

BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING REGULATIONS

ELIGIBILITY:

A candidate who has passed in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce With Professional Accounting examination** of this College after a course of study of three academic years.

OBJECTIVES OF THE COURSE:


The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To provide adequate basic understanding about accounting & financial education to the students.
2. To prepare students to exploit newly created opportunities in the accounting field.
3. To give adequate exposure to the Accounting Environment in the field of CPC, ACS, CA, ICWA.
4. To inculcate training & practical approach by giving them internship training amongst the students in the field of Accounting & Finance.
5. To create awareness of the global economy and training the players in the international business area.

SCHEME OF EXAMINATION

Course Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part - I							
16UTL11T 15UHL11H 15UML11M 15UFL11F	Tamil-I Hindi-I Malayalam-I French - I	6	3	25	75	100	4
Part - II							
16UEG12E	English-I	6	3	25	75	100	4
Part - III							
16UPA13A	CORE- I:Principles of Accountancy	6	3	25	75	100	4
16UPA13B	CORE- II: Business Economics	5	3	25	75	100	4
16UMA1AE	ALLIED - I: Mathematics for Business	5	3	25	75	100	4
Part - IV							
15UFC1FA	Environmental Studies	2	3	-	50	50	2
		30				550	22
Second Semester							
Part - I							
16UTL21T 15UHL21H 15UML21M 15UFL21F	Tamil-II Hindi-II Malayalam-II French - II	6	3	25	75	100	4


 BoS Chairman/HoD
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B.Com -PA (Students admitted from 2016 – 2017 onwards)

Part - II							
16UEG22E	English-II	6	3	25	75	100	4
Part - III							
16UPA23A	CORE- III: Financial Accounting	6	3	25	75	100	4
15UPA23B	CORE- IV: Mercantile Law	5	3	25	75	100	4
16UMA2AC	ALLIED -II: Business Statistics	5	3	25	75	100	4
Part - IV							
15UFC2FA	Value Education – Human Rights	2	3	-	50	50	2
		30				550	22
Third Semester							
Part - III							
16UPA33A	CORE-V: Higher Financial Accounting	5	3	25	75	100	4
16UPA33B	CORE -VI: Cost Accounting	5	3	25	75	100	4
15UPA33C	CORE-VII: Industrial Law	5	3	25	75	100	4
16UPA33D/ 15UPA6EE	CORE -VIII: Strategic Management	4	3	25	75	100	4
15UPA3AP	ALLIED LAB - I: MS Office	4	3	20	30	50	2
Part - IV							
15UPA3SA	Skill based Subject -I : Organizational Behavior	3	3	20	55	75	3
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD	Basic Tamil / Advanced Tamil (OR) Yoga for Human Excellence / Women’s Rights/	2	3	-	50	50	2

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15UFC3FE	Constitution of India						
	NMEC: I	2	3	-	50	50	2
		30				625	25
Fourth Semester							
Part - III							
15UPA43A	CORE- IX: Corporate Accounting - I	6	3	25	75	100	4
16UPA43B	CORE- X: Management Accounting	5	3	25	75	100	4
16UPA43C	CORE -XI: Principles of Auditing	4	3	20	55	75	3
16UPA43D	CORE- XII: Executive Business Communication	4	3	25	75	100	4
15UPA4AP	ALLIED LAB - II: Tally	4	3	20	30	50	2
Part - IV							
	NMEC: II	2	3	-	50	50	2
15UPA4SA	Skill based Subject-II: Company Law	3	3	20	55	75	3
15UFC4FA	Basic Tamil / Advanced Tamil (OR) General Awareness	2	3	-	50	50	2
15UFC4FB							
15UFC4FC							
		30				600	24
Fifth Semester							
Part - III							
15UPA53A	CORE -XIII: Corporate Accounting - II	6	3	25	75	100	4
16UPA53B/ 15UPA43C	CORE- XIV: Financial Markets and Services	5	3	25	75	100	4
16UPA53C	CORE -XV: Principles of Marketing	5	3	25	75	100	4
16UPA53D	CORE -XVI: Income Tax Law and	6	3	25	75	100	4

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	Practices						
	Elective - I	5	3	25	75	100	4
Part - IV							
15UPA5SA	Skill based Subject -III: Banking and Insurance Law	3	3	20	55	75	3
16UPA53T	Industrial training	[Grade A to C]					
		30				575	23
Sixth Semester							
Part - III							
15UPA63A	CORE -XVII: Central Excise Duty	5	3	20	55	75	3
15UPA63B	CORE -XVIII: Direct Tax - II	5	3	25	75	100	4
15UPA 63C	CORE -XIX: Financial Management	6	3	25	75	100	4
	Elective - II	5	3	25	75	100	4
	Elective - III	6	3	25/ 40	75/ 60	100	4
Part - IV							
15UPA6SA	Skill based Subject - IV: Cyber Law and Cyber Crime	3	3	20	55	75	3
Part - V							
15UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	24
Grand Total						3500	140

Note: In Sixth semester the student can opt for either project or theory paper as Elective -III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE

ELECTIVE - I

(Student shall select any one of the following subject as Elective-I in fifth semester)

S.No	Subject Code	Name of the Subject
1.	15UPA5EA	Business Environment
2.	15UPA5EB	Human Resource Management
3.	15UPA5EC	Entrepreneurial Development

ELECTIVE - II

(Student shall select any one of the following subject as Elective-II in sixth semester)

S.No	Subject Code	Name of the Subject
1.	15UPA6EA	Service Tax and VAT
2.	15UPA6EB	Research Methodology
3.	15UPA6EC	Business Ethics

ELECTIVE - III

(Student shall select any one of the following subject as Elective-III in sixth semester)

S.No	Subject Code	Name of the Subject
1.	15UPA6ED	Investment Management
2.	16UPA6EE	E-Business
3.	15UPA6EV	Project Work

NON MAJOR ELECTIVE COURSES

The Department offers the following two papers as Non Major Elective courses for other than the Commerce students.

Student shall select any one of the following subject as Non Major Elective courses during their third and fourth semester

S.No	Semester	Subject Code	Name of the Subject
1	III	16UNM34Q	NMEC: I Creative Advertising
2	IV	16UNM44Q	NMEC: II Banking operations- Practical

FOR COURSE COMPLETION

Students have to complete the following subjects:

- Language papers (Tamil/Malayalam/French/Hindi), English in I and II semester.
- Environmental Studies and Value Education in I and II semester respectively.
- Allied papers in I, II, III and IV semesters.
- Skill based Papers in III, IV, V and VI Semesters.
- One Non Major Elective Course in the third and fourth semester respectively.
- Extension activity in VI semester.
- Elective papers in the fifth and sixth semesters.
- Students must undergo Industrial training for 15 - 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the Internal and external Examiner in the V Semester. Based on their performance Grade will be Awarded as A To C.
A- 75marks and above
B- 60-74 marks
C- 40-59 marks
Below 40 marks - Re appear (RA)

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part I:	4	2 x 100 =	200	08	16
Part II: English	4	2 x 100 =	200	08	
Part III:					
Core	4	17 x 100	1700	68	98
Core	3	2 x 75 =	150	06	
Elective	4	3 x 100 =	300	12	
Allied	4	2 x 100 =	200	8	
Allied Practical	2	2 x 50 =	100	4	
Part IV:					
Value	2	2 x 50 =	100	04	24
Tamil/NME	2	2 x 50 =	100	04	
Skill Based	3	4 x 75 =	300	12	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension	2	-	50	02	02
Total			3500	140	140

Earning Extra credits is not mandatory for course completion

Extra credits

Subject	Credit	Total credits
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CPT/ ACS Inter/ NPTEL Course	1	1
Representation - Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
TOTAL		5

Rules:

The students can earn extra credits only if they complete the above during the course period (I to V sem) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for Course completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their course period before fifth semester (I sem to V sem).

Self study paper offered by the Department of Commerce with professional Accounting

S. No.	Semester	Course Code	Course Title
1.	Semester I to V	16UPASS1	Introduction to Information Technology
2.		16UPASS2	Quantitative Aptitude

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period (**first to fifth semester**)
3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their course period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CPT/ ACS/CMA have to enroll and complete the foundation level during the course period. Students who opt for NPTEL course should complete the course certificate through NPTEL.
5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

16UPA13A	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER-I
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Total Credits: 4

Hours Per Week: 6

Note: The question paper shall cover 20% theory and 80% problem

OBJECTIVES:

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.
2. To understand accounting software easily.

CONTENTS

UNIT -I

Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT - II

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account and Balance sheet with adjustments – Differences between Trial Balance and Balance sheet.

UNIT - III

Bills of Exchange –Promissory notes and bills of exchange –Recording of transactions relating to bills –Books of Drawer and Acceptor –Honor and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Account Current and Average Due Date – Meaning – Advantages – Calculation of Account Current and Average Due Date.

UNIT - IV

Bank Reconciliation Statement –Need –Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and income and expenditure account and Balance sheet– Difference between Receipts and Payments and income and expenditure account.

UNIT - V

Depreciation -Meaning -Causes -objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation- Straight line method - Diminishing Balance Method- Change in method of Depreciation - Sinking fund method.

TEXT BOOKS:

1. *Reddy, T.S. and Murth, A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan, K.L., Vinayaka, N., and Mani P.L.* 2013. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

1. *Jain, S.P., and Narang, K.* 2005. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Grewal T.S.* 2007. **Introduction to Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd, New Delhi.

