

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

## **B.COM (ACCOUNTING & FINANCE) - REGULATIONS**

(Candidates admitted from 2018-2019 onwards)

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

**B.Com (Accounting & Finance )** 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 adds 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, ICWA, and ACS 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 (A&F) 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 Bachelors of Commerce in Accounting & Finance (B.Com A&F) 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, ICWA 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 (A&F) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other 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 before 2017-18 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 2019-20. 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
  - 86 - 90% - 3
  - 91 - 95% - 4
  - 96 - 100% - 5

		5	5
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<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 Heads of Departments 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.

<b>S.No</b>	<b>Percentage of Attendance</b>	<b>Remarks</b>
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	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	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

Particulars	Credit
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:

CGPA	Grade	Classification of Final Result
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

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

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

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

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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**COURSE PATTERN**  
**B.COM (ACCOUNTING & FINANCE)**  
**(WITH EFFECT FROM 2018-2019- ONWARDS)**

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - I</b>							
18U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
17U1LE01B	Languages	English I	6	3	25	75	100
18U1AFC01	Core-1	Principles of Accountancy - I	5	5	25	75	100
18U1AFC02	Core-2	Business Organization and Management	5	5	25	75	100
18U1AFA01	Allied - 1	Business Economics	4	4	25	75	100
18UIAFPR01	Practical-I	Commerce Practical-I	2	-	-	-	-
17U1VE01	Value Based Education	Yoga	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER - II</b>							
18U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
17U2LE02B	Languages	English II	6	3	25	75	100
18U2AFC03	Core - 3	Principles of Accountancy- II	6	4	25	75	100
18U2AFA02	Allied - II	Principles of insurance	4	4	25	75	100
18U2AFPR01	Practical-II	Commerce practical-II	4	4	25	75	100
17U2ES01	Value Based Education	Environmental Studies	4	2	25	75	100
<b>Total</b>			<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>

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Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – III</b>							
18U3AFC04	Core – 4	Corporate Accounting - I	6	5	25	75	100
18U3AFC05	Core – 5	Business Law	6	5	25	75	100
18U3AFC06	Core – 6	Principles of Marketing	5	4	25	75	100
18U3AFC07	Core - 7	Indian Financial System	5	4	25	75	100
17U3MAA08	Allied – 3	Business Statistics-1	4	4	25	75	100
18U3AFS01	SBEC - 1	Project Methodology	2	2	25	75	100
18U3AFN01	NMEC-1	Principles Of Accountancy	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	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - IV</b>							
18U4AFC08	Core – 8	Corporate Accounting - II	6	5	25	75	100
18U4AFC09	Core – 9	Company law and secretarial practices	6	5	25	75	100
18U4AFC10	Core – 10	Human resource management	5	4	25	75	100
18U4 AFC11	Core - 11	Financial Management	5	4	25	75	100
17U4MAA12	Allied – 4	Business Statistics – II	4	4	25	75	100
18U4AFS02	SBEC - II	Inplant Training	2	2	25	75	100
18U4AFNO2	NMEC – II	Financial services	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>

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	SubjectCode	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Overall Mark
<b>SEMESTER - V</b>								
V	18U5AFC12	Core –12	Cost Accounting	6	5	25	75	100
	18U5AFC13	Core – 13	Income Tax Law & Practice -I	6	5	25	75	100
	18U5AFC14	Core – 14	E-Banking	6	5	25	75	100
	18U5AFC15	Core – 15	International Banking And Foreign Exchange	4	3	25	75	100
	18U5AFC16	Core – 16	Capital market	4	3	25	75	100
	18U5AFE01	Elective:1	Practical Auditing	4	2	25	75	100
	<b>Total</b>			<b>30</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>100</b>
VI	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Overall Mark
<b>SEMESTER - VI</b>								
	18U6AFC17	Core –17	Management Accounting	6	5	25	75	100
	18U6AFC18	Core – 18	Income Tax Law And Practices-II	6	5	25	75	100
	18U6AFC19	Core – 19	Financial Control System	6	5	25	75	100
	18U6AFC20	Core – 20	Campus To Corporate	4	3	25	75	100
	18U6AFC21	Core – 21	Office Organization	4	2	25	75	100
	18U6AFE02	Elective:2	Fund Management	4	2	25	75	100
			Extension activities		<b>1</b>			
			<b>TOTAL</b>	<b>30</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>100</b>
			<b>GRAND TOTAL</b>	<b>180</b>	<b>140</b>	<b>950</b>	<b>2850</b>	<b>3800</b>

**V SEM-ELECTIVES:**

**18U5AFE01          Practical Auditing**

**18U5AFE02          Strategic Management**

**18U5AFE03          Security Analysis And Portfolio Management**

**VI SEM-ELECTIVES:**

**18U6AFE01          Industrial Relationship Management**

**18U6AFE02          Fund Management**

**18U6AFE03          Accounting Standard.**

## PRINCIPLES OF ACCOUNTANCY - I

<b>SUBJECT CODE: 18U1AFC01</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 5</b>	<b>HOURS : 75</b>

### **OBJECTIVES**

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

### ***Learning Outcome***

*Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions*

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

*Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the financial statements in accordance with appropriate Accounting Concepts & Conventions	K1to K5
<b>CO2</b>	Acquaint with legal formats of ledger accounts using double entry bookkeeping and recording journal entries	K1to K5
<b>CO3</b>	Develop the skill in Interpreting the financial statement analysis and information	K1to K5
<b>CO4</b>	Preparation of accounting information for	K1to K5

	planning and control and for the evaluation of assets by providing depreciation.	
<b>CO5</b>	Apply & Practice the various types of Depreciation Accounting	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### UNIT-I

**Introduction to Accounting:** Meaning and objectives – Advantages and Limitations – Importance - Functions - Book Keeping and Accounting – Branches of Accounting – Types of Accounts - Accounting Process and Cycle – Accounting concepts and Conventions. **(15 Hours)**

### UNIT—II

**Preparation of Journal, Ledger and Subsidiary Books:** Accounting Rules – Rules of Double Entry System - Book keeping – Journalizing – Types of Journals – Posting to Ledgers – Balancing of Ledger Accounts – Types of Subsidiary Books - Preparation of Subsidiary Books – Trail balance – Features and objectives. **(15 Hours)**

### UNIT - III

**Final Accounts of Companies:** Capital and Revenue – Classification of Income and Expenditure – Financial Statement of Companies – Trading account – Profit and Loss Account – Balance sheet with Adjustments. **(15 Hours)**

### UNIT-IV

**Single Entry System:** Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method. **(15 Hours)**

### UNIT-V

**Depreciation Accounting:** Meaning and objectives– Depletion and amortization - Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method - Average Due Date. **(15 Hours)**

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

### **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 with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

### **TEXT BOOK**

Financial Accounting – S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2014.

