



**Jaya College of Arts and Science, Thiruninravur-602024.**

**Department of Commerce**

**Year : 2020-2021**

**Programme Offered:**

**❖ B. Com**

**PROGRAMME OBJECTIVE:**

PO 1:	Enable preparation of books of accounts, cost sheets, and balance sheets via accounting application software
PO 2:	Apply various Provisions of company and Business Laws and IRDA
PO 3:	Fundamentals of Taxation, Auditing and Budgeting
PO 4:	Application of statistical tools for research
PO 5:	Understand the various functions of business Management- Finance, HR, Marketing's & Systems
PO 6:	Knowledge on prevailing issues in the financial markets and e-commerce
PO 7:	Outline computation of national income and status of Indian economy
PO 8:	Understanding the role of entrepreneurship and entrepreneurial agencies
PO 9:	Awareness about business environment and ethics
PO10:	Comprehension of English, regional and foreign languages
PO 11:	Able to do higher education in research in the field of commerce and related areas.
PO 12:	Able to do recognize the importance and roles of businessmen, entrepreneurs, managers, invitations and problems in the corporate work

**PROGRAMME OUTCOME:**

Programme Specific Outcomes	
PSO 1:	Acquire the knowledge, skills in different areas of communication, decision making, innovations and problem- solving in day to day business activities
PSO 2:	Helps to demonstrate knowledge in setting up a computerised system of accounting
PSO 3:	Gain proficiency with the ability to encourage in competitive exams like CA, CS, ICMA and other courses
PSO 4:	Students also acquire skills to work as tax consultant, Audit Assistant.
PSO 5:	Students are able to play the roles of Entrepreneur etc
PSO 6:	Enables the students to understand the theories of Foreign Trade
PSO 7:	To Enable the student to learn Principle, Concept of Accountancy.

S.NO.	PART	SUBJECT NAME	CREDITS	MAX.MARKS		
				ExternalMarks	Internal Marks	Total
<b>SEMESTR - I</b>						
1	I	Language Paper– I	3	75	25	100
2	II	English I	3	50	50	100
3	III	CorePaper– I:FinancialAccounting	4	75	25	100
4	III	CorePaper– II:BusinessCommunication	4	75	25	100
5	III	AlliedPaper–I:BusinessEconomics	5	75	25	100
6	IV	*BasicTamil /AdvancedTamil/NME	2	75	25	100
7	IV	SoftSkill I	3	50	50	100
<b>TotalCredits</b>			<b>24</b>			
<b>SEMESTER - II</b>			<b>CREDITS</b>	<b>ExternalMarks</b>	<b>Internal Marks</b>	<b>Total</b>
8	I	LanguagePaper–II	3	75	25	100
9	II	Communicative English–II	3	50	25	100
10	III	CorePaper–III: AdvancedFinancial Accounting	4	75	25	100
11	III	CorePaper–IV: PrincipleofManagement	4	75	25	100
12	III	AlliedPaper–II:Indian Economy	5	75	25	100
13	IV	*BasicTamil /AdvancedTamil/NME	2	75	25	100
14	IV	SoftSkill–II	3	50	50	100
<b>TotalCredits</b>			<b>24</b>			
<b>SEMESTR – III</b>			<b>CREDITS</b>	<b>ExternalMarks</b>	<b>Internal Marks</b>	<b>Total</b>
15	III	CorePaperV:CorporateAccounting	4	75	25	100
16	III	CorePaperVI:BusinessLaws	4	75	25	100
17	III	Core PaperVII:BankingTheoryLawandOperation	4	75	25	100
18	III	Core PaperVIII:Marketing	4	60	40	100
19	III	Allied Paper III: Rural Economics	5	75	25	100
20	IV	SoftSkillIII	3	50	50	100
21	IV	EnvironmentalStudies	ExaminationwillbeheldinSemester IV			
<b>TotalCredits</b>			<b>24</b>			
<b>SEMESTER - IV</b>			<b>CREDITS</b>	<b>ExternalMark s</b>	<b>Internal Marks</b>	<b>Total</b>
22	III	CorePaper IX: AdvancedCorporateAccounting	4	75	25	100
23	III	Core PaperX:CompanyLaw	4	75	25	100
24	III	Core PaperXI:FinancialServices	4	75	25	100
25	III	Core PaperXII:IndirectTaxation	4	60	40	100
26	III	AlliedPaper IV: InternationalEconomics	5	75	25	100
27	IV	EnvironmentalStudies	2	50	50	100
28	IV	SoftSkill –IV	3	75	25	100
<b>TotalCredits</b>			<b>26</b>			
<b>SEMESTERV</b>			<b>CREDITS</b>	<b>ExternalMark s</b>	<b>Internal Marks</b>	<b>Total</b>
29	III	CorePaperXIII:Elementsof Cost Accounting	4	75	25	100

30	III	CorePaperXIV :PracticalAuditing	4	75	25	100
31	III	CorePaperXV :Logistics and supply chain management	4	75	25	100
32	III	CorePaperXVI: FinancialManagement	4	60	40	100
33	III	ElectivePaperI: 1. VisualBasicProgramming	5	60	40	100
34	III	ValueEducation	2	75	25	100
		<b>TotalCredits</b>	<b>23</b>			
<b>SEMESTERVI</b>			<b>CREDITS</b>	<b>EXTERNAL MARKS</b>	<b>INTERN ALMA RKS</b>	<b>TOTAL</b>
36	III	CorePaperXVII:AdvancedCostAccounting	4	75	25	100
37	III	CorePaperXVIII: Management Accounting	4	75	25	100
38	III	CorePaperXIX : Entrepreneurial Development	4	75	25	100
39	III	ElectivePaperII: 1. VisualBasicPractical	5	60	40	100
40	III	ElectivePaperIII: HumanResourceManagement	5	75	25	100
41	V	1. ExtensionActivities	1			
		<b>TotalCredits</b>	<b>23</b>			
		<b>Totalcredits(Core,Elective,SBS)</b>	<b>144</b>			
<b>NON MAJOR ELECTIVE</b>						
<b>Semester I – Fundamental of insurance</b>						
<b>Semester II – Office management</b>						
<b>Soft skills</b>						
<b>Semester I – English for commerce &amp; management Level I</b>						
<b>Semester II – English for commerce &amp; management Level II</b>						
<b>Semester III – Computing skill level I</b>						
<b>Semester VI – Personality Enrichment</b>						