16UPA13B	CORE- II: BUSINESS ECONOMICS	SEMESTER - I
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

CONTENTS

UNIT -I

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT -II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

UNIT- III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

UNIT- IV

Market: Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT- V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

TEXT BOOKS:

1. *Shankaran. S*, 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS:

1. *Ahuja. H.L*, **Business economics** (Reprint 2009) S.Chand publications. New Delhi.
2. *Shankaran. S*, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

16UMA1AE	ALLIED - I: MATHEMATICS FOR BUSINESS	SEMESTER - I
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Total Credits: 4

Hours Per Week: 5

Note: Theory questions shall be restricted to Section A of the Question Paper.

OBJECTIVES :

1. On successful completion of this course, the student should have understood the basic concepts
2. To know about how to use Mathematical Techniques to solve the modern business problems.

UNIT-I

Set Theory - Definition - Notations - Description of sets- Types of sets - Venn Diagrams - Set operations - Laws and properties of sets - Number of elements (Sums involved in two sets only)

UNIT-II

Sequence and series - Arithmetic progression - Geometric progression - Simple interest Problems- Compound interest Problems.

UNIT-III

Matrix: Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices - Determinants - Cramer's Rule - Inverse of a Matrix - Matrix Method - Rank of Matrix.

UNIT-IV

Effective rate of Interest -Sinking Fund - Annuity - Present Value - Discounting of Bills - True Discount - Banker's Gain.

UNIT-V

Interpolation: Binomial - Newton's and Lagrange methods. (simple problems only).

TEXT BOOK :

1. *Navnitham, P.A.* 2013. **Business Mathematics & Statistics.** Jai Publishers,Trichy

REFERENCE BOOKS:

1. *Sundaresan and Jayaseelan.* 2008. **Introduction to Business Mathematics.** Sultan Chand Co & Ltd,Newdelhi.
2. *Ranganath,G.K, Sampamgiram,C.S and Rajan,Y.* 2006. **A Text book Business Mathematics.** Himalaya Publishing House.

16UPA23A	CORE- III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 4

Hours Per Week: 6

Note: Distribution of Marks between Problems and Theory shall be 80% and 20% respectively.

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To provide basic knowledge in financial accounting concepts.
2. To enhance practical applications of accounting.

CONTENTS

UNIT- I

Accounting for consignments- Consigner's book – Consignee's book – Accounting for joint ventures - Joint ventures account – co venture's account – Joint bank account.

UNIT- II

Investment accounts – Ex interest - Cum interest Types of securities – Fixed interest securities – Variable income securities – Royalty excluding Sublease - Methods of recoupment- Fixed recoupment of short workings – Flexible recoupment .

UNIT- III

Single Entry system-meaning and features- Difference between single and double entry system -Statement of affairs method and Conversion method.

UNIT -IV

Departmental accounts – Apportionment of common expenses – Ascertaining cost of departmental purchases Inter departmental transfers at cost or selling price –Branch –Dependent branches – Independent branches -excluding foreign branches.

UNIT -V

Hire purchase- Calculation of interest - installment systems- Default and Repossession including Hire Purchasing Trading account- Goods on sale or Return.

TEXT BOOKS:

1. *Reddy T.S and Murthy. A*, 2011. Financial Accounting (6th revised edition 2011 Reprint 2014). Margham Publications Chennai. (Unit I-V)
2. *Manikandan .S and Rakesh Shankar .R*, 2014. Financial accounting (3rd edition 2014). SciTech Publications' (India) Pvt Ltd Chennai. (Unit-I, III, IV, V).

REFERENCE BOOKS:

1. *Dr. Radha.v*, 2010. Financial accounting (1st edition 2010, Reprint 2012), KB Printers Chennai.
2. *John Gabriel. S and Marcus .A*, 2010. Financial Accounting (Edition 2010), Tata McGraw Hill Education Pvt Ltd

15UPA23B	CORE-IV: MERCANTILE LAW	SEMESTER - II
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Total Credits: 4

Hours Per Week: 5

OBJECTIVES:

1. To enable students to read, interpret and understand laws relevant to business made by Parliament, and decisions by the courts on the application of those laws.
2. To equip students with the tools to recognize the legal implications of business activities.
3. To emphasize the important areas of contract law, company and partnership law.

CONTENTS

UNIT-I

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, Definition, Law of contract, Obligation and agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance –Legal Rules relating to Offer and Acceptance –Revocation of Offer and Acceptance- communication of offer, acceptance and revocation modes of revocation of offer and acceptance.

UNIT-II

Other essentials elements of a valid contract: Consideration, essentials of valid consideration, stranger to consideration, stranger to contract, exceptions -Capacity to contract: law relating to minor, unsound mind, persons disqualified by law – Free consent – Unlawful agreements – Quasi contracts.

UNIT-III

Performance of contract and Breach of contract: offer of performance or tender, essentials, appropriation of payment, discharge by agreement, waiver, release and novation, impossibility of performance, lapse of time, operation of law. Breach of contract: remedies for breach of contract- rescission of the contract, damages for the loss suffered, types of damages.

UNIT-IV

The Sale of Goods Act, 1930: Formation of Contract of sale – Sale and agreement to sell- hire purchase agreement- sale and bailment- capacity to buy and sell- subject matter of contract of sale- effect of destruction of goods- document of title to goods- Conditions and Warranties – rules of caveat emptor- exceptions- Transfer of Ownership and delivery of goods- Unpaid seller and his rights.

UNIT-V

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration of firms and effects of non registration of firms – relation of partners to third parties- implied authority- liabilities of partners - dissolution of partnership – dissolution of firm- settlement of accounts- limited partnership.

TEXT BOOKS:

1. *Kapoor N.D.*, 2007, **Business Law** -Sultan Chand Co & Ltd, New Delhi (UNIT I To V)
2. *Pillai S.N. & Bhagavathy* , 2009, **Business Law**- Sultan Chand Co & Ltd, New Delhi (UNIT IV To V).

REFERENCE BOOKS:

1. *Saravanavel P. & Syed Bandre*, 2007, **Business Law**, Himalayan Publishing House, Chennai.
2. *Kapoor N.D.*, 2008, **Elements of Mercantile Law**, Sultan Chand Co & Ltd, New Delhi

16UMA2AC	ALLIED -II: BUSINESS STATISTICS	SEMESTER - II
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.
2. To know about Mathematics of Finance Statistical tools and their applications

CONTENTS

UNIT-I

Meaning and Definition of Statistics: Collection of data -- Primary and Secondary -Classification and Tabulation - Diagrammatic and Graphical presentation. Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - simple problems.

UNIT-II

Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness - Meaning - Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT-III

Correlation -Meaning and Definition -Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis - Meaning of regression and linear prediction - Regression in two variables - Uses of Regression.

UNIT-IV

Time Series - Meaning, Components and Models - Business forecasting - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average. Index Numbers - Meaning, Uses and Methods of construction - Un-weighted and Weighted index numbers - Tests of an Index number - Cost of living index number.

UNIT-V

Interpolation: Binomial, Newton's and Lagrange methods. Probability - Concept and Definition - Addition and Multiplication theorems of Probability (statement only) - simple problems based on Addition and Multiplication theorems only.

TEXT BOOKS:

1. *Gupta P., Statistical Methods*, McGraw Hill Education (India) Private Limited (UNIT I To III).
2. *Navaneetham, Business Mathematics and Statistics*, Jai Publishers, Trichy (UNIT III to V).

REFERENCE BOOKS:

1. *Pillai R.S.N. and Bagavathi V., 2010, Statistics*, Sultan Chand Co & Ltd, New Delhi.
2. *Sancheti D.C. and Kapoor V.K., 2010, Statistics-Theory, Methods & Application*, Sultan Chand Co & Ltd, New Delhi.

16UPA33A	CORE- V: HIGHER FINANCIAL ACCOUNTING	SEMESTER - III
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Total Credits: 4

Hours/Week: 5

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

OBJECTIVES:

1. To lay a theoretical foundation for the preparation and presentation of financial statements;
2. To explain the partnership organization, operation, and liquidation;
3. To gain the ability to solve simple problems and cases relating to company accounts including special type of corporate entities, partnership accounts;

CONTENTS

UNIT-I

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms (only problem in this unit).

UNIT-II

Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of goodwill.

UNIT-III

Retirement and death of a partner: Profit sharing ratio – gaining ratio – Treatment of goodwill – revaluation of assets and liabilities – treatment of undistributed profit and losses – payment to the retiring partner (only problem in this unit).

UNIT-IV

Amalgamation of partnership firms: Forms of amalgamation of firms – Treatment in the books of amalgamating firms (only problem in this unit).

UNIT-V

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets.

TEXT BOOKS:

1. *Jain S.P. & Narang K.L.*, 2006 “**Advanced Accounting**”, Kalyani Publications, New Delhi. (UNIT I to IV).
2. *Gupta R.L. & Radhaswamy M*, 2006 “**Corporate Accounts- Theory Method and Application**”, Sultan Chand & Co., New Delhi. (UNIT V).

