

**Note: Distribution of marks - Problems 70% and Theory 30%**

## CONTENT BEYOND THE SYLLABUS:

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

## TEXT BOOK:

1. Income tax Law & Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2020.

## REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
- 2.Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
- 3.Income Tax Theory, Law & Practice - T.S.Reddy & Hari Prasad Reddy, Margham Publications,

## Mapping

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 19U5CMC14		
SEMESTER - V	CREDIT : 3	HOURS : 90

### E-BANKING

#### **OBJECTIVES:**

1. To provide the students with the latest development in the field of Banking and Financial System.
2. To educate the students about electronic Banking.

#### **LEARNING OUTCOME:**

*Students will be able to understand the History of Banking , Banking System Students will be able to understand SBI Rural Finance, Cooperative Banks.*

*Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Indicate the Constituents of Indian money market.	K2
C02	Analyzing the various Departments of RBI ,Achievements of RBI ,Challenges	K4
C03	Prove the Knowledge about Achievements ,Pitfalls ,SBI Groups and Functions of SBI and Industrial finance ,SBI Rural Finance .	K5
C04	Explain the Internet Banking Services, Credit Cards, Debit Card ,Smart Card ,Biometric Cards	K2
C05	Explain the RBI. Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

## **UNIT-I**

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market. . **(18 Hours)**

## **UNIT-II**

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI – Green Banking. **(17 Hours)**

## **UNIT-III**

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges. **(19 Hours)**

## **UNIT-IV**

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime. **(17 Hours)**

## **UNIT-V**

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. **(19 Hours)**

## **CONTENT BEYOND THE SYLLABUS:**

1. Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

## **TEXT BOOK :**

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.

## **REFERENCE BOOKS:**

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

### Mapping

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 19U5CMC15		
SEMESTER - V	CREDIT : 3	HOURS : 60

### COMPUTER APPLICATIONS IN BUSINESS

#### OBJECTIVES:

1. To make the students to use the computer application in business activities.
2. To Educate the Computer assisted business activities to the students.

#### LEARNING OUTCOME:

*Students will be able to understand computer applications in business.*

*Students will be able to understand MS office*

*Students will be able to know the Programming languages*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To know the MS office and its applications	K1
C02	Understand the excel formulas and functions	K2
C03	To analyse the Animations, Art and Sound making applications	K4
C04	To prove knowledge on the Programming languages	K5
C05	Apply and practice the assessment of Internet protocols	K3



## **UNIT I**

**Introduction to Microsoft Office** – Ms Word – Creating and editing documents – Menus, Commands, Tool bars and Icons – formatting documents – Creating tables – Mail merge.

**(12 Hours)**

## **UNIT II**

**MS-Excel** : Spread sheet overviews – menus, tools bars, icons – creating worksheet – Editing and formatting – excel formulas and functions - creating a chart – Data forms – Data Sort – Data Filter.

**(11 Hours)**

## **UNIT III**

**MS Power point:** Introduction – Menus and commands – Tools bars and Icons – Text and formats – Animations, Art and Sound making - Presentation templates.

**(13 Hours)**

## **UNIT IV**

**Programming languages:** Introduction – characteristics of programming languages – Data processing: Introduction – File processing – Database processing – Operating system : Introduction – Functions of Operating system – Classification of operating system – software : Introduction – categories of software.

**(11 Hours)**

## **UNIT V**

**Internet** : Introduction – Internet basics – Internet access – Internet protocols – WWW (World Wide Web)– Search engines – Email.

**(13 Hours)**

## **CONTENT BEYOND THE SYLLABUS:**

1. Power point transitions
2. TCP IP model

## **TEXT BOOK:**

1.Sanjay Saxena, Ms Office 2000 for everyone (Vikas Publishing House Pvt., Ltd.,) Unit I – Chapter I, Unit II – Chapter II, Unit III – Chapter III

## **REFERENCE BOOKS:**

1. T.W. Pral, Programming language, (Prentice hall of India)
2. V.K. Kapoor, Introduction to computer data, (Sultan Chand and Sons)
3. Fundamentals of Computer science and Communication engineering(Alexis leon and Mathew leon).