## I SEMESTER

COURSE NAME - I FINANCIAL ACCOUNTING No. of Credits: 4

COURSE CODE: CZ21A

### Course Objectives:

- ❖ To enable the students to understand the system of preparing financial statements for various types of organisation
- ❖ To familiarize the students with knowledge about financial reporting standards
- ❖ To analyses and prepare financial statement of different types of organisation
- ❖ The students will be aware of the various amendments in financial reporting

### Course Outcomes:

- ❖ CO-1 Students would prepare financial statements in accordance with appropriate standards.
- ❖ CO-2 Students would prepare ledger accounts using double entry book keeping and record journal entries accordingly.
- ❖ CO-3 Students would interpret the business implications of financial statement information.
- ❖ CO-4 Students would prepare accounting information for planning and control and for the evaluation of finance, prepare bank reconciliation statement from incomplete statement.
- ❖ CO-5 Explain the purpose of double entry system to understanding the accounting system properly, preparation of rectification errors.

## SYLLABUS

**UNIT I: Preparation of Financial Statement:**Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non-trading organisation

**UNIT II: Depreciation and Insurance Claims:**Depreciation Accounting: Depreciation- Meaning –Causes-Types- Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015 Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause(Loss of stock only)

**UNIT III: Single entry system:**Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

**UNIT IV: Rectification of Errors and Bank Reconciliation Statement:**Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

**UNIT V: Hire Purchase and Installment System:**Hire Purchase System- Default and repossession-Hire purchase trading account Installment System-Calculation of Profit.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### Text Book:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting – CENGAGE, New Delhi
3. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi

### Reference Books:

1. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
2. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. NewDelhi
4. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

**COURSE NAME II- BUSINESS COMMUNICATION No. of Credits: 4**

**COURSE CODE:CZ21B**

**Course Objectives:**

- ❖ To facilitate the students to understand the concept of Communication.
- ❖ To know the basic techniques of the modern forms of communication.
- ❖ To develop the communication skills among students.
- ❖ To learn how write different types of letter related to business.

**Course Outcome:**

- ❖ CO-1 Applying business communication strategies and principles exchange information.
- ❖ CO-2 Learn to write business letters.
- ❖ CO-3 Attain oral communication skill for effective oral presentation.
- ❖ CO-4 Acquire skills to prepare reports.
- ❖ CO-5 Enrich written communication skill employability.

**SYLLABUS**

**UNIT I: Communication:** Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

**UNIT II: Business Letters:** Kinds of Business Letters: Interview – Application for a situation – Interview - Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

**UNIT III: Correspondence:** Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV: Reports and Meetings:** Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

**UNIT V: Forms of Communication:** Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.

**Recommended Texts**

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyan Rath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE
3. C.B.Gupta - Essentil Business Communcination - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
8. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
9. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.
10. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

**ALLIED NAME-1: BUSINESS ECONOMICS (Allied Subject)No. of Credits: 5**  
**COURSE CODE:CZ31A**

**Objectives:**

- ❖ To facilitate the students to understand the concept of Economics
- ❖ To Know the basic techniques of the modern forms of Economics

**Course Outcome:**

- ❖ Students understand the concept of communication and familiarise with modern form of Economics

**UNIT I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- **Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

**UNIT II**

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

**UNIT III**

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

**UNIT IV**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

**UNIT V**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly .Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

**Recommended Texts**

1. T. Aryamala – Business Economis- Vijay Nicole Imprints Private Ltd.,
2. S.Shankaran, Business Economics - Margham Publications - Ch -17
3. P.L. Mehta, Managerialo Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
4. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.
5. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia - Can -004603454.
6. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
7. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.

**NME-I(B): FUNDAMENTALS OF INSURANCE No. of Credits: 2**  
**COURSE CODE: AR51B**

**COURSE OBJECTIVES:**

- ❖ To enable the students to understand the fundamentals of insurance.
- ❖ Learn how to attain the agency license
- ❖ Learn the organization functions, structures & promotional strategies.

**COURSE OUTCOMES:**

On successful completion of this course the students would be able to,

- ❖ Acquire the basics of insurance and types of insurance.
- ❖ Acquire the skills of Agency Law and its Compensation.
- ❖ Apply the procedural aspects of agency license and identify the code of conduct
- ❖ Apply the procedure for settlement of Policy claims
- ❖ Recognize the organization function, structures & promotional strategies.

**UNIT I Introduction to Insurance:** Purpose and need of insurance, insurance as a social security tool insurance and economic development, Fundamentals/Principles of insurance, various kinds of insurance: life, marine, fire, medical, and general insurance, features, insurable interest.

**UNIT II Fundamentals of Agency Law:** Definition of an agent; Agent's Regulation; Insurance Intermediates, Agents compensation.

**UNIT III Insurance Agents:** Procedure, Pre – requisite for obtaining a License, Duration of license, Cancellation of License: Revocation or Suspension / Termination of Agency; Right Appointment; Code of Conduct; Unfair Practices.

**UNIT IV Function of an Agent:** Proposal Form and other Forms for Agent of Cover, Financial and Medical Underwriting; Material Information; Nomination and Assignment; Procedure for Settlement of Policy Claims.

**UNIT V Company profile:** Organizational of the Company; Structure – Market Share; Product Pricing – Actuarial Aspects, Distribution Channels – Promotion Strategies - J.R.A and its Functions.

**REFERENCES:**

1. Mishra M.N *Insurance Principles and Practice*, S.Chand and Co. New Delhi 2002.
2. GOI, *Insurance Regulatory Development Act 1999*.
3. GOI, *Life Insurance Corporate Act 1956*.
4. Vinayakam.N. Kandhaswamy and Vasudevan SG, *Insurance Principles and Practice* S.Chand and Co., New Delhi, 2002.
5. Mishra M.N *Life Insurance Corporate of India*, Vol I, II & III Raj Books, Jaipur, 2000.

## II SEMESTER

**COURSE NAME III: ADVANCED FINANCIAL ACCOUNTING No of Credits: 4**

**COURSE CODE: CZ22A**

### **Course Objectives:**

- ❖ To enable the students to understand the system of preparing financial statements for various types of organisation
- ❖ To familiarize the students with knowledge about financial reporting standards.
- ❖ To understand the preparation of financial statements for business units other than corporate undertaking and their utility.