REFERENCE BOOKS:

1. *Dr. Arulanandam M.A, Dr. Aman K.S.*, 2003, “**Advanced Accountancy, Part-I**”, Himalayan Publishing House, Chennai.
2. *Reddy and Murthy*, 2008, “**Financial Accounting**”, Margham Publications, Chennai.

16UPA33B	CORE - VI: COST ACCOUNTING	SEMESTER- III
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Total Credits: 4

Hours Per Week: 5

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

OBJECTIVES:

1. To enable the students to understand the Costing Terms in business
2. To provide adequate knowledge on Cost Accounting Practice

CONTENTS

UNIT- I

Cost Accounting – Definition- Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT- II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity –Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO.

UNIT- III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead.

UNIT- IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production) – Job Costing.

UNIT- V

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

TEXT BOOKS:

1. *Reddy, T.S., and Hari Prasad Reddy, Y.* 2014. **Cost Accounting**, Margham Publications Chennai.
2. *Jain, S.P and Narang, K.L.,* 2012. **Cost Accounting**, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. *Iyyangar, S.P.* 2005. **Cost Accounting Principles and Practice**, Sultan Chand Company Ltd., New Delhi.
2. *Pillai, R.S.N., and Bagavathi.* 2004. **Cost Accounting**, Sultan Chand and Company Ltd., New Delhi.

15UPA33C	CORE- VII: INDUSTRIAL LAW	SEMESTER - III
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Total Credits: 4

Hours / Week: 5

OBJECTIVES:

1. To impart knowledge of the contents of the laws relating to Trade Unions, Standing Orders and Industrial Disputes;
2. To enable the students to interpret and apply these laws;
3. To familiarize them with the Employees Provident Fund and The Payment of Gratuity Act.

CONTENTS

UNIT-I

The Factories Act, 1948 – definition – approval, licensing and registration of factories – the Inspecting Staff – health – safety – hazardous processes – welfare – working hours of adults – holidays – employment of young persons – employment of women – annual leave with wages – penalties and procedure.

UNIT-II

The Industrial disputes act, 1947 – Objects and extent of the act – definition of Industry – definition of industrial dispute – procedure for settlement of industrial disputes and authorities under the act – procedure, powers and duties of authorities – reference of disputes to boards, courts or tribunal and voluntary reference – unfair labour practices – penalties.

UNIT-III

The Workmen’s compensation Act, 1923 – Scope and coverage of the act – definitions – extract from schedule I - schedule II – Rules regarding Workmen’s compensation - schedule III – Compensation - schedule IV – Distribution of compensation - Notice and Claim - Miscellaneous – appeals – rules.

UNIT-IV

The Employees Provident Fund – Employees' provident fund scheme – Employees Pension scheme and fund – employees' deposit-linked insurance scheme and fund – Administration of the schemes – Determination of moneys due from employers – Miscellaneous Provisions Act, 1952 – Special provisions relating to existing provident funds.

UNIT-V

The Payment of Bonus Act, 1965 – Meaning – object of the act – eligibility for bonus – disqualification of bonus – determination of bonus – special provisions with respect to certain establishment – The Payment of Gratuity Act, 1972 – definitions – forfeiture of gratuity – nomination – determination of gratuity – recovery of gratuity.

TEXT BOOKS:

1. *Gonga P.P.S*, 2008, **A textbook of Mercantile**, Sultan Chand & Sons, New Delhi.
2. *Kapoor N.D*, 2006, **Elements of Industrial Law**, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Bansal C.C.*, 2007, **Business and Corporate Law**, Excel Books, Chennai.
2. *Kuchhal M.C.*, 6th Edition, **Mercantile Law**, Vikas Publishing House, New Delhi.

16UPA33D/ 15UPA6EE	CORE -VIII: STRATEGIC MANAGEMENT	SEMESTER - III
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Total Credits: 4
Hours Per Week: 4

OBJECTIVES:

1. To learn basic concepts in strategy and business policy.
2. To analyze and understand various issues in the process of Strategy Implementation.
3. To build overview on reaching strategy edge on BPR, Benchmarking, BCG Matrix etc.

CONTENTS

UNIT-I

Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

UNIT-II

Strategic Analyses: Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

UNIT-III

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

UNIT-IV

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges.

UNIT-V

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

TEXT BOOKS:

1. *Subbha Rao P.*, 2003, **Business Policy and Strategic Management**, Himalaya Publishing House, New Delhi.
2. *Rao VSP & Harikrishna V.*, 2003, **Strategic Management Text and Cases**, Excel Books, New Delhi.

REFERENCE BOOKS:

1. *Howard S. Gitlow, Alan, J. Oppenheim Rosa, David M. Levine*, 2009, **Quality Management**, Tata McGraw Hill Publishing company Ltd, New Delhi.
2. *Azhar Kazmi*, 2004, **Business Policy and Strategic Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.

15UPA3AP	ALLIED LAB - I: MS OFFICE	SEMESTER - III
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Total Credits: 2

Hours / Week: 4

OBJECTIVES:

1. To create a document in Microsoft Word with formatting that complies with the APA guidelines.
2. To know the functions in Microsoft Excel to perform basic calculations.
3. To create a presentation in Microsoft PowerPoint that is interactive and legible content.

CONTENTS

I - MS WORD

1. Preparation of Chairman's speech and perform the following font operations:
 - Bold, Underline, Italic, Font Size, Strikethrough, Double strike through
 - Superscript, Subscript, Small caps, All Caps, Font color Background color,
 - Text color, Line spacing,
2. Preparation of Auditor's report and perform the following Paragraph operations:
 - Alignment Left -Right -Center- Justified
 - Line Space -Line Space Before - Line Space After.
3. Preparation of Minutes/ Agenda and perform the Header Footer & Page Setup operations:
 - Insert Page Number
 - Page size - Orientation - Columns - Page Borders - Watermark
4. Preparation of an invitation for the college function using Text boxes and clip parts.
5. Designing an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
6. Preparation of 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.
7. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
 8. Preparation of Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Preparation of mark list of your class (minimum of 5 subjects) and perform the following operations:
 - Sum, Average, Count, Round, Min, Max, Rank.
2. Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
3. Preparation of Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
4. Preparation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparation of Product Life Cycle which should contain the following stages:
 - Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Designing 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 different Themes. The presentation should work in manual mode.
2. Designing presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. And Insert slide number. The presentation should work in automatic mode.
3. Designing 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.

4. Designing presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Designing presentation slides for the Seminar/Lecture Presentation using animation.

IV - MS ACCESS

1. Preparation of employee's payroll for an organization.
2. Creating mailing labels for student database which should include at least three Table must have at least two fields with the following details:
 - a. Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of purchase and sales invoice.
4. Creating a simple table for ASSETS.
5. Creating a simple table for the PRODUCT database.

15UPA3SA	SKILL BASED SUBJECT- I - ORGANISATIONAL BEHAVIOUR	SEMESTER - III
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Total Credits: 3

Hours / Week: 3

OBJECTIVES:

1. To Understand the concepts of organizational behavior and its application in managing people;
2. To Apply the different approaches to organizational behavior and enhance the human relationships within the organization;
3. To explore the relationships among the various components of organizational behavior and their effectiveness.

CONTENTS

UNIT-I

Organizational Behaviour: History - evaluation, Challenges & opportunities contributing disciplines, management functions and relevance to Organization Behaviour.

UNIT-II

Personality - Determinants, structure, behaviour, assessment, psycho-analytical social learning, job-fit, trait theories. Attitudes - relationship with behaviour, sources, types, consistency, work attitudes, values - importance, sources & types.

UNIT-III

Perception - Process, Selection, Organization Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance. Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation.

UNIT-IV

Foundations of group behaviour: linking teams and groups- Stages of development Influences on team effectiveness, team decision making- Issues in managing teams. Organisational change - Managing planned change. Resistance to change - Approaches to managing organisational change - Organisational Development - Organisational politics - Political behaviour in organization.

UNIT-V

Organizational culture - Dynamics, role and types of culture and corporate culture, ethical issues in organisational culture, creating and sustaining culture. Organizational Behavior responses to Global and Cultural diversity.

TEXT BOOKS:

1. *Robbins.S*, 2010 - **Organisational Behaviour**, Prentice-Hall India.
2. *Umasekar*, 2004- **Organisational Behaviour**, Tata McGraw-Hill Education Pvt. Ltd.

REFERENCE BOOKS:

1. *Hellriegel D., Slocum J.W., & Woodman R.W.*, 2001, **Organizational Behavior**, Thomson Asia Pte Ltd., Singapore.
2. *Prasad L.M.*, 2014, **Organisational Behaviour**, Sultan Chand & Sons, New Delhi.

15UPA43A	CORE- IX: CORPORATE ACCOUNTING - I	SEMESTER - IV
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Total Credits: 4

Hours / Week: 6

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

OBJECTIVES:

1. To give a clear understanding and knowledge about issue of shares and other related matters;
2. To understand the concept of valuation of Goodwill;
3. To familiarize the concept of Liquidation of Companies.

CONTENTS

UNIT-I

Issue of shares: Par , Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue - Underwriting.

UNIT-II

Redemption of Preference Shares - Provisions of the companies Act - Debentures - Issue - Treatment of different items relating to debenture in final accounts - Redemption - Methods of redemption of Debenture - Sinking Fund Method - Insurance Policy method.

