

**CMS COLLEGE OF SCIENCE AND COMMERCE**

**(AUTONOMOUS)**

**An ISO 9001:2000 Certified Institution and reaccredited at the 'A' level with a  
CGPA of 3.353 out of 4 by NAAC**

**Chinnavedampatti, Coimbatore - 641 049**

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**SCHOOL OF COMMERCE**

**B. Com (Professional Accounting)**

**With**

**Skill Based Subjects**

**SYLLABUS**

**SCHEME OF EXAMINATION (CBCS)**

**(2017-2020 Batch)**

## **SCHOOL OF COMMERCE**

### **B. Com (Professional Accounting) with Skill Based Subjects**

#### **REGULATIONS**

#### **INTRODUCTION:**

The School of Commerce as a part of its continued efforts in innovating the course in line with the changing economic scenario, the school of commerce offers professional accounting course which transforms students into corporate professionals. The department also offers courses that are highly relevant and job oriented in the modern business world. The courses are in great demand in the employment market. The department also offers research programs like M. Phil and Ph.D. A sophisticated computer laboratory supports our curriculum with 24 Hrs Internet facilities. After we obtained the autonomous status we bound to change the contents of syllabus according to the market demand. The teaching learning process inside the classroom is strengthened by the use of OHP and LCD. The teachers are highly qualified and motivated.

#### **VISION OF THE DEPARTMENT**

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings

#### **MISSION OF THE DEPARTMENT**

1. "To secure and deliver knowledge through teaching research and extension"
2. "To seek continuous improvement in the quality of education to remain globally competitive"

#### **PROGRAM EDUCATIONAL OBJECTIVES**

1. The main objective is to prepare the learners to acquire knowledge in accounts and various business laws to excel in professional career.
2. To acquaint the learners about practical auditing .
3. To develop in them awareness about technical, marketing and managerial skills to solve real world problems.
4. To educate the learners about the role of finance in the economy and its social obligation in the economy.
5. To show competence, communication skills, ethical attitude and team work in their profession.

#### **PROGRAM OUTCOMES**

1. Develop wide knowledge in core areas, current and emerging trends in accounts and business laws.(K6)
2. Apply technical skills in practical auditing and problem solving. (K3)
3. Formulate analytical and managerial skills to enhance employment potential.(K6)
4. Analyse the important concepts of finance and matching it with the economy.(K4)
5. Design a holistic professional career.(K6)

#### MAPPING OF PEO'S AND PO'S

	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	✓				
PO2		✓	✓		
PO3			✓		
PO4				✓	
PO5	✓			✓	✓

#### ELIGIBILITY: UG COURSE

As per Bharathiar University Regulation

#### DURATION OF UG COURSE:

The course shall extend over a period of three years comprising of six semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subject.

**DISTRIBUTION OF THE MARKS AND CREDITS UNDER CBCS**

<b>PART</b>	<b>SUBJECT</b>	<b>No of Papers</b>	<b>Marks @</b>	<b>Credits</b>
<b>I</b>	<b>Language – I</b> Tamil /Malayalam/Hindi/French	2	200	8
<b>II</b>	<b>Language – II</b> English	2	200	8
<b>III</b>	<b>Core Subjects</b>	17\$	1700	68
	<b>Core Subjects</b>	2\$	150	6
	<b>Allied Subjects</b>	4 **	400	16
	<b>Elective Subjects</b>	3	300	12
<b>IV</b>	<b>1 - Non-Major Elective</b> <b>Elective – I</b> Tamil/Advanced Tamil/ Communicative English	2	100 #	4
	<b>Elective – II</b> Tamil/Advanced Tamil/ General Awareness			
	<b>2 – Skill Based Subjects</b>	4	300	12
	<b>3 – Environmental Studies</b>	1	50 #	2
	<b>4- Value Education – Ethics</b>	1	50 #	2
<b>V</b>	<b>Extension Activities</b>	-	50 !!	2
<b>VI</b>	<b>Extra Disciplinary Course - Compulsory</b>	1	50 *	2
	<b>Extra Disciplinary Course – Optional *</b>	1	50 *	2
	<b>Total</b>		<b>3600</b>	<b>144</b>

**Note: I**

@ Includes 25/40 % continuous assessment marks for theory and practical subjects respectively.

\$ In core subjects both theory and Practicals should be included wherever applicable.

\*\* In allied subjects both theory and Practicals should be included wherever applicable.

# No Continuous Internal assessment for these subjects

!! The Evaluation of extension activities will be based on NSS/NCC/SPORTS

\* The student have to compulsorily select one extra disciplinary course offered by other departments and are eligible to get 2 extra credit points. This paper is offered as self study from 2014 batch onwards.

The following parameters are considered throughout study period.

Regularity of Attendance

Active participation in classes/Camps/Games (College/District//University)

Exemplary awards/certificates/prizes

Other Social Components (Blood Camp, Fine Arts etc)

**Note: II**

The Credit points, Lecture Hours, Marks are not linked.

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**SCHOOL OF COMMERCE**

**COIMBATORE**

**LIST OF ONLINE SUBJECTS**

<b>SEMESTER</b>	<b>ONLINE SUBJECT</b>
<b>I</b>	<b>Business Regulatory Framework</b>
<b>II</b>	<b>Information Technology</b>
<b>III</b>	<b>Principles of Management and Organization Behaviour</b>
<b>IV</b>	<b>Principles of Marketing</b>
<b>V</b>	<b>Financial Management</b>
<b>VI</b>	<b>Management Accounting</b>

**CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049**  
(Autonomous)

**B. Com (Professional Accounting) DEGREE COURSE**  
**WITH SKILL BASED SUBJECTS**  
**SCHEME OF EXAMINATION – CBCS PATTERN**  
**(For the students admitted during the academic year 2017-2020)**

Sem	Part	Sub code	Subject	Ins. Hrs/ Week	Examinations				
					Dur. In Hrs	CIA	ESE	Total Marks	Credit
I	I	LANG I	Language – I	6	3	25	75	100	4
	II	12E	English – I	6	3	25	75	100	4
	III	13A	Core Paper I –Fundamentals of Accounting I	6	3	25	75	100	4
	III	13B	Core Paper II – Business Regulatory Framework	5	3	25	75	100	4
	III	1AA	Allied I – Quantitative Techniques I- Mathematics	5	3	25	75	100	4
	IV	11FCA	Environmental studies	2	3	-	50	50	2
<b>Total</b>								<b>550</b>	<b>22</b>
II	I	LANG II	Language – II	6	3	25	75	100	4
	II	22E	English – II	6	3	25	75	100	4
	III	23A	Core III –Fundamentals of Accounting II	5	3	25	75	100	4
	III	23B	Core IV- Information Technology	5	3	25	75	100	4
	III	2AA	Allied II – Quantitative Techniques II- Statistics	6	3	25	75	100	4
	IV	2FCB	Value Education – Ethics	2	3	-	50	50	2
<b>Total</b>								<b>550</b>	<b>22</b>
III	III	33A	Core V – Advanced Accounting	7	3	25	75	100	4
	III	33B	Core VI – Industrial Law	7	3	25	75	100	4

	III	33C	Core VII – Principles of Management & Organizational Behaviour	6	3	25	75	100	4
	III	3AA	Allied III – Managerial Economics	5	3	25	75	100	4
	IV	33P	Skill based subject I– MS Word and Excel	3	3	20	55	75	3
		3E	Tamil / Advanced Tamil (Or)Non-Major Elective – I (Women’s Rights)	2	3	-	50	50	2
			Business Communication (Extra Disciplinary Course- Self Study Paper) (Compulsory)	-	3	10	40	50	2
<b>Total</b>								<b>575</b>	<b>23</b>
IV	III	43A	Core IX – Corporate Accounting – I	5	3	25	75	100	4
	III	43B	Core X – Business Ethics & Communication	5	3	25	75	100	4
	III	43C	Core XI – Cost Accounting	4	3	25	75	100	4
	III	43D	Core XII – Indian Company Law	3	3	20	55	75	3
	III	43E	Core XII – Principles of Auditing	3	3	20	55	75	3
	III	4AA	Allied IV –Principles of Marketing	5	3	25	75	100	4
	IV	43P	Skill based subject II- MS Access, MS Power point and Internet	3	3	20	55	75	3
	IV	4E	Tamil / Advanced Tamil (Or)Non-major elective – II (General Awareness #)	2	3	-	50	50	2
			Office Documentation and Procedure ( Extra Disciplinary Course- Self Study Paper) (Optional)	-	3	10	40	50	2
<b>Total</b>								<b>725</b>	<b>29</b>
V	III	53A	Core XIII – Corporate Accounting – II	6	3	25	75	100	4



	III	53B	Core XIV – Business Research Method	6	3	25	75	100	4
	III	53C	Core XV – Direct Tax I	6	3	25	75	100	4
	III	53D	Core XVI – Human resource Management	5	3	25	75	100	4
	III	53E	Elective – I –Financial Management	4	3	25	75	100	4
	IV	53F	Skill based Subject III– Banking and Insurance Law	3	3	20	55	75	3
<b>Total</b>								<b>575</b>	<b>23</b>
VI	III	63A	Core XVII – Management Accounting	6	3	25	75	100	4
	III	63B	Core XVIII – Management Information System	6	3	25	75	100	4
	III	63C	Core XIX – Direct Tax II	5	3	25	75	100	4
	III	63D	Elective II- Investment Management	5	3	25	75	100	4
	III	63R	Elective III – Project Work & Viva-Voce	5	3	25	75	100	4
	IV	63E	Skill based Subject IV - Goods & Service Tax	3	3	20	55	75	3
	V	6E	Extension Activities	-	-	-	50	50	2
<b>Total</b>								<b>625</b>	<b>25</b>
<b>Grand Total</b>								<b>3600</b>	<b>144</b>

**SCHEME OF EXAMINATION - CBCS PATTERN**  
**(For the students admitted during the academic year 2016-2019)**

<b>List of Elective papers</b>		
<b>Elective – I</b>	A	Financial Management
	B	Management Information system
	C	Micro Finance
<b>Elective – II</b>	A	Business Finance
	B	Investment Management
	C	Supply Chain Management
<b>Elective – III</b>	A	Brand Management
	B	Financial Markets
	C	Project Work & Viva-Voce

**SEMESTER I****COURSE NAME: FUNDAMENTALS OF ACCOUNTING I****COURSE CODE: 13A****COURSE OBJECTIVES**

1. To make the learners understand the various conventions and concepts of accounting.
2. To enhance the students with practical knowledge of book keeping and accounting
3. To acquaint themselves with various methods of accounting
4. To develop necessary skills to apply the principles of accountancy in various business situations.

