



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

**B.COM (COMPUTER APPLICATION)**

**Year : 2020 - 2021**

**Programme Offered**

➤ **B.COM (COMPUTER APPLICATION)**

**Programme Objective**

PO 1	Build a strong foundation in accounting, management and business subjects
PO 2	Seek variety of career options in accounting, management and business related fields
PO 3	Equip with skills and knowledge to excel in their future careers
PO 4	Develop critical thinking skills in students
PO 5	Enter master programmes like M.Com, MBA and pursue professional programmes like C,A, CMA, C.S, etc.
PO 6	Develop entrepreneurial skills
PO 7	To provide basic understanding about commerce and computer applications.
PO 8	The specialization subjects are of accounting, banking, insurance, computer language, software and software application in the commerce
PO 9	To provide a sound intellectual base from which an advanced career in computer application can be developed
PO 10	To make the student familiar with the mechanism of conducting business dealings through electronic media

## Program Outcome

PSO 1	Understand the application of business knowledge in both theoretical and practical aspects
PSO 2	Determine the procedures and schedules to be followed on preparing financial statements of companies
PSO 3	Understand the basic concepts and functions of accounting, trade and computer software
PSO 4	Develop proficiency in the management of an organization
PSO 5	Attain skills in conducting business transactions online
PSO 6	Analyze the scope of the business by adopting modern technology in the business practice
PSO 7	Follow the ethics pertaining to business transactions
PSO 8	Acquainted with technical and practical concepts for understanding the real problems
PSO 9	Training on practical business applications using high level performing languages in real world
PSO 10	Aware about applications of different computer languages

### SEMESTER I

Course content	Name of subject	Hrs	Credits	CI A	External	Total
PART I	Language Paper – I	6	3	25	75	100
PART II	English Paper – I	6	3	25	75	100
PART III	Core – Paper I : Financial Accounting	5	4	25	75	100
	Core Paper II :Office Automation (Theory & Practical's)	5	4	25	75	100
	Allied Paper I : Business Economics	6	5	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME		2	25	75	100
	Soft Skill-I		2	50	50	100

**Non Major Elective Papers:- Any one of the following:**

1. Emotional Intelligent
2. **Basics of retail marketing**
3. An Overview of ISO
4. Basics of Health Care Management.

### SEMESTER II

Course content	Name of subject	Hrs	Credits	CI A	External	Total
PART I	Language Paper – II	6	3	25	75	100
PART II	English Paper – II	6	3	25	75	100
PART III	Core Paper III : Advanced Financial Accounting	5	4	25	75	100
	Core Paper IV: Python Programming (Theory & Practical's)	5	4	40	60	100
	Allied Paper II : Indian Economy	6	4	25	75	100
PART IV	* Part - IV – Basic Tamil / Advanced Tamil / NME		2	25	75	100
	Soft Skill-II	2		50	50	100

**Non – major Elective Papers Any one of the following:**

1. Consumer Protection and Consumer Rights
2. **Basics of Business Insurance**
3. Fundamentals of Disaster Management
4. Concept of Self Help Group

\* (a) Non-Tamil Students up to XII Std must be studied “Basic Tamil” comprising of two courses in degree level (b) Tamil Students up to XII Std, taken Non-Tamil Language under Part-I at degree level shall be taken “Advanced Tamil” comprising of two courses.