UNIT-III

Final Accounts of Companies - Trading Account - Profit and Loss Account - Profit and Loss Appropriation Accounts - Balance sheet - Managerial Remuneration - Remuneration payable to different categories of managerial personnel - Calculation of Managerial remuneration.

UNIT-IV

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill - Average Profit method - super profit method - capitalization method - Methods of valuation of Shares - net asset method - Yield Method - Fair value Method.

UNIT-V

Liquidation of Companies –Modes of Winding up - Statement of Affairs - Deficiency account or Surplus Account.

TEXT BOOKS:

1. *Jain S.P. & Narang K.L.*, 2004 - **“Advanced Accounting”** - Kalyani Publishers, New Delhi.
2. *Gupta R.L. & Radhaswamy M.*, 2006, **“Corporate Accounts” - Theory Method and Application**, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Dr. M.A. Arulanandam, Dr. K.S. Raman*, 2003, **“Advanced Accountancy, Part-I”** - Himalaya Publications, New Delhi.
2. *Reddy & Murthy*, 2004, **“Financial Accounting”** - Margham Publicatuions, Chennai.

16UPA43B	CORE- X: MANAGEMENT ACCOUNTING	SEMESTER - IV
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Total Credits: 4

Hours Per Week: 5

**Note: The question paper shall cover 40% theory and 60% problem
OBJECTIVES:**

1. To enable the students to understand the conceptual framework of Management Accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

CONTENTS

UNIT- I

Management accounting - Meaning-Definition - Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT- II

Ratio Analysis - Meaning-Advantages - Limitations-Classification of ratios-Analysis of liquidity - Solvency and Profitability - Construction of Balance Sheet.

UNIT- III

Working Capital - Working capital requirements and its computation - Fund Flow Analysis and Cash Flow Analysis. Fund flow statement - Importance-Limitations - Preparation of schedule of changes in working capital-Calculation of funds from operation - Simple fund flow statement. Cash flow statement -Meaning -Importance -Difference between fund flow and cash flow analysis -Advantages -Limitations -Computations of cash from operations -Simple cash flow statements (Simple problems only).

UNIT- IV

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 – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget - purchase budget, material budget- flexible budget.

TEXT BOOKS:

1. *Sharma., and Gupta, S.K.* (2006). **Management Accounting**. Kalyani Publishers, New Delhi.
2. *Reddy, T.S., and Hari Prasad Reddy, Y.* (2010). **Management Accounting**. Margham publications. Chennai.

REFERENCE BOOKS:

1. *Maheswari, S.N.* (2004). **Management Accounting**. Sultan Chand & Sons, New Delhi.
2. *Jain, S.P., and Narang. K.L.* (2001). **Cost and Management Accounting**. Kalyani Publishers, New Delhi.

16UPA43C	CORE- XI: PRINCIPLES OF AUDITING	SEMESTER - V
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Total Credits: 3
Hours / Week: 4

OBJECTIVES:

1. To discuss the philosophy and environment of auditing.
2. To Examine the CPA's legal liability to clients and third parties.
3. To analyze the concept of materiality in an audit.

CONTENTS

UNIT-I

Auditing- Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

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 - auditors 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 - Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

TEXT BOOKS:

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi.
2. *Pagare Dinkar*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kishnadwala V.H* and *Kishnadwala N.H*, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

16UPA43D	CORE - XII: EXECUTIVE BUSINESS COMMUNICATION	SEMESTER - IV
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Total Credits: 4
Hours / Week: 4

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To explain the use of strategic communication model and critical thinking to identify objectives, analyse audience and choose the most effective structure and style for delivering written and spoken messages.
2. Build an understanding of different organization culture, business practices and social norms to communicate more effectively in domestic and cross culture business contexts.

CONTENTS

UNIT - I

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

UNIT - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.

UNIT - III

Banking Correspondence - Types - Structure of Banking Correspondence - Elements of a good Banking Correspondence - Insurance - Meaning and Types - Insurance Correspondence -Difference between Life and General insurance - Meaning of Fire Insurance - kinds - Correspondence relating to Marine Insurance - Agency Correspondence- Introduction- kinds - Stages of Agency Correspondence - Terms of Agency Correspondence.

UNIT - IV

Company Secretarial Correspondence – Introduction – Duties of secretary – classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report Writing- Introduction - Types of Reports – preparation of 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.

TEXT BOOKS:

1. *Premavathi.N* 2010. **Business communication & correspondence** (3rd edition) Sultan chand &sons , New Delhi.(Unit I-IV)
2. *Rajendra pal Korahill*, 2006. **Essentials of Business communication** Sultan chand & sons , New Delhi.(Unit I-V)

REFERENCE BOOKS:

1. *Ramesh, M.S and Pattanshetti C.C*, 2003. **Business communication** Sultan chand & sons , New Delhi
2. *Rodriquez M.V*, 2003. **“Effective Business Communication Concept”**. Vikas Publishing Company.

15UPA4AP	ALLIED LAB - II : TALLY	SEMESTER - IV
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Total Credits: 2

Hours / Week: 4

OBJECTIVES:

1. To understand Advanced Accounting and Inventory in Tally.ERP 9;
2. To learn the basic concepts and practical application of VAT, CST, TDS and Service Tax;
3. Train to generate Excise Reports as per the prescribed formats.

CONTENTS

1. Company Creation and Alteration.
2. Creating and Displaying Ledger.
3. Voucher Creation.
4. Voucher Alteration and Deletion.
5. Inventory Information – Stock Summary.
6. Inventory Information – Godown Creation and alteration.
7. Day Book.
8. Final accounts.
9. Bank reconciliation statement.
10. Accounting and Inventory Information.
11. Bill wise Statements.
12. Enable VAT in Tally and VAT Computation report.

15UPA4SA	SKILL BASED SUBJECT- II: COMPANY LAW	SEMESTER - IV
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Total Credits: 3
Hours / Week: 3

OBJECTIVES:

1. To understand the formation, management and other activities of the companies.
2. To impart government regulation of corporate business and winding up of companies.

CONTENTS

UNIT-I

Company -Definition -Characteristics -Kinds - Advantage and limitations of companies - Privileges of Private Company -Formation of a Company - Promotion, incorporation and registration.

UNIT-II

Memorandum of Association - Meaning - Purpose -Alteration of Memorandum - Doctrine of Ultra virus - Articles of Association - Meaning - Forms - Contents - Alteration of Articles - Doctrine of Indoor management.

UNIT-III

Prospectus - Definition - Contents - Deemed Prospectus - Misstatement in Prospectus - Share Capital - Kinds of Shares - Procedure for issue and alteration - Kinds of Debentures.

UNIT-IV

Director and Secretary - Qualification and Disqualification - Appointment - Removal - Remuneration -Powers, Duties and Liabilities.

UNIT-V

Meetings -Requisites of Valid Meeting -Types of Meeting - Legal provisions regarding minutes - Winding up - Meaning - Methods and procedure of Winding Up - Consequences of winding up - Liquidator - Powers and duties.

TEXT BOOKS:

1. *Kapoor N.D*, 2005 “ **Company Law**” Sultan Chand & Sons, New Delhi.
2. *Bagrial A.K*, 2007, “**Company Law**”, Vikas Publishing House, New Delhi.

REFERENCE BOOKS:

1. *Gower L.C.B*, “**Principles of Modern Company Law**”, Steven & Sons, London.
2. *Ramaiya A*, “**Guide to the Companies Act**”, Wadhwa & Co., Nagpur

15UPA53A	CORE- XIII : CORPORATE ACCOUNTING - II	SEMESTER - V
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Total Credits: 4

Hours / Week: 6

Note: Distribution of Marks between Problems and Theory shall be 80% and 20%.

OBJECTIVES:

1. To know the public sector accounting methods;
2. To learn the re-formation of Company accounting methods;
3. To demonstrate the distribution of profits of the company.

CONTENTS

UNIT-I

Accounting for Mergers and Amalgamation - Types of Amalgamation- Methods for Purchase consideration - Methods of Accounting for Amalgamation - Pooling of Interest Method - Purchase method- Absorption and External Reconstruction.

UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV

Insurance Company accounts- types of insurance- General Insurance and Life Insurance- forms of Life insurance final accounts Accounting of General Insurance Companies- Under IRDA 2000

UNIT-V

Statements of Accounts for Electricity Companies – Final accounts of electricity supply companies- contingency reserve – Depreciation- Tariffs and Dividend control reserve- General reserve-clear profits- Reasonable return- capital base- Disposal of surplus Treatment of Repairs and Renewals.

TEXT BOOKS:

1. *Jain S.P. & Narang K.L* 2004, “**Advanced Accounting**”, Kalyani Publications, New Delhi.
2. *Gupta R.L. and Radhaswamy M*, 2002, “**Corporate Accounts Theory Method and Application**”, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Dr. Arulanandam M.A, and Dr. Raman K.S*, 2006, “**Advanced Accountancy Part-I**” Himalaya Publications, New Delhi.
2. *Shukla M.C, Grewal T.S, Gupta S.L*, 2010, “**Advanced Accountancy**”, S. Chand & Co., New Delhi.

16UPA53B/ 15UPA43C	CORE -XIV: FINANCIAL MARKETS AND SERVICES	SEMESTER - IV
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Total Credits: 4

Hours / Week: 5

OBJECTIVES:

1. To Understand the trade-off between risk and reward in investing;
2. To Know the structure of Financial markets;
3. To learn the Functioning of Stock Exchanges and Financial Intermediaries.

