



Jaya College of Arts and Science, Thiruninravur-602024.
Department of Accounting & Finance

Year : 2020-2021

Programme Offered:

❖ B. Com A/F

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
SEMESTR - I						
1	I	Language Paper– I	3	75	25	100
2	II	Communicative English I	3	50	50	100
3	III	CorePaper– I:FinancialAccounting	4	75	25	100
4	III	CorePaper– II:Financial Planning & Performance	4	75	25	100
5	III	AlliedPaper–I: BusinessCommunication	5	75	25	100
6	IV	*BasicTamil /AdvancedTamil/NME	2	75	25	100
7	IV	SoftSkill I –	3	50	50	100
TotalCredits			24			
SEMESTER - II			CREDITS	ExternalMarks	Internal Marks	Total
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:Financial Analysis & Control	5	75	25	100
13	IV	*BasicTamil /AdvancedTamil/NME	2	75	25	100
14	IV	SoftSkill–II	3	50	50	100
TotalCredits			24			
SEMESTR – III			CREDITS	ExternalMarks	Internal Marks	Total
15	III	CorePaperV:CorporateAccounting	4	75	25	100
16	III	CorePaperVI:Financial Reporting	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			
TotalCredits			24			
SEMESTER - IV			CREDITS	ExternalMark s	Internal Marks	Total
22	III	CorePaper IX: AdvancedCorporateAccounting	4	75	25	100
23	III	Core PaperX:Corporate & Business Law	4	75	25	100
24	III	Core PaperXI:Working capital management	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
TotalCredits			26			
SEMESTERV			CREDITS	ExternalMark s	Internal Marks	Total
29	III	CorePaperXIII:Elementsof Cost Accounting	4	75	25	100

30	III	CorePaperXIV :PracticalAuditing	4	75	25	100
31	III	CorePaperXV :Income Tax Law & Practice I	4	75	25	100
32	III	CorePaperXVI: FinancialManagement	4	60	40	100
33	III	ElectivePaperI: Portfolio Management	5	60	40	100
34	III	ValueEducation	2	75	25	100
		TotalCredits	23			
SEMESTERVI			CREDITS	EXTERNAL MARKS	INTERN ALMA RKS	TOTA L
36	III	CorePaperXVII:AdvancedCostAccounting	4	75	25	100
37	III	CorePaperXVIII: Management Accounting	4	75	25	100
38	III	CorePaperXIX : Income Tax Law & Practice II	4	75	25	100
39	III	ElectivePaperII: 1. Entrepreneurial Development	5	60	40	100
40	III	ElectivePaperIII: Financial service	5	75	25	100
41	V	1. ExtensionActivities	1			
		TotalCredits	23			
		Totalcredits(Core,Elective,SBS)	144			
NON MAJOR ELECTIVE						
Semester I – Fundamental of insurance						
Semester II – Office management						
Soft skills						
Semester I – English for commerce & management Level I						
Semester II – English for commerce & management Level II						
Semester III – Computing skill level I						
Semester VI – Personality Enrichment						

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–Financial Planning & Performance No. of Credits: 4

COURSE CODE:CA21A

Course Objective:

- ❖ To make the students to understand the basic concepts of financial planning.
- ❖ To prepare the students to know about the significance of the Performance of finance in Business.
- ❖ Learn to take decision making own choosing suitable financial mix.
- ❖ To make students to know how management will apply the planning and control concept in the Finance department.

Course Outcome:

1. To understand of strategic planning, forecasting and budgeting
2. To recall the model of strategic planning with the process, classify the forecasting techniques and demonstrate the budget.
3. To make use of budget to prepare an annual profit plan,
4. To analyze performance by using flexible budgets and compare actual results to planned results.
5. To explain the importance and use of standard cost systems, propose performance measures and discuss key performance indicators.

SYLLABUS

Unit I: Strategic Planning

Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.

Unit II: Budgeting and Forecasting

Operations and performance goals - Characteristics of a successful budget process – Resource allocation - Regression analysis - Learning curve analysis - Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income – Financial statement projections - Cash flow projections.

Unit III: Cost and Variance Measures

Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.

Unit IV: Responsibility centers and reporting segments

Types of responsibility centers - Transfer pricing - Reporting of organizational segments

Unit V: Performance Measures:

Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard

RECOMMENDED TEXT BOOKS:

1. Wiley CMA excel Learning System, Part 1: Financial Planning, Performance & Analytics

REFERENCE BOOKS:

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas

Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
ALLIED NAME-1: BUSINESS COMMUNICATION (Allied Subject)No. of Credits: 5
COURSE CODE:CA31B

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.

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 IIV - 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.
5. Sundar,K.PrinciplesofManagement,VijayNicoleImprintsPvt.Ltd.,Chennai

(ALLIED NAME - II):FINANCIAL ANALYSIS & CONTROL No. of Credits: 5

Course Code:CA32B

Course Objectives:

- ❖ To know and apply concept of financial Information Systems in present scenario
- ❖ To learn the process of Supply Chain Management and Business Process Improvement
- ❖ Apply all types of security measure in the financial department and analysis the over all performance of the concern

Course Outcome:

- ❖ To understand information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization.
- ❖ To be able to define cost behaviour and types of costs, classify costing systems and compare different types of costs.
- ❖ To understand supply chain management and business process improvement.
- ❖ To understand governance, risk, compliance, system controls and security measures for internal controls.
- ❖ To understand the concept of internal control system in finance department.