### **REFERENCE BOOKS**

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai-17. Fourth Edition 2016.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2014.
4. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2012.
5. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

### **ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

SUBJECT CODE: 18U1AFC02		
SEMESTER - I	CREDIT : 5	HOURS : 75

### BUSINESS ORGANIZATION AND MANAGEMENT

#### Objective:

1. To gain knowledge of Business Organization, management and its importance.
2. Acquire the knowledge about decision making in different situations

#### *Learning Outcome*

*Students will be able to know the nature and various forms of business organization.*

*Students will be enhanced with various management functions and thoughts.*

<b>CO1</b>	To gain clear idea about business organization.
<b>CO2</b>	To make them aware about different forms of business.
<b>CO3</b>	To make them understand the importance of Planning based on the objectives.
<b>CO4</b>	To create awareness about Recruitment & Selection process.
<b>CO5</b>	To facilitate the knowledge about Motivation & Controlling process and also acquire insight in adopting the control mechanism and effective co-ordination.

### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓

#### UNIT I

**Introduction to Business:** Meaning – Nature and Characteristics – Objectives and Importance – Classification of Business – Growth of Various forms - Profession – Characteristics – Difference between business and profession – Ethics in Business – Social Responsibility of Business. **(15 Hours)**

#### UNIT II

**Forms of Business Organization:** Sole Trader – Partnership firm – Joint Hindu Family – Joint Stock Companies – Co-operative societies – Public utilities and Public enterprises – Public sector vs. Private sector **(15 Hours)**

#### UNIT - III

**Management Concepts and Planning:** Meaning and Definition – Nature and Characteristics – Principles of Management - importance – Functions – Role of Manager – Scientific Management – Contributions by Hendry Fayol and F.W. Taylor – Planning – Nature and Characteristics – Importance – Steps in Planning process. **(15 Hours)**

#### UNIT IV

**Organizing and Staffing:** Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization – Recruitment – Sources of Recruitment – Selection-Steps in process of Selection **(15Hours)**

#### **UNIT V**

**Direction and Control:** Meaning and concept of directing – process – Span of Supervision – Motivation - Theories of Motivation (Maslow's Needs Theory and Herzberg Theory) – Controlling - Principles controlling process – controlling techniques. **(15 Hours)**

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

1. To understand the concepts of the business organization and the various forms of Business Organization.
2. To know the Planning, Organising, Staffing, Directing & Controlling Process in the organization

#### **TEXT BOOK:**

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2015.

#### **REFERENCE BOOKS**

1. Principles of Management -Tirupathi Tata McGrew Hill seventh Edition 2015.
2. Principles of Management - Chatterjee S.Chand & Co Ltd , sixth edition 2014.
3. Principles of Management - T.Ramasamy,The Himalayan Publications, Chennai,ThirdEdition 2010.
4. Principles of Management-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2010

#### **ONLINE SOURCES:**

1. [https://www.university.youth4work.com/Study-Material/B\\_Com,Bachelor-of-Commerce-Lectures](https://www.university.youth4work.com/Study-Material/B_Com,Bachelor-of-Commerce-Lectures)

2. <http://gurukpo.com>
3. <http://www.taxmann.com/bookstore/academic/business-organization-and-management-b.com.-ist-year.aspx>

<b>SUBJECT CODE: 18UIAFPR01</b>		
<b>SEMESTER - I</b>	<b>CREDIT : -</b>	<b>HOURS : 30</b>

### **COMMERCE PRACTICAL - I**

**Objectives:**

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

**UNIT-I**

**Documents:** Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note

**(6 Hours)**

### **UNIT-II**

**Transactions:** Receipts – Vouchers – Debit Note – Credit Note

**(6 Hours)**

### **UNIT-III**

**Banking:** Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.

**(6 Hours)**

### **UNIT-IV**

Advertisement Copy

**(6Hours)**

### **UNIT-V**

Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles.

**(6 Hours)**

**Note: Distribution of marks – Practical 75% and Record note book 25%**

### **Content beyond the Syllabus**

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

## **BUSINESS ECONOMICS**

<b>SUBJECT CODE: 18U1AFA01</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### **Objective:**

- 1.To enable the students to understand the salient features of economics, industry and service sector .

2.To know the students how to create demand and supply the products.

**Learning Outcome:**

*Students will be able to understand the nature and characteristics of business economics*

*Students will understand the concept of demand and supply*

*Students will come to know production pattern and market structure.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To provide a strong foundation in a economic principles and meets the need of decision makers and advisors in business	K1to K5
CO2	To make clear idea about business and how to make a profit zone in a market	K1to K5
CO3	To Know them how to utilize the factors of production.	K1to K5
CO4	To create the awareness about the different forms of the market	K1to K5
CO5	To ensure the essential business skills which are necessary for career progression	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

**UNIT I**

**Introduction to Economics:** Meaning and Definition – Nature and Characteristics – Branches of Economics and its applications – Significance of Micro and Macro Economics – Business Economics – Objectives and importance - Role in Decision making – Profit and Wealth Maximization. **(12 Hours)**

**UNIT II**

**Law of Demand:** Meaning – Determinants and distinction – Types of Demand – Law of Demand - Elasticity of demand – demand forecasting - factors influencing Elasticity of demand. **(12 Hours)**

**UNIT III**

**Law of supply:** Meaning- Determinants –Elasticity of supply & its measurement – Types of supply- causes – factors affecting elasticity of supply – equilibrium. (12 Hours)

#### **UNIT IV**

**Productive Economics:** Production – Factors of production- Theory of production – Law of Variable proportion- Return to scale- concept of cost- types of cost. (12 Hours)

#### **UNIT V**

**Market Structure:** Market structure –Price and output under Perfect competition, Monopoly competition, Monopolistic and Oligopoly competition - Pricing objectives and methods. (12 Hours)

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

- Economies of Large scale production
- Duopoly market structure

#### **TEXT BOOK**

1.S.Sankaran Business Economics, The Himalayan publication,New Delhi,2014

#### **REFERENCE BOOKS**

1.P.N.Reddy and H.RAppanniah Business Economics The Himalayan publication,New Delhi,2012

2.R.L Vershney and K.L Maheswari Managerial Economics,Tata Grew Hill, New Delhi,2010