**COURSE OUTCOMES**

1. The paper enabled the learners to understand the accounting concepts and conventions also the methods of accounting. (K2)
2. Students remember with accounting aspects of profit and non-profit organization. (K1)
3. Analyze various methods of accounting. (K3)
4. Devise the accounting concepts in changing business environment. (K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2	✓			✓	✓
CO3	✓				✓
CO4	✓	✓	✓	✓	✓

**CONTENTS:****[ESE: 75 marks CIA: 25 marks]**

## **UNIT I**

Fundamentals of Book keeping – Accounting Concepts and Conventions -  
Journal – Ledger – Subsidiary books – Trial balance – Preparation of bank  
reconciliation statement – Errors and their rectification.

## **UNIT II**

Apportionment of capital and revenue expenditure – Final accounts of sole  
trader with adjustments

## **UNIT III**

Bills of exchange – Accommodation bills – Average due date – Account  
current.

## **UNIT IV**

Accounting for Consignments and Joint ventures

## **UNIT V**

Accounts of Non-profit organisations-Receipts and Payments and Income and  
Expenditure accounts and Balance sheet.

**Distribution of Marks----Problems 80 %: Theory 20 %**

## **TEXT BOOKS**

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, NewDelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

### **REFERENCE BOOKS**

1. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
2. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
3. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
4. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
5. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

**PEDAGOGY:** Chalk and Talk

**SEMESTER I****COURSE NAME: BUSINESS REGULATORY FRAMEWORK****COURSE CODE: 13B****COURSE OBJECTIVES**

1. To enrich the students with the basic concepts of business regulations.
2. To enable the students to understand the fundamentals of law relating to commercial activities.
3. Get motivated so as to successfully manage a modern business.
4. Be familiar with business law under various business situations.

**COURSE OUTCOMES**

1. To understand the students with the basic concepts of business regulations. (K2)
2. To enable the students to remember the fundamentals of law relating to commercial activities. (K1)
3. Analyze the various laws in business. (K3)
4. Evaluate the application of business laws in various fields. (K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓				
CO3	✓	✓	✓		
CO4	✓	✓	✓	✓	✓

### **UNIT I**

Indian contract Act 1872 – Contract – Definition – Obligation and agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance – Consideration- Capacity – Free consent – Unlawful agreements – Quasi contracts.

### **UNIT II**

Different modes of Discharge of Contract – Remedies for Breach – Principle for Awarding Damages. Contract of Indemnity and Guarantee – Rights of surety – Discharge of surety – Pawn or pledge – Rights of Pawnee – Rights and liabilities of finder of lost goods.

### **UNIT III**

Law of Agency – Kinds of agency – Ex-post facto agency requirements – Rights and Liabilities of Principal and agents

### **UNIT IV**

Rights and duties of common carriers – Contract of carriage of goods by sea – Bill of Lading and Charter party- Distinction. Sale of Goods Act 1930 – Definition of sale - Sale and agreement to sell – Rules regarding passing of property in goods. Condition and warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations - Rights of unpaid seller- Legal Metrology Act.

### **UNIT V**

Consumer Protection Act 1986- Introduction – objectives of the act- definition of complaint- consumer; consumer dispute, goods, services etc. Objectives of Central Council and State Council- Consumer Dispute Redressal Agencies: composition and jurisdiction of District Forum, State Commission and National Commission – Manner of Lodging a complaint: procedure of complaint; findings of District forum, Appeal.

**NOTE: Question paper shall contain 100 % Theory.**

### **TEXT BOOKS**

1. Handbook of Mercantile Law-Venkatesan.E

2. Mercantile Law: Shukla- M. C
3. Mercantile law- S.S.Gulshan
4. Business Law & Regulation- S.S.Gulshan & Ravi Akula. : Excel Books, New Delhi
5. Laws and Regulation of Insurance- Dr.UshaVirwel. : Bhasker Publications, Kanpur

**REFERENCE BOOKS:**

1. Elements of Mercantile Law- Kapoor.N.D
2. Mercantile Law- Maheswari.

**PEDAGOGY:** Chalk and Talk



**SEMESTER II****COURSE NAME: FUNDAMENTALS OF ACCOUNTING II****COURSE CODE: 23A****COURSE OBJECTIVES**

1. To make the learners understand the various accounting standards.
2. To enhance the students with practical knowledge of accounting in various business organizations.
3. To acquaint themselves with various methods of accounting.
4. To develop necessary skills to apply the principles of accountancy in various business situations.

**COURSE OUTCOMES**

1. The paper enabled the learners to understand the accounting standards and also the methods of accounting. (K2)
2. Students remember with accounting aspects of various organization. (K1)
3. Analyze various methods of accounting. (K3)
4. Devise the accounting concepts in changing business environment. (K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				✓
CO2	✓			✓	✓
CO3	✓				✓
CO4	✓	✓	✓	✓	✓

**CONTENTS:**

**[ESE: 75 marks CIA: 25 marks]**

**UNIT I**

Accounting Standards– Fundamental of accounting standards with respect to Depreciation (AS 6), Fixed assets (AS 10), Disclosure of Accounting policies (AS 1) and Revenue recognition (AS 9).

**UNIT II**

Accounting for depreciation -Need for and significance of Depreciation – Methods of providing Depreciation - Reserves and Provisions

**UNIT III**

Single entry system – Meaning and Features – Statement of affairs method and Conversion method– Investment Accounts

**UNIT IV**

Departmental Accounts - Transfer at cost or selling price – Branch accounts excluding foreign branches.

**UNIT V**

Hire purchase and installment system including hire purchase trading Account – Accounting for goods sold on sale or return basis.

**Distribution of Marks----Problems 80 %: Theory 20 %**

**TEXT BOOKS**

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers, 2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, Newdelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

#### **REFERENCE BOOKS**

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
7. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
10. S.K.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

#### **PEDAGOGY: Chalk and Talk**

**SEMESTER II****COURSE NAME: INFORMATION TECHNOLOGY****COURSE CODE: 23B****COURSE OBJECTIVES**

1. To make the learners to understand the concepts of Information Technology.
2. To impart the students the latest trends in the technological developments.
3. Know about application of information technology in modern business.
4. To Get motivated so as to successfully manage a modern business.

**COURSE OUTCOMES**

1. Students got instantiate about various technical concepts in IT. (K2)
2. Students discriminate the technical knowhow in latest trends in technological developments. (K4)
3. Analyze the various applications in business.(K3)
4. To evaluate the application of information technology in various fields.(K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓				
CO3	✓	✓	✓		
CO4	✓	✓	✓	✓	✓

## **CONTENTS**

**[ESE: 75 marks CIA: 25 marks]**

### **UNIT I**

Introduction to Computers : Introduction – History and Generations of computers - Characteristics of computers – Importance of computers - Classification of computers - Computer Applications in Various Areas of Business – Computer Related Jobs in Business.

### **UNIT II**

Components of digital computers : Input, CPU and Output unit – Various Input, Output and Storage devices – Computer System: Hardware and Software - System Software and Application Software; Programming Language: Machine Language, Assembly Language and High Level Language - Flow chart and Programme flow chart – Steps in developing a computer Programme.

### **UNIT III**

Computer Number System- Data processing-Methods of Data Processing– Batch, Online and Real Time systems – Time Sharing, Multiprogramming and Multi Processing Systems

### **UNIT IV**

Operating systems-Types of Operating System. Network- Types of Networks– E-Commerce: Objectives and types of E-Commerce. Internet-Intranet-Extranet.

### **UNIT V**

System analysis and design – Computer based information system – Need - Transaction Processing system –Management Information System – Decision Support System – Expert Systems. Recent trends in IT –Blue tooth technology-wifi technology-cloud computing.

**NOTE: Question paper shall contain 100 % Theory.**

### **TEXT BOOKS:**

1. R.Sarvanakumar, R.Parameshwaran and T.Jayalakshmi, A Textbook of Information Technology, Sultan Chand Publications, 2008.
2. Alexis & Leon, Introduction to Computers, Vikas Publishing House, 2011
3. Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.
4. Henry C. Lucas. Jr, Information Technology for Management, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
5. V.Rajaraman, Introduction to Information Technology, Prentice Hall of India Pvt Ltd., 2004

**REFERENCE BOOKS:**

6. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
7. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore.
8. I.T.Hawxyszkiewicz, Introduction to System Analysis and Design, 1997
9. Amita Goel, Computer Fundamentals, Pearson Education.
10. ITL Education Solutions Ltd, Introduction to Information Technology, Pearson Education, 2005.

**PEDAGOGY:** Chalk & Talk and PPT.

**SEMESTER III**

**COURSE NAME: ADVANCED ACCOUNTING**

**COURSE CODE: 33A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts in Higher Financial Accounting.
2. To enable the students to learn the basic concept of Partnership Accounting and Allied aspects of accounting.
3. To acquaint knowledge about various accounting methods
4. To enhance the students with knowledge to apply accounting in various business situations

**COURSE OUTCOMES**

1. The students are enabled to understand the basic concepts of Higher Financial Accounting (k2)
2. Students remember the basic concept of partnership Accounting and allied aspects of accounting (K1)
3. Analyse various methods of accounting (k3)
4. Derive accounting concepts in changing business environment (k6 )

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2	✓			✓	✓
CO3	✓				✓
CO4	✓	✓	✓	✓	✓

**CONTENTS**  
**UNIT I**

[ESE: 75 marks      CIA: 25 marks]

Partnership Accounts-Division of Profit-Fixed and Fluctuating capitals-Past adjustments-Guarantee of profits-Admission and Retirement- Death of a partner. Accounting Standards for Partnership.