(c) Tamil Students up to XII Std and taken Tamil under Part-I Language at degree level shall be chosen “Non- Major Electives” at degree level

### SEMESTER III

Course content	Name of subject	Hrs	Credits	CI A	External	Total
PART III	Core Paper V: Corporate Accounting –I	6	4	25	75	100
	Core Paper V: Business Law	5	6	25	75	100
	Core Paper VII: Computerized Accounting (Theory & Practical's)	6	4	40	60	100
	Core Paper VIII: Object Oriented Programming with C++ (Theory & Practical's )	6	4	40	60	100
	Allied Paper II : Business Statistics	6	4	25	75	100
PART IV	Environmental Studies			<b>Examination will be held in Semester IV</b>		
	Soft Skill-III		3	50	50	100

### SEMESTER IV

Course content	Name of subject	Hrs	Credits	CI A	External	Total
PART III	Core Paper IX : Advanced Corporate Accounting	6	4	25	75	100
	Core Paper X: Principles of Management	6	4	25	75	100
	Core Paper XI: E-Commerce	5	4	25	75	100
	Core Paper XI: Programming in Java (Theory & Practical's)	5	4	40	60	100
	Allied Paper IV: Elements of Operations Research	4	4	25	75	100
PART IV	Environmental Studies		2	25	75	100
	Soft Skill-IV	2	3	50	50	100

### SEMESTER V

Course content	Name of subject	Hrs Ins	Credits	CI A	External	Total
PART III	Core Paper XIII: Financial Management	6	4	25	75	100
	Core Paper XIV: Practical Auditing	6	4	40	60	100
	Core Paper XV: Elements of Cost Accounting	5	4	25	75	100
	Core Paper XVI :Statistical Package for Social Science ( Theory & Practical's )	5	4	40	60	100
	Elective Paper I : 1. Income Tax Law & Practice - I or 2.Portfolio Management or 3. Research Methodology	6	5	25	75	100
PART V	Value Education	2				

### SEMESTER VI

Course content	Name of subject	Hrs Ins	Credits	CI A	External	Total
PART III	Core-Paper XVII: Financial Services	6	4	25	75	100
	Core Paper VIII: Human Resource Management	5	4	25	75	100
	Core Paper XIX: Management Accounting	6	4	25	75	100
	Core Paper XX: Web Technology ( Theory& Practical's )	6	5	40	60	100
	Elective Paper II: 1. Income Tax Law & Practice – II (or) 2. Project Work (Group)	6	4	25 20	75 80	100 100
PART V	Value Education	1	2			
	Extension Activities		1			

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## I SEMESTER

**Course name : FINANCIAL ACCOUNTING**

### **Course Objective :**

- To understand the basic concepts of accounting
- To know about the depreciation and claims
- To learn about the rectification of errors and BRS

### **Course OutCome**

CO 1:	To know about the basic concepts of Accounting
CO 2:	To Know About the Depreciation And Insurance Claims
CO 3:	To introduce single entry system of accounts
CO 4:	To Understand the Rectification Of Errors And Bank Reconciliation Statement
CO 5:	To gain knowledge on preparation of accounts in Hire purchase and Installment system.

### **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

### **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 Instalment System**

Hire Purchase System- Default and repossession-Hire purchase trading account Instalment System-Calculation of Profit.

**Course name : OFFICE AUTOMATION THEORY & PRACTICALS - (3 + 3 HRS)**

**Course Objective :**

- To understand the basics of computer systems
- To know about the concepts of database system
- To learn about the power point tools

**Course Outcome**

CO 1:	Understand the basics of computer systems and its components
CO 2:	Understand and apply the basic concepts of a word processing package
CO 3:	Understand and apply the basic concepts of electronic spreadsheet software.
CO 4:	Understand and apply the basic concepts of database management system.
CO 5:	Understand and create a presentation using PowerPoint tool.

**UNIT – I**

Introductory concepts: Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: DOS – UNIX – Windows. Introduction to Programming Languages.

**UNIT – II**

Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge.

**UNIT – III**

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.

**UNIT – IV**

Database Concepts: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records. Designing queries, and reports; Linking of data files; Understanding Programming environment in DBMS; Developing menu drive applications in query language (MS – Access).