3.M.L Seth, Principles of Economics, Sultan chands&sons,New Delhi,2010

#### **ONLINE SOURCES:**

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

<b>SUBJECT CODE: 18U2AFC03</b>		
<b>SEMESTER - II</b>	<b>CREDIT : 4</b>	<b>HOURS : 75</b>

#### **PRINCIPLES OF ACCOUNTING- II**

##### **Objective:**

1.To gain a knowledge of accounting in general

## 2. To know the rules and regulations of partnership account

### **Learning Outcome**

*Students will be able to pass journal entries for maintaining branch and departmental accounts.*

*Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.*

*Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	<i>Understand the Final account System in Branch Accounts</i>	<i>K1to K5</i>
<b>C02</b>	<i>Acquaint with Inter departmental transfers at cost and selling price and Preparation of Departmental Final Account</i>	<i>K1to K5</i>
<b>C03</b>	<i>Develop the skill in f Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System</i>	<i>K1to K5</i>
<b>C04</b>	<i>Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.</i>	<i>K1to K5</i>
<b>C05</b>	<i>Apply &amp; Practice various Dissolution of Firm – &amp; Settlement of Accounts</i>	<i>K1to K5</i>

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **UNIT-I**

**Branch Accounts:** Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts. **(15 Hours)**

### **UNIT—II**

**Departmental Accounts:** – Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Inter departmental transfers at cost and selling price – Preparation of Departmental Final Account

**(15 Hours)**

### **UNIT - III**

**Hire purchase system:** – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).

**(15 Hours)**

### **UNIT-IV**

**Partnership Accounting I:** Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill

**(15 Hours)**

### **UNIT-V**

**Partnership Accounts – II:** Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency.

**(15 Hours)**

### **NOTE:**

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

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

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

### **TEXT BOOK**

- 1.. Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

### **REFERENCE BOOKS**

1. 1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.

3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.

4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

**ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

## PRINCIPLES OF INSURANCE

SUBJECT CODE: 18U2AFA02		
Semester – II	Credit - 4	Hours 60

### **OBJECTIVES**

1. To familiarize the Students with the fundamental Principles of Insurance & Practices
2. The lay down the foundation and to learn how to ascertain various schemes of insurance and compensatory risk and coverage.

### ***Learning Outcome***

Students will be able to learn various types of insurance and their coverage, risk claims.

Students will be able to preserve the assets of individual, group of persons and organizations.

Students will be able to Rehabilitate the resources of unavoidable and unpredictable risk.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the term of insurance , nature, scope, classification of insurance, IRDA norms, objectives and functions	K1to K5
CO2	Acquaint with meaning of risk and coverage, management of risk, Taking care of unexpected eventualities, Fixing of premium.	K1to K5
CO3	Develop the skill in evaluation of insurance business in India, Public , private insurance companies, LIC and GIC objectives and functions.	K1to K5
CO4	Various constituents of insurance market, intermediaries, re-insurance, role of contribution of insurance markets in India.	K1to K5
CO5	To understanding of insurance customers needs, satisfaction, behavior, contract, indemnity, subrogation and contribution.	K1to K5

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO					
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **UNIT-I**

Meaning and Definition – Evolution – Nature and Scope - Classification of insurance – Growth of Insurance business in India – objectives of Insurance – Principles of Insurance – IRDA – Objectives and Functions

**(12 Hours)**

### **UNIT – II**

Risk – Meaning and Various types - Management of Risk – Management of Risk by individuals and Insurers – Taking care of unexpected eventualities – Fixing Premiums

**(12 Hours)**

### **UNIT – III**

Evolution of Insurance business in India – Public and Private Sector Insurance organizations – Legal frame work of Insurance Industry – LIC and GIC – objectives and functions

**(12 Hours)**

### **UNIT – IV**

Various constituents of Insurance Market – operations of Intermediates – Reinsurance and its importance for insurers - Role and contributions of insurance market to society and nation

**(12 Hours)**

### **UNIT – V**

Understanding Insurance customers – their needs – customer satisfaction and behaviour – Insurance contract – terms – principles of indemnity, subrogation and contribution

**(12 Hours)**

### **TEXT BOOK:**

1. Murthy A. Elements of Insurance, Margham Publications, Chennai.

### **REFERENCE BOOKS:**

1. Mishra M.N. Insurance-Principles and Practice S. Chand & Co. New Delhi.
2. Gupta O-S: Life Insurance, Frank Brothers New Delhi.
3. Vinayakam N.Radhasamy and Vasudevan, S.V. Insurance, Principles and Prctice, S. Chand & Co. New Delhi.
4. Panda G.S. Principles and Practice of Insurance, Kalyani Publishers, New Delhi.

<b>BJECT CODE: 18U2AFPR02</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

## COMMERCE PRACTICAL - II

### Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

### UNIT-I

Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans. **(6 Hours)**

### UNIT-II

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer. **(6 Hours)**

### UNIT-III

Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts - **(6 Hours)**

### UNIT-IV

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead. **(6 Hours)**

### UNIT-V

Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing. **(6 Hours)**

**Note: Distribution of marks – Practical 75% and Record note book 25%**

## Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

SUBJECT CODE: 18U3AFC04		
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.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the issue of equity shares with pro-rate allotment, par, premium and discount	K1to K5
<b>CO2</b>	Developing knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1to K5
<b>CO3</b>	Acquire knowledge in understanding Debentures and Issue and redemption of Debentures	K1to K5
<b>CO4</b>	Understand the underwriting of shares and valuation of goodwill.	K1to K5
<b>CO5</b>	Preparation of Final accounts according to companies Act 2013 and Profit prior to incorporation.	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **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.  
(18 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 by capitalization of undistributed profit/reserves.  
(18Hours)

### **UNIT – III**

Debentures - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share - Methods of Debentures Redemption: out of profit-out of capital – redemption by conversion.

( 18 Hours)

### **UNIT -IV**

Underwriting of Shares – Profits prior to Incorporation -Valuation of Goodwill:  
Average profit – super profit- capitalization of super profit-Annuity.

( 18 Hours)

### **UNIT-V**

Preparation of final accounts of companies Act 2013.  
(Hours)

(18

### **CONTENT BEYOND THE SYLLABUS**

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

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

**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 – 17.  
Fourth Edition 2017
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,  
Fifth Edition 2017
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,  
Sultan & chand, Chennai – 17, Fifth Edition 2018.

<b>SUBJECT CODE: 18U3AFC05</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

**BUSINESS LAW**

**OBJECTIVES**

This course is designed to provide the student with knowledge of the legal environment of business and legal principles.