**UNIT II**

Dissolution-Insolvency of a partner-Rule in Garner Vs Murray-Piecemeal Distribution.

**UNIT III**

Insolvency accounts – Statement of affairs and deficiency accounts – Insolvency of Individuals .

**UNIT IV**

Royalties including sub-lease- Voyage Accounts.

**UNIT V**

Insurance claims-Claim for loss of stock and loss of profits.

**Distribution of marks--- Theory 20% : Problems 80%**



**TEXT BOOKS:**

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers, 2008.
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi, 2002.
3. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publications, 2010.
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I, Sultan Chand Publications, New Delhi, 2000.
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010.
6. Advanced Accountancy, Chandra Bose, Sultan Chand Publication, 2011

**REFERENCE BOOKS:**

1. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, New Delhi, 2007
2. B.S.Raman, Financial Accounting, United Publishers, 2010
3. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
4. S.Kr.Paul and Chandrani Paul, New Central Book Agency, 2009
5. Arulanandam and Raman Advanced Accounting, Himalaya Publications, New Delhi, 1999.

**PEDAGOGY:** Chalk and Talk

**COURSE NAME: INDUSTRIAL LAW****COURSE CODE: 33B****COURSE OBJECTIVES:**

1. To enable the students to learn the Indian legal environment.
2. To know the various provision, powers and authorities of Factories Act.
3. To enrich the students about the womens compensation act
4. To enhance the students with skill to manage various business situations.

**COURSE OUTCOME:**

1. To enhance the students to understand the Indian Legal environment (k1)
2. Students got instantiate about various provision powers and authorities of factories act (k2)
3. Analyse the appreciation of various act (k3)
4. To evaluate the application in various fields (k5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2			✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

**CONTENTS: [ESE: 75 marks CIA: 25 marks]**

**UNIT I**

Factories Act 1948: Objects; provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories- Duties of Occupier / Manager and their obligations under the Act; Power of the authorities under the Act: penalty provisions.

**UNIT II**

Workers Compensation Act, 1923: objects; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioner for workmen's compensation

**UNIT III**

Industrial Disputes Act, 1947: Objects: Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards: strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair Labour practices; miscellaneous provisions

**UNIT IV**

Payment of Gratuity Act: Definition Payment and Forfeiture of Gratuity and Exemption – Compulsory Insurance and protection of Gratuity- Determination and recovery of Gratuity. Payment of Bonus Act- Objects- Definition- Eligibility and disqualification for Bonus- Determination of bonus.

**UNIT V**

Wages and Benefits: a) Payment of Wages Act, 1936: objects, responsibilities, fixation of wage periods, time payment deduction and fines; maintenance of records and registers: inspectors.

b) Minimum wages Act, 1948: objects, provisions, procedure for fixing and revising minimum wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

c) Payment of Bonus Act, 1965: objects, computation, and determination of Bonus, eligibility and payment, provisions for new companies

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS:**

1. Mercantile Law - N.D. Kapoor, Sultan Chand & Sons
2. Mercantile Law: - S.S. Gulshan, Excel Books.
3. Labour and Industrial Law, Padhi PK, Sultan Chand Publication, 2010.
4. Elements of Industrial Law, N.D Kapoor, Sultan Chand Publication, 2005.
5. Industrial Law, Chawla RC, 1994.

**REFERENCE BOOKS:**

1. Business and Industrial Law, Dr.P.C.Tulsian, S.Chand, 2010.
2. Business and Industrial Law, P.P.S.Gogna, S.Chand, 2010.
3. Business and Corporate Laws, Dr.P.C.Tulsian, S.Chand, 2010.

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR****COURSE CODE: 33C****COURSE OBJECTIVES:**

1. To make the students understand the conceptual framework of Business Management.
2. To develop the application of management skills in students.
3. To enrich the knowledge with the management functions.
4. To enable the students with the concept of motivation.

**COURSE OUTCOME:**

1. Understand the total knowledge about the Business Management.(K2)
2. Extend with the practical application of management skills in the organization.(K2)
3. Comply with the functions of management and its importance for a successful organization. .(K6)
4. Examine the importance of motivation and the techniques of motivation. .(K4)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓		
CO2		✓	✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓

**CONTENTS:**

**[ESE: 75 marks**

**CIA: 25 marks]**

**UNIT I**

Definition of Management – Management and administration – Nature and scope of Management-Functions of Management – Contribution of F. W. Taylor – Henry Fayol – Mary Parker Follet- Mc. Gregor and Peter. F. Drucker.

**UNIT II**

Planning – Meaning – Nature and Importance of Planning – Planning Process– Methods and Types of Plans -Decision Making-Steps involved in decision making. Organization – Meaning – Nature and Importance – Process of Organization – Principles of Sound Organization.

**UNIT III**

Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship - Line, Functional and Staff. Motivation – Need – Determinants – Maslow’s Theory of Motivation.

**UNIT IV**

Motivation Theories in management – X, Y and Z Theories – Leadership styles – MBO – Management by Exception – Staffing – Recruitment – Training. Communication – Types, benefits and barriers of communication - Coordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control.

**UNIT V**

Organizational Behaviour: History - evolution, Challenges & opportunities, Contributing disciplines, management functions and relevance to Organization Behaviour. Organizational Behaviour responses to Global and Cultural Diversity. Personality - Determinants, structure, behaviour, assessment, psychoanalytical -Social learning, job-fit, Trait theories.

**NOTE: Question paper shall contain 100 % Theory.**

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**TEXT BOOKS**

1. Business Management: Dinkar Pagare,Sultan Chand &Sons ,5<sup>th</sup> edition ,2005
2. Principles &Practices of Management : L.M.Prasad,Sultan Chand,2007
3. Principles of Management -Kathiresan ,Radha ,Prasanna Publishers ,2002
4. Principles of Management -P.Partha Sarathy,Vrinda Publications ,1<sup>st</sup> edition ,2005
5. Principles of Management -Kumkum Mukherjee, Tata McGraw, 2009.

### **REFERENCE BOOKS**

1. Management –Stoner, Freeman ,Gilbert ,Prentice Hall,6<sup>th</sup> edition
2. Business Organization and Management: M.C.Shukla ,S.Chand & Sons,2008
3. Business Management –G.S.Sudha ,RBSA Publishers,2<sup>nd</sup> edition,2000
4. Principles of Management-T.Ramasamy, Himalaya Publications, 7th edition,2006.
5. Principles of Management, Kathiresan Radha, Sultan Chand Publications, 2011.
6. Organizational Behaviour, Kavita Singh, 1994.
7. Organizational Behaviour, Margie Parikh, Sultan Chand Publication, 2010.

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: MANAGERIAL ECONOMICS****COURSE CODE: 3AA****COURSE OBJECTIVES:**

1. To enable the students to learn the basic structures of economic systems and the various market conditions.
2. To enable the students to understand the application of principles of economics in the field of managerial decision making.
3. To impact the students with latest economic trends
4. To enhance the skill to manage business situations

**COURSE OUTCOME**

1. The papers enable the learners to understand the basic structure of economic system. (k2)
2. Remember the principles of economics in the field of managerial decision making (k1)
3. Analyze Latest economic trends (k3)
4. Develop wide knowledge to manage various business situations (k6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓				
CO3	✓	✓	✓		
CO4	✓	✓	✓	✓	✓



**CONTENTS: [ESE: 75 marks CIA: 25 marks]**

**UNIT I**

Nature and Scope of Managerial Economics in relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises- Maximization of profit – Value of enterprise.

**UNIT II**

Demand analysis – Demand determinants, Demand distinctions – Elasticity of demand- Types, Methods — Demand forecasting for Industrial goods and Consumer goods-Consumer durables – Factor influencing elasticity of demand.

**UNIT III**

Cost and production analysis – Cost concepts- Cost and output relationship – cost control – Short run and Long run – Cost functions – Production functions – Break – even analysis- Economics scale of production.

**UNIT IV**

Pricing and output decisions in different market situations – (Monopoly and duopoly competition – perfect and imperfect competition) – pricing policies.

**UNIT V**

Business cycles – National income – Monetary and fiscal policy – Public finance. TRIM's- Intellectual Property rights-TRIP's-Industrial Sickness-causes-remedies.

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS:**

1. Managerial Economics: Maheswari and Varshney, Sultan Chand & Sons.
2. Managerial Economics: P.L.Metha, Sultan Chand & Sons.
3. Managerial Economics: G.S.Gupta, Tata McGraw Hill.
4. Managerial Economics, Narayanan Nadar. E, Sultan Chand, 2010.
5. Managerial Economics, Geetika, Sultan Chand Publication, 2010.

**REFERENCE BOOKS:**

1. Managerial Economics: Joei Dean, Prentice Hall India.
2. Economic Theory & Applications: D.M.Mithani, Himalaya Publishing House.
3. Managerial Economics, Mark Hirschey, Sultan Chand Publication, 2009.

4. Managerial Economics, RL Varshney, Sultan Chand Publication, 2011.
5. Managerial Economics, MK Mishra, Sultan Chand Publication, 2010.

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: COMPUTER PRACTICALS – I (MS Word and MS Excel)****COURSE CODE: 33P****COURSE OBJECTIVES:**

1. To enable the students to learn the basic practical applications of Computers in business.
2. To enable the students to gain knowledge about Ms.Office .
3. To enrich them with the knowledge about the mail- merge facilities.
4. To make the students learn about the preparations of financial accounts, bio-data , timetable ....