### **Course Outcome:**

- ❖ CO-1 Students would familiarize the concept branch account and its system.
- ❖ CO-2 Students would understand the scope of departmental accounting.
- ❖ CO-3 Enable the students to understand the scope of departmental accounting.
- ❖ CO-4 Students would understand the dissolution partnership firm, dissolution accounts insolvency of partners.
- ❖ CO-5 Students would prepare Indian accounting standard. IFRS- International financial reporting standards.

## **SYLLABUS**

**Unit I: Branch Accounts:** Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

**Unit II: Departmental Accounts:** Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

**Unit III: Partnership Accounts:** Admission of a Partner – Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts:** Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

**Unit V: Accounting Standards for financial reporting** Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS- Difference between Ind AS and IFRS.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Text Book:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah – Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi.
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

### **Suggested Readings:**

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.
4. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi



## **COURSE NAME IV - PRINCIPLES OF MANAGEMENT No. Of Credits: 4**

**COURSE CODE: CZ22B**

### **Course Objectives:**

- ❖ To make the students to understand the basic concepts of management.
- ❖ To prepare the students to know about the significance of the management in Business.
- ❖ Learn to take decision making own.
- ❖ To make students to know how management will apply the planning and control concept in the process and projects.

### **Course Outcome:**

- ❖ CO-1 Students able to develop knowledge and evolution of management thoughts.
- ❖ CO-2 Students would able to better understanding of planning and decision making.
- ❖ CO-3 Students able to give an idea about organisation structure and different types of organisation.
- ❖ CO-4 Students would able to provide idea about motivation, importance of communication and leadership.
- ❖ CO-5 Students would able to understand the principles of co-ordination.

## **SYLLABUS**

**Unit I: Introduction** Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

**Unit II: Planning** Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

**Unit III: Organization** Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalization – Basis - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.

**Unit IV: Authority and Responsibility** Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication.

**Unit V: Direction Co-ordination & Control** Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

### **Text Book:**

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, Dbra L.nelson, Preetam Khandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.Management Theory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

### **Reference Books:**

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. WeihrichandKoontz,Management-AGlobalPerspective.
3. Premavathy N,PrinciplesofManagement,SriVishnuPublications,Chennai.
4. Jayasankar,J.BusinessManagement,MarghamPublication,Chennai.

**(ALLIED NAME - II):INDIAN ECONOMYNo. of Credits: 5**

**Course Code:CZ32A**

**Objectives:**

- To have the fundamental knowledge of Economic Developments.
- To teach the Economic problems and five year Plans.

**Course Outcomes:**

- ❖ After completion of the syllabus students well versed with the features of Indian economy and known the five year plans.

**SYLLABUS**

**UNIT I: Economic Growth and Economic Development- Transition on Indian Economy— Indian Economy from 1950 .-** Indicators of economic development- National Income- Basic Concepts and computation of national income.

**UNIT II: Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population-**Foreign trade

**UNIT III: Agriculture:** Contribution to economic development- Green Revolution- **Organicfarming-** Food policy and Public distribution system.

**UNIT IV: Industry-** Role of industries in economic development-Large scale industries and small scale industries- New Economic Policy 1991- **Industrial development before and after globalization in India.**

**UNIT V: Five year plans in India-** Achievement and strategy and failures- **Nidhi Aayog.**

**Text Books**

1. T.Aryamala –Indian Economy – Vijay Nicole Imprints private Limited , Chennai
2. T.Aryamala –Managerial Economics– Vijay Nicole Imprints private Limited , Chennai

**Recommended Texts**

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
5. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd.,

**COURSE OBJECTIVES:**

- ❖ Toenablethestudentstogainknowledgeaboutstructureandfunctioningofanoffice
- ❖ To Gain knowledge on Filingsystem,RecordsManagement
- ❖ To learn Office LayoutandFormsControl.

**COURSE OUTCOMES:**

Oncompletionofthecoursethestudentswouldbeable to:

- ❖ PlanandPracticethefunctionsofofficeandoffice manager
- ❖ Deviseandpracticetherecordmanagementsystem
- ❖ Analysethecostcontrolmethodsandprepareofficebudget
- ❖ Acquire the skill of effect form control and control over the office stationeries andsupplies
- ❖ Practicetheofficelayout principlesand maintainofficeenvironment

**UNIT I: Office Management:** Meaning, Definition of office, Functions of Office, Officemanagement - Definition of Functions, Duties, and Qualities of Office Manager - RoleofManagerinOffice,PlanningandSchedulingofOffice Work.

**UNIT II : Record Management:** Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing,OfficeCorrespondenceBusinessInformationSystem–ElectronicDataProcessing.

**UNIT III: Office Maintenance Management:** Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M),Need and objectives- Office Work- WorkSimplification, Budgetary Control, organization for budgetary control – office budget-Store Management,HousekeepingandWaste Management.

**UNIT IV: Forms Control and Stationery:** Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationary and Supplies,TypesofStationaryandContinuous StationaryPurchases.

**UNIT V : Office Accommodation and Layouts:** Location of Office, steps in office layout,principlesofficelayout,Office Environment

**REFERENCES:**

1. BalrajDugal(1998),*OfficeManagement*,KitabMahalPublications,NewDelhi.
2. Bhatia,R.C, (2007)*PrinciplesofOfficeManagement*, LotusPress,New Delhi, onlineeditionalso.
3. Kumar,N.andMittal,R,(2001),*OfficeManagement*,AnmolPublications,NewDelhi.
4. Pillai,R.S.NandBhagavathi,(2014)*OfficeManagement*, S.Chand &CompanyNewDelhi.
5. ThukaramRao(2000),*OfficeOrganisationandManagement*,AtlanticPublishers,NewDelhi.
6. [http://books.google.co.in/books/about/Principles\\_of\\_Office\\_Management](http://books.google.co.in/books/about/Principles_of_Office_Management).