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
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C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 19U5CMC16		
SEMESTER – V	CREDIT : 3	HOURS : 60

### PRACTICAL AUDITING

#### OBJECTIVES:

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

#### Learning Outcome:

- Students will be able to understand the auditing and investigation and various methods of auditing.
- Students will be able to know about audit programme and vouching and kinds of verification.
- Students will be able to know qualification of auditor. .

CO NUMBER	CO STATEMENT	KNOWLE DGE LEVEL
C01	To compare the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K2
C02	To show the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1
C03	Analyzing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K4
C04	To prove the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K5
C05	To change the concept of ERP, the impact of computerization on audit approach and online computer system audit	K3

### **UNIT-I**

**Meaning and Definition of Auditing** – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards.

**(12Hours)**

### **UNIT-II**

**Audit Programme** - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit – External Audit

**(11Hours)**

### **UNIT-III**

**Vouching** – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

**(13 Hours)**

### **UNIT-IV**

**Verification and Valuation of assets and liabilities** – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

**(11 Hours)**

### **UNIT-V**

**The Audit of Limited Companies** – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents – E-Auditing.

**(13 Hours)**

### **CONTENT BEYOND THE SYLLABUS:**

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing

### **TEXT BOOK:**

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing

### **REFERENCE BOOKS:**

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.
4. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
5. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.
- 6.

### Mapping

<del>P O</del> CO	P O 1	PO 2	PO 3	P O 4	PO 5	P O 6	PO 7	PO 8	P O 9	PO 10	PO 11	PO 12	P O 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 19U5CME01		
SEMESTER – V	CREDIT : 3	HOURS : 60

### ELECTIVE I: CAPITAL MARKET

#### OBJECTIVES:

1. To enlighten the students the role of capital markets in India.
2. To create awareness about the stock market among the students.

#### Learning Outcomes:

1. *Applying principles to create market strategy which optimizes the marketing.*
2. *Develop a Indian capital market and its functions*
3. *To know about the indian capital market .*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute the Investors investment attitude	K3
C02	Describe the rating agencies of India and Global	K1
C03	Summarize Performance of. Indian Capital market	K2
C04	Examine of fundamental and technical analysis-	K4
C05	To know the Stock price movement and Indian economy system	K5

**UNIT - I**

**Introduction:** Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(12 Hours)**

**UNIT - II**

**Investors protection-** The role of SEBI- Investors investment attitude **(11 Hours)**

**UNIT - III**

**Rating agencies-** Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS .

**( 13 Hours)**

**UNIT - IV**

**Indian Capital market trade practices-** BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositorie

**( 11Hours)**

**UNIT - V**

**Stock price movement and Indian economy system-** Inflation and GDP. **(13 Hours)**

**TEXT BOOK:**

1. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

**REFERENCE BOOKS:**

- 1.Capital Market in India – Reforms and Regulations, Deepak Rathe.
- 2.Capital Market and Securities market - Sangeeth Kedia.
- 3.Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
- 4.Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



SUBJECT CODE: 19U5CME02		
SEMESTER – V	CREDIT : 3	HOURS : 60

**ELECTIVE-II: STRATEGIC MANAGEMENT**

**OBJECTIVES:**

- 1. To enlighten the students the Strategic Management
- 2. To create awareness about the Strategy Implementation.

**LEARNING OUTCOME:**

*Applying Principles to create Functional Level Strategies*

· *Develop a Information Systems Strategies.*

*To know about the Reengineering and strategy Implementation.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute the Investors investment attitude	K3
C02	Describe the rating agencies of India and Global	K1
C03	Summarize Performance of. Indian Capital market	K2
C04	Examine of fundamental and technical analysis-	K4
C05	To know the Stock price movement and Indian economy system	K5

## **UNIT I**

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis.  
(12 Hours)

## **UNIT: II**

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus– Value Chain Analysis – BenchMarketing.  
(11Hours)

## **UNIT: III**

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information SystemsStrategies.  
(13 Hours)

## **UNIT: IV**

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation.  
(11 Hours)

## **UNIT: V**

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control  
(13 Hours)

**Note:** Question paper shall cover 100% theory

### **CONTENT BEYOND THE SYLLABUS:**

1. Strategic Management Techniques.
2. Strategic Management Controls.
3. Strategic Management in Business.

### **TEXT BOOK:**

1. Business policy and Strategic management : S.Sankaran -MarghamPubligations.

**REFERENCE BOOKS:**

- 1.Strategic Management : Formulation,Implementation and Control :Pearce, McGraw- Hill Education(India).
- 2.Strategic Management ; Periasamy. P, Himalaya publishing house Pvt. Limited Publication Chennai. House, Mumbai - 2002.
- 3.Strategic Management and Business Policy : Kazmi- McGraw –Hill Education (India) Ltd.