**COURSE OUTCOME:**

1. Summarize the knowledge about the practices of computers in business.(K2)
2. Appraise about the MS office and its uses.(K5)
3. Relate Ms- Office programmes with business situations.(K5)
4. Formulate the preparations of financial accounts, bio-data, timetable ....

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓		
CO3		✓	✓	✓
CO4	✓		✓	✓

**CONTENTS:**

**[ESE: 55 marks**

**CIA: 20 marks]**

**I - MS WORD**

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip parts.

3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

4. Prepare a Class Time Table and perform the following operations:

Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

6. Prepare Bio-Data by using Wizard/ Templates.

**II - MS EXCEL**

7. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

8. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.

9. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

10. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

11. Prepare a Product Life Cycle which should contain the following stages:

Introduction, Growth, Maturity, Saturation, Decline.

12. Prepare a table showing customer details of a bank (Customer name, Nature of Account, Account number, Address E-mail – ID) and perform the following operation:

- ❖ Delete the customer number who has closed the A/C
- ❖ Insert the row in between the 1<sup>st</sup> and 2<sup>nd</sup> customer
- ❖ Insert a column between Address and E-mail ID and name it as telephone number
- ❖ Hide the column Address

13. Prepare the pay roll for the employees (10 employees) of an organisation and count the number of employees who are getting the salary of more than Rs.10,000/- Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

14. Create a table showing the following:

- Years (Minimum 5 years)
- Profit
- Depreciation
- Profit after depreciation
- Tax
- Profit after tax
- Cash Inflows Cumulative cash inflows of project and find its pay back period

**COURSE OBJECTIVES:**

1. To enlighten the students with the basic concepts of business communication.
2. To develop the oral and written communication skills for successful application in business.
3. To make the students learn the preparation of reports, drafting of minutes and resolutions.
4. To enrich the students with the modern communication devices and techniques.

**COURSE OUTCOME:**

1. Point out with the importance of business communication.(K4)
2. Formulate with oral and written communication skills in drafting business letters in the organization. .(K6)
3. Execute with the knowledge of preparing the reports, resolutions, minutes in an organization. .(K3)
4. Instantiate the knowledge about the modern communications devices and its techniques. .(K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2			✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

**CONTENTS:  
10marks]**

**[ESE: 40marks; CIA:**

**UNIT – I**

Meaning of Communication – meaning, Objective, barriers – types – Media – Barriers – Need and functions of a Business letter – Effective Business Letter – Language and Layout of Business letter

**UNIT – II**

Banking Correspondence – Insurance Correspondence – Agency Correspondence – Application for appointment – Preparation of Resume-Interviews-Group discussions

**UNIT – III**

Meaning of Report – Principles governing the preparation of reports – Qualities of a good report – Functions of a report – Business report – Types of Reports – Reports by individuals – Reports by committees or sub-committees – Directors reports – Minutes Vs Report – Drafting of Resolutions and Minutes of Company meetings.

**UNIT –IV**

Modern Electronic Communication devices: Modern Telephones – Dictating Machines – Electronic Boards – Audio – Visual Means Of Communication- Telex- Facsimile (FAX)- Email – Voice Mail – Internet- Tele-Conferencing – Telephone Answering Machines- LAN-WAN- Video conferencing.

**UNIT-V**

Letters to the Editor of Newspapers- Management Information System – Introduction- Need, Definition, Objective, Components, Differing information for different management levels, areas, stages of MIS design guidelines for effective design, current trends.

**(Theory: 100%)**

**TEXT BOOKS**

1. Essentials of Business communication: Rajendra Pal & Koriahalli J.S,Sultan Chand & Sons ,2003
2. Effective Business English and correspondence: Pattan Shetty C.S & Ramesh M.S.,R Chand & CO ,1999
3. Effective Technical Communication –M.Ashraf Rizvi ,TataMcGraw Hill ,2010
4. Business Communication –Anjanees Sethi ,Bhavani Adhikari,Tata McGraw Hill ,2010
5. Business Communication –Kathiresan ,Dr.RAdha ,Prasanna &Co ,2007

**REFERENCE BOOKS**

1. Business Communication –Varinder Bhatia ,Khanna Publishers ,2000
2. Business Communication - K.K.Sinha –Galgotia Publishing CO,2002
3. Business Communication – P.D.Chaturvedi & Mukesh Chaturvedi,Pearson Education,2005

**PEDAGOGY:** Chalk and Talk



**COURSE NAME: CORPORATE ACCOUNTING -I****COURSE CODE: 43A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of Issue of shares and debentures.
2. To gain insight into the procedure relating to preparation of company final accounts.
3. To make the students learn about the amalgamation, absorption and reconstruction carried out in an organisation.
4. To acquaint the students with the knowledge about valuation of shares and goodwill

**COURSE OUTCOME:**

1. Understand the procedures and accounting methods relating to issue of shares and debentures.(K2)
2. Formulate the knowledge about the joint stock companies and its activities.(K6)
3. Illustrate the knowledge about the procedures of preparing the company's final accounts.(K3)
4. Instantiate knowledge about valuation of shares and goodwill (K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	✓
CO2	✓		✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	

**CONTENTS****[ESE: 75 marks****CIA: 25 marks]****UNIT I**

Books of accounts and statutory books – issue of shares and debentures – forfeiture and reissue of share – surrender of share – Right issue – Underwriting.

## **UNIT II**

Redemption of Preference shares and debentures.

## **UNIT III**

Preparation and presentation of final accounts of joint stock companies as per Company Law requirements – Determination of managerial remuneration. profits prior to incorporation

## **UNIT IV**

Amalgamation- Absorption-Reduction and reorganization of share capital and Reconstruction (excluding inter company holdings).

## **UNIT V**

Valuation of shares and goodwill – Liquidation of companies.

**Distribution of marks--- Theory 20% : Problems 80%**

### **TEXT BOOKS:**

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
5. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999

### **REFERENCE BOOKS**

1. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
2. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
3. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000

4. Basu & Das: Practice in Accountancy, Rabindra Library, Kolkata, 2003

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: BUSINESS ETHICS AND COMMUNICATION****COURSE CODE: 43B****COURSE OBJECTIVES:**

1. To familiarize the students with ethics of business and communication skills.
2. To have an understanding of ethical issues in business and to nurture and develop the Oral and Written business communication skills.
3. To know about the application of ethics in business
4. To get motivated with ethics so as to successfully managing modern business

**COURSE OUTCOME:**

1. Develop wide knowledge in core areas in business ethics and communication skills (k6)
2. Apply communication skills in business and problem solving (k3)
3. Evaluate the application of business ethics in various fields (k5)
4. Devise the ethical concepts in changing business environment (k6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓		✓
CO4	✓	✓	✓	✓

**CONTENTS: [ESE: 75 marks CIA: 25 marks]**

**Unit I**

Introduction to Business Ethics -The nature, purpose of ethics and morals for organizational interests; ethical and social implications of business policies and decisions; corporate social responsibility; Environmental Issues - Protecting the Natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.

**Unit II**

Ethics in Workplace: Individual in the organization, discrimination, harassment, gender equality, Ethics in Marketing and Consumer Protection;-Healthy competition and protecting consumer's interest.

**Unit III**

Business communication- meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

**Unit IV**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters, Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**Unit V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS:**

1. Kitson.A and Campbell.R - The Ethical Organisation, Palgrave, 2001
2. Rajendra Pal Korahill, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi, 2006.
3. Ramesh, MS, & C. C Pattanshetti, "Business Communication", R.Chand&Co, New Delhi, 2003.
4. Rodriquez M V, "Effective Business Communication Concept" Vikas Publishing Company, 2003.
5. Shaikh Saleem – Business Environment, Pearson Education, 2006

**REFERENCE BOOKS:**

1. Davis & Keith William C. Frederik - Business and society
2. Francis Cherunilam - Business Environment
3. Pruti S. - Economic & Managerial Environment in India
4. Shaikh Saleem – Business Environment, Pearson Education, 2006
5. Hill.C.W., International Business : Competing in the Global market place, Irwin-McGraw Hill, 1999.
6. Philip R.Cateora, International Marketing, Irwin McGraw Hill, 9th edn.
7. Shivaramu, International Business, Macmillan India.
8. Francis Cherunilam, International Business, Wheeler Publications.
9. Charles W.L., Hill, International Business, Irwin-McGraw Hill, 1998.

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: COST ACCOUNTING****COURSE CODE: 43C****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts and elements of cost accounting.
2. To keep the students conversant with the ever – enlarging frontiers of cost accounting knowledge.
3. To make the students learn about the cost reduction and price fixation.
4. To enable the students learn about the various cost accounting methods and its importance.

**COURSE OUTCOME:**

1. Instantiate with the concepts and elements of cost accounting.(K2)
2. Extend the knowledge about the frontiers of cost accounting. .(K2)
3. Understand the practical knowledge about the application of cost accounting for cost reduction and price fixation in an organisation. .(K2)
4. Execute with the various cost accounting methods. .(K3)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
<b>CO1</b>	✓	✓	✓	
<b>CO2</b>	✓	✓		✓
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓

**CONTENTS: [ESE: 75 marks CIA: 25 marks]**

**UNIT I**

Cost Accounting-Definition, meaning and scope-Relationship of Cost Accounting with Financial accounting and Management accounting-Methods of costing -cost analysis, concepts, preparation of cost sheet and classifications - Elements of cost, preparation of Cost sheet and Tender - Costing as an aid to management - limitations and objections against cost accounting. Materials- purchasing of materials, procedure and documentation involved in purchasing-requisitioning for stores.

**UNIT II**

Methods of valuing material issues-maximum, minimum and reordering levels- EOQ – -control over wastages, scrap, labour-systems of wage payment, idle time, control over idle time-labour turnover.