CONTENTS

UNIT-I

Financial Markets - Structure of Financial Markets - Financial Investment - Money Market in India - Indian Capital Markets - Difference between Money Market and Capital Market - Classification and object of Indian Money Markets and Structure of Capital Markets.

UNIT-II

Markets for Corporate Securities - New Issue Markets - Functions Issue Mechanism - Merchant Banking - Role and Functions of Merchant Bankers in India - Under writing.

UNIT-III

Secondary Markets - Stock Exchange - Role of Secondary Market - Trading in Stock Exchange - Various Speculative Transactions - Role of SEBI - Regulation of Stock Exchange.

UNIT-IV

Banks as Financial Intermediaries - Commercial Banks Role in Financing - IDBI - IFCI - LIC - GIC - UTI - Mutual Funds - Investments Companies.

UNIT-V

New Modes of Financing - Leasing as Source of Finance - Forms of leasing - Venture Capital -Dimension Functions - Venture Capital in India - Factoring - Types - Modus Operandi of Factoring - Factoring as Source of Finance - Securitizations of assets - Mechanics of Securitization- Utility of Securitizations - Securitization in India.

TEXT BOOKS:

1. *Gordon E, Dr Natarajan K, 2009, "Financial Markets and Services", Himalaya Publishing House Pvt. Ltd., India.*
2. *Dr. Guruswamy S, 2009, " Financial Services", Tata Mc Graw-hill Education, New Delhi.*

REFERENCE BOOKS:

1. *Prasanna Chandra, 2011 "Financial Management Theory and Practice", Tata Mc Graw-hill Education, New Delhi.*
2. *Khan M Y and Jain P K, 2008, " Financial Management Text, Problems and Cases", Tata Mc Graw-hill Education, New Delhi.*

16UPA53C	CORE -XV: PRINCIPLES OF MARKETING	SEMESTER - V
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Total Credits: 4
Hours / Week: 5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To give the knowledge of updated marketing scenario.
2. To enhance the knowledge of marketing behavior of consumer among the students.

CONTENTS

UNIT- I

Marketing -Definition of market and marketing-Importance of marketing -Modern Marketing concept-Global Marketing -E-marketing -Telemarketing- Marketing Ethics - Career Opportunities in Marketing.

UNIT- II

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

UNIT- III

Consumer Behaviour -meaning -Need for studying consumer behavior-Factors influencing consumer behavior-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 -Personal selling and Sales Promotion -Place mix-Importance of channels of distribution -Functions of middlemen - Importance of retailing in today's context.

UNIT -V

Marketing and Government -Bureau of Indian Standard s -Agmark - Consumerism - Consumer Protection - Rights of consumers- Green Marketing (Forward Trading in Commodities).

TEXT BOOKS:

1. *Philip Kotler*, 2014 Principles of Marketing (15th edition 2014).
Pearson Education Pvt.(Unit I-V)
2. *Pillai.R.S.N and Baghavathy .N*, Modern Marketing (edition 1987,
Reprint2012).Sultan Chand and sons Publishers. (Unit-I-IV)

REFERENCE BOOKS:

1. *Gupta .C.B and RajanNair .N*, Marketing Management. (Edition
1996 Reprint 2012). Sultan Chand and Sons Publishers.
2. *Ramasamy.R. V.S and Namakumari*, Marketing Management, (3rd
Edition), MacMillan India. Limited, New Delhi.

16UPA53D	CORE- X VI:INCOME TAX LAW AND PRACTICES	SEMESTER - V
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Total Credits: 4
Hours / Week: 6

Note: Distribution of Marks: 60% Problems and 40% Theory.

OBJECTIVES :

The subject aims to build the concepts regarding:

1. To enable the students to know the basic of income tax act and its implications.
2. To know about various basic concepts used in Income tax Act.

CONTENTS

UNIT-I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT- II

Heads of Income: Income from Salaries – Definition- characteristics – computation of salary – Allowances – perquisites – profit in lieu of salary – Deduction under section 16 and 80C- Income from House Property – Definition - Exempted Income from House property - Annual value – let out – self occupied – Deduction out of annual net value.

UNIT- III

Profit and Gains of Business or Profession – Definition – allowable expenses – Disallowed expenses - Deemed profits – valuation of stock – miscellaneous provisions under section 44 – Depreciation – Block of assets – Rates of depreciation – Computation of depreciation - Income from Other Sources – General Income under section 56 (1) – Specific Income 56 (2) – Divided under section 2(22) – Deductions under section 57 – Expenses disallowed under section 58.

UNIT- IV

Capital Gains – Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain – Treatment of capital loss – Deduction under sec 48(2) - Deductions from Gross Total Income – Deduction under sec 80(individuals)

UNIT-V

Set off and Carry forward of losses – Speculation loss - capital losses - Carry forward of losses – Computation of Tax liability – Rebate U/S 86, 87A,88E - Relief U/S 89(1) - Assessment of Individuals.

TEXT BOOKS :

1. *Gaur and Narang*, 2014-2015. “**Income Tax Law and Practice**” Income Tax Law and Practice Delhi (Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu Kumar*, 2014-2015. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai. Unit I-V)

REFERENCE BOOKS :

1. *Mehrotra H.C*, 2014-2015. “**Income-tax Law and Accounts**” Sahithya Bhavan publishers.
2. *Hariharan .N*, 2014-2015. **Income Tax Law and Practice**, Tata McGraw Hill Education Private Limited, New Delhi

15UPA5SA	SKILL BASED SUBJECT- III: BANKING AND INSURANCE LAW	SEMESTER - V
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Total Credits: 3

Hours / Week: 3

OBJECTIVES:

1. To provide adequate basic understanding about the Banking, Insurance.
2. To give adequate exposure to the operational environment in the field of the Banking and Insurance.
3. To prepare students to exploit opportunities being newly created in the field of Banking & Insurance.

CONTENTS

UNIT-I

Bankers and customers- Definition- relationship- functional of commercial banks- recent developments in banking.

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 - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

TEXT BOOKS:

1. *Varshney*, 2007, "**Banking Theory, Law and Practice**" - Sultan & Chand Ltd.
2. *M.N. Mish Clasra*, 2006, "**Insurance - Principles and Practice**", S.Chand & Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Bodla B.S, Garg M.C. & Singh K.P*, 2004 , "**Insurance-Fundamentals Environment & Procedures**" - Deep & Deep Publications Pvt. Ltd., New Delhi.
2. *Gordon and Nataraj* , "**Banking Theory, Law and Practice**", Himalaya Publishing House, New Delhi.

16UPA53T	INDUSTRIAL TRAINING	SEMESTER - V
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Total Credits: Nil

Grade: A to D

GUIDELINES FOR INDUSTRIAL TRAINING REPORT

I. CONTENTS OF THE REPORT:

1. Front Page - Title, Name of the Student, Class,
Registration No., Roll No., November -----
(Respective Year)
2. Declaration - With Candidate's Signature
3. a. Certificate - With Guide's signature (1/2 page Top)
b. Official use (1/2 Page-Bottom)
H.O.D's Signature: **Viva-Voce:**

Principal's Signature: Date:

Guide:
4. Attendance Certificate - 15 -30 days - from the Auditor
i) Xerox copy (enclosed with report)
ii) Original (Guide)
5. Work-done-diary - 15-30 days (Observation and Work done -
about
2 to 3 pages)
6. Report - (i) Auditor Office Visited - Type
Organization Structure- 3 pages (Minimum)
(ii) Process of work (Activities) - 20 pages
(Minimum)
(iii) Findings and Suggestions - 5 pages

(Minimum)

II. INSTRUCTIONS TO CANDIDATES:

- a) No theory contents from text books
- b) Only observations and work done during the period (15-30 days)
- c) Soft-binding with wrapper
- d) No. of pages- given in item No.6
- e) Based on their performance Grade will be awarded as A to D.

A-75marks and above

B-60-74 marks

C-40-59 marks

D-Below 40 marks - (RA)

15UPA63A	CORE- XVII: CENTRAL EXCISE DUTY	SEMESTER - VI
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Total Credits: 3

Hours / Week: 5

OBJECTIVES:

1. To Know the concepts and procedures,
2. To learn the valuation of central excise,
3. To give adequate information regarding exemption and related;

CONTENTS

UNIT-I

Constitutional provisions, types of taxes and body of central excise law – concept of levy, scope of excise law and taxable event – goods, excisable goods, movability and marketability of goods – manufacture, ambit and scope of manufacture, deemed manufacture and allied concepts – captive consumption, dutiability of waste and scrap – concept of manufacturer, duty on data clearances by EOU's.

UNIT-II

Departmental controls on central excise assesses- administrative setup and appointment of central excise officers – registration under central excise duty payable on removal and date for determination of rate of duty and tariff valuation – assessment, provisional assessment, payment of duty – access to registered premises, records, invoice system, returns and scrutiny – search and seizure, confiscation and penalties, payment of duty under protest – large taxpayers and imposition of restrictions.

UNIT-III

Meaning of classification features of tariff, hsn – interpretive rules, general explanatory notes and additional notes to tariff schedule – central excise tariff act – 1985, trade parlance theory.