**UNIT – V**

Power point: Introduction to Power point - Features – Understanding slide types and viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

## Course name : OFFICE AUTOMATION PRACTICALS

### MSWORD

#### Course Objective :

- To understand the basics of computer systems
- To know about the concepts of database system
- To learn about the power point tools

#### Course OutCome

CO 1:	Understand the basics of computer systems and its components
CO 2:	Understand and apply the basic concepts of a word processing package
CO 3:	Understand and apply the basic concepts of electronic spreadsheet software.
CO 4:	Understand and apply the basic concepts of database management system.
CO 5:	Understand and create a presentation using PowerPoint tool.

### MS-EXCEL

- 1.Data sorting-Ascending and Descending (both numbers and alphabets)
- 2.Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.
6. Creation of Balance Sheet

### MS-ACCESS

1. Create a database using Students Mark details.
2. Perform the Sort operation using the student database.
3. Create a database using Employee details and generate a Form to get the input for the table.
4. Create a database using Library Information System with appropriate fields and generate a report to display the availability of books in the library.

### MS-POWERPOINT

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
  - 1.Use bar chart (X-axis: Semester, Y-axis: % marks).
  - 2.Use different presentation template different transition effect for each slide.

### INTERNET

1. WWW (Browsing)
2. E-mail



**Course name : BUSINESS ECONOMICS**

**Course Objective :**

- To understand the concepts of business economics
- To know about the demand and supply
- To learn about the operations of markets

**Course OutCome**

CO 1:	Understanding the basic concepts of Business Economics
CO 2:	Basic concepts of demand, supply and equilibrium and their determinants
CO 3:	Understanding the theory of consumer behavior
CO 4:	Design competition strategies including production function, costing, pricing and product differentiation
CO 5:	Analyze operations of markets under varying competitive conditions

**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 Behavior : 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-

**NON MAJOR ELECTIVE  
I SEMESTER**

**Course name : BASICS OF RETAIL MARKETING**

**UNIT – I**

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

**UNIT – II**

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Nonstore retailing

**UNIT – III**

Retail location factors – Branding in retailing – private labeling – Franchising concept.

**UNIT – IV**

Communication tools used in Retailing – Sales promotion, e-tailing- window display

**UNIT - V**

Supply chain management – definition – importance – Role of information Technology in retailing.

## II SEMESTER

**Course name : ADVANCED FINANCIAL ACCOUNTING**

### **Course Objective :**

- To understand the types of branch accounts
- To know about the admission of partnership firms
- To learn about the accounting standards

### **Course OutCome**

CO 1:	To acquire the skill to prepare different types of branch accounts.
CO 2:	To transform the accounting knowledge in preparing departmental accounting.
CO 3:	To familiarize the procedure involved in the admission of partnership firms
CO 4:	To familiarize the procedure involved in the dissolution of partnership firms
CO 5:	To familiarize students with the application of important accounting standards.

### **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 ASDifference between Ind AS and IFRS.

## **NON MAJOR ELECTIVE**

### **II SEMESTER**

**Course name : BASICS OF BUSINESS INSURANCE**

#### **Unit – I**

Introduction to Insurance – Type of Insurance – Principles of Insurance.

#### **Unit – II**

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

#### **Unit – III**

Life insurance products – Term, Whole life, Endowment.

#### **Unit – IV**

Introduction to general Insurance – fire, marine and motor insurance.

#### **Unit – V**

Government and insurance companies – LIC India- private players in Insurance in India.

### III SEMESTER

**Course name : CORPORATE ACCOUNTING**

**Course Objective :**

- To understand the features of shares and debentures
- To know about the company final accounts
- To learn about the internal reconstruction

**Course OutCome**

CO 1:	Enabling the students to understand the features of Shares and Debentures
CO 2:	Develop an understanding about redemption of Shares and Debenture and its types
CO 3:	To give an exposure to the company final accounts
CO 4:	To provide knowledge on Goodwill
CO 5:	Students can get an idea about internal reconstruction

**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

**Course name : BUSINESS LAWS**

**Course Objective :**

- To understand the business law
- To know about the types of contracts
- To learn about the transparency and accountability

**Course OutCome**

CO 1:	Make the students understand about business law
CO 2:	Develop knowledge on contract and various types of contracts
CO 3:	To help the students to understand the concept of sale of goods
CO 4:	Make the students understand about companies and its types
CO 5:	To empower the citizens, promote transparency and accountability in the working of the Public Authorities

**Unit I: Formation of Contract**

Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts, Contract Vs Agreement.