### III SEMESTER

**COURSENAME V: CORPORATE ACCOUNTING - I No. of Credits: 4**

**COURSE CODE:CZ23A**

#### **Course Objectives:**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
- Learn the accounting procedures of corporate undertaking and their financial statement preparations

#### **Course Outcome:**

- ❖ CO I: To provide the knowledge of issue of shares and debentures along with regulation of companies act.
- ❖ CO II: To give an exposure to the company final accounting.
- ❖ CO III: To understand the methods of valuation of goodwill in corporate sectors.
- ❖ CO IV: Keep them aware about accounts of insurance company.
- ❖ CO V: To provide knowledge regarding how to underwrite shares and debenture along with redemption concept in corporate sector.

### **SYLLABUS**

**UNIT – I Share Capital** Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

**UNIT – II Debentures & Underwriting** Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

**UNIT – III Final Accounts** Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

**UNIT –IV Valuation of Goodwill & Shares** Valuation of Goodwill & Shares

– Meaning – Methods of valuation.

**UNIT – V Accounting for Insurance Companies** Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Text Book:**

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

#### **Book Reference:**

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy ,A ,Corporate Accounting ,Margham Publications, Chennai.

**COURSE NAME VI: BUSINESS LAWS**No of Credits: 4

**COURSE CODE:CZ23B**

**Objectives:**

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
- To highlights the Contemporary Issues in Business Law as per latest company act

**Course Outcome:**

- ❖ CO I: Apply the basic concept of business law.
- ❖ CO II: To enable the students to understand the legal forms of offer acceptance and consideration.
- ❖ CO III: To conclude about the agreement become enforceable when it fulfills certain condition.
- ❖ CO IV: am to understand the legal remedies available in the law
- ❖ CO V: gaining knowledge about the importance and other people.

**SYLLABUS**

**UNIT I:** Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts- Contract Vs Agreement.

**UNIT II:** Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

**UNIT III: Performance of Contract** Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

**UNIT IV: Sale of Goods Act** Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

**UNIT V: Contemporary Issues in Business Law** Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

**Recommended Text:**

1. Dr. Rajni Jagota – Business Laws – CENGAGE,New Delhi.

**Book Reference:**

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R.Business Laws, Margam Publications.
3. Dhandapani,M.V.Business Laws, Sultan Chand and Sons.
4. BadreAlam,S.&Saravanel,P.MercantileLaw
5. Pillai,R.S.N.&Chand,S,BusinessLaw, S Chand & Co, Delhi
6. Ramaswamy,K.N.,BusinessLaw, S Chand & Co, Delhi

## COURSENAME VII: Banking Theory Law and Operations No. of Credits: 4

### COURSE CODE:CZ23C

#### Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.
3. Learn the concept of online transaction and E- banking concept in present scenario

#### Course Outcomes:

- ❖ COI: It helps students to know about the importance of saving liquidity and banking rules and it also helps to career in banking field.
- ❖ CO II: Helps to know about promoting price stability and also makes money at every cheaper rate.
- ❖ CO III: It gives a clear definition about online payment. it helps student to know about the advantages and disadvantages of online payment .
- ❖ CO IV: Its helps to know about the security which public get from bank and also the regulations of the banks.
- ❖ CO V: Throughout the reading endorsement programme its provides all students with a broad scope of reading understanding the importance of it and it helps then to apply practically on their future.

### SYLLABUS

**UNIT-I : Introduction to Banking** - History of Banking- Components of Indian banking -Indian Banking System-Phases of development- Banking structure in India-Payment banks and small banks-Commercial Banking-Definition-Classification of banks. Banking System- Universal banking-Commercial Banking-functions-Role of Banks in Economic Development. Central Banking-Definition –Need-Principles- Central Banking Vs Commercial banking- Functions of Central bank.

**UNIT-II: RBI** -Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment-Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking- Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features- Co-operative banks vsCommercial banks-Structure.-NBFC-Role of NBFC- RBI Regulations- **Financial sector reforms-Sukhmoj committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.**

**UNIT-III: E-Banking** - Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking-Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds inInternetbanking.Mobilebanking–**Anywhere Banking-Any Time Banking-** Electronic MobileWallets. ATM-Evolution -Concept- Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits- Monetary policies- final sector reforms- sakmoj chakrevarthy committee 1985- Narasiman Committee I & II- prudential norms capital adequacy norms- classification of assets & provisionary meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

**UNIT IV: Bank Account** -Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending- Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition – Objectives-Crossing and negotiability-Consequences of Crossing.

**UNIT-V: Endorsement** -Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person-Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement.Paying banker- Banker’s duty-Dishonoring of Cheques-Dischargeof paying banks-Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker- Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer grievances-Grievance redressal –Banking Ombudsman.

**Text Book :** Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

**COURSENAME: VIII - MARKETING No. of Credits: 4**

**COURSE CODE:CZ23D**

**Objectives:**

- To facilitate the students to understand the importance and the relevance of marketing in to- day's Business world
- To enable the students to understand the features of the Indian Marketing.
- To understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

**Course Outcome:**

- ❖ COI: Student would able to understand marketing concept and environment.
- ❖ CO II: Students acquire knowledge about products and channels of distribution.
- ❖ CO III: Learn knowledge about promotion.
- ❖ CO IV: Learn how to fix the product pricing and product mix.
- ❖ CO V: Students would able to know CRM concept.

**SYLLABUS**

**UNIT I** Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

**UNIT II** Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

**UNIT III** Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

**UNIT IV** Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

**UNIT V** Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

**Recommended Books:**

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

**References**

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

**ALLIED NAME III : RURAL ECONOMICS No. of Credits:5**

**COURSE CODE:CZ33B**

**COURSE OBJECTIVES:**

- ❖ To teach the rural economy and its development.
- ❖ To make the student to know about non-form sector in the rural economy.
- ❖ To bring the awareness of RBI and NABARD and unemployment problem in rural economy.

**COURSE OUTCOMES:**

- ❖ By learning this subject students will have thorough knowledge of rural economics.

**UNIT-I**

Structure of the Rural Economy of India- Predominance of the Rural Sector in the Indian Economy- Features of the Indian Rural Economy.

**UNIT-II**

Role of Agriculture in Rural Development- Pattern of Agricultural Holding- Strategy of Agricultural development and Green Revolution- Problems of Agricultural Labourers and Artisans in the Rural Economy- Measures to solve their problems.

**UNIT-III**

Non-farm sector in the Rural Economy- Role of Small Scale Industries, Cottage Industries, Khadi and Village Industries in the Rural Economy.