**UNIT III**

Overhead- classification of overhead- Allocation and absorption of overhead.

**UNIT IV**

Process Costing: Features of process costing-Process losses, waste, scrap, normal process loss, abnormal process losses, abnormal gain, inter process profit (excluding equivalent production), Costing of joint products and by-products

**UNIT V**

Operating Costing, contract costing, Reconciliation of costs and financial accounts.

**Distribution of marks--- Theory 40 %: Problems 60%**



### **TEXT BOOKS**

1. Cost accounting: Jain and Narang
2. Cost Accounting – V.K.Saxena &C.D.Vasisht,Sultan Chand ,2001
3. Practical Costing –V.S.Khanna ,I.M.Pandey &Ahuja ,S.Chand &Co ,2004
4. Cost accounting: M.C. Shukla &T S Grewal
5. Cost & Financial Management - S.Kr.Paul & Chandrani Paul

### **REFERENCE BOOKS**

1. Advanced Cost accounting: R.S.Nigam , S.P.Sharma , B.C.Sehgar
2. Cost accounting: R.S.N.Pillai & Bagavathi
3. Advanced Cost accounting: C.A.Banerjee
4. CostAccounting&ProfitabilityAnalysis –Dr.Mahesh Gupta ,Pointer Publishers,1997
5. Cost Accounting –A.Murthy &S.Gurusamy,Mc.Graw Hill,2008

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: INDIAN COMPANY LAW****COURSE CODE: 43D****COURSE OBJECTIVES:**

1. To acquaint the students with the basic concepts and implementation of company law and secretarial practice.
2. To enlighten the students' knowledge on Companies Act. 1956.
3. To enrich the insight about issue of shares and debentures.
4. To make the students learn about company management, meetings and its proceedings.

**COURSE OUTCOME:**

1. Summarize the knowledge about the Companies Act and its implementations in India.(K2)
2. Outline the facts about the Companies Act 1956 and the secretarial duties in detail.(K1)
3. Recognize the procedures for issue of shares and debentures(K2)
4. Interpret about various activities of company management and its functions (K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4
CO1	✓	✓		
CO2		✓	✓	✓
CO3		✓	✓	✓
CO4	✓		✓	✓

**CONTENTS:**

**[ESE: 55 marks**

**CIA: 20 marks]**

**UNIT I**

Company –Definition & Features –Distinction between company and partnership firm- Kinds of companies – differences between a public company and private company –Incorporation of a company – documents to be filled

**UNIT II**

Memorandum of Association and Articles of Association, Distinction, alteration of memorandum and articles of association - Doctrine of Ultravires and Doctrine of constructive notice indoor management – Prospectus- contents – Misstatements – Liability for misstatements – Public deposits – Certificate of commencement of business.

**UNIT III**

Shares, debentures – Allotment, valid allotment, irregular allotment, effect of irregular allotment – transfer and transmission of shares – Membership of a company- DIN ( Directors Identification Number)

**UNIT IV**

Company Management – Board of Directors – Appointment qualification, powers, duties, liabilities and position of directors, managing director and manager – managerial remuneration – company secretary – appointment qualifications, powers, duties and position.

**UNIT V**

Company meetings – Secretarial duties for statutory meeting – Annual general meeting – Extraordinary general meetings – Resolution, minutes, quorum, and proxy- Winding up- modes – grounds for compulsory and voluntary winding up .

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS**

1. Companies Act 2013- Munisha Bandari, 2014.
2. Secretarial Practice: Sherlekar
3. Company Law and Secretarial Practice: N.D. Kapoor ,Sultan Chand & Sons ,1993
4. Secretarial Practice –M.C.Kuchhal ,Vikas Publishing House ,2002

**REFERENCE BOOKS**

1. Principles of Company Law: M.C. Shukla Gulsan
2. Secretarial Practice: B.N. Tandon
3. Principles of Commerce & General Commercial Knowledge –K.L.Ngarajan,  
N.Vinayakam,Radhasamy,1989

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: PRINCIPLES OF AUDITING****COURSE CODE: 43E****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of auditing.
2. To familiarize the students with the Principles of Auditing.
3. To enable the students with the knowledge about voucher and importance of vouching.
4. To make the learners know about company audit, verification and valuation of assets and liabilities.

**COURSE OUTCOME:**

1. Understand the concept of auditing.(K2)
2. Summarize with the principles of auditing and its importance in the company.(K2)
3. Interpret about voucher and vouching.(K5)
4. Practice company audit, verification and valuation of assets and liabilities.(K3)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	
CO3	✓	✓	✓	✓
CO4	✓		✓	✓

**CONTENTS:****[ESE: 55 marks**

**CIA: 20 marks]**

**Unit I**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

**Unit II**

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

**Unit III**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

**Unit IV**

Audit of Joint Stock Companies – Qualification – Dis-Qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor –Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

**Unit V**

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act – Tax audit- management audit- Recent trends in Auditing.

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS:**

1. B.N. Tandon, “Practical Auditing”,S Chand Company Ltd .
2. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London .
3. Spicer and Pegler, “Auditing: Khatalia’s Auditing” Kamal Gupta, “Auditing “, Tata Mcgriall Publications.

4. Principles of Auditing by Dinkar Pagare S chand &co Ltd Reprint 2007.

5. Practical Auditing by Ravinder Kumar & Virender Sharma, Prentice Hall of India Reprint 2001.

**REFERENCE BOOKS:**

1. Practical Auditing by B.N.Tandon & S.Sudharsanam, S chand &co Ltd Reprint 2003.

2. Auditing by Pradeep Kumar, Kalyani Publishers Reprint 2006.

3. Principles & Practice of Auditing by V.H.Kishnadwala & N.H. Kishnadwala, S chand &co Ltd Reprint 2005.

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: PRINCIPLES OF MARKETING****COURSE CODE: 4AA****COURSE OBJECTIVES:**

1. To enable the students to learn the principles of marketing.
2. To introduce students to gain knowledge on fundamentals of market concepts.
3. To acquaint students to understand about the market research and marketing of product.
4. To make the learners to understand the consumer behavior and advertisement techniques.

**COURSE OUTCOME:**

1. Analyse the principles of marketing. .(K4)
2. Understand about market, marketing and latest trends in marketing in detail.(K2)
3. Apply the knowledge about how to market a product, make a market research before producing a product. .(K3)
4. Develop the knowledge of consumer behavior, importance of advertising and its techniques clearly. .(K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓		
CO2		✓	✓	
CO3	✓		✓	✓
CO4		✓	✓	✓



**CONTENTS: [ESE: 75 marks CIA: 25 marks]**

**UNIT I**

Marketing – Definition of markets and marketing – Importance of Marketing – Modern Marketing Concepts – Global Marketing – E-Marketing – Tele Marketing – Multi Level Marketing - Marketing ethics

**UNIT II**

Marketing functions – Buying - Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

**UNIT III**

Consumer behaviour – Meaning –Need for studying consumer behaviour – Factors influencing consumer behaviour – Market segmentation – Customer relations marketing

**UNIT IV**

Marketing Mix – Product Mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix- Importance – Pricing Objectives – Pricing strategies.

**UNIT V**

Advertising - Personal selling and sales promotion - Place mix – Important channels of distribution – Functions of middlemen – Retailing - concept – Importance and Role -Marketing and Government – Bureau of Indian standards – Green Marketing.

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS:**

1. Marketing management - Rajan Saxena, Tata McGraw-Hill, 2002, 5<sup>th</sup> Edition.
2. Principles of Marketing -Rjan Nair , Sultan Chand & Sons, 2008
3. Modern Marketing -R.S.N Pillai Bhagvathi ,S.Chand & Sons ,2003
4. Marketing Mnagement –Philip Kotler ,Prentice Hall ,10 th edition ,2001
5. Marketing Management –V.S.Ramaswamy & S.Namakumary,Macmillan,2<sup>nd</sup> edition,1999

**REFERENCE BOOKS:**

1. Principles & Practices of Marketing in India – Mammoria & Joshi ,Kitab Mahal Publishers,2006
2. Philip Kotler and Gary Amstrong - Principle of Marketing, Prentice Hall India, 2003, 2003.
3. Marketing –Dr.N.Rajan Nair & Sanjith Nair,Sultan Chand & Sons ,7<sup>th</sup> edition ,2003
4. Marketing Management –M.Altaf Khan ,Wisdom Publications ,2009
5. Marketing Management -M.GovindaRajan,HI Learning ,2<sup>nd</sup> edition ,2009

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****MS –ACCESS, MS POWERPOINT& INTERNET****COURSE NAME: COMPUTER PRACTICALS II****COURSE CODE: 43P****COURSE OBJECTIVES:**

1. To enable the students to learn the basic practical applications of Computers in business.
2. To enable the students to gain knowledge about Power point & Internet.
3. To enrich the students to gain knowledge about creation and preparation of payrolls, mailing labels, tables etc..
4. To enlighten the students with the knowledge of designing the presentation slides

**COURSE OUTCOME:**

1. Understand the applications of Computers in business.(K2)
2. Recognize about the power point and internet applications.(K1)
3. Examine the creation and preparation of payrolls, mailing labels, tables etc.(K4)
4. Generate the presentation slides.(K6)

**MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>
<b>CO1</b>		✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓
<b>CO3</b>	✓	✓		✓
<b>CO4</b>	✓	✓	✓	✓

**CONTENTS: (Max.Marks:75) (CIA : 20 ESE:55)**

**I - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details:

Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three

Table must have at least two fields with the following details:

Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

**II -MS POWERPOINT& INTERNET**

5. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

6. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

7. Design slides for the headlines News of a popular TV Channel. The Presentation

Should contain the following transactions:

Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.

8. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

9. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:

Creation of different slides, changing background color, font color using word art.

### **INTERNET**

10. Create an e-mail id and check the mail inbox.
11. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
12. Visit your University and college websites and collect the relevant data.