**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.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding of contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K1 to K5
<b>CO2</b>	Understanding of legality and Statute of Frauds in contracts, Identify contract remedies	K1 to K5

<b>C03</b>	To know Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1 to K5
<b>C04</b>	Understanding of Contract of Agency - Agent and Agency- kinds of Agencies.	K1 to K5
<b>C05</b>	To Understand Negotiable Instruments and legal aspects.	K1 to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### 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. (18 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. (18 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. (18 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 (18 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. (18 Hours)

#### Suggested Readings

##### Text Book:

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

##### Reference Books:

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2016), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2017), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2018), *Business Law*, McGraw Hill Education
6. Sharma, J.P. & Sunaina Kanojia (2019), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,
7. P.P.Gogna, (2018),s.chand publications.

JECT CODE: 18U3AFC06		
SEMESTER - III	CREDIT : 4	HOURS : 75

#### 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 constraints.

**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.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding of Market segmentation and capacity and recognition of the government policy.	K1 to K5
<b>CO2</b>	Understanding of New product development process and branding strategies and positioning.	K1 to K5
<b>CO3</b>	To know Performance of psychological theories and market research information process.	K1 to K5
<b>CO4</b>	Understanding of Channel of distribution and intermediaries.	K1 to K5
<b>CO5</b>	To Understand promotional decisions and mix advertising.	K1 to K5

PSO CO	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓

<b>C05</b>	✓	✓	✓	✓	✓
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### **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.

**(15 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

**(15 Hours)**

### **UNIT-III**

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshallin 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. **(15 Hours)**

### **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 **(15 Hours)**

### **UNIT-V**

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process.

**(15 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

SUBJECT CODE: 18U3AFC07		
SEMESTER - III	CREDIT : 4	HOURS : 75

**INDIAN FINANCIAL SYSTEM**

**Objectives:**

1. To familiarize students with the Structure of Indian financial system
2. To identify the functions of Merchant Banking and Mutual Funds
- 3.To make awareness about the Financial Institutions

***Learning Outcome***

- *Students will be able to understand the Structure of Indian financial system*
- *Students will understand functions of Merchant Banking and Mutual Funds*
- *Students will gain knowledge about the financial institutions.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Structure of Indian financial system.	K1 to K5
CO2	Understanding the role of SEBI in Regulation of Merchant Banking.	K1 to K5
CO3	To know the Mutual fund-functions –leasing in India.	K1 to K5

<b>C04</b>	Understanding of venture capital funds in India	K1 to K5
<b>C05</b>	To Understanding the Reforms in secondary market and investor's protection.	K1 to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **UNIT-I**

Structure of Indian financial system – its significance. Money market and capital market. New Financial Instruments – Commercial Paper, Treasury Bills, Certificate of Deposit, Inter – Bank Participation and Global Depository Receipt. **(15**

**Hours)**

### **UNIT-II**

Introduction to Financial Services. Meaning of Merchant Banking – Objectives – Functions. Organisation – Latest Developments – Merchant Banking in India – Role of SEBI in Regulation of Merchant Banking.

**(15 Hours)**

### **UNIT-III**

Mutual fund – Meaning - Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines. Lease Financing – Definition – Types – merits and demerits – hire purchase and lease financing – leasing in India.

**(15 Hours)**

### **UNIT-IV**

Securitisation – definition – benefits – Securitisation Vs. factoring – concepts of factoring – types – factoring mechanism – factoring Vs. leasing – role of Indian banks in factoring. Meaning of venture capital – advantages – venture capital funds in India.

**(15 Hours)**

## **UNIT – V**

Reforms in secondary market and investor's protection – New financial institutions – OTCEI – NSE – DFHI. Meaning of credit rating – functions and benefits - credit rating agencies in India: CRISIL – objectives – operations – ICRA – operations – other services – limitations of rating – future of credit rating in India.

**(15 Hours)**

### **Content beyond the Syllabus**

1. Recent SEBI guidelines and Stock Exchanges in India
2. Export and Import Documentation
3. Factoring services in India

### **TEXT BOOK :**

- 1) Emerging Scenario of Financial Services, - E.Gordon & K. Natarajan, Himalaya Publishing House, Mumbai – 4.
- 2) Banking and Financial System - K.Nirmala Prasad & J.Chandradoss, , Himalaya Publishing House, Mumbai – 4.

### **REFERENCE BOOKS:**

- 1.The Indian Financial System – Pearson Education (India) Ltd., 4<sup>th</sup> Edition,2017.
2. Financial System & Economic Reforms- Deep & Deep Publication Pvt Ltd. New-Delhi, 2018.

### **ONLINE SOURCES:**

1. <http://www.bbamantra.com/indian-financial-system-introduction/>
2. <http://www.bankexamstoday.com/2017/04/overview-of-indian-financial-system.html>
3. <http://www.yourarticlelibrary.com/finance/structure-and-function-of-of-indian-financial-system/23478/>

**SUBJECT CODE: 18U3AFS01**

**SEMESTER - III**

**CREDIT : 2**

**HOURS : 30**

### **PROJECT METHODOLOGY**

#### **Objectives:**

- To provide basic knowledge about the project methodology.
- After the successful completion of the course the student will come to know how to carry out the project work.

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

- *Students will be able to understand the Structure of project Methodology.*
- *Students will understand the objectives of project.*
- *Students will gain knowledge about the Data analysis and interpretation..*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the Structure of Dissertation.	K1to K5
<b>CO2</b>	Understanding the role of project problems .	K1to K5
<b>CO3</b>	To know the Review of literature-sampling.	K1to K5
<b>CO4</b>	Understanding Data analysis and interpretation-trend analysis.	K1to K5
<b>CO5</b>	To Understanding the project report writing.	K1to K5

PSO CO	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

#### **UNIT – I**

Introduction: Project- Meaning- Features- Objectives of project- Difference between dissertation and Thesis. (6 Hours)

#### **UNIT - II**

Identification of project problems- Problems related to Finance, Marketing, HRM, EDP, Banking (6 Hours)

#### **UNIT - III**

Review of Literature - Sampling- Selection of sample- Collection of data. . (6 Hours)

#### **UNIT - IV**

Data analysis- Percentage and trend analysis- Numerical evaluation- Justification and interpretation. . (6 Hours)

#### **UNIT - V**

Project Report Writing.

(6 Hours)

**TEXT BOOKS:**

1. Project Methodology – Senthilkumar.K & Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.

**REFERENCE BOOKS:**

1. Project Management – K.Nagarajan, New age international publishers, New Delhi.
2. Elements of project management - K.Nagarajan,,New age international publishers, New Delhi.
3. A Guide to projects – Dr.R.Ravilochanan , Margham publications, Chennai.