**UNIT-IV**

Rural indebtedness- Causes and magnitude- Role of RBI, Commercial Banks, RRBs and NABARD in Rural Economy.

**UNIT-V**

Poverty and unemployment problem in the Rural Economy- Steps taken to solve the problems- Rural Development- Strategy for Rural Development with special reference to PURA.

Study Material

1. Rural Economics- T.N. Chhabra and P.L. Taneja
2. Rural Economics- I.C. Dhingra
3. Fundamentals of Rural Economics- S.S.M. Desai.
4. Rural Economy of India- A.n. Agarwal and Kundan Lal



## IV SEMESTER

**COURSENAME IX : ADVANCED CORPORATE ACCOUNTING No. Of Credits: 4**

**COURSE CODE:CZ24A**

### **Objectives:**

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To makethestudentsunderstandtheapplicationsofAccountingTransactions in Corporate Sector.
- Apply the concept and legal rules of amalgamation, reconstruction and liquidation process of company.

### **Course Outcome:**

- ❖ CO I: Student would able to understand amalgamation, absorption and External reconstruction.
- ❖ CO II: Student would aware about preparation of final accounts in banking sectors as per schedules.
- ❖ CO III: Students would able to families with the liquidation process of company.
- ❖ CO IV: Students would able to introduce and develop the knowledge of holding company accounts as per schedule.
- ❖ CO V: Students would compute the internal reconstruction.

## **SYLLABUS**

**UNIT I: Internal Reconstruction** Meaning - Alteration of share capital – Accounting Procedures.

**UNIT II: Amalgamation, Absorption & External Reconstruction** Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**UNIT III: Liquidation** Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.

**UNIT IV: Consolidation** Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

**UNIT V: Accounting For Banking Companies** Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Text Book:**

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

### **Reference Books:**

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

**COURSE NAME: COMPANY LAW No. of Credits: 4**

**COURSE CODE: CZ24B**

**Objectives**

- ❖ To make the students aware on the recent amendments to companies Act.
- ❖ To enlighten the students on the provisions governing the company law.
- ❖ The students will gain knowledge on Company Law provisions and amendments.

**Outcome:**

- ❖ CO I: To enlighten the students on the provision governing the company law.
- ❖ CO II : To enable the students to learn the various kinds of securities.
- ❖ CO III : Aim to understand how to increase in remuneration if KMP by a public company.
- ❖ CO IV: Discuss the students to know about the meeting and resolution regarding special notice.
- ❖ CO V: To facilitate the understanding of various mode of liquidation process in concern.

**SYLLABUS**

**UNIT I: Joint Stock Company** Meaning-Kinds of companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) Formation – Memorandum of Association- Contents- Restriction on “Other Objects”- Doctrine of Ultra Vires- Articles of Association-Contents- Prospectus-contents-Types(Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus)-Underwriting-Book Building Process- Green Shoe option- E-Flying – Dematerialisation.

**UNIT II: Share Capital and Debentures** Meaning of Shares – Kinds of Shares- Voting rights – Issue of Shares at a Premium and Discount – Partly paid shares- Bonus Shares- Rights shares – Sweat Equity Shares. Debentures – Meaning – Types.

**UNIT III- Managerial Personnel** Directors – Women Directors – Independent Directors- director Identification Number- Other Key Managerial Personnel- Related Party Transactions.

**UNIT IV- Meetings and Resolutions** Meeting - Statutory Meeting – Annual general meeting – Extraordinary general Meeting - Notice of meeting- Quorum- Proxy- Board of Directors Meeting-committee- Types of Committee- Corporate Social Responsibility committee. Resolutions – Ordinary & Special -Resolution requiring special notice.

**UNIT V- Winding up of company** Modes of winding up – winding up by the court – Voluntary winding up – Types – Members’ voluntary winding up – Creditors’ voluntary winding up. National company Law- Appellate Tribunal.

**Text Books**

- ❖ Reena Chadha ,Sumant Chadha – Company Law –Cengage ,New Delhi

**Reference Books**

1. Business Laws – N.D. Kapoor, Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan, Margam Publications
3. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
4. Company Law – Avtar Singh
5. Company Law N.D. Kapoor
6. M.C.Shukla and S.S. Gulshan – Principles of Company Law
7. S.M.Shah – Lectures on Company Law
8. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications
9. P.P.S. Gogna – Text Book of Company Law – S.Chand

**COURSENAME XI: FINANCIAL SERVICES No of Credits: 4**

**COURSE CODE:CZ24C**

**Objectives:**

- ❖ To enable the students to understand the world of financial services.
- ❖ To facilitate the understanding of the various Financial Services.
- ❖ On the completion of modules, the students will understand the various financial services.

**Course Outcome:**

- ❖ COI: To understand the operation and structure of different financial institutions.
- ❖ CO II: Describe various types of insurance contracts and their user in financial services in merchant banking.
- ❖ CO III: describe the factors clients dispositions towards risk and identify appropriate strategies' to pursue money market and stock exchange.
- ❖ CO IV: Identify the factors that affect interest rates mechanics of consumer finance.
- ❖ CO V: Analyses the venture capital credit rating process and pension fund.

**SYLLABUS**

**UNIT I: Introduction** Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

**UNIT II: Merchant Banking and Public Issue Management** Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

**UNIT III: Money Market and Stock Exchange** Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

**UNIT IV: Leasing and Factoring and Securitisation** Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions

**UNIT V: Venture Capital, credit rating and pension Fund** Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

**Text Books:**

- ❖ **Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage ,New Delhi**
- ❖ Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints,Chennai,2014

**Reference Books:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services,2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai  
Vasant Desai,
5. Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd,2000,Mumbai

**COURSE NAME: XII - INDIRECT TAXATION No. of Credits: 4**

**COURSE CODE: CZ24D**

**Objectives:**

- ❖ To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- ❖ To enable the students to gain knowledge of Goods and Services (GST)
- ❖ To highlight the students about customs duty.
- ❖ The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

**Course Outcome:**

- ❖ CO 1- A tax is a compulsory charge imposed by government.
- ❖ CO 2- Goods to serve tax that are CGST,SGST,IGST, UGST
- ❖ CO 3 – GST Assessment procedure its self-assessment.
- ❖ CO 4 – GST Audit is enabling to turnover based audit.
- ❖ CO 5- Custom duty is a tax imposed on import and export of goods.