## OFFICE DOCUMENTATION AND PROCEDURES

### (EXTRA DISCIPLINARY COURSE)

#### COURSE OBJECTIVES :

- 1.To acquaint the students with the basic concepts of documentation procedures.
- 2.To enable the students to master the documentation procedures relating to business.
- 3.To enrich the students with the knowledge about the documents relating to income tax.
- 4.To enlighten the students about the procedures relating to post office , railway reservation, pass port and bill of lading .

#### COURSE OUTCOMES:

1. Identify the various documents relating to banks, post office and public and private sectors business corresponding documents.(K2)
2. Understand the application for applying passport and international business documentations.(K2)
3. Generate the knowledge relating to the documents of income tax
4. Apply the gained knowledge in various real life situations.

#### MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

**CONTENTS:**

**[ESE: 40 marks; CIA: 10 marks]**

**UNIT-I**

Documents relating to Banks - Pay-in-slip – Withdrawal form – Challan form – Application for opening Savings Bank a/c, Recurring Deposit a/c and Fixed Deposit a/c – Demand draft – cheque .

**UNIT-II**

Documents relating to commercial transaction – Invoice – Voucher – Debit note – Credit note – Promissory note – Cash bill.

**UNIT-III**

Documents relating to Income Tax – Individual and firm – PAN Card – Form 2C.

**UNIT-IV**

Documents relating to post office - Application form – Money order – Registered acknowledgement form – Recurring deposit a/c opening form – Telegram form.

**UNIT-V**

Miscellaneous documents – letter of credit – Railway reservation/ cancellation – passport application – Bill of lading.

### **TEXT BOOKS**

1. Office Organisation & Management P.N.Reddy & Appanaiah, Himalaya Publishing, 1<sup>st</sup> edition, 2001
2. Office Management – M.Kumar & R.Mittal – Anmol Publications, 1<sup>st</sup> edition, 2001

### **REFERENCE BOOKS**

1. Office Management – S.C.Sahu Baldevkar, Himalaya Publishing House
2. Office Management – R.K.Chopra & Ankita Chopra, Himalaya Publishers, 14<sup>th</sup> edition, 2006
3. Office organization & Management – Thukaram Rao-Costa Vincent Publications, 1995

**PEDAGOGY:** Chalk and Talk



**SEMESTER V****COURSE NAME: CORPORATE ACCOUNTING - II****COURSE CODE: 53A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of corporate accounting.
2. To gain insight into the procedure relating to preparation of final accounts of specialized companies.
3. To enlighten them with the insight about the accounts of holding companies.
4. To make the students learn about the accounts relating to human resource, life and general insurance.

**COURSE OUTCOME:**

1. Outline the knowledge of basic concepts of corporate accounting.(K1)
2. Point out about the preparation of final accounts of insurance and banking companies.(K4)
3. Interpret the knowledge about the accounts of holding companies. (K4)
4. Generate human resource accounts and inflation accounts.

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	
CO4	✓	✓		✓

**CONTENTS:**

**[ESE: 75 marks  
CIA: 25 marks]**

### **UNIT I**

Banking Companies Accounts: P & L A/C-Balance Sheet.

### **UNIT II**

Insurance Companies Accounts: Life Insurance Companies A/C- Revenue A/C and Balance Sheet – General Insurance – Accounts of Fire and Marine Insurance.

### **UNIT III**

Accounts of Holding Companies: Holding Company- Goodwill/Cost Of Control – Minority Interest – Capital Profit (Excluding Chain Holding) – Revenue, Profit And Loss And Consolidated Balance Sheet.

### **UNIT IV**

Double accounts including Final statement of Accounts of Electricity – Treatments of repairs and renewals - Human Resources Accounting (Theory Only)

### **UNIT V**

Introduction to Government Accounts – Accounting Standards – Basic Knowledge of Financial Reporting Practice –Accounting for Price Level Changes (simple problems only).

**Distribution of marks--- Theory 20% : Problems 80%**

### **TEXT BOOKS:**

- 1.S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
- 2.R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
- 5.Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999

### **REFERENCE BOOKS**

1. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
2. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
3. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000
4. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: BUSINESS RESEARCH METHODS****COURSE CODE: 53B****COURSE OBJECTIVE**

1. To enrich the students with the basic concepts of research methodology.
2. It is to introduce the basics of conducting research in social sciences.
3. To acquaint themselves with various types of business research.
4. To develop necessary skills to apply research methods in various business situations

**COURSE OUTCOME.**

1. The paper enabled the learners to understand the various business research methods (k2)
2. Evaluating the applications of research methods (k5)
3. Analyzing various types of researches (k3)
4. Derive the research methods in changing business environment (k6)

**MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>
<b>CO1</b>	✓	✓	✓	
<b>CO2</b>	✓	✓		✓
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓

**CONTENTS:**

**(MAX.MARKS:100)**

**[ESE: 75 marks; CIA: 25 marks]**

**UNIT – I**

Introduction to Business Research –Research Process – Research problem - identification/Formulation – its Approaches.

**UNIT – II**

Research Design – Types of Research Design – Research Design for data acquisition (measurement scales) – Sample Design – Sampling Process – Sampling Methods – Determination of Sample size.

**UNIT – III**

Data Collection Methods – Primary and Secondary Data – Primary Data Collection Methods Questionnaire, Observation and Experimentation. Sources of secondary data – Tabulation.

**UNIT – IV**

Simple correlation and Regression-Chi-Square Test, Analysis of Variance (Simple problems only)-Test of hypothesis.

**UNIT V**

Report Drafting: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation - Capabilities of Computer in the Field of Research.

**Distribution of marks--- Theory: Problems 80:20**

**TEXT BOOKS:**

1. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition
2. Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.

**REFERENCE BOOKS:**

1. Research Methodology – C.R.Kothari.
2. Research Methodology: Pritiranjana Majhi, Himalaya Publications.

3. Methodology of Research in Social Sciences: Krishna Swamy:
4. Research Methodology: Kothari & Garg, New Age Publication
5. Research Methodology: Paneerselvam R, PHI
6. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S Chand Publications
7. Research Methodology: Ranjit Kumar, Pearson Publication
8. Reading in Research Methodology in Commerce & Business Management:Achalapathi KV
9. Research Methodology: SashiK Gupta, Praneeth Rangi, Kalyani Publishers

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: DIRECT TAX I****COURSE CODE:53C****COURSE OBJECTIVES:**

1. To gain the knowledge of the provision of income tax law.
2. To enable the students to solve problems concerning assesses with the status of “Individual”.
3. To develop necessary skills to apply in various business situations
4. To be familiar with change sin taxation

**COURSE OUTCOMES**

1. Understand the provisions of assessment of various types of provisions of wealth tax (k2)
2. Enable the students to remember the fundamentals to solve problems concerning assess with status of firms, HUF, Person company and cooperative society (k1)
3. Analyze taxation in various business situations (k3)
4. Derive the changes in taxation and update (k6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	
CO2	✓	✓		✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

**CONTENTS:****[ESE: 75 marks****CIA: 25 marks]****UNIT I**

Important definitions in the income tax Act, 1961 – Basis of Charge; Rates of taxes applicable for different types of assesses- Concepts of previous year and assessment year- Residential status and scope of total income – Exempted Income .

**UNIT II**

Income from salary- Income from House property.

### **UNIT III**

Income from Business or Profession.

### **UNIT IV**

Income from Capital Gains-Income from Other Sources.Assessment of individuals.

### **UNIT V**

Income of other persons included in assessing total income – Aggregation of Income; Set-off and carry forward of losses-Deduction from Gross Total Income- Computation of Total Income and Tax payable – Tax Deducted at Source (TDS)- Tax Collected at Source ( TCS)- Filing of Returns – E- Filing ( Introduction only). ITR 1 to ITR 7 due dates.

**Distribution of Marks –Theory 40 %: Problem 60 %**

### **TEXT BOOKS**

- 1.Income Tax Law and Practice - V.P. Gaur and D.B.Narang (Kalyani Publishers)
2. Income Tax law and accounts - Dr.H.C.Mehrotra. (Sathiya Bhawan Publications)

### **REFERENCE BOOKS**

1. Law and Practice of Income Tax in India – Bhavagathyprasad.
2. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice, Taxmann Publication (P) Ltd., New Delhi.

**PEDAGOGY:** Chalk and Talk



**SEMESTER V****COURSE NAME: HUMAN RESOURCES MANAGEMENT****COURSE CODE: 53D****COURSE OBJECTIVE**

1. To enrich the students with basic concepts of HRM
2. To enable the students with practical knowledge to manage HR in an organization
3. Get motivated with changing trends so as to successfully manage HR in business.
4. To develop problem solving skills to be successfully in HRM.

**COURSE OUTCOME**

1. Understanding the basic concepts of HRM (k2)
2. Remembering the various aspects of HRM (k1)
3. Analysing the applications of HRM concepts in business (k3)
4. Design a holistic professional career (k6).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4
CO1	✓	✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	
CO4	✓	✓		✓

**CONTENTS:**

**[ESE: 75 marks**

**CIA: 25 marks]**

**Unit I**

Human Resource Philosophy – Changing environments of HRM – Functions & trends in HRM – Organization of HR department – Line & Staff functions – Role & Functions of HR Managers.

**Unit II**

Recruitment & selection: Selection process, basic testing concepts, types of test – selection techniques – interview techniques.

**Unit III**

Orientation & Training: Orienting the employees - the training process - need analysis - Training techniques - special purpose training - Training via the Internet - On-the-job and off-the-job training - Developing Managers: Management Development - The responsive managers.

**Unit IV**

Performance appraisal: Methods - Problem and solutions - MBO approach – The appraisal techniques - Performance appraisal in practice.

**Unit V**

Job evaluation – basics of compensation – factors determining pay roll – current trends in compensation – retirement benefits and other welfare measures to built employee commitment.