<b>SUBJECT CODE: 18U3AFN01</b>		
<b>SEMESTER – III</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

**PRINCIPLES OF ACCOUNTANCY**

**Objectives**

- Explain the relationship among the basic accounting concepts of assets, liabilities, stockholder's equity, income and expenses.
- Prepare basic financial statements (balance sheet, income statement, and statement of cash flow).
- Record basic economic transactions for assets, liabilities, stockholder's equity.

## **LEARNING OUTCOMES**

- Recall the features, tools and methods used to enhance and improve accounting systems and processes
- Recognize the classification framework and typical examples of current assets and liabilities

### **Unit I**

Introduction – Accounting concepts and conventions – Journal – Ledger Trail Balance – Adjustments – Rectification of errors. **(6 Hours)**

### **Unit II**

Final Accounts of Sole Trader – Adjustments: Outstanding – Prepaid Income and Expenditure – provision on Debtors and Creditors – Interest on Capital and Drawings – Depreciation. **(6 Hours)**

### **Unit III**

Accounts of Non-trading Concerns – Bills of Exchange **(6 Hours)**

### **Unit IV**

Branch Accounts –Departmental accounts – (excluding foreign branch and independent branch) **(6 Hours)**

### **Unit V**

Depreciation – Meaning – causes - Methods – straight line method – Diminishing Balance Method – Annuity Method – Depreciation fund – Difference between provision and reserve. **(6 Hours)**

## **TEXT BOOK**

M.C.Shukla, T.S.Grewal, S.C.Gupta,Advanced Accounts Vol I, S.Chand & Company Ltd., New Delhi.

## **REFERENCE BOOKS**

1.Advanced Accountancy, S.P.Jain and K.L.Narang, Kalyani publishers, New Delhi

2. Advanced Accountancy, R.L.Gupta and M.Radhasamy, S.Chand Publishers, New Delhi
3. Advanced Accountancy, M.A.Arulanandam and K.S.Raman, Himalaya Publishers, Mumbai.

<b>SUBJECT CODE: 18U4AFC08</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

**CORPORATE ACCOUTING - 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.

**Course outcomes:**

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

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the preparation amalgamation accounting as per accounting standard 14.	K1 to K5
<b>CO2</b>	To know the preparation of Liquidator's Final Statement of accounts	K1 to K5
<b>CO3</b>	Understanding the Preparation of Profit and Loss Account and Balance Sheet in Banking.	K1 to K5
<b>CO4</b>	Understanding the Preparation of Revenue Account and Balance Sheet in Insurance companies.	K1 to K5
<b>CO5</b>	Understanding the Preparation of Consolidated Balance Sheet of holding companies.	K1 to K5

PSO CO	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

**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 (18 Hours)

#### **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). (18 Hours)

#### **UNIT -IV**

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). (18 Hours)

#### **UNIT-V**

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) (18 Hours)

**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 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications, Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy, Margam Publications, Chennai – 17, Fifth Edition 2012

**SUBJECT CODE: 18U4AFC09**

**SEMESTER - IV**

**CREDIT : 5**

**HOURS : 90**

**COMPANY LAW AND SECRETARIAL PRACTICE**

**Objective:**

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.

**Course outcomes:**

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

**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. **(18 Hours)**

**UNIT III**

**Prospectus:** Contents of Prospectus - Statement in lieu of prospectus- Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(18 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. **(18 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

(18 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, 2015.

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

<b>SUBJECT CODE: 18U4AFC10</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 75</b>

**HUMAN RESOURCE MANAGEMENT**

**Objectives:**

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.

***Learning Outcome:***

*Students will be able to understand the nature and characteristics of Human Resource Management*

*Students will understand the importance of Human Resource Management.*

*Students are able to know the trends in managing the human resources in an organisation*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To provide a knowledge about Human Resource management & to create HR managers.	K1to K5
<b>CO2</b>	To make clear idea about Human Resource Planning.	K1to K5

<b>C03</b>	To Know them about Recruitment & Selection.	K1to K5
<b>C04</b>	To learn about the Training & Development.	K1to K5
<b>C05</b>	To make them know about Performance Appraisal & retention of employees.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

#### **UNIT-I**

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Difference between Personnel Management and HRM - Qualities of a good HR Manager – Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager

**(15**

**Hours)**

#### **UNIT-II**

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation

**(15 Hours)**

#### **UNIT-III**

Recruitment & Selection: Meaning of Recruitment– Objectives of Recruitment – Sources of Recruitment – Recruitment Process- selection process – Induction programme --Computer Applications in Human Resource Management-Human Resource Accounting and auditing.

**(15 Hours)**

#### **UNIT IV**

Training & Development – purpose –benefits - assessment of training needs – training methods – evaluating the effectiveness of training programmes-employee relationship-self development- carrier planning and carrier anchors. **(15 Hours)**

#### **UNIT V**

Performance Appraisal: process – methods of performance appraisal – appraisal counseling – Reward System –Motivation:-theories-process of motivation– managing grievances and discipline-retention of employees. **(15 Hours)**

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

1. Loyalty management
2. Employment law
3. Corporate Responsibility and Governance

#### **TEXT BOOK**

1. Personnel Management - Tripathi , Sultan Chand & Sons, New Delhi, 2000
2. Human Resource Management - L M Prasad , Sultan Chand & Sons, New Delhi, 2005

#### **REFERENCE BOOKS**

1. Human Resource Management - Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

<b>SUBJECT CODE: 18U4AFC11</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 75</b>

### **FINANCIAL MANAGEMENT**

**Objective:**

1. The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
2. The purpose of this course to prepare managers to handle Business finances, Balance Sheet preparation and analysis, investment management & breakeven point analysis, Risk Analysis and Foreign Exchange Management.
3. It also enhances the understanding of the capital market involving investors, institutions and instruments.

**UNIT -1**

Financial Management- finance function – aims of finance function – financial planning – objectives and principles of sound financial planning Goals of financial management – financial decisions — long term and short term financial plan – factors

affecting financial plan.

*(15 Hours )*

#### **UNIT -II**

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems – Cost of Capital. *(15 Hours )*

#### **UNIT -III**

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only) *(15 Hours )*

#### **UNIT -IV**

Dividend Decisions – dividend policy – Dividend Theory- Determinants of dividend policy – types of dividend policy – forms of dividend. *(15 Hours )*

#### **UNIT-V**

Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital.