SYLLABUS

UNIT I: Information Systems and Data Governance

Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches

UNIT II: Technology-Enabled Finance Transformation and Data Analytics

Systems Development Life Cycle — Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization

UNIT III: Cost Measurement Concepts

Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

UNIT IV: Supply Chain Management and Business Process Improvement

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: Internal Controls

Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Systems controls and security measures

RECOMMENDED TEXTBOOKS:

1. Wiley CMA excel Learning System, Part I: Financial Planning, Performance & Analytics

REFERENCE BOOKS:

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras,

NME-II(B): OFFICE MANAGEMENT No. of Credits: 2

COURSE CODE:AR52B

COURSE OBJECTIVES:

- ❖ To enable the student to gain knowledge about structure and functioning of an office
- ❖ To Gain knowledge on Filing system, Records Management
- ❖ To learn Office Layout and Forms Control.

COURSE OUTCOMES:

On completion of the course the students would be able to:

- ❖ Plan and Practice the functions of office and office manager
- ❖ Devise and practice the record management system
- ❖ Analyse the cost control methods and prepare office budget
- ❖ Acquire the skill of effect form control and control over the office stationeries and supplies
- ❖ Practice the office layout principles and maintain office environment

UNIT I: Office Management: Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager - Role of Manager in Office, Planning and Scheduling of Office Work.

UNIT II : Record Management: Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

UNIT III: Office Maintenance Management: Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M), Need and objectives- Office Work- Work Simplification, Budgetary Control, organization for budgetary control – office budget-Store Management, Housekeeping and Waste 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, Types of Stationary and Continuous Stationary Purchases.

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

REFERENCES:

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C, (2007) *Principles of Office Management*, Lotus Press, New Delhi, online edition also.
3. Kumar, N. and Mittal, R, (2001), *Office Management*, Anmol Publications, New Delhi.
4. Pillai, R.S. Nand Bhagavathi, (2014) *Office Management*, S.Chand & Company New Delhi.
5. Thukaram Rao (2000), *Office Organisation and Management*, Atlantic Publishers, New Delhi.
6. http://books.google.co.in/books/about/Principles_of_Office_Management.

III SEMESTER

COURSE NAME 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: Financial Reporting
COURSE CODE:CA23A

No of Credits: 4

Course Objectives:

- ❖ Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
- ❖ Achieve knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting
- ❖ To learn & apply terms used by corporate finance professionals.

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: Financial Statements (per US GAAP and IFRS)

Balance sheet - income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: Revenue Recognition (per US GAAP and IFRS)

5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

UNIT III: Current Assets and Current Liabilities (per US GAAP and IFRS)

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT IV: Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary

Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes

UNIT V: Equity transactions (per US GAAP and IFRS)

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options - Business Combinations & Consolidations - Differences between US GAAP and IFRS

RECOMMENDED TEXTBOOKS:

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics

REFERENCE BOOKS:

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield - Wiley

COURSE NAME 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-Sukhmoy 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- sakmoy 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

1.**Michael W. Brandi** – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi 2.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

COURSE OBJECTIVES:

- ❖ To teach the rural economy and its development.
- ❖ To make the students 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 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

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:

- ❖ COI: 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:

IndianContractActFormation-NatureandElementsofContract- ClassificationofContract -Contract Vs Agreement

UNIT II:

Offer- Definition-Formsofoffer-RequirementsofValidOffer. Acceptance - Meaning-Legal Rulesasto a validacceptance. Consideration - Definition-Essentials - Legal Rules relating to consideration - Contracts without consideration

UNITIII:

Capacityof parties.Definition-PersonsCompetenttocontract.Freeconsent -Coercion-Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement -Unlawful agreements - performance of contracts

UNIT IV:

Company - Definition-Characteristics-Liftingofcorporateveil-Advantagesof Incorporation- CompanyLawAdministration- NCLT&NCLAT- Classificationofcompanies-Formationof a Company - Memorandum and Articles of Association.

UNIT V:

Prospectus-Definition-Registration-Contents-ShelfProspectus-Misstatementandtheir consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend -provisions for declaration of dividend - Meetings - Kinds of Company Meetings.

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

COURSE NAME XI : WORKING CAPITAL MANAGEMENT No of Credits: 4

COURSE CODE:CAZ4B

Course Objectives

- To enable the student to learn the working capital mechanism.
- To facilitate the understanding of the relevance of the working capital
- To enable the student to learn the cash mechanism

Course Outcome:

- ❖ Students enable to understand the concepts of working capital based on concept and time.
- ❖ Students enable to estimate the components of working capital.
- ❖ Students enable to understand about how to make payments according to payment schedule.
- ❖ Students enable to maintain the receivables through various analysis.
- ❖ Students gain knowledge about which items to stock and which items to procure to demand.