**Mapping**

PO CO	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 19U5CME03</b>		
<b>SEMESTER – V</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

**ELECTIVE-III: EXPORT AND IMPORT MANAGEMENT.**

**OBJECTIVES:**

1. To familiarize students with various Export marketing and Export import Documentation.
2. To Gain more Knowledge about Import & Export activities between the countries.

**Learning Outcome :**

- Students will be able to understand the Overview of relationship between export and Import Management
- Students will be able to know about Export Procedure.
- Students will be able to know Foreign Trade Policy and Export promotion Councils.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compare the Strategy and preparation of Export marketing – Export Marketing organizations.	K3
<b>CO2</b>	Implement about the Export import Documentation .	K4
<b>CO3</b>	Analyzing the Export Procedure, Export contract–,forward Cover, Export finance ,Institutional framework for Export Finance .	K4
<b>CO4</b>	Prove the Import procedure , Pre-import procedure and steps in import Procedure , Legal Dimensions of import procedure .	K5
<b>CO5</b>	Show the Foreign Trade Policy and Highlights , Special Focus Initiatives, Duty Drawback	K1

## **UNIT I**

**Meaning and Definition of Export** – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit.

**(12 Hours)**

## **UNIT -II**

**Export import Documentation** – Aligned Documentation system – Commercial invoice – Shipping Bill – Certificate of origin – consular invoice – Mate's Receipt – Bill of lading – GR form – ISO 9000 – Procedures for obtaining ISO 9000 – BIS 14000 Certification – Types of marine Insurance Policies. Import Documents – Transport Documents – bill to Entry – Certificate of inspection – certificate of Measurements – Freight Declaration.

**(11 Hours)**

## **UNIT -III**

**Export Procedure** – Export contract – forward Cover – Export finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment inspection – Methods of pre-shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents – Realization of Exports proceeds.

**(13 Hours)**

## **UNIT -IV**

**Import procedure** – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure – customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents.

**(11 Hours)**

## **UNIT -V**

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters – Export promotion Councils – Commodity boards – ECGC – EXIM Bank.

**(13 Hours)**

**NOTE:** Question Paper shall cover 100% Theory.

## **CONTENT BEYOND THE SYLLABUS:**

1. Balance of Payment of Various Countries.
2. Export Import Banks in India
3. Special Economic Zones

**TEXT BOOK:**

1. Export Marketing- TAS Balagopal, Himalaya Publishing House, Mumbai.

**REFERENCE BOOKS:**

1. Handbook of Import-Export Procedures –Ministry of Commerce, Govt. of India.
2. Export Documentation and procedures –Nabhi Publications, New Delhi.
3. Import - Do it Yourself - M.I. Mahajan, Snow White Publications.
4. Export Management- D.C. Kapoor, Vikas Publishing House, New Delhi

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 19U6CMC17		
SEMESTER – VI	CREDIT : 5	HOURS : 90

### MANAGEMENT ACCOUNTING

#### OBJECTIVES:

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

#### LEARNING OUTCOME:

*Students will be able to understand scope of management accounting.*

*Students will be able to know about concepts of ratio and funds flow statement.*

*Students will be able to marginal costing and managerial decision making.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Apply the concept of management accounting, and analyzing the difference between financial accounting and management accounting	K3
CO2	Outline of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	K4
CO3	Interpret the financial statements, and analyzing the financial statements to know the Fund Flow Statement and Cash Flow Statement	K2
CO4	Value the funds flow and cash flow of the company and analyzing to control the flow of cash and also use of budgetary control for effective means of control of funds.	K5
CO5	Solve the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	K4