**SYLLABUS**

**UNIT – I Introduction**

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. **Constitutional Amendments leading to introduction of GST and their importance**

**UNIT – II GST – Overview & Concepts**

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST- SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. **Types of Supplies – Composite and Mixed Supplies –Composition Levy.**

**UNIT – II GST Taxation/ Assessment proceedings**

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. **Relevance of Cross Empowerments**

**UNIT-IV GST Audit**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. **National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues**

**UNIT-V Customs duty**

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. **Export incentive schemes**

**Recommended Texts**

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

**Suggested Readings**

- 1.Sweta Jain GST law and practice Taxmann Publishers, July 2017
- 2.V.S.Daty – GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
- 3.C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
- Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
- 5.Dr.M. Govindarajan- A practical guide send text publishers July 2017

**ALLIED NAME – IVINTERNATIONAL ECONOMICS No. of Credits: 5**

**COURSE CODE:CZ34B**

**Objectives:**

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

**Course Outcome :**

- Equip the students to have the thorough knowledge of International Economics.

**SYLLABUS**

**UNIT I**

International Trade – Importance of International Trade, Theories of Foreign Trade:-  
Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

**UNIT II**

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to  
Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

**UNIT III**

Export Management – Export Procedure and Documents – Export Finance – Export  
Promotion – Export Pricing

**UNIT IV**

International Economic Organizations and its Functions  
IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

**UNIT V**

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in  
Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

**Recommended Texts**

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California. '
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi-14.

**Unit1:IntroductiontoEnvironmentalStudies**

- ❖ Multidisciplinarynature ofenvironmental studies;
- ❖ Scopeand importance; concept of sustainabilityand sustainabledevelopment.

**Unit2 :Ecosystem (2lectures)**

Whatisanecosystem?Structureandfunctionofecosystem;Energyflowinanecosystem:  
Foodchains,foodwebsandecologicalsuccession,Casestudiesofthefollowingecosystem:

- a) Forestecosystem
- b) Grasslandecosystem
- c) Desertecosystem
- d) Aquaticecosystem(ponds,stream,lakes,rivers,ocean, estuaries)

**Unit3:NaturalResources: Renewableand Non–renewableResources(6lectures)**

- ❖ Land resourcesandlandusechange:Landdegradation,soilerosionanddesertification.
- ❖ Deforestation:Causesandimpactsduetomining,dambuildingonenvironment,forests,biodiversityand tribal populations.
- ❖ Water:Useandover–exploitationofsurfaceandgroundwater,floods,droughts,conflictsoverwater ( internationaland inter-state).
- ❖ Energyresources:Renewableandnonrenewableenergysources,useofalternateenergysources,growi ngenergyneeds,casestudies.

**Unit4:Biodiversity andConservation (8lecturers)**

- ❖ Levels of biological diversity: genetics, species and ecosystem diversity,BiogeographiczonesofIndia:Biodiversitypatternsandglobal biodiversityhotspots
- ❖ India asamega-biodiversitynation, EndangeredandendemicspeciesofIndia.
- ❖ Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts,biological invasions; Conservations of biodiversity:In-situ and Ex-situ Conservationofbiodiversity.
- ❖ Ecosystem and biodiversity services: Ecological, economic, social, ethical, aestheticandInformational value

**Unit5:EnvironmentalPollution (8lecturers)**

- ❖ Environmentalpollution:types,causes,effectsandcontrols:Air,Water,soilandnoisePollution.
- ❖ Nuclearhazardsandhumanhealthrisks
- ❖ Solidwastemanagement:Controlmeasures ofurbanandindustrialwaste
- ❖ Pollutioncasestudies.

**Unit6:Environmental Policies&Practices(8lecturers)**

- ❖ Climate change, global warming, ozone layer depletion, acid rain and impacts onhumancommunities and agriculture
- ❖ EnvironmentLaws:EnvironmentProtectionAct,Air(Prevention&ControlofPollution) Act; Water (Prevention and Control of Pollution ) Act; Wildlife ProtectionAct;ForestConservationAct.Internationalagreements:MontrealandKyotoprotocolsand

Convention on Biological Diversity(CBD).

- ❖ Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

#### **Unit7:HumanCommunitiesandtheEnvironment**

**(7lectures)**

- ❖ Human population growth, impacts on environment, human health and welfare.
- ❖ Resettlement and rehabilitation of projects affected persons; case studies.
- ❖ Disaster management: floods, earthquake, cyclone and landslides.
- ❖ Environmental movements: Chipko, Silent Valley, Bishnoi of Rajasthan.
- ❖ Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- ❖ Environmental communication and public awareness, case studies (e.g. CNG Vehicles in Delhi)

#### **Unit8:Field Work**

**(6lectures)**

- ❖ Visit to an area to document environmental assets: river/forest/flora/fauna etc.
- ❖ Visit to local polluted site – Urban/Rural/Industrial/Agricultural.
- ❖ Study of common plants, insects, birds and basic principles of identification.
- ❖ Study of simple ecosystem-pond, river, Delhi Ridge etc.
- ❖ **(Equal to 5 Lectures)**

#### **Suggested Readings:**

1. Carson, R. 2002. Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M. K. 2013. Threats from India's Himalayas dams
7. . Science, 339:36-37
8. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed books.
9. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
10. Odum, E. P., Odum, H. T. & Andrees, J. 1971. Fundamentals of Ecology. Philadelphia Saunders.
11. Pepper, I. L., Gerba, C. P. & Brusseau, M. L. 2011. Environmental and Pollution Science. Academic Press.
12. Rao, M. N. & Datta, A. K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
13. Raven, P. H., Hassenzahl, D. M. & Berg, L. R. 2012. Environment. 8<sup>th</sup> edition. John Wiley & sons.

**V SEMESTER**

**COURSE NAME XIII - ELEMENTS OF COST ACCOUNTING No. of Credits: 4**

**COURSE CODE:****Objectives:**

- ❖ To make the students to know the Process of Accounting for Cost Elements.
- ❖ To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.
- ❖ At the end of the course students will understand the basic elements of costing

**Course Outcome:**

- ❖ CO1: Aimed to familiarize the concept of cost accounting.
- ❖ Co 2: Help to gather knowledge on preparation of cost sheet its practical point of view.
- ❖ Co 3: Accrue basic knowledge on cost accounting concept, element of cost, classification of cost, labour, various system of remuneration and incentive
- ❖ Co 4: Need for material control, valuation
- ❖ Co 5: To understand the concept of overhead

**SYLLABUS**

**UNIT I: Introduction of Cost Accounting** Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre

**UNIT – II: Cost sheet and methods of costing** Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts.- Unit Costing- Job Costing.