**Unit II: Offer, Acceptance & other elements of Valid Contract**

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 – UndueInfluence – 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

## IV SEMESTER

**Course name : ADVANCED CORPORATE ACCOUNTING**

### **Course Objective :**

- To understand about amalgamation, absorption and external reconstruction
- To know about the awareness on banking
- To learn about the idea of liquidation of companies

### **Course Outcome**

CO 1:	Enable the students to understand about amalgamation, absorption and external reconstruction
CO 2:	To create awareness on accounts of banking and insurance companies
CO 3:	To introduce and develop knowledge of holding companies accounts
CO 4:	Enable the students to gain an idea of liquidation of companies
CO 5:	To resolve the problem of over-capitalization/ huge accumulated losses/ overvaluation of assets

### **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.

## **Course name : PRINCIPLES OF MANAGEMENT**

### **Course Objective :**

- To understand the concepts of management
- To know about the organisation and its types
- To learn about the process of authority

### **Course OutCome**

CO 1:	To know the basic concepts of Management
CO 2:	To familiarize students with the planning and decision making process
CO 3:	To inculcate knowledge on Organization and its types
CO 4:	To know about the process of Authority and Responsibilities
CO 5:	To understand the aspects of Direction ,Co ordination and control

### **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.

### **Unit III: Organization**

Meaning and Types of organizations - Principles – Formal and Informal organization - organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. 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 – Centralisation Vs Decentralisation- 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.



## Course name : E-COMMERCE

### Course Objective :

- To understand the concept of E-commerce
- To know about the E-payment technology
- To learn about the security issues

### Course OutCome

CO 1:	Understand the concept of E-Commerce and describe the opportunities and challenges offered by E-Commerce
CO 2:	Able to handle electronic payment technology and requirements for internet based payments
CO 3:	Understand the categories of E-Commerce and understand the different applications of E-commerce
CO 4:	To understand and identify security issues of E-Commerce
CO 5:	Understand the concept of WEB Based Business Understand the M-Commerce applications

### UNIT I – Introduction to E- commerce:

Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E-Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E – Commerce

### UNIT II – Business models of E – Commerce:

Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards – Managing E- Business Infrastructure – Web services and Service-oriented architecture – (SOA) – New access devices – future of the internet infrastructure.

### UNIT III – Marketing strategies & E – Commerce:

Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

### UNIT IV – Electronic Payment system:

Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e - cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan

### UNIT V – Legal and ethical issues in E- Commerce:

Security issues in E- Commerce- Regulatory frame work of E- commerce.

## V SEMESTER

**Course name : FINANCIAL MANAGEMENT**

**Course Objective :**

- To understand the concept of financial management
- To know about the cost of capital
- To learn about the working capital management

**Course OutCome**

CO 1:	To provide introduction to Financial Management
CO 2:	To create an awareness on capital structure and theories of capital structure
CO 3:	To make them understand the cost of capital in wide aspects
CO 4:	To provide knowledge about dividend policies and various dividend models.
CO 5:	To enable them to understand working capital management

**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.

## Course name : PRACTICAL AUDITING

### Course Objective :

- To understand the tools of auditing
- To know about the concepts of vouching
- To learn about the audit and types of audit

### Course Outcome

CO 1:	To acquire knowledge in concepts and tools of Auditing
CO 2:	To Understand the concepts of Vouching and Verification
CO 3:	To know about Auditors Duty
CO 4:	To know the appointment ,removal , power and preparation of audit report
CO 5:	To know about EDP Audit and Types of online Audit system