UNIT-IV

Basis of payment of duty, concept of tariff value – duty on the basis of annual capacity of production and compounded levy scheme – concept of transaction value – central excise valuation (determination of price of excisable of goods) rules 2000 – inclusions and exclusions from transaction value – retail sale price based valuation – the central excise (determination of retail sale price of excisable goods) rules 2008.

UNIT-V

Concept of cenvat and features there of – definitions of capital goods, inputs, input service, output service, job work, exempted goods and final products – cenvat credit rules (only rule 3,4 and 5) – SSI exemption.

TEXT BOOKS:

1. *Taraporevala V.J. and Parikh S.N., The Law of Central Excise (Vol I & II)*, Orient Law House, New Delhi.
2. *Arvind P. Datar, Guide to Central Excise and MODVAT Procedures*, Wadhwa & Co., Nagpur.

REFERENCE BOOKS:

1. *Datey V.S, “Indirect tax law and practice”*, Taxmann Publications Pvt Ltd.
2. *Jam R.K., Customs Manual*, Centax Publications, New Delhi.

15UPA63B	CORE-XVIII: DIRECT TAX - II	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

OBJECTIVES:

1. To acquire the ability to apply the knowledge of the provisions of the direct tax laws to Assessment of HUF, Firms, AOP, Companies and Cooperative Societies.
2. To acquaint the students with the legal regime governing the Appeals, Provisions, Penalties and Prosecution.
3. To gain knowledge and understanding of the provisions of the Wealth tax laws.

CONTENTS

UNIT-I

Assessment of HUF- Conditions to satisfy school of Hindu Law- residence of HUF- deduction out of gross total income for HUF. Assessment of Firm – Meaning of firm, partner, Partnership under Income tax Act- features of limited liability partnership - deduction out of gross total income for firm.

UNIT-II

Assessment of AOP- Computation of AOP in business income and total income- Rate of tax for AOP- allocation of AOPs total income- deduction out of gross total income for AOP. Assessment of Companies- types of companies- residential status of company- computation of gross total income of company- rates of tax for companies- deduction out of gross total income for Companies.

UNIT-III

Assessments of cooperative societies - deduction from total income - Assessment in special cases - tax on capital gains Assessments of Fringe benefits.

UNIT-IV

Appeals – Meaning – Parties to an appeal- various appellate authorities under income tax act- Provisions – Special provisions for avoiding repetitive appeals- General Provisions- Revisions- Penalties – Meaning – Penalty refer to monetary punishment for violation of law- Prosecution.

UNIT-V

Wealth Tax – applicability to individuals – Hindu Undivided Family – company – Association of Persons – Registered under 21AA- Deemed Assets- Exemption from the Wealth Tax.

TEXT BOOKS:

1. *Dr. Mehrotra H.C. & Dr. Goyal S.P., Direct Taxes law & Practice – Sahitya Bhawan Publications, Agra.*
2. *Dr. Bhagwati Prasad – Direct Taxes law & Practice –Wishwa Prakashan, New Delhi.*

REFERENCE BOOKS:

1. **Income Tax Manual**, Government of India.
2. *Dinakar Pagare, Law & Practice of Income Tax*, Sultan Chand & Sons, New Delhi.

15UPA63C	CORE -XI X: FINANCIAL MANAGEMENT	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

Note: Distribution of Marks between problems and theory shall be 60% and 40%.

OBJECTIVES:

1. To enhance your knowledge and understanding of financial management.
2. To give understanding and perspective on financial management function in the company and in its relation to domestic and international economy.
3. To give illustration on financial management practices and policies, processes, techniques and strategies that are used in the financial management.

CONTENTS

UNIT-I

Evolution of financial management, scope and objectives of financial management – Advantages of financial management- Appointment of financial manager- Duties and responsibilities of financial manager.

UNIT-II

Sources of long term funds: Equity shares, preferences shares, Debentures, Public Deposits, Factors affecting term funds requirements.

UNIT-III

Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and financial leverage, Lease financing: Concept, types. Advantages and disadvantages of leasing.

UNIT-IV

Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

UNIT-V

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in Dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA,MVA, and CAPM.

TEXT BOOKS:

1. *Dr. Maheshwari S.N. & Dr. Mittal S.N.*, 2011-12 **Financial Management Principles and Practice**, Sultan Chand & Sons, New Delhi.
2. *Khan M. Y. and Jain, P. K.*, 2012, **Financial Management Accounting**, Tata Mc Graw Hill, Publications New Delhi.

REFERENCE BOOKS:

1. *Shashi K. Gupta and Sharma R.K.*, 2014, **Financial Management**, Kalyani Publishers.
2. *Pandey I.M.*, 2006, **Financial Management Accounting**, Vikas Publications House New Delhi.

15UPA6SA	SKILL BASED SUBJECT - IV: CYBER LAW AND CYBER CRIME	SEMESTER - VI
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Total Credits: 3

Hours / Week: 3

OBJECTIVES:

1. To give information as regards e-commerce and data security,
2. To make the students understand about the legal aspects of cyber crime,
3. To make them understand about various Cyber crimes;

CONTENTS

UNIT-I

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India- Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects.

UNIT-II

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS- Indian Copy rights act on soft propriety works- Indian patents act on soft propriety works.

UNIT-III

Evidence Aspects: Evidence as part of the law of procedures - Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

UNIT-IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data interchange scenario in India.

UNIT-V

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records- Electronic Governance- Digital Signature Certificates.

TEXT BOOKS:

1. *Suresh T.Viswanathan*, 2000, **The Indian Cyber Law** , Bharat Law House, New Delhi.
2. *Dr. Kirubashini and Kavitha P.*, 2013, **Cyber Law**, Nandhini Pathippagam, Coimbatore.

REFERENCE BOOKS:

1. *Vakul Sharma*, 2002, Handbook of Cyber Laws, **Macmillan India Limited**, Mumbai.
2. *Vakul Sharma*, 2011, Information Technology Law and Practice, **Universal Law Publishing House**, New Delhi.

15UPA5EA	ELECTIVE- I: BUSINESS ENVIRONMENT	SEMESTER - V
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Total Credits: 4
Hours / Week: 5

OBJECTIVES:

1. To understand the nature of business environment and its components;
2. To develop conceptual framework of business environment and generate interest in international business;
3. To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

CONTENTS

UNIT-I

Concept of Business Environment- Significance-Types of Environment- External and Internal - Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

UNIT-II

Industrial Policies and Regulations - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

UNIT-III

Economic Systems - Meaning - Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning -

Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

UNIT-IV

Technological environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India-IFCI-ICICI-IDBI-IIBI- SIDBI-SFC's.

UNIT-V

Globalizations - Meaning and Dimensions - Features of Current Globalization -Essential Conditions for Globalizations - Globalization of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits - Control over MNC's-MNC in India.

TEXT BOOKS:

1. *Francis Cherunilam*, 2014, **Business Environment**, Himalaya Publishing House, New Delhi .
2. *Dr.C.B.Gupta*, 2014, **Business Environment**, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Suresh Bedi*, 2004, **Business Environment**, Excel Books, New Delhi.
2. *Aswathappa.K.*, 2011, **Essentials of Business Environment**, Himalaya Publishing House, New Delhi.

15UPA5EB	ELECTIVE-I: HUMAN RESOURCE MANAGEMENT	SEMESTER - V
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Total Credits: 4

Hours / Week: 5

OBJECTIVES:

1. To evaluate and apply theories of social science disciplines to workplace issues;
2. To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.
3. To examine current issues, trends, practices, and processes in HRM.

CONTENTS

UNIT-I

Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organization of personnel department - Personnel Policies and Procedures.

UNIT-II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT-III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations – Punishment.

UNIT-IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT-V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker’s participation in management.

TEXT BOOKS:

1. *Tripathi P.C.*, 2013, **Personnel Management and Industrial Relations**, Sultan Chand And Sons, New Delhi.
2. *Aswathappa K.*, 2013, **Human Resource Management: Text and Cases**, McGraw Hill Education, New Delhi.

REFERENCE BOOKS:

1. *Memoria C.B. & Rao V.S.P.*, 2014, **Personnel Management - Text & Cases**, Himalaya Publishing house, New Delhi.
2. *Khanka S.S.*, 2007, **Human Resource Management - Text & Cases**, S. Chand & Company Ltd., New Delhi.

15UPA5EC	ELECTIVE-I: ENTREPRENEURIAL DEVELOPMENT	SEMESTER - V
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Total Credits: 4
Hours / Weeks: 5

OBJECTIVES:

1. To evaluate and apply theories of social science disciplines to workplace issues;
2. To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.
3. To examine current issues, trends, practices, and processes in HRM.

CONTENTS

UNIT-I

Entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur -including self employment of women council scheme.

UNIT-II

Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

UNIT-III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and commercial bank.

UNIT-IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

UNIT-V

Incentives and subsidies – Subsidized services – subsidy for market. Transport –seed capital assistance – Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

TEXT BOOKS:

1. *Gupta C.B, and Srinivasan N.P, 2002, Entrepreneurship Development in India*, Sultan chand and sons, New Delhi.
2. *Dr. Radha, 2010, Entrepreneurial Development*, Prasanna Publications & Distributors, Chennai.

REFERENCE BOOKS:

1. *Khanka S.S., Entrepreneurial Development*, S.C Hand and Company Limited, New Delhi.
2. *Saravanavel P., 1997, Entrepreneurial Development*, ESS Pee Kay Publishing House , Chennai.