**UNIT III: Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

**UNIT IV: Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.

**UNIT V: Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

**Recommended Texts**

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

**Reference Books:**

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi



**COURSE CODE:****Objectives:**

- ❖ To make the students to understand the concept of present day Auditing Practices.
- ❖ To enable the students to gain knowledge of various techniques of Auditing.
- ❖ On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- ❖ Students will understand the general approach of audit in EDP environment.

**Course Outcome:**

- ❖ CO I: Student would understand the basic concepts in auditing.
- ❖ CO II: Able to familiarizes the vouching terms in auditing.
- ❖ CO III: Student able to identify the duties liabilities and role play by auditor in concern.
- ❖ CO IV: Student would prepare the audit report.
- ❖ CO V: Student would again knowledge in auditing and non -profit organisation.

**SYLLABUS**

**UNIT I: Introduction** Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents.

Audit Note Book, contents, Usefulness of Audit Note Book - Audit working NAMES - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

**UNIT II: Vouching and Verification** Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

**UNIT III: Audit and Accounting Standards** Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

**UNIT IV: Auditors and Audit Report** Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and

Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

**UNIT V: Recent Trends in Auditing** EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

**Text Books:**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

**Reference Books:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

**COURSE NAME XV : LOGISTICS AND SUPPLY CHAIN MANAGEMENT No.of.Credits: 4**

**COURSE CODE:**

### Objectives:

- ❖ The students to gain deeper insights into logistics and supply chain management.
- ❖ To highlight the integrated nature of working in logistics and supply chain industry.
- ❖ To prepare students to work in logistics and allied industries.

### Course Outcome:

- ❖ CO I: Student would able to understand the element of environment and its important on business.
- ❖ CO II: Student would able to familiarize economic environment of business
- ❖ CO III: Student would able to aware government policies.
- ❖ CO IV: Student would able to identify new technique and policies in present scenario.
- ❖ CO V: Help to identify the different types of entrepreneur.
- ❖ CO VI: On completion of syllabus student will understand the basic concepts of logistics and supply
- ❖ COVII: chain management and student prepare them self to work in logistics and allied industries

### SYLLABUS

**UNIT 1:** Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

**UNIT 2:** Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

**UNIT 3:** Transportation – Position of Transportation in Logistics and Supply chain management- Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

**UNIT 4:** Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system- transportation-Inventory carrying-warehousing-order processing – Distribution channels- Difference between warehouse and distribution centre.

**UNIT 5:** Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain.

### Recommended Text

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply Chain Management A Logistics Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi

### Reference Books:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13<sup>th</sup> edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6<sup>th</sup> edition, 2016.
4. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010.
5. Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003. 6. Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004.

**COURSENAME XVI:FINANCIAL MANAGEMENTNo. of Credits :4**

**COURSE CODE:**

### **Objectives:**

- ❖ To impart the basics of Financial Management for the benefit of Commerce students.
- ❖ To enable the students to know the concepts of the Investment, Financing and Working Capital.
- ❖ At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

### **Course Outcome:**

- ❖ CO I: To learn theoretical foundation of financial management decisions.
- ❖ CO II: To families the theories of Capital structure and concept of cost of capital.
- ❖ CO III: To provide basic knowledge about working capital management.
- ❖ CO IV: To evaluate feasibility of various investment options.

### **SYLLABUS**

**UNIT I: Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management-Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

**UNIT II: Capital Structure and Cost of Capital** Capital Structure- Meaning- Capital Structure Theories- Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

**UNIT III: Dividend** Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend

Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model – Hypothesis Model.

**UNIT IV: Working Capital** Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle-

**UNIT V: Capital Budgeting** Capital Budgeting Process – Cash flow estimation- Payback period \_ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Text Book:**

1. **William R. Lasher – Financial Management** - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

### **Reference Books:**

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P, Financial Management, VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

**Elective Paper: I–VISUAL BASIC THEORY No. of Credits: 5**

**COURSE CODE:**

## **COURSE OBJECTIVES:**

- To equip the students to know the data types, loop setc.,
- To bring the awareness of functions and procedures.
- To train the students to do event handling and MDI forms and DAO note.

## **COURSE OUTCOMES:**

- By doing this subject the students will have a thorough knowledge of the above mentioned theoretically.

## **UNIT I**

Data Types – String - Numbers – Variables – Text Boxes – Labels – Creating Controls – ToolBox – Name Property Command button – Access keys – Image controls message Boxes – Grid Editing tools.

## **UNIT II**

Displaying Information - Determinate Loops – Indeterminate Loops – Conditional Built-in Functions – Customizing a Form – Writing Simple Programs.

## **UNIT III**

Functions and Procedures – Lists – Arrays – Control Arrays – Combo Boxes – Grid control – DoEvents and SubMain.

## **UNIT IV**

Event Handling – Module – Monitoring Mouse Activity – Dialog Boxes – Common controls – Menus.

## **UNIT V**

MDI Forms – Database connectivity using Data control and DAO. Note : Theory only

## **REFERENCE BOOKS**

1. Visual Basic 6 – The complete reference – Noel Jerke – Tata McGraw Hill 1999.
2. Visual Basic from the Ground Up – Gary Cornell – Tata McGraw Hill 1999.

**NME NAME: VALUE EDUCATION No. of Credits: 2**

**COURSE CODE :**

**Course Objective:**

- ❖ Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures.
- ❖ Knowledge of the values are inculcated through education.
- ❖ It contributes in forming true human being, who are able to face life and make it meaningful.
- ❖ There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values.
- ❖ Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be.
- ❖ There are representative values like, "Equal rights for all", "Excellence deserves admiration".
- ❖ People should be treated with respect and dignity".
- ❖ Values tend to influence attitudes and behavior and help to solve common human problems.
- ❖ Values are related to the norms of a culture.

**UNIT I:** Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living –balancing the outer and inner– Body, Mind and Intellectual level–Duties and responsibilities.