### 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 papers - 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

## Course name : ELEMENTS OF COST ACCOUNTING

### Course Objective :

- To understand the concept of cost accounting
- To know about the preparation of cost sheet
- To learn about the concept of overhead cost

### Course Outcome

CO 1:	Aimed to familiarize the concept of cost accounting
CO 2:	Helps to gather knowledge on preparation of cost sheet in its practical point of view
CO 3:	To facilitate the idea and meaning of material control with pricing methods
CO 4:	To introduce the concept of overhead cost
CO 5:	To gain wide knowledge and insights into the subject to excel and flourish in their contemporary and competitive world.

### 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– Preparation of Cost Sheet – Reconciliation of Cost and Financial Accounts.

### Unit II: 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 III: 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 IV: 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.

### Unit V: Methods of Costing

Unit Costing- Job Costing- Contract Costing- Process Costing.

**CORE PAPER XVI SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES**

**THEORY & PRACTICLAS - (3 + 3 HRS)**

**THEORY (Max: 50 Marks)**

**UNIT: 1**

**Introduction:** Introduction to SPSS – Types of data – functions – menus – commands – SPSS file management – defining variables – manual input of data – automated input and file import.

**UNIT: 2**

**Descriptive analysis of data:** Construct of frequency tables – descriptive – explore – cross table - histogram – charts.

**UNIT: 3**

**SPSS for data analysis:** Data entry in SPSS – Data analysis tools in SPSS – Calculation of descriptive statistics – Correlation and Regression – Regression model for forecasting with SPSS.

**UNIT: 4**

**Statistical Inference:** Basic concepts – Standard error – central limit theorem – sampling and types of sampling – large sample test – small sample test – test for mean – test for proportion – test for paired observation.

**UNIT: 5**

**Non parametric test:** One way Chi-Square test (test for Homogeneity) - Two way Chi-Square test (test for Attributes).  
Analysis of variance: One way ANOVA and two way ANOVA.

**CORE PAPER XVI      SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES**

**PRACTICALS**  
**(Max: 50 Marks)**

1. Construction of Frequency tables
  - (a) Univariate Frequency tables
  - (b) Cross- Tabulation
2. Graphical representation of Data
  - i. Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram,
    - (b) Histogram
    - © Pie Diagram
3. Calculation of Measures of Central Tendencies
  - (a) Mean, Median and Mode
  - (b) Geometric mean
4. Calculation of Methods of Dispersion
  - (a) Standard Deviation
  - (b) Quartiles
    - © Skewness
    - (d) Kurtosis
5. Calculation of Correlation Coefficient
  - (a) Karl Pearson's Correlation Coefficient
  - (b) Spearman's Rank Correlation Coefficient
6. Calculation of Regression Trend
  - (a) Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)
  - (a) Test for Mean
    - (b) Test for Proportion
    - © Test for Standard Deviation

Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)

  - (a) Test of Mean
  - (b) Test of Variances
8. Non-Parametric Test
  - (a) One –Way Chi-square test (test for Homogeneity)
  - (b) Two–Way Chi-square test (test for Attributes)

Test of Homogeneity of Means for more than 2 samples

  - (a) One –Way ANOVA
  - (b) Two–Way ANOVA

## Elective Paper I

### ElectivePaper-I(3) - RESEARCHMETHODOLOGY

#### Course Objective :

- To understand the
- To know about the
- To learn about the

#### Course OutCome

CO 1:	To identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting
CO 2:	To examine the research problem and to study the research process.
CO 3:	To evaluate research designs
CO 4:	To analyze data collection techniques.
CO 5:	To organize the research reports

#### UNIT I: Introduction

Research – Types – Objectives of Research – Social Research – Criteria of Good Research - Qualities of a Researcher – Research process – Research problem – Selection of a Research problem.

#### UNITII: Research Design

Meaning – Need for Research Design – Features and Types – Preparation of Research Design.