### **UNIT - I**

**Management Accounting** – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting ( 18 Hours)

### **UNIT - II**

**Financial Statement Analysis** - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations. (17 Hours)

### **UNIT - III**

**Fund Flow Statement** – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement. (19 Hours)

### **UNIT - IV**

**Budget and Budgetary Control** –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – Capital Budgeting. (17 Hours)

### **UNIT - V**

**Marginal Costing** – Meaning– Definition of Marginal Costing - Scope and Importance – Salient features of Marginal Costing and its Limitations -- P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning - Absorption Costing. (19 Hours)

**Note: Distribution of marks – Problems 70% and Theory 30%**

### **CONTENT BEYOND THE SYLLABUS:**

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

### **TEXT BOOK:**

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.

### **REFERENCE BOOK:**

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting - Sharma & Shashi K.Gupta, Kalyani Publishers, New Delhi.



## Mapping

<b>P O CO</b>	<b>PO 1</b>	<b>P O 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>P O 6</b>	<b>P O 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>P O 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>P O 13</b>	<b>P O 14</b>	<b>PO 15</b>
<b>C01</b>	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
<b>C02</b>	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
<b>C03</b>	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
<b>C04</b>	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
<b>C05</b>	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

SUBJECT CODE: 19U6CMC18		
SEMESTER – VI	CREDIT : 4	HOURS : 90

### INCOME TAX LAW AND PRACTICE – II

#### OBJECTIVES:

1. To enable the students to gain knowledge in Income Tax Assessment.
2. To access the various heads of income in Income Tax.
3. To learn about Income tax exemptions & deductions under various heads o Income.

#### LEARNING OUTCOME:

*Students will be able to understand capital gain and loan on capital gain.*

*Students will be able to know about income from other sources.*

*Students will be able to know computation of tax liability and income tax authority.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K2
CO2	Analyzing the various provisions and calculating the Income from other sources	K1
CO3	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	K4
CO4	Thorough knowledge on the provisions regarding deductions u/s 80	K5
CO5	Knowledge on the assessment of the individual returns and the official proceedings	K3

**UNIT- I**

**Capital Gain** – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45). **(18 Hours)**

**UNIT- II**

**Income from Other Sources** – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources **(17 Hours)**

**UNIT -III**

**Aggregation of Income** – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses. **(19 Hours)**

**UNIT- IV**

**Computation of tax liability** – Surcharge – Tax free income – Assessment of Individual and firms. **(17 Hours)**

**UNIT -V**

**Income Tax authorities** – Powers and duties – Types of assessment – Appeals and Revisions. **(19 Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%. CONTENT**

**BEYOND THE SYLLABUS:**

1. Transfer Pricing
2. Wealth Tax Act 1856
3. Collection and Recovery of Tax

**TEXT BOOK:**

1. IncomeTax Law and Practice - Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

1. Income Tax Law and Practice – Vinoth K Sinhanian, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhanian& Monica Singhanian, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

<b>SUBJECT CODE: 19U6CMC19</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 4</b>	<b>HOURS : 90</b>

### FINANCIAL MANAGEMENT

#### OBJECTIVES:

1. To Know the Importance of Financial Management.
2. To understand the techniques to assess the financial performance of a business entity

#### LEARNING OUTCOMES:

*Students can ascertain the best Investment options & make managerial decisions.*

*Students are able to calculate the return on investment by using various methods.*

*Students are able to describe the capital structure & leverage.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	Demonstrate the Business Finance ,Finance Function .	K3
<b>CO2</b>	Indicate Knowledge about the Time Value of Money	K2
<b>CO3</b>	Describe the Capital Structure And Leverage .	K1
<b>CO4</b>	Examine the Cost of Capital, capital budgeting ,payback period ,discounted payback period ,ARR ,NPV ,Profitability Index .IRR	K4
<b>CO5</b>	Estimate the Concept of Working Capital	K5

## **UNIT- I**

**Introduction** – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. (Theory Only)

**(18 Hours)**

## **UNIT-II**

**Time Value of Money** - Meaning – definition- Methods of Time value money- computation of present value and future value of money. (Theory and Problems)

**(17 Hours)**

## **UNIT- III**

**Capital Structure And Leverage** - Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance. (Theory and Problems)

**(19 Hours)**

## **UNIT-IV**

**Cost of Capital** - Importance – computation of cost of various sources of capital – weighted average cost of capital - capital budgeting - Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR. (Theory and Problems)

**(17 Hours)**

## **UNIT-V**

**Introduction** – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital– Sources of Working Capital. (Theory and Problems).