15UPA6EA	ELECTIVE - II: SERVICE TAX AND VAT	SEMESTER - VI
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Total Credits: 4
Hours / Week: 5

OBJECTIVES:

1. To understand the concepts of Service Tax ;
2. To gain knowledge on procedural aspects of filing tax returns for service.
3. To teach delegates the principles of Value-Added Tax.

CONTENTS

UNIT-I

Service Tax – Concepts and general principles- Evolution of Service tax- Coverage of services in India – Extent, Commencement and application of service tax provisions Charge of service tax and taxable services – Negative list of services- Education cess.

UNIT-II

Valuation of taxable services- Provisions relating to valuation of taxable services for charging service tax – concept of gross amount charged and consideration for taxable services - Payment of service tax and filing of returns.

UNIT-III

VAT – Concepts and general principles- historical background of VAT - Calculation of VAT Liability including input Tax Credits – Merits and demerits of VAT – overview of State level VAT in India.

UNIT-IV

Small dealers and Composition Scheme: Input tax credit- Eligible purchases for availing input tax credit –purchases not eligible for Input tax credit – Policy laid down in white paper in respect of small dealers and composition scheme – features of composition schemes – eligibility of composition scheme –VAT chain under composition scheme.

UNIT-V

VAT Procedures – provisions relating to registration under VAT laws – Tax Payer Identification Number – types of records- filing of returns under VAT laws – tax rates under VAT laws.

TEXT BOOKS:

1. *Dr. Pallai G.K., VAT*, JAICO Publishing Houses, Mumbai.
2. *Radhakrishnan R., Indirect Taxation*, Kalyani Publishers, Bangalore.

REFERENCE BOOKS:

1. *Balachandran V. - Indirect Taxation-* Sultan chand& sons, New Delhi.
2. *Prof.Govindan N.S - Indirect Taxes Made easy-* Kalyani Publishers, Bangalore.

15UPA6EB	ELECTIVE - II: RESEARCH METHODOLOGY	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

Note: Distribution of Marks between problems and theory shall be 20% and 80%.

OBJECTIVES:

1. To understand some basic concepts of research and its methodologies;
2. To develop understanding of the basic framework of research process.
3. To develop an understanding of the ethical dimensions of conducting applied research;

CONTENTS

UNIT-I

Research - Definition - Importance - Advantages and Limitations. The research process - problem identification - Design of research - Types of Design - Sampling process and selection - sample types - Sample size and sampling errors.

UNIT-II

Data Collection - methods - tools - Questionnaire -Interview Schedule - Kinds of Data - Attitude measurement of scaling technique - Editing, Coding, Tabulation.

UNIT-III

Statistical Data Analysis - Hypothesis - its sources - formulation and testing of Hypothesis - Z test, T test - Chi-square test (Simple Problems Only).

UNIT-IV

Interpretation and report writing - steps in writing reports - layout of report, types, and principles of report writing - Graphical representation of results.

UNIT-V

Application of research: Product research - Price research - Motivation research - Promotion Research - Distribution research - Sales control research - Media research.

TEXT BOOKS:

1. *Kothari C.R.*, 2014, **Research Methodology : Methods and Techniques**, New Age International (p) Ltd, New Delhi.
2. *Saravanel P.*, 2003, **Research Methodology**, Kitab Mahal, Allahabad.

REFERENCE BOOKS:

1. *Panneerselvam R.*, 2009, **Research Methodology**, PHI Learning Private Limited, New Delhi.
2. *Uma Sekaran*, 2011, **Research Methods For Business: A Skill Building Approach**, Wiley Publishing company, United States

15UPA6EC	ELECTIVE - II: BUSINESS ETHICS	SEMESTER - VI
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Total Credits: 4
Hours / Week: 5

OBJECTIVES:

1. To examine the role and purpose of ethics in business;
2. To raise students' general awareness of ethical dilemmas at work Place;
3. To present the concept of Corporate Social Responsibility, and explore its relevance to ethical business activity.

CONTENTS

UNIT-I

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions.

UNIT-II

Corporate Social Responsibility; Ethical issues in Corporate Governance
Corporate Governance -structure of Boards- reforms in Boards - compensation issues -ethical leadership.

UNIT-III

Ethics in Marketing and Consumer Protection - Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

UNIT-IV

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

UNIT-V

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

TEXT BOOKS:

1. *Bhatia S.K.*, 2005, **Business Ethics and Corporate Governance**, Deep and Deep Publishers, New Delhi.
2. *Murthy C.S.V.*, 2010, **Business Ethics : Text and Cases**, Himalayan Publishing House, New Delhi

REFERENCE BOOKS:

1. *Vijay Kumar M.P.*, 2014, **First Lessons in Business Law, Ethics & Communication (CA-IPCC)**, Snow White Publications Pvt. Ltd., Mumbai.
2. *Gulshan S.S.*, 2008, **Law, Ethics and Communication for C.A. Professional Competence Examination (As per New Syllabus)**, New Age International (P) Ltd., New Delhi.

15UPA6ED	ELECTIVE - III: INVESTMENTMANAGEMENT	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

OBJECTIVES:

1. To emphasize an understanding of the economic forces that influence the pricing of financial assets;
2. To Describe the general structure of various financial markets;
3. To Build a diversified portfolio and assess portfolio performance.

CONTENTS

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.

TEXT BOOKS:

1. *Prasanna Chandra*, 2012, **Investment Analysis and Portfolio Management**, Tata McGraw Hill, New Delhi.
2. *Gordon J. Alexander, William F. Sharpe & Jeffery V. Bailey*, 2011, **Fundamentals of Investments**, PHI Learning Private Limited, New Delhi.

REFERENCE BOOKS:

1. *Hiriyappa B.*, 2008, **Investment Management**, New Age International (P) Ltd., New Delhi.
2. *Bhalla V.K.*, 2013, **Investment Management - Security Analysis and Portfolio Management**, S Chand & Co., New Delhi.

16UPA6EE	ELECTIVE - III: E-BUSINESS	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

OBJECTIVES:

1. To understand the concepts and various application issues of e-business.
2. To provide knowledge towards the security over internet, payment systems and various online strategies for-business.

CONTENTS

UNIT - I

Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce,

UNIT - II

Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Application.

UNIT - III

Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

UNIT - IV

E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.

UNIT - V

Cyber Laws -Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

TEXT BOOKS:

1. *Joseph, P.T. (2010). E-Commerce an Indian Perspective. [3rd Edition]. Prentice-Hall of India Pvt. Ltd., New Delhi, India.*
2. *Schneider Gary. P., and Perry., James, T. (2005). Electronic Commerce [1st Edition]. Thomson Learning Press, New Delhi.*

REFERENCE BOOKS:

1. *Whitley., David. (2000). E-Commerce Strategy Technologies and Applications. Tata McGraw Hill, New Delhi, India.*
2. *Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang. (2001). E-Commerce, Fundamentals and Applications. John Wiley & Sons, New Delhi.*

15UPA6EV	ELECTIVE - III: PROJECT WORK	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

OBJECTIVES:

1. To have a knowledge about present trends and issues;
2. To learn about the application of statistical tools for research analysis;
3. To study about the preparation of research report.

CONTENTS

1. REGULATION FOR PROJECT WORK:

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.

2. 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

15 Marks

Second Review	15
Marks	
Work Diary	10
Marks	<hr/>
Total	40
Marks	<hr/>

3. END SEMESTER EXAMINATION:

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

given below:

External Examiner	20
Marks	
Internal Examiner	20
Marks	
Viva-Voce Examination (Jointly given by the external and Internal examiner)	20
Marks	<hr/>
Total	60
Marks	<hr/>

16UNM34Q	NMEC - I: CREATIVE ADVERTISING	SEMESTER - III
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OBJECTIVES:

1. To develop analytical and critical thinking skills when creating or evaluating advertising materials and executions.
2. To develop listening skills and to take verbal directions, thus building fluidity in the use of advertising industry specific concepts and terminology.

CONTENTS

UNIT- I

Advertising- definition, scope & role; Importance of Advertising; History of Advertising-Abroad & India; Advertising- functions & types; Advertising- impact & ethics.

UNIT- II

Advertising Agency- structure & functions; Types of Advertising Agency- full service, independent, In-house & specialized agencies; Advertising agencies- legal & ethical issues; Advertising agencies in India & abroad.

UNIT- III

Branding management- brand image, brand personality, brand awareness, brand extension & brand equity; brand positioning strategies; Unique selling proposition (USP).

UNIT - IV

Creativity- definition & concepts; role of creativity in advertising; elements of creative advertising; client brief & account planning; planning creative strategy; creative process; style & appeals of advertising; conceptualization & ideation;

UNIT- V

Copywriting- role of copywriting; layouts- stages of layout & types of layout; components of print advertising; headlines- importance & types of headlines; writing style- typography, scripting & story board; Advertising Media- Print, Electronic Media & Online Advertising.

REFERENCE BOOKS:

1. George E Belch (2010). Advertising and Promotion, First Edition, Tata McGraw Hill company Ltd., New Delhi
2. Vilanilam .J.V (2004). Advertising Basics A Resource Guide for Beginners, Second Edition, Jain Books, New Delhi
3. David Ogilvy (1985). Ogilvy on Advertising, Fifth Edition, Random House, USA

16UNM44Q	NMEC- II: BANKING OPERATIONS- PRACTICAL	SEMESTER - IV
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Course Objective : This course enables students to use documents relating to banking operations.