SYLLABUS

UNIT I: Introduction

Working Capital Meaning-Importance of working capital management -components of working capital - Factors Influencing working capital requirements - Estimating working capital management-working capital life cycle-Role of finance manager in working capital.

UNIT II: Financing Current Assets

Different approaches to Financing Current Assets-Conservative, Aggressive and Matching approach- Sources of Finance Committees on Working Capital Finance..

UNIT III: Cash Management

Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance - Cash Budgeting-Controlling and Monitoring Collection and disbursements.

UNIT IV: Receivables Management

Credit Policy Variables-Credit Standards-Credit period-Cash discount and Collection efforts-Credit evaluation- Control of receivables.

UNIT V: Inventory Management

Need for Inventories and Importance of its Management-Techniques for managing Inventory- Economic Order Quantity (EOQ)-Stock levels-Analysis of Investment in inventory- Selective Inventory Control-ABC, VED and FSN Analysis.

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

SUGGESTED READINGS

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.
3. Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona

E-RESOURCES

www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com

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 – III 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 AdhayaPrakashan Publisher 2017
- 5.Dr.M. Govindarajan- A practical guide send text publishers July 2017

ALLIED NAME – IV INTERNATIONAL 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.

NME NAME: ENVIRONMENTAL STUDIESNo. of Credits: 2

COURSE CODE:ENV4B

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,growingenergyneeds,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 a 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. 8th 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 NAME XIV: PRACTICAL AUDITING No. of Credits: 4

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,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

COURSE NAME: XV - INCOMETAX LAW AND PRACTICE- INo. of Credits: 5

COURSE CODE:

Objectives:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.
- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

Course Outcome:

- ❖ Student would identify the technical terms related to income tax.
- ❖ Students would determine the residential status of an individual and scope of total income.
- ❖ Students would familiarize the different know-how and head of income with its components and would compute the income from salary.
- ❖ Students would build an idea about income from house property as a concept.
- ❖ Student would familiarize and get an idea about income from business or profession and also understand the concept about filing of returns, TDS and advance payments

SYLLABUS

UNIT I: INTRODUCTION Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

UNIT II: Income from Salary Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

UNIT III: Income from House Property Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV: Profits and Gains from Business or Profession Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

UNIT V: E-filing & Submission of Returns E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

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

Text Books:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

Reference Books:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

COURSENAME XVI: FINANCIAL MANAGEMENT No. 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,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

Elective Paper I: PORTFOLIO MANAGEMENTNo. of Credits: 5

COURSECODE:

Course Objectives:

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.
- To Apply concept of Risk & Return in the markets
- Learn to apply concept of Portfolio Analysis

Course Outcome:

- ❖ Students would enable to understand the concept of investment, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment for selecting the securities.
- ❖ Students would understand the types of risk in security market and applying various tools for the valuation of bonds as well as economic indicators to predict the market to some extent.
- ❖ Students would develop the knowledge about the provisions regarding registration and help in preparation of books of accounts and filing returns under the act.
- ❖ Students would understand about the powers of GST authorities regarding inspection search and seizure.
- ❖ Apply the basic understanding about the customs law in India.

SYLLABUS

UNIT I: Introduction Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk – Return - Introduction to Portfolio Management – Role of Portfolio Managers.

UNIT II: Value of Money Timevalue- Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor of an Annuity (PVIFA)-Future Value Interest Factor of an Annuity (FVIFA) Simple Problems relating to it.

UNIT III: Portfolio Analysis Planning – Selection – Evaluation – Revision -Various Steps involved in Portfolio Development Theories relating to Portfolio Analysis.

UNIT IV: Risk & Return Interpretation of Risk & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification – Bond Valuation.

UNIT V: Need and Importance of Portfolio Management Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures Options – Swaps – SEBI Regulations relating to Portfolio Operations.

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

Text Book:

1. Francis-Management of Investments, McGraw Hill
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai

Reference Books:

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
3. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

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: 5

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, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd 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, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd 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, 2nd Edition, Oxford University Press, 2011.

COURSE PAPER XX: INCOMETAX LAW AND PRACTICE-II No. Of Credits: 5

COURSE CODE:

Course Objectives

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.
- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

Course Outcome:

- ❖ Students would able to determine the capital gains with its different components and exemptions .
- ❖ Students would compute the income from source with different head of components.
- ❖ Students would compute the clubbing of income and set off carry forward and set off of losses.
- ❖ Students would discuss and know about the deduction understand 80c chapter VI A of income tax act 1961.
- ❖ Students would compute the net total income of an individual and know about the assessment procedures and power of assessment officers.

SYLLABUS

UNIT I: Income from Capital Gain Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

Text Books:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

Reference Books:

1. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai
5. Hariharan N, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Reddy, T.S.& Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

Elective Paper I: FINANCIAL SERVICES No of Credits: 4

COURSE CODE:

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:

- ❖ CO I: 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