**(19 Hours)**

**Note: The question paper shall be covered 20% Problem and 80% Theory**

## **CONTENT BEYOND THE SYLLABUS:**

1. Preparing a blue print on working capital of a small concern.
2. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
3. Draw the organization chart of Finance Function of a company.

## **TEXT BOOK:**

1. Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delh

**REFERENCE BOOKS:**

1. Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.
2. Pandey. I. M., Financial Management, Tata McGraw Hill Publishers, New Delhi.
3. Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
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C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 19U6CMC20		
SEMESTER - VI	CREDIT : 3	HOURS : 60

### OFFICE ORGANISATION

#### LEARNING OUTCOME:

*Students will be able to understand the office organization and centralization. Students will be able to know about modern office.*

*Students will be able to know office system ,office furniture &criteria for selection.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Knowledge about the modern office and location and layout of an office. .	K3
CO2	Understanding the Office Organization, Organizational chart ,Centralization , Centralization Vs Decentralization ,Types of Reports	K2
CO3	Analyzing the office system and design of office form.	K1
CO4	Understanding the stationery and control of stationery system.	K4
CO5	Understanding the office furniture an criteria foe selection.	K5



**UNIT: I**

**Modern office** – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office **(12 Hours)**

**UNIT: II**

**Office Organisation** – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs decentralization – Office Reports- Types of Reports – Essentials of a good report **(11 Hours)**

**UNIT: III**

**Office systems** – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward. Correspondence **(13 Hours)**

**UNIT: IV**

**Stationery** – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing- Meaning, Importance and kinds. **(11 Hours)**

**UNIT: V**

**Office furniture** – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages, Mechanization of office work – Criteria for selection. **(13 Hours)**

**TEXT BOOK:**

1. B.N.Tandon – Office management and correspondence –

**REFERENCE BOOKS:**

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation.
3. R.C.Bhatia – Office management and commercial correspondence

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

<b>SUBJECT CODE: 19U6CMCP01</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

### **CAMPUS TO CORPORATE (PROJECT)**

#### **OBJECTIVES:**

1. To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.
2. To create awareness about the corporate culture.

#### **UNIT-I**

Overview of corporate – History of corporate-campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word spear minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students-writing articles on simple to pics given-preparing speeches-preparing reports on various events / functions held in the college

**(Hours 10)**

#### **UNIT-II**

Enhancing the spontaneous speaking skill of the students-self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing. Mock interviews for recruitment –mock press meets..

**(Hours 14)**

#### **UNIT-III**

Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.

**(Hours 12)**

#### **UNIT-IV**

Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.

**(Hours 10)**

#### **UNIT-V**

Fundamentals of English – constructing sentences – correct use of tenses – articles – international phonetic alphabet – vowel and consonant sounds-syllable stress – in to nation – listening – principles of good listening – accent comprehension – practical exercises Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette –

Presentation skills. Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview. .

**(Hours 14)**

**TEXT BOOK:**

1. Rajendra Pal & Korlahalll, Essentialsof Business Communication, Sultan Chand & Sons, 2008.

**REFERENCE BOOK:**

2. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
3. S.K.Mandal, Effective Communication and Public Speaking, Jaico Publishing.
4. V.Sasikumar, P .KiranmaiDutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007. B.B.A.

<b>SUBJECT CODE: 19U6CME04</b>		
<b>SEMESTER – VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

**ELECIVE-IV: CUSTOMER REALTIONSHIP MANAGEMENT**

**OBJECTIVES:**

To provide a thorough understanding of customer – retailer relationship and the ways to manage it.