*(Simple Problems Only) (15 Hours*

*)*

**Note: Distribution of marks 80% Theory and 20% Problems**

#### **Text books:**

1. S N Maheshwari, Financial Management. Margham Publications, Chennai. 2009
2. Khan and Jain, Financial Management. Sultan Chan & Sons, New Delhi.2008
3. I M Pandey, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2006

#### **Reference Books:**

1. Sharma and Sashi Gupta, Financial Management. Himalaya Publication, Bombay. 2007
2. James C Vanhorne, Financial Management. Himalaya Publication, Bombay. 2006
3. Prasanna Chandra, Financial Management. Sultan Chan & Sons, New Delhi. 2009
4. PN Reddy & Appanaiah, Financial Management. Margham Publications, Chennai. 2009

**SUBJECT CODE: 18U4AFN02**

**SEMESTER - IV**

**CREDIT : 2**

**HOURS : 30**

**FINANCIAL SERVICES**

**Objectives:**

- 1.To know about various financial services
- 2.To gain on knowledge about financial services.

**UNIT – 1**

Financial Services – Features and Functions – Constituents of Financial Services – Evolution and Environment – Regulating Authorities of Financial Services – Indian Financial

System, an Overview.

(6 Hours)

#### **UNIT – II**

Factoring and Forfeiting – Meaning and Mechanism – Types of Factoring – Evaluation of Factoring business in India – Forfeiting Meaning and Characteristics – Venture Capital Financing – Meaning and Types – SEBI Guidelines.

(6

Hours)

#### **UNIT – III**

Mutual funds - Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – evaluation of the performance of mutual funds – functioning of mutual funds in India.

(6 Hours)

#### **UNIT – IV**

Commodity Market – Financial instruments – Derivations – Forwarded Marketing – Financial Options – Call Options – Put Options

(6 Hours)

#### **UNIT – V**

Credit Rating – Purpose and Process – Credit Rating Services in India – National Depository System – Stock Markets – Primary Market and Secondary Market – OTCEI – NSE – BSE – Share Market Indices.

(6

Hours)

#### **Text book:**

1. Joseph Anbarasu et.al, Financial Services, Sultan Chand and Sons, New Delhi. 2008

#### **Reference Book:**

1. Khan M.Y. Financial Services, Tata McGraw Hill Company Ltd, New Delhi. 2006

**Subject code: 18U5AFC12**  
**90**

**Semester: V**

**Credit: 5**

**Hours:**

### **B.COM (A&F) 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 .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the concept of costs, analysis, classification, cost centers and profit centers	K1to K5
<b>CO2</b>	Understanding the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K1to K5
<b>CO3</b>	Understanding the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K1to K5
<b>CO4</b>	Understanding the concept of standard costing and analysing the variances in labour costs, and finding out the difference in variances	K1to K5
<b>CO5</b>	Understanding the concept of absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K1to K5

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

**UNIT - I**

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Elements of cost - Preparation of Cost sheet – Reconciliation Statement of Cost

and Financial Statement.

**(18 Hours)**

#### **UNIT – II**

Material Management - Material Cost – Purchase Procedure – 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  
**(18 Hours)**

#### **UNIT – III**

Labour Costing & Control – Labour Turn Over – 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

**(18 Hours)**

#### **UNIT – IV**

Overheads – Classification – Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate

**(18 Hours)**

#### **UNIT – V**

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

**(18 Hours)**

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

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

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

#### **TEXT BOOK**

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

#### **REFERENCE BOOKS**

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

**Subject code: 18U5AFC13**

**Semester: V**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)**

**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 .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrate a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1to K5
<b>CO2</b>	Analyzing the various provisions and calculating the taxable salary income of an individual on a real time basi	K1to K5
<b>CO3</b>	Using the guidelines provided to calculate the various rental values and thereby income from house property	K1to K5
<b>CO4</b>	Thorough knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K1to K5
<b>CO5</b>	Knowledge on the assessment of the individual returns and the official proceeding	K1to K5

<b>PSO CO</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **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.

**(18 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).

**(18 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.

**(18 Hours)**

### **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

**(18 Hours)**

### **Content beyond the Syllabus**

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

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

### **TEXT BOOK:**

1. Income tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

### **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, Chennai.

**Subject code: 18U5AFC14  
90**

**Semester: V**

**Credit: 5**

**Hours:**

**B.COM (A&F)  
E-BANKING**

**Objective:**

To provide the students with the latest development in the field of Banking and Financial System.

**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.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the Constituents of Indian money market.	K1to K5
<b>CO2</b>	Analyzing the various Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges	K1to K5
<b>CO3</b>	Knowledge E-Banking ,Banking Services ,Mobile Banking ,ATM Credit Cards, Debit Card ,Smart Card ,Biometric Cards ,MICR Cheques ,Benefits ,Cyber Crime.	K1to K5
<b>CO4</b>	Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K1to K5
<b>CO5</b>	Understanding the RBI.	K1to K5

<b>PSO</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>CO</b>					
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **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.

**(18 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.

**(18**

**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.

**(18**

**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.

**(18**

**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.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

### **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.

**Subject code: 18U5AFC15**

**Semester: V**

**Credit: 3**

**Hours:**

**60**

### **B.COM (A&F)**

#### **INTERNATIONAL BANKING AND FOREIGN EXCHANGE**

##### **UNIT – I**

International Banking – Nature and features – International banking environment – International banking markets – International money and Currency Markets – International Credit Markets – International banking instruments – Traveller cheques – Credit cards  
**(12 Hours)**

##### **UNIT – II**

Foreign branches – competitive strategies – performance – Role and functions of overseas banking – foreign lending – relationship between foreign and domestic branches – IMF – Objectives and Functions – World Bank – Origin and Development – Functions – Operations  
**(12 Hours)**

##### **UNIT – III**

International payments – Methods – Methods of Settling debts in International debts – Letter of Credit – Meaning – Features - - Mechanism – Types – Advantages – Responsibilities and liabilities of parties  
**(12 Hours)**

##### **UNIT – IV**

Meaning of Foreign Exchange – Administration of foreign exchange – Functions of a foreign exchange department – Foreign currency accounts: Nostro Account and Vostro Account.