**UNIT II:** Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self-esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills– Interpersonal and Intrapersonal relationship– Teamwork– Positive and creative thinking.

**UNIT III:** Human Rights – Universal Declaration of Human Rights– Human Rights violations – National Integration– Peace and non-violence– Dr. APJ Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

**UNIT IV:** Environment and Ecological balance– interdependence of all beings– living and non-living. The binding of man and nature– Environment conservation and enrichment.

**UNIT V:** Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

## VI SEMESTER

**COURSE NAME: XVII ADVANCED COST ACCOUNTING No. of Credits: 4**

**COURSE CODE:**

### Objectives:

- To make the students to understand the process of ascertaining, classification and controlling costs.
- To enable the students to learn the various methods of cost elements.
- The students will understand the concepts of cost accounting, methods and its usage in decision making.

### Course Outcome:

- ❖ CO 1: Students would analyse the job cost in production unit.
- ❖ Co 2: Students able to understand the work certified & uncertified.
- ❖ Co 3: Students would evaluate the input and output of process manufacturing and understand the need for process costing.
- ❖ Co 4: Students would be able to relate the normal and abnormal loss.
- ❖ Co 5: Students would be able to evaluate the profit and loss concept through BEP.

## SYLLABUS

### UNIT I: Contract Costing

Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract- Contract Costing Vs job Costing-Preparation of Contract A/c

**UNIT II: Process Costing** Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production – Process Accounts - Process Losses and Gains.

**UNIT III: Operation Costing** Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

### UNIT IV: Marginal Costing

Meaning – Features – Absorption Costing – Marginal Costing Vs Absorption Costing – Contribution – PV Ratio – Break Even point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement.

### UNIT V: Standard Costing

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

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### Recommended Texts

1. Drury – Management and Cost Accounting with CourseMate

### Reference Books

S.P. Jain and K.L. Narang	Cost Accounting
P.T. Pattanshetty and Dr. Palekar	Cost Accounting
S.P. Iyengar	Cost Accounting
Khanna, Pandey,	Ahuja and Arora Practical Costing
T.S. Reddy and Y. Hari prasad Reddy	Cost Accounting
Saxena and Vashist	Cost Accounting
Hansen/Mowen	Cost management Accounting and Control

**COURSE NAME XVIII – MANAGEMENT ACCOUNTING No. of Credits: 4**

**COURSE CODE:**

### Objectives:

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.
- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

### **Course Outcome:**

- ❖ COI :Helps to understand the basic concept of managerial principle techniques.
- ❖ CO II : Help to analyse financial statement.
- ❖ CO III : To evaluate financial position of company by using ratio analysis.
- ❖ CO IV: Fund flow statement helps to schedule working capital changes in business concern.
- ❖ CO V: Evaluate cash inflow or outflow in business operations.
- ❖ COVI: Describe various budgets in several departments.
- ❖ COVII: To inculcate capital budget and to identify best investment proposal.

### **SYLLABUS**

**UNIT I: Introduction** Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

**UNIT II: Financial Statement Analysis** Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

**UNIT III: Ratio Analysis** Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

**UNIT IV: Fund Flow Analysis & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement- Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

**UNITV: Budgetary Control & Marginal Costing** Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Text Book:**

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting – CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

#### **Reference Books:**

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

**COURSE NAME XIX:ENTREPRENEURIAL DEVELOPMENT No. of Credits: 4**

**COURSE CODE:**

**Objectives:**

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
- To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
- To provide conceptual exposure on converting idea to a successful entrepreneurial firm.
- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiar with knowledge about business and project reports for starting a new ventures on team based

### **Course Outcome:**

- ❖ COI: Students could able to understand the concept of entrepreneur.
- ❖ CO II: Help to identify project and feasible analysis.
- ❖ CO III: Students understand government policy for young entrepreneur.
- ❖ CO IV: Gain knowledge on financial literacy toward entrepreneur.
- ❖ CO V: Help to identify the different types of entrepreneur.

### **. SYLLABUS**

**Unit 1: Entrepreneurship** -Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

**Unit 2: Developing Successful Business Ideas** -Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

**Unit 3: Opportunity Identification and Evaluation** -Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

**Unit 4: Business Planning Process** -Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

**Unit 5: Funding** -Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

### **Text Books:**

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

### **Reference Books:**

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3<sup>rd</sup> Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2<sup>nd</sup> Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9<sup>th</sup> Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6<sup>th</sup> Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2<sup>nd</sup> Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2<sup>nd</sup> Edition, Oxford University Press, 2011.

**Elective Paper : II – VISUAL BASIC THEORY**

**No. of Credits: 5**

**COURSE CODE:**



### **COURSE OBJECTIVES:**

- To equip the students to know the data types, loop etc.,
- To bring the awareness of functions and procedures.
- To train the students to do event handling and MDI forms and DAO note.

### **COURSE OUTCOMES:**

- By doing this subject the students will have a thorough knowledge of the above mentioned practically.
1. Develop simple calculator.
  2. Event handling using writing timer control
  3. Performing cascading windows operation (horizontal & vertical)
  4. Changing the colour, font and size of text.
  5. Implementation of Drag and Drop events using Images.
  6. Payroll Processing.
  7. Inventory Management.
  8. E-Banking.
  9. Work Flow Applications.
  10. Electricity Bill.

### **Objectives:**

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management
- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

### **Course Outcome:**

- ❖ CO I: Student would able to understand importance, scope and function of HRM.
- ❖ CO II : Student would able to implement training method and performance appraisal technics.
- ❖ CO III : Student would able to understand the concept of compensation and administrator wage and salary.
- ❖ CO IV: Student would able to understand the concept of trade union and collective bargaining process.
- ❖ CO V: Student would able to analysis HR Audit.

### **SYLLABUS**

**UNIT I: Introduction** Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.

**UNIT II: Training** Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services –Career Development.

**UNIT III: Compensation & Labour Relation** Cost to Company – CTC Fixed and FlexiblePay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation. Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility

**UNIT IV: Human Resource Accounting & Audit** Human Resource Accounting- Meaning- Objectives- Need & Limitations. Human Resource Audit – Nature – Benefits – Scope – Approaches.

**UNIT V: Corporate Ethics & Corporate Social Responsibility** Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

### **Text Book**

- Rao, VSP, Human Resource Management, Excel Books

### **Reference Books:**

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad,LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management