<b>LEARNING OUTCOME:</b>
<i>Students will be able to understand the CustomerStudents will be able to know about various benefits of CRM.</i>
<i>Students will be able to know the Opportunities, Challenges of CRM.</i>

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	To gain Knowledge about the Fundamentals of customer	K3
<b>C02</b>	To understand the objectives of customer relationship	K2
<b>C03</b>	To know the role of CRM	K1
<b>C04</b>	Understanding the procedures Sales Force Automation	K4
<b>C05</b>	Understanding the roles of ECRM Tools.	K5

**UNIT – I**

**Relationship Marketing** – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention. **(12 Hours)**

**UNIT- II**

**CRM** – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM. **(12 Hours)**

**UNIT – III**

**Planning CRM Project** – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward. **(12 Hours)**

**UNIT – IV**

**Sales Force Automation (SFA)** – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process. **(12 Hours)**

**UNIT – V**

**CRM Marketing Initiatives** – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM CRM: Opportunities, Challenges and Ways to avoid Pitfalls. **(12 Hours)**

**TEXT BOOK:**

Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2016 Edition.

**REFERENCE BOOKS:**

1. S. Shajahan – Relationship Marketing, McGraw Hill, 1997, 2. Paul Green Berg – RCM, Tata Mc Graw Hill, 2012

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

<b>SUBJECT CODE: 19U6CMEPR01</b>		
<b>SEMESTER – VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

**ELECTIVE V : . COMPUTERIZED FINANCIAL ACCOUNTING (PROJECT)**

**OBJECTIVES:**

1. To make the students more knowledgeable in using tally software.
2. To prepare the financial statements through tally.

<b>UNIT I</b>	<p><b>Company Information</b></p> <p>a. Company creation  b. Select Company  c. Shut Company  d. Alter Company    e. Split Company Data    f. Backup and Restore</p>	<b>(16 Hours)</b>
<b>UNIT II</b>	<p><b>Gateway of Tally</b></p> <p>a. Accounts info (Groups, Ledgers, Voucher Types)  b. Inventory info (Stock Group, Stock Category, Stock item, Unit of Measures)  c. Accounting Vouchers  d. Inventory Vouchers</p>	<b>(14 Hours)</b>
<b>UNIT III</b>	<p><b>Statutory and Taxation</b></p> <p>a. Value Added Tax (VAT)  b. Tax Deducted at Source (TDS)  c. Tax Collected at Source (TCS)  d. Service Tax</p>	<b>(14 Hours)</b>
<b>UNIT IV</b>	<p><b>Display</b></p> <p>a. Trial Balance  b. Day Book  c. Accounts Book  d. Statement of Accounts  e. Inventory Books  f. Statement of Inventory    g. Statutory Info    h. Statutory Reports,  i) Cash flow and Fund flow Statements</p>	<b>(16 Hours)</b>



<b>SUBJECT CODE: 19U6CMEP01</b>		
<b>SEMESTER – VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

### **ELECTIVE-VI : PROJECT WORK(PROJECT)**

**Organisation of the project :**

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

**Project timeframe:**

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the V semester. This component will be included in the V semester itself. Areas of the project:

**Commerce and its related applications. Work**

**Diary:**

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week

**Monitoring of the project:**

The project work undertaken will be assessed in a phased manner on a regular basis.

**Scheme of evaluation:**

**Internal evaluation:**

**CIA mark distribution:**

I Review Selection of the field of study, Topic & Research Design 10 Marks II

Review Literature, Data collection and Analysis 10 Marks

III Review Work Diary 5 Marks

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25 Marks  
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**End Semester Examination**

Evaluation of the projects 50 Marks (Jointly given by the

Viva – Voce 25 Marks (external & internal examiner)

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Total 75 Marks  
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**Evaluation Process:**

Viva - Voce will be conducted by a panel of external and internal examiners including the HOD and staff Co-ordinator guiding the project.

**QUESTION PAPER PATTERN**  
**(For Theory & Problem oriented subjects)**

**Time: 3 Hours**

**Max. Marks: 75**

**PART - A (20 x1 = 20 Marks)**  
**Answer All the Questions**  
**(From each unit two**  
**questions)**

**PART - B (5 x 5 = 25 Marks)**  
**Answer All Questions (Either or**  
**Type) (From each unit one question)**

**PART - C (3 x 10 = 30 Marks)**  
**Answer Any Three out of Five**  
**Questions (From each unit one**  
**question)**