**(12 Hours)**

##### **UNIT – V**

Spot and forward deals for the purchase of sale of foreign currencies – Selection of buying and selling rates and calculation of appropriate forward rates – Causes of fluctuations in exchange rates

(12 Hours)

**TEXT BOOKS:**

1. **International Banking** – MaAFillan – IIBF Publications

**REFERENCE BOOKS:**

1. John D. Daniels and Lee H. Radebaugh, International Business, Pearson Education Asia, New Delhi, 2000.
2. Jeevanandam C, Foreign Exchange – Practice, Concepts and Control, Sultan Chand & Sons, New Delhi.
3. Andley KK & Mattoo VJ, Foreign Exchange: Principles and Practice, Sultan Chand & Sons, New Delhi.

Subject code: 18U5AFC17  
60

Semester: V

Credit:3

Hours:

**B.COM (AF)  
CAPITAL MARKET**

**Objectives:**

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

Students know the ms-office packages

**Learning Outcome:**

- Students will be able to understand the internet.
- Students will be able to understand Microsoft Office , Ms Word.
- Students will be able to know the Database processing, Operating system.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Knowledge the Menus, Commands, Tool bars and Icons –,formatting	K1to K5

	documents , Creating tables , Mail merge.	
<b>CO2</b>	Analyzing the various Editing and formatting ,excel formulas and Data forms ,Data Sort ,Data Filter.	K1to K5
<b>CO3</b>	Understanding the Programming languages.	K1to K5
<b>CO4</b>	Knowledge the Internet, Internet protocols, Email.	K1to K5
<b>CO5</b>	Analyzing the MS Power point and Menus and commands, Text and formats.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

#### **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.

**(12**

**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 .

**(12 Hours)**

#### **UNIT - IV**

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

**(12 Hours)**

#### **UNIT - V**

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

**TEXT BOOK:**

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

**BOOKS FOR REFERENCE:**

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.

**Subject code: 18U5AFE01**  
**Hours: 60**

**Semester: V**

**Credit: 2**

**B.COM (A&F)**  
**ELECTIVE: 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	KNOWLEDGE LEVEL
CO1	Understanding the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K1to K5
CO2	Understanding the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1to K5
CO3	Analysing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K1to K5
CO4	Understanding the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K1to K5
CO5	Understanding the concept of ERP, the impact of computerization on audit approach and online computer system audit	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

### 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

**(12Hours)**

## **UNIT-III**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions. **(12 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.

**(12 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. **(12 Hours)**

### **Content beyond the Syllabus**

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing
- 4.

### **TEXT BOOK :**

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

### **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.

**Subject Code: 18U6AFC17**

**Semester: VI**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)  
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.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the concept of management accounting, and analysing the difference between financial accounting and management accounting	K1to K5
<b>CO2</b>	Understanding the financial statements, and analysing the financial statements to know the financial position of a company with respect to solvency and profitability	K1to K5
<b>CO3</b>	Understanding the concept 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.	K1to K5
<b>CO4</b>	Understanding the funds flow and cash flow of the company and analysing to control the flow of cash and also use of budgetary control for effective means of control of funds.	K1to K5
<b>CO5</b>	Understanding the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	K1to K5

<b>PSO CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓

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

### **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.

**18 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.

**(18 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.

**(18 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.

**(18 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 BOOKS:**

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

2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

**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.

**Subject code: 18U6AFC18**

**Semester: VI**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)  
INCOME TAX LAW AND PRACTICE – II**

**Objectives:**

1. Income Tax law and practice - Dinkar Pagare, Sultan Chand & Sons, New Delhi.  
To enable the students to gain knowledge in the application of accounting to Management.
  1. To access the financial status of the organization.
  2. To learn about budgeting tactics and implementation.

**Learning Outcome:**

- Students will be able to understand capital gain and loss 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.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K1 to K5
<b>CO2</b>	Analyzing the various provisions and calculating the Income from other sources	K1 to K5
<b>CO3</b>	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	K1 to K5
<b>CO4</b>	Thorough knowledge on the provisions regarding deductions u/s 80	K1 to K5

<b>CO5</b>	Knowledge on the assessment of the individual returns and the official proceedings	K1to K5
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CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

#### **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.

**(18Hours)**

#### **UNIT -III**

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses.

**(18 Hours)**

#### **UNIT- IV**

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms.

**(18**

**Hours)**

#### **UNIT –V**

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions.

**(18 Hours)**

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

**Content beyond the Syllabus**

1. Transfer Pricing
2. Wealth Tax Act 1956

### 3. Collection and Recovery of Tax

#### **TEXT BOOK:**

2. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
3. IncomeTax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

#### **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 Singhania& Monica Singhania, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

**Subject code: 18U6AFC19**  
**90**

**Semester: VI**

**Credit:5**

**Hours:**

### **B.COM (A&F). FINANCIAL CONTROL SYSTEM**

#### **Objectives :**

To gain basic knowledge of various financial control Techniques.

#### **Learning Outcome:**

- Students will be able to understand the Systems Approach to Financial Control .
- Students will be able to know about Responsibility,SBCs .
- Students will be able to know Planning and Control through Budget Budgeting,and standard costing and variance analysis. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>CO1</b>	Understanding the Systems Approach to Financial Control, Management Control Process,Accounting Data base in Control.	K1to K5

<b>CO2</b>	Knowledge about the Responsibility Accounting	K1to K5
<b>CO3</b>	Understanding the Transfer Pricing, Valuation problems of stock unrealized profit.	K1to K5
<b>CO4</b>	Understanding the Planning and Control through Budget Budgeting	K1to K5
<b>CO5</b>	Analysing the Standard Costing and Variance analysis	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

#### **UNIT – I**

Systems Approach to Financial Control Definition, Meaning, Purpose - Levels of control - Management Control Process. Accounting Data base in Control. **(18 Hours)**

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#### **UNIT – II**

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBUs. **(18 Hours)**

#### **UNIT – III**

Transfer Pricing Transfer pricing as a tool of control - Concept of transfer pricing - Methods of transfer price fixing -Administration of transfer prices - Valuation problems of stock unrealized profit. **(18 Hours)**

#### **UNIT – IV**

Planning and Control through Budget Budgeting - Meaning and Purpose of Classification. Preparation of Production, Material, Labour and Sales Budgets - Flexible Budgets.(Theory only)

(18 Hours)

**UNIT – V**

Standard Costing and Variance analysis Standard Cost - Definition, Advantages and Limitations. Variance Analysis - Material, Labour Overhead, Sales Variances. (Theory only)

(18 Hours)

**TEXT BOOKS:**

1. Management Control System, Dutta, M - S.Chand & Co., New Delhi, 2002
2. Management Control Systems, Robert Antony and Vijay Govindarajan - Tata MacGraw Hill publications, New Delhi, 2004.