Expected Level of Output: Basic working Level

Department offered: Commerce with Professional Accounting

Course Inputs:

S. No	Name of practices	Documents to be collected and filed	Presentation	Prac. Hrs
1	Current Account	Current account application form collected from the bank and duly filled.	Write down the details and procedure for opening a Current account.	2
2	Nomination -Account Holders	Nomination application form collected from the bank and duly filled.	Write down the details and procedure for Nomination application form.	2
3	Credit Card	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.	2
4	Account - Modification Request Form	Account details modification Request Form collected from the bank and duly	Write down the details and procedure for Account details modification Request	2

		filled.	Form.	
5	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.	2
6	Cash Credit -(CC)	Cash credit application form collected from the bank and duly filled.	Write down the details and procedure for cash credit application form.	2
7	Over Draft	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form.	2
8	Electronic Fund Transfer (EFT) - Inter and Intra Bank Transfers	NEFT and SEFT application form collected from the bank and duly filled.	Write down the details for NEFT and SEFT application form.	2
9	Real Time Gross Settlement (RTGS) - Inter and Intra Bank Transfers	RTGS application form collected from the bank and duly filled.	Write down the details for RTGS application form.	2
10	Internet Banking	Internet banking application form collected from the bank and duly filled.	Write down the details and procedure for internet banking application form.	2

11	Mobile Banking	Mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for mobile banking application form.	2
12	Electronic Vendor Finance System (eVFS)	Electronic Vendor Finance System application form collected from the bank and duly filled.	Write down the details and procedure for Electronic Vendor Finance System application form.	2
13	Electronic Dealer Finance System (eDFS)	Electronic Dealer Finance System application form collected from the bank and duly filled.	Write down the details and procedure for Electronic Dealer Finance System application form.	2
14	E- Tax filling	E-Tax filling application form collected from the bank and duly filled.	Write down the details and procedure for E- Tax filling.	2
15	Foreign Travel Card	Foreign Travel Card application form collected from the bank and duly filled.	Write down the details and procedure for Foreign Travel Card application form.	2
		Total hours		30

Note: 100% Practical

16UPASS1	INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER I to V
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OBJECTIVES:

1. Learning basic computer concepts and its applications in various areas of business.
2. To provide you with the foundation knowledge of contemporary Information Technology areas, software and applications.
3. Provide a broad range of introductory Information Technology concepts.

CONTENTS

UNIT-I

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business: information technology, operations management, Marketing, Materials management, Human recourse management, financial management-computer related jobs in business.

UNIT-II

Types of computer systems- Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid computers, Business and Scientific Computer systems, First, second, third and fourth generation computers, Laptop or Notebook Computers , Data Processing Systems- Batch, Online and Real Time System. Time sharing, Multiprogramming

and Multiprocessing systems. Networking's: Local and Wide Area Networks.

UNIT-III

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

UNIT-IV

Operating systems: Meaning, function of operating systems, types of operating systems (Dos, windows, UNIX, windows NT, windows98) – E-commerce: scope, features, benefits, types of e-commerce, issues in implementing e-commerce, Internet- Extranet- E-mail and its uses-world wide websites, downloading, uploading of websites -mobile computers.

UNIT-V

System analysis and design: Meaning of system, characteristics of system, components and its types of system, System development cycle, software development, types of decision - computer based information system: Transaction processing, office Automation, Management Information System , Decision Support Systems: features, components - Expert System: components, benefits, application area.

TEXT BOOKS:

1. Alexis Leon and Mathews Leon. 1999. **Fundamentals of Information Technology** Leon TECHWorld, New Delhi. (UNIT I to V).
2. Henry C.Lucas (August 17, 1999) **Information Technology for Management** McGraw-Hill/Irwin

REFERENCE BOOKS:

1. Ramesh Behl, 2010 **Information Technology for Management**. Tata McGraw-Hill Education Pvt. Ltd, New Delhi.

Rajaraman V., 2008 [Sixth Printing], **Introduction to Information Technology**, Prentice Hall of India Pvt. Limited, New Delhi.

16UPASS2	QUANTITATIVE APPTITUDE	SEMESTER - I to V
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OBJECTIVES:

To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools

CONTENTS

UNIT - I

Simplification - Number Systems - Ratio & Proportion, Percentage & Averages

UNIT -II

Profit & Loss - Mixtures & Alligations - Simple Interest & Compound Interest & Surds & Indices

UNIT -III

Work & Time - Time & Distance - Mensuration - Cylinder, Cone, Sphere

UNIT -IV

Sequence & Series - Permutation Combination & Probability - Quadratic Equations - Data Interpretation

UNIT -V

Theoretical Distributions: Binomial, Poisson and Normal. **Sampling**

Theory :Basic Principles of sampling theory , Comparison between sample survey and complete enumeration , Errors in sample survey , Some important terms associated with sampling , Types of sampling , Theory of estimation , Determination of sample size .

REFERENCE BOOKS:

1. Quantitative Aptitude for Competitive Examinations - Dr. R.S.Aggarwal - S.Chand and Co.
2. Quantitative Aptitude for Competitive Examinations - Abhijit Guha - Tata McGraw Hill
3. Data Interpretation and Sufficiency - Kiran Publications

	Elective - I	5	3	25	75	100	4
Part - IV							
15UPA5SA	Skill based Subject :III Banking and Insurance Law	3	3	20	55	75	3
16UPA53T	Industrial training	[Grade A to D]					
		30				575	23
Sixth Semester							
Part - III							
15UPA63A	CORE XVII - Auditing and Assurance	5	3	20	55	75	3
15UPA63B	CORE XVIII- Taxation	5	3	25	75	100	4
15UPA 63C	CORE XIX- Financial Management	6	3	25	75	100	4
	Elective - II	5	3	25	75	100	4
	Elective - III	6	3	25/ 40	75/ 60	100	4
Part - IV							
15UPA6SA	Skill based Subject - IV: Cyber Law and Cyber Crime	3	3	20	55	75	3
Part - V							
15UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	24
Grand Total						3500	140

Note: * In Sixth semester the student can opt for either project or theory paper as Elective -III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE

15UPA63A	CORE - XVII : AUDITING AND ASSURANCE	SEMESTER-VI
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Total Credits: 3
Hours Per Week: 5

PREAMBLE:

1. To understand objectives and concept of auditing.
2. To gain working knowledge of general accepted auditing procedures, techniques and skills needed to apply them in audit.

CONTENTS

Unit I

Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

Unit II

Auditing engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work. Documentation –Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

Unit III

Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation Re- computation, Analytical review techniques, Representation by management.

Unit IV

Internal control – Elements of Internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit V

Special points in audit of different types of undertakings, ie., Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not - for - profit organizations, Comptroller and Audit General and its Constitutional role.

TEXT BOOKS:

1. *Varsha Ainapure and Mukund Ainapure, 2009 “Auditing and Assurance”, PHI Learning, New Delhi.*
2. *Tandon B.N, 2005, “Practical Auditing”, S. Chand Company Ltd, New Delhi.*

REFERENCE BOOKS:

1. *Pagare Dinkar, 2014, “Principles & Practice of Auditing”, Sultan Chand & Sons, New Delhi.*
2. *Jagdish Prakash, 2014, “Auditing- Principles, Practices and Problems”, Kalyani Publishers, New Delhi.*

15UPA63B	CORE - XVIII: TAXATION	SEMESTER-VI
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Total Credits: 4
Hours per Week: 5

PREAMBLE:

1. To acquire the ability to apply the knowledge of the provisions of the direct tax laws.
2. To acquaint the students with the legal regime governing the appeals, provisions, penalties and prosecution.

CONTENTS

Unit I

Principles of Taxation – Impact and Incidence of Tax, Canons of Taxation – difference between the Direct Taxes and Indirect Taxes.

Unit II

Income Tax Authorities – Appointment – Powers and Duties – Assessing Officer – Administration – Assessment and types of Assessment – Assessment of HUF & AOP.

Unit III

Appeals – Meaning – Parties to an Appeal – various Appellate Authorities under Income Tax Act – Provisions – Special provisions for avoiding repetitive Appeals – General Provisions – Revisions – Penalties – Meaning – penalty refer to Monetary Punishment for Violation of law – Prosecution.

Unit IV

Advance Payment of Tax – TDS – Penalty – Refund of Excess Tax – PAN – Appeals and Revisions.

Unit V

GST – Basic Concepts – Benefits and Drawback of GST – Procedure – Tax Calculation – Filing of Returns – Reverse Charge Mechanism.


TEXT BOOKS:

1. V.P.Gaur., D.B.Narang., Puja Gau., Rajeev Puri., **Income Tax Law and Practice** - Kalyani Publications, New Delhi.
2. Dr. Mehrotra H.C. & Dr. Goyal S.P., **Direct Taxes law & Practice** - Sahitya Bhawan Publications, Agra.

REFERENCE BOOKS:

1. **GST Manual**, Government of India.
2. Dinakar Pagare, **Law & Practice of Income Tax**, Sultan Chand & Sons, New Delhi.
3. Dr. Bhagwati Prasad - **Direct Taxes law & Practice** -Wishwa Prakashan, New Delhi.


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