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS :**

1. M.Personnel anagement – C. B. Memoria
2. Organizational Behaviour – L. M. Prasad
3. Personal Management & Industrial Relations - P.C.Tirupathi, TataMcGraw Hill
4. Human Resource & Personal Management - Aswathappa,Tata McGraw Hill

**REFERENCE BOOKS**

1. Management of Human resources - L.Prasad &Bannerger,Streling Publishers
2. Management of Human resources - Gomez –Mejia,Prentice Hall India.

3. Human Resource Management - Gary Dessler, Pearson Education

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: FINANCIAL MANAGEMENT****COURSE CODE: 53E****COURSE OBJECTIVES:**

1. To enlighten the students with the basic concepts of financial management.
2. To enable the students to know the intricacies of Business Finance.
3. To enrich the students with concepts of cost of capital and leverages.
4. To acquaint them with the knowledge of dividend theories and policies.

**COURSE OUTCOME:**

1. Identify the knowledge about the financial management.(K1)
2. Interpret the knowledge about the importance and applications of financial management in a business.(K3)
3. Prepare the students with concepts of cost of capital and leverages(K6)
4. Develop the knowledge of dividend theories and policies(K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
<b>CO1</b>		✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓
<b>CO3</b>	✓	✓		✓
<b>CO4</b>	✓	✓	✓	✓

**CONTENTS:**

**[ESE: 75 marks**

**CIA: 25 marks]**

**UNIT I**

Nature and scope of financial management – objectives of financial management – financial decisions- financial management process – functional areas of financial management – organization of finance function- Sources of finance.

**UNIT II**

Investment decisions – Capital Budgeting – nature of capital budgeting – importance – capital budgeting process – kinds of decisions – evaluation of investment opportunities – investment decisions tools – average rate of return, payback, NPV, IRR and PI methods.

**UNIT III**

Cost of Capital – importance – measurement of specific costs – Cost of debt – Cost of preference shares – Cost of Equity capital – Cost of retained earnings – Weighted average cost of capital.

**UNIT IV**

Lease financing –Types of lease financing – Operating leverage – Financial leverage – EBIT, EPS analysis – combined leverage – capital structure decision – factors determining capital structure – Theories of capital structure – NI – NOI – Modigliani miller (MM) model.

**UNIT V**

Dividend Theories- Walter's Model- Gordon and Modigliani Miller Model- Dividend Policy-Forms of Dividend- Determinants of Dividend Policy.

**Distribution of marks--- Theory 60 %: Problems 40% (simple problems only)**

**TEXT BOOK**

1.Financial Management: R.K.Sharma &Shashi.K.Gupta.,Kalyani Publishers ,2004

2.Financial Management: I.M.Pandey

3.Financial Management –I,S.Kr. Paul,Chandrani Paul,New Central Book Agency ,2010

4. Financial Management ,M.Y .Khan,P,K.Jain ,Tata McGraw Hill ,4<sup>th</sup> edition ,2010

5. Financial Management : P.V.Kulkarni ,B.G.SatyaPrasad ,Himalaya Publishing House , 13<sup>th</sup> edition ,2007.

### **REFERENCE BOOKS**

1. Financial Management: Prasanna Chandra,TataMcGraw Hill ,4<sup>th</sup> edition ,1984 ,
2. Financial Management: R.M. Srivatsava,Pragati Prakashan,6<sup>th</sup> edition1997.
3. International Financial Management : Cheol S.Eun,Bruce G.Resnik,Mc Graw Hill Education,4<sup>th</sup> edition
4. Financial Management: S.C.Kuchhal,Chaitanya Publishing House ,13<sup>th</sup> edition,2001
5. Fundamentals of financial Management,James.C.VanHorne,JohnM. Wachowicz,Prentice Hall ,11<sup>th</sup> edition,2002

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: BANKING AND INSURANCE LAW****COURSE CODE: 53F****COURSE OBJECTIVES:**

1. To enlighten the students' knowledge on Banking and Insurance Regulation Acts.
2. To enable the students to understand and thorough knowledge on Indian Banking and Insurance System & Acts.
3. To develop necessary skills to apply insurance law in various business situations
4. Be familiar with latest trends in banking insurance.

**COURSE OUTCOME**

1. Students got instantiate about banking and insurance law (k2)
2. Evaluate the application in various fields (k5)
3. Analyze various applications in business (k3)
4. Students discriminate the latest banking trends (k4)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓		✓	✓
CO4	✓	✓	✓	✓

**CONTENTS:**

**[ESE: 55 marks**

**CIA: 20 marks]**

**UNIT I**

Banking and Customer – Definition –Relationship – Functions of Commercial Bank- Recent development in banking – Core Banking System – NEFT and RTGS.

**UNIT II**

Negotiable Instrument Act – Crossing – Endorsement – Material Alteration – Payment of Cheques: Circumstances for dishonor – Precautions and Statutory Protection of Paying and Collecting Banker.

**UNIT III**

Insurance: Meaning-Functions-Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk-Impact of LPG on Indian Insurance Industry.

**UNIT IV**

Legal dimension of Insurance: Insurance Act, 1938-Life Insurance Act 1956-General Insurance Business Act, 1932 – Consumer Protection Act, 1986.

**UNIT V**

IRDA –Mission-composition of authority – Duties, Powers and Functions-Power of authority – Duties, Powers and Functions – Powers of Central Government in IRDA Functioning.

**NOTE: Question paper shall contain 100 % Theory.**

**TEXT BOOKS**

1. Banking Theory Law and Practice: E.Gordon and Natarajan.,Himalaya Publishing
2. House,15<sup>th</sup> edition ,2001
3. Banking Theory Law and Practice: Sundaram and Varshney,Sultan Chand & Sons ,2006
4. Commercial Banking –B..N.Dash ,Arise Publishers ,2011
5. Banking &Financial System-Vasanth Desai ,Himalya Publishing,2005
6. Banking Theory &Practice –K.C.Shekhar ,Vikas Publishing House 2002



### **REFERENCE BOOKS**

1. Banking Law and Practice: S.N.Maheswari.
2. Banking & Financial System –Dr.Nirmala & Chandradas,Himalaya Publishing House, 1997
3. Tannan’s Banking Law and Practice in India,Indian Law House ,2003
4. Banking Theory and Practice: P.K.Srivastava.
5. Indian Banking –S.Natarajan&Parameswaran ,S.Chand & Co ,2007

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: MANAGEMENT ACCOUNTING****COURSE CODE: 63A****COURSE OBJECTIVES:**

1. To enlighten the students with the basic concepts of management accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitate managerial decision – making.
3. To enrich the students with the insight of preparation of fund flow & cash flow statements.
4. To enable the students with the knowledge of preparation of budgets and budgetary control.

**COURSE OUTCOME:**

1. Infer with the knowledge about the important concepts of management accounting.(K2)
2. Apply the knowledge of management accounting techniques in managerial decision making.(K3)
3. Prepare fund flow & cash flow statements.(K6)
4. Formulate budgets (K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓		✓	✓
CO4	✓	✓	✓	✓

**CONTENTS:**

**[ESE: 75 marks  
CIA: 25 marks]**

## **UNIT I**

Management Accounting-Meaning, objectives and scope-Relationship between management accounting, cost accounting and financial accounting-Need and significance of management accounting in organization - Financial statements-Analysis-Financial statements and their importance-Tools for analysis and interpretation.

## **UNIT II**

Analysis and interpretation of financial statement-Ratio analysis-Significance of ratios and Long term financial position-Profitability – Uses and limitations of ratios.

## **UNIT III**

Working capital-Concepts, kinds, importance of working capital-Working capital requirements and their computation-Sources of working capital-Fund flow and cash flow analysis (AS 3).

## **UNIT IV**

Cost-volume-profit analysis-Marginal costing and Break-even analysis, managerial applications of Marginal costing-Significance and Limitations of marginal costing.

## **UNIT V**

Budgeting and budgetary control- Definition, importance, essentials, classifications of budgets, master budget, preparation of different, budgets-Steps in budgetary control, standard costing-Material and labour variances.

**Distribution of marks--- Theory 40%: Problems 60%**

## **TEXT BOOKS**

1. Principles of Management Accounting: S.N.Maheswari,S.Chand & Sons 16<sup>th</sup> edition ,2007
2. Management Accounting: Sharma and Gupta
3. Management Accounting:M.Y Khan &P.K.Jain ,Tata McGraw Hill,2004
4. ManagementAccounting-S.K.R.Paul & Chandrani Paul ,NewCentralBooks, 2010
5. Management Accounting –Hrishikesh Chakraborty & Srijith Chakraborty, Oxford Publishers ,2<sup>nd</sup> edition,1997

### **REFERENCE BOOKS**

1. Cost and Management Accounting: Jain and Narang
2. Accounting for Management: S.K.Bhattacharya ,John Dearden ,Vikas Publishers,1995
3. Financial Management &Management Accounting –P.V.Ratnam ,Kitab Mahal Publications ,10<sup>th</sup> edition ,1996
4. Management Accounting and Financial Control: Sashi Kapoor & Mehta
5. Introduction to Management Accounting –Charles Hongrew & Gary , Prentice Hall,10<sup>th</sup> edition,1995

**PEDAGOGY:** Chalk and Talk

### **SEMESTER VI**

**COURSE NAME: MANAGEMENT INFORMATION SYSTEM**

**COURSE CODE: 63B**

**COURSE OBJECTIVES:**

1. To acquaint the students about the various information systems, its concepts and issues
2. The objective of this paper is to expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.
3. To enable the students to understand the application of MIS in various field.
4. To develop skills to manage various business situations.

### **COURSE OUTCOME**

1. The paper enabled the students to understand the concepts of MIS (k2)
2. Devise the concept in various business situations (k4).
3. Apply skills in practical problem solving (k3)
4. Formulate managerial skills to enhance employment potentials (k6)

### **MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>
<b>CO1</b>		✓		
<b>CO2</b>		✓	✓	✓
<b>CO3</b>	✓		✓	✓
<b>CO4</b>	✓		✓	✓

**CONTENT: [ESE: 75 marks CIA: 25 marks]**

**UNIT – I**

The Organisation: Its Manager, Structure and activities – Introduction – The environment of organizations – Information flows – Information needs and sources of information – Types of management decisions and information need – Business and Technical Dimensions of information.