**REFERENCE BOOKS :**

1. Advanced Cost and Management Accounting- Saxena and Vashist -Sultan Chand & Sons, New Delhi, 2000
2. Management Accounting Principles & Practices, Sharma R.K & Shashik Gupta- Kalyani Publishers., New Delhi.
3. Management Control System, Subhash Sharma - Tata McGraw Hill Pub., New Delhi, 2002.

**Subject code: 18U6AFC20**  
**60**

**Semester: VI**

**Credit:3**

**Hours:**

**B.COM (A&F).**  
**CAMPUS TO CORPORATE**

**Objective:**

- 1.To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

**Learning Outcome:**

- Students will be able to understand the Overview of corporate and business letter format .
- Students will be able to know about business letter and types of report..
- Students will be able to know fundamentals of report and time management. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the Overview of corporate ,History of corporate , Campus and corporate,BPO Industry in India and world , Oral and written communication.	K1to K5
<b>CO2</b>	Knowledge about the businessletter and enquiries and reply.	K1to K5
<b>CO3</b>	Analysing the report and preparation of agenda &minutes	K1to K5
<b>CO4</b>	Understanding the fundamentals of English and phonetic alphabet.	K1to K5
<b>CO5</b>	Understanding the Corporate etiquette ,Dressing and grooming skills,and interview.	K1to K5

<b>PSO</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>CO</b>					
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT – I**

Overview of corporate - History of corporate - Campus and corporate –BPO Industry in India and world – Oral and written communication merits and demerits – Communication through letters – Layout of letter – Business letter format.

**(12 Hours)**

## **UNIT – II**

Business letters – Enquiries and Reply – Orders and Execution – Claims and Adjustments – Collection – Sales letters – Bank Correspondence – Application for jobs – Preparation of resume.

**(12 Hours)**

## **UNIT –III**

Reports: Types, preparation, structure and organization of reports – Reports by individuals and committees – Meetings – kinds of meetings – Preparing Agenda & Minutes.

**(12 Hours)**

## **UNIT – IV**

Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International phonetic alphabet – Vowel and consonant sounds – Syllable stress – Intonation – listening – Principles of good listening – Accent comprehension – Practical exercise.

**(12 Hours)**

## **UNIT – V**

Corporate etiquette – Dressing and grooming skills – Workplace 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.

**(12 Hours)**

## **TEXT BOOKS:**

1. Essentials of Business Communication - Rajendra pal, J.S. korahilli, Sultan Chand & Sons, New Delhi.
2. Business Communication - N.S.Raghunathan & B.Santhanam, Margham Publications, Chennai.
3. Business Communication –V.R. Palanivelu &N. Subburaj, Himalaya Publishing Pvt Ltd,Mumbai.

## **REFERENCE BOOKS:**

1. Effective Business English and Correspondence-M.S. Ramesh and Pattenshetty - R. S. Chand & Co, Publishers, New Delhi-2.
2. Commercial Correspondence – R. S. N. Pillai and Bhagavathi. S. Chand Publications, New Delhi.
3. Business Communication - Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer : A Handbook of group discussion and Job Interview. - Pushpalatha & Kumar, PHI Learning Publisher .

Subject Code: 18U6AFC21

Semester: VI

Credit: 2

Hours:60

**B.COM (A&F)  
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..

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the modern office and location and layout of an office. .	K1to K5
<b>CO2</b>	Understanding the Office Organisation, Organizational chart ,Centralisation , Centralisation Vs Decentralization ,Types of Reports .	K1to K5
<b>CO3</b>	Analysing the office system and design of office form.	K1to K5
<b>CO4</b>	Understanding the stationery and contro of stationery system.	K1to K5
<b>CO5</b>	Understanding the office furniturean criteria foe selection.	K1to K5

<b>PSO CO</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

**NIT: 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 .

**(12 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

**(12 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

**(12 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

**(12 Hours)**

**Text book**

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

**Reference Books:**

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

**Subject code: 18U6AFE02**

**Semester: VI**

**Credit:2**

**Hours: 60**

**B.COM (A&F).**

**ELECTIVE: FUNDS MANAGEMENT**

**Objectives :**

To provide basic knowledge in Funds Management.

**Learning Outcome:**

- Students will be able to understand the working capital requirements financing and investments...
- Students will be able to know about cash management.
- Students will be able to know about Control of receivables and Factoring.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the working capital and estimating working capital requirements. .	K1to K5
<b>CO2</b>	Understanding the Management of Working Capital Approaches to Working Capital financing and investment .	K1to K5
<b>CO3</b>	Analysing the Cash Management ,Motives of holding cash .	K1to K5
<b>CO4</b>	Understanding the Receivables Management Credit Policy and Steps in granting credit ,Control of receivables ,Factoring.	K1to K5
<b>CO5</b>	Understanding the Inventory Management and inventory control technique.	K1to K5

<b>PSO CO</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **UNIT – I**

Working Capital Meaning and Concept - Need for and Importance of Working Capital - Determinants of Working Capital - Estimating Working Capital Requirements. (12 Hours)

### **UNIT - II**

Management of Working Capital Approaches to Working Capital financing and investment - Working capital policy. Financing of Working Capital - Sources and Conditions. (12 Hours)

### **UNIT - III**

Cash Management Motives of holding cash - Planning - Cash forecasting methods - Managing cash flows - Optimum cash balance determination – Cash Budget. (12 Hours)

### **UNIT - IV**

Receivables Management Credit Policy - Credit policy variables - Steps in granting credit - Control of receivables -Factoring. (12 Hours)

### **UNIT - V**

Inventory Management Nature and need for inventory - Objectives of inventory management - Meaning of inventory control - Inventory control techniques. (12 Hours)

**Note:** Questions will be raised in the proportion as 60% of Theory and 40% of Problem (Units III & IV only)

### **TEXT BOOKS**

1. Chandra. P - Financial Management, Tata Mac Graw Hill, New Delhi,
2. Maheswari, S.N - Principles and Practice of Financial Management, Sultan Chand & Sons, New Delhi.

### **BOOKS FOR REFERENCE:**

1. Financial Management, Ravi M.Kishore - Taxman Pub., N. Delhi,.
2. Financial Management and Policy, Van Horne, James - Pearson Education, Delhi
3. Managerial Finance, Weston Ifred & Brigham EF - Dryden Press,
4. Working Capital Management, Ramamurthy, V - Flimalaya Pub. Company, Mumbai,
5. Working Capital Management, Rao P.M. - Deep & Deep Pub. New Delhi
6. Working Capital Management, .. Uma Sharma - Atlantic Pub., New D

**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)**