#### UNIT III: Hypothesis

Formulation & Types of hypothesis – Sources of hypothesis – testing of hypothesis- Parametric Test-t test, f test, z test - Non-Parametric Test -Chi square test, ANOVA, Factor Analysis

#### UNIT IV: Methodology

Collection of Data – Source of information – Primary and Secondary Data - Methods of Data Collection – Interview – Observation – Questionnaire – Schedules – Difference between Questionnaire and Schedule.

#### UNIT V: Analysis of Data and Project Report

Analysis of data – Measures of Central Tendency - Correlation, Regression, Linear Programming (Simple Problems) – Data Processing through Computers – Meaning of Thesis writing –

Mechanics of Thesis writing – Contents of Thesis – Pages of the Preliminary

Section – Body of the Thesis (outline)- Modern Practices: Ethical Norms in Research, Plagiarism.

## VI SEMESTER

### CORE PAPER XVII

### FINANCIAL SERVICES

#### Course objective:

- To understand the fundamentals of financial services
- To know about the merchant banking and issue management
- To learn about the liquidity, ensured and short term income

#### Course OutCome

CO 1:	To give an idea about fundamentals of financial services and players in financial sectors
CO 2:	To create an awareness about merchant banking, issue management, capital markets and role of SEBI
CO 3:	To provide knowledge about leasing and hire purchase concepts
CO 4:	To make them understand about different types of insurance and IRDA Act.
CO 5:	To ensure liquidity, capital protection, and reasonable income in the short-term.

#### 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 securitization

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.

**CORE PAPER XVIII HUMAN RESOURCE MANAGEMENT**

**Course Objective :**

- To understand the concepts of human resource management
- To know about the placement and training
- To learn about the various skills like training and development

**Course OutCome**

CO 1:	To enable the students to gain knowledge in Human Resources Management
CO 2:	To introduce the students about placement and training
CO 3:	To facilitate the knowledge about performance appraisal and different methods
CO 4:	To provide an idea about different compensation policies
CO 5:	To enable the students to understand various skills like training and development.

**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 Flexible Pay - 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.

**CORE PAPER XIX**

**MANAGEMENT ACCOUNTING**

**Course Objective :**

- To understand the aspects of management accounting
- To know about the financial statement analysis
- To learn about the concept of marginal costing

**Course Outcome**

CO 1:	To enlighten and sensitize the students on the aspects of management Accounting
CO 2:	Helps to give an organized idea on financial statement analysis in practical point of view
CO 3:	To introduce the concept of fund flow and cash flow statement
CO 4:	To provide knowledge on budget control, keeping in mind the scope of the concept
CO 5:	To develop the know-how and concept of marginal costing with practical problems

**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.

**Unit V: 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.

### Elective Paper II (2): PROJECT WORK (GROUP)

#### Course Objective:

- To understand the concept of research
- To know about the technical knowledge in various research fields
- To learn about the space provided for creativity

#### Course Outcome

CO1:	To identify the problem and finding the solution.
CO2:	To demonstrates sound technical knowledge of their selected project topic.
CO3:	To identify, analyze, and solve problems creatively through sustained critical investigation by conducting secondary survey.
CO4:	To give a practical exposure on any emerging managerial area and provide opportunities to the students to apply theoretical and practical knowledge to provide solution.
CO5:	Provides space for creativity.

- All students are to do a project in the area of core course.
- This project can be done individually or in groups (not more than five students) which may be carried outside the campus.
- The report of the project in duplicate is to be submitted in English with not less than 50 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners.
- External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

#### STRUCTURE OF THE REPORT:

- Title Page
- Declaration by the student
- Certificate from the guide
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Company Profile
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc). Bibliography

### **EVALUATION OF THE PROJECT REPORT:**

- The project report shall be subject to **Internal and External Evaluation** followed by a **Viva-voce**.
- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner the Head of the Department or his nominee.
- Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

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