Systems Concept: System classification – System concept – System characteristics – The elements of systems; Input, output, process, feedback control and boundary – System function and operations. Transactions processing Information System. Information system for managers. Intelligence information system – The meaning and role of MIS.

**UNIT – II**

System Analysis and Design: The work of system analyst study – System design – Data Collection and Preparation – Detailed system design – Implementation – Evaluation and maintenance of MIS – Pitfalls in MIS development.

**UNIT – III**

Functional Management Information System: Production information system – Marketing information system – Accounting Information System – Financial Information System – Personnel Information System. Interrelationship of Functional Management Information Systems.

**UNIT –IV**

Data Base System: Information as a resources – Meaning of Data Base – Components of Database – DBMS – Data Base Technology, Operations data base/Managerial Database – Comparison of DBMS – Design Principles of data base – Data Base administration – Advantages and disadvantages of data base.

**UNIT – V**

Enterprise Resource Planning and Customer Relationship Management.

Computer Power: Source and selection: Computer purchase – Computer rental from the manufacturer – Computer lease from a third party – Acquisition of a used Computer – Computers Service Centers – Time Sharing Companies – Facilities

Management Companies – The criteria for choice computer – System Selection –  
Acquiring a Small Business Computer – Source Selection.

**NOTE: Question paper shall contain 100 % Theory.**

### **TEXT BOOK**

1. Steven Alter, Information Systems – A Management Perspective Addison Wesley.
2. James A O'Brein Management Information System Tata Mcgraw Hill New Delhi
3. Kenneth C. Laudon and Jane Price Laudon Management Information Systems – Managing the digital firm, Pearson Education, Asia.
4. Gordon B. Davis Management Information System: Conceptual Foundations, Structure and Development, McGraw Hill.
5. Turban Mc Lean and Wetherbe, Information technology for Management making connections for strategic advantage, John Wiley.
6. Greenberg, CRM at the Seed of Light, McGraw-Hill edition

### **REFERENCE BOOK**

1. Ralph M. Stair and George W. Reynolds, Principles of Information Systems – A Managerial Approach, Thomson Learning.
2. Kendall & Kendall Systems Analysis and Design Prentice Hall of India fifth edition, New Delhi.
3. S. Sadagopan Management Information Systems – Prentice Hall of India New Delhi.
4. Murdich & Ron, Information System for Modern Management, PHI.
5. Goyal DP, Management Information Systems, Macmillan.
6. Hammer, Micheal and Jamts Chamby Reengineering the Corporation.
7. Leon, Alexix Countdown 2000, Tata McGraw Hill.
8. Kristin Anderson, CRM Tata McGraw Hill edition.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: DIRECT TAX II****COURSE CODE: 63C****COURSE OBJECTIVES:**

1. To gain the knowledge of the provision of assessment of various types of person, Appeals, Provisions and Prosecution, Wealth tax.
2. To enable the students to solve problems concerning assesses with the status of HUF, Firms, Person, Company and Cooperative Societies.
3. To develop necessary skills to apply in various business situations
4. To be familiar with changes in taxation

**COURSE OUTCOME**

- 1.To understand the provision of assessment of various types of persons provision and wealth taxes (k2)
2. Enable students to remember the fundamentals to solve problems concerning assesses with status of HUF ,firms, persons, company and co operative society(k1)
3. Analyse taxation in various business situations (k3)
4. Device the changes in taxation and update (k6)

**MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>
<b>CO1</b>	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓
<b>CO3</b>	✓		✓	✓
<b>CO4</b>	✓	✓	✓	✓



**CONTENTS: [ESE: 75 marks CIA: 25 marks]**

**UNIT I**

Income Tax Authorities- Central Board of Direct Tax (CBDT) - Powers- Director General of Income Tax – Powers- Chief Commissioner of Income Tax- Assessing Officer – Appointment – Jurisdiction- Powers – Powers relating to search and seizure- Settlement commission- Income Tax returns- Various types of returns – Assessment Types.

**UNIT II**

Rebate and Relief's-Provision concerning advance tax and Tax Deducted at Source- Provisions for filling of return of Income – Assessment procedures- Appeals and Provisions, Penalties and Prosecution.

**UNIT III**

Assessment of HUF, Firms.

**UNIT IV**

Assessment of AOP and Companies.

**UNIT V**

Taxation of Non-residents.

**Distribution of marks--- Theory 40 %: Problems 60%**

**TEXT BOOKS:**

1. Income Tax Law and Practice- V.P. Gaur and D.B.Narang (Kalyani Publishers)
2. Income Tax law and accounts - Dr.H.C.Mehrotra. (Sathiya Bhawan Publications)

**REFERENCE BOOKS**

1. Law and Practice of Income Tax in India – Bhagawathiprasad.
2. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice, Taxmann Publication (P) Ltd., New Delhi.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: INVESTMENT MANAGEMENT****COURSE CODE: 63D****COURSE OBJECTIVES:**

1. To enable the students to learn the basics of investment concepts.
2. To impart skills of fundamental and security analysis.
3. To enrich the students to gain insight about the capital markets and operations of stock exchanges in India.
4. To enlighten them about the portfolio technical, fundamental and security analysis.

**COURSE OUTCOME:**

1. Understand the topic Investment and why to manage investment.(K2)
2. Generate with the skills of managing the funds in making proper investment and making analysis of investment and portfolio management.(K6)
3. Point out about the capital markets and operations of stock exchanges in India. (K4)
4. Illustrate portfolio technical, fundamental and security analysis. (K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

**CONTENTS:**  
marks]

[ESE: 75 marks CIA: 25

**Unit I**

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment- Return and Risk.

### **Unit II**

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI.

### **Unit III**

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk.

### **Unit IV**

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis .

### **Unit V**

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model.

**NOTE: Question paper shall contain 100 % Theory.**

### **TEXT BOOKS :**

1. Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Ballard, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3. Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and Investment Analysis”, John Wiley, New York.
4. Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
5. Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.

### **REFERENCE BOOKS:**

1. Haugen, Robert, H. (198), "Modern Investment Theory", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Haung, Stanley, S. C. and Randall, Maury, R. (198) "Investment Analysis and Management", London, Allyn and Bacon, London.
3. Lee, Chang F. (1990), "Security Analysis and Portfolio Management", Scott, Foremen.
4. Markowitz, and Harry, M. (), "Mean Variance Analysis in Portfolio Choice and Capital Markets", Basic Blackwell, London.
5. Sharpe and William, F. (1996), "Investment", Prentice Hall of India, New Delhi. .

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: INDIRECT TAXATION****COURSE CODE : 63E****COURSE OBJECTIVE**

1. To provide adequate knowledge in the application of goods and services tax in day to day business.
2. To enrich the students with the concepts of goods and services tax.
3. To acquaint the students with knowledge of practical application5 of GST.
4. To gain insight in to the procedure relating to GST

**COURSE OUTCOME**

1. Remember the concepts in GST (k1)
2. Develop knowledge about the practical application of GST (k6)
3. Apply skills to enhance potential in various business situations (k3)
4. Set up good professional career (k6)

**MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>
<b>CO1</b>		✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓

### **Unit I**

Evolution of GST – Definition – GST, Service, IGST, SGST, Import of goods and services, Alcohol for human consumption, Petroleum products and tobacco – Role of GST Council – Rate of GST – GST in India.

### **Unit II**

Model of CGST/SGST ACT 2016 – Definitions – Business , First stage dealer, Fixed establishment, Goods, Government , Input, Input Service , Input Service distributors , Input Tax, Input tax credit, Inward supply, place of business, Reverse charge, Turnover in state, Mixed supply, Outward supply, services, supply – Officers of CGST, SGST – Appointment – Power – Levy and exemption from Tax.

### **Unit III**

Time and value of supply – Time of supply of goods – Time of supply if services – Input Tax credit – Appointment of credit & blocked credits – Recovery of Input tax credit. Registration – amendments – casual taxable person – cancellation – Return – Annual Return – Final Return.

### **Unit IV**

Payment of Tax, Interest, Penalty & other amendment – Tax deduction at source – Transfer of Input tax credit – Refund of tax- Accounts and records – Collection of Tax at Source – Assessment – Provisional Assessment.

### **Unit V**

Power of Inspection – Search and seizure – Power of arrest – Offences and penalties – Appeal and revision.

**NOTE: Question paper shall contain 100 % Theory.**

#### **Text Book :**

1. CA Pritham Mahure , Goods and Service Tax in India, 2017.

#### **Reference Books:**

1. S. S. Gupta – GST – Laws and Practice, Taxmanns Publications, New Delhi, 2017
2. Monish Bhalla – Commercial GST – The Game Changer 0 Commercial Law Publishers (India ) Pvt. Ltd, New Delhi. 2015

3. V. Balachandran “ Indirect Taxation “ Sultan Chand & Kalyani Publishers, 16<sup>th</sup> Edition , 2014
4. R. Radhakrishnan “ Indirect Taxation “ , Kalyani Publishers, 2013.
5. Pathik Shah, Hand Book on Service Tax & Goods and Service Tax (Finance Act 2016). Along with amendments of Finance Bill, 2017.

**PEDAGOGY:** Chalk and Talk



## PROJECT WORK

### COURSE CODE :63R

A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in

weekly work carried out has to be written. Guide should review the work every week and

put his/her signature. The work diary along with project report should be submitted at the

time of viva voce.

#### ***CIA Marks Distribution:***

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

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**25 Marks**

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#### ***End Semester Examination:***

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination Internal	25 Marks (Jointly given by the External and examiner)

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**75 Marks**

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