



B.COM (ACCOUNTING & FINANCE) (SHIFT II) PROGRAMME OUTCOME (PO)

- PO 1:** Learnt to be Ethical in Personal and Professional life.
- PO 2:** Self-Confidence and Self Direction inherited in decision making process.
- PO 3:** Confidence to face the world with the aid of Good Communication.
- PO 4:** Accomplished to apply Learnt Theories into Practice.
- PO 5:** Self – Belief to become a Woman Entrepreneur.

PROGRAMME SPECIFIC OUTCOME (PSO)

- PSO 1:** Aware of the importance and relevance of Marketing and Entrepreneurship in today’s business world.
- PSO 2:** Ability to Manage Business through learnt Laws, thus contributing towards the development of Indian Economy.
- PSO 3:** Agility to apply Banking & Financial Sector’s knowledge into practice.
- PSO 4:** Dexterity to connect Theory, Accounts and Statistics with the Corporate World.
- PSO 5:** Astuteness and handiness of Income Tax.
- PSO 6:** Acquaintance of Basic Communicating and Computing Skills.

SYLLABUS

Subject Name: Financial Accounting
Subject Code: BGE-CSC01

Year: I
Semester: I

UNIT I: Preparation of Financial Statement

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

UNIT II: Depreciation and Insurance Claims

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only)

UNIT III: Single entry system

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

UNIT IV: Rectification of Errors and Bank Reconciliation Statement

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

UNIT V: Hire Purchase and Instalment System

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

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

REFERENCE BOOKS:

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

WEB REFERENCE:

- www.accountingcoach.com
- www.accountingstudyguide.com
- www.futureaccountant.com
- www.onlinelibrary.wiley.com

COURSE OUTCOME (CO)

CO 1: Compute Final Accounts with Adjustments.

CO 2: Compute Depreciation and Insurance Claim.

CO 3: Compute Single Entry System.

CO 4: Understand types of Errors; rectify them and Compute Bank Reconciliation Statement.

CO 5: Compute Interest on Hire Purchase and Installment System.

Subject Name: Financial Planning and Performance
Subject Code: BAF-DSC02

Year: I
Semester: I

Unit I: Strategic Planning

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

Unit II: Budgeting and Forecasting

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

Unit III: Cost and Variance Measures

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

Unit IV: Responsibility centers and reporting segments

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

Unit V: Performance Measures

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

RECOMMENDED TEXT BOOKS:

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

REFERENCE BOOKS:

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
3. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
4. Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learning

COURSE OUTCOME (CO)

- CO 1:** Understand Strategic Planning.
CO 2: Understand Forecasting Techniques and Budgeting.
CO 3: Compute Cost and Variance Analysis.
CO 4: Understand Reporting segments.
CO 5: Learn Key performance indicators.

Subject Name: Business Mathematics-I
Subject Code: BAF-DSA01

Year: I
Semester: I

UNIT – I

Theory of Sets -Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

UNIT – II

Algebra -Ratio, Proportion and Variations

UNIT – III

Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

UNIT – IV

Differential Calculus -Differentiation – Meaning - Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

UNIT – V

Interest and Annuity – Bankers Discount – Binary Number System - Matrices - Meaning and Operations - Matrix inversion - Solutions to Linear Equations - Payroll, Wages and Commission.

REFERENCE BOOKS:

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked.

E-RESOURCES:

1. <http://mathworld.wolfram.com>
2. <http://www.aanalyzemath.com/calculus>

COURSE OUTCOME (CO)

CO 1: Learn Set Theory.

CO 2: Compute Algebra.

CO 3: Compute Permutation and Combination.

CO 4: Learn Calculus.

CO 5: Compute Matrices.

Subject Name: Business Communication
Subject Code: BGE-CSC02

Year: I
Semester: I

UNIT I: Communication

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

UNIT II: Business Letters

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

UNIT III: Correspondence

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT IV: Reports and Meetings

Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT V: Forms of Communication

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

Recommended Texts

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

E- RESOURCES

www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chorn.com

COURSE OUTCOME (CO)

- CO 1:** Understand Concept of Communication.
CO 2: Learn Kinds of Business letters.
CO 3: Understand Kinds of Correspondence.
CO 4: Learn Report Writing.
CO 5: Understand Modern forms of Communication.

Subject Name: Business and Office Applications
Subject Code: SNE1A (Theory) & SNE2A (Lab)

Year: I
Semester: I, II

Unit I:

Word Processor: Introduction- Features – Ms Word – Components – Create, Open and Save Ms Word Documents, Navigation and Selection Ms Word – Editing Documents – Printing Documents, Formatting.

Unit II:

Word Processor: Advance Formatting Techniques: Alignment – Job Settings – Creating Tables – Working with Views, Mail-Merging – Find and Replace – Spell-Check – Auto Text – Bookmarks – Header and Footer – Word Tools.

Unit III:

Spreadsheet: Introduction – Concept – Excel – Features – Entering and Editing Data – Addressing Techniques – Simple Formulate and Functions – Formatting Cells – Aligning Cells – Copying and Linking Cells and Spreadsheets.

Unit IV:

Working with Fill Methods: Data Analysis – Charts – Types of Charts – Converting Data to Charts – Marco – Forms – Pivot Table – Goal Seek – Auditing, Sorting – Freezing Panes – Inserting Objects and Pictures.

Unit V:

Ms Power Point: Introduction to Power Point – Features – Understanding Slide Types – Creating and Viewing Slides – Applying Special Objects – Including Objects and Pictures – Adding Navigation Buttons – Slide Transmission - Animation Effects – Timing.

COURSE OUTCOME (CO)

CO 1: Understand and Apply Ms Word Tools.

CO 2: Learn and Compute Mail-Merge.

CO 3: Learn Various Tools of Ms Excel.

CO 4: Learn Converting of Data to Charts and Inserting of Pictures.

CO 5: Understand the Features of Power Point and Apply its Features in Preparation.

Subject Name: Advanced Financial Accounting
Subject Code: BGE-CSC03

Year: I
Semester: II

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for financial reporting

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

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

SUGGESTED READINGS:

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

WEB REFERENCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

COURSE OUTCOME (CO)

CO 1: Compute Branch Accounts.

CO 2: Compute Departmental Accounts.

CO 3: Compute Admission, Retirement and Death of a partner.

CO 4: Compute Dissolution and Insolvency of a partnership firm.

CO 5: Learn Accounting Standards.

Subject Name: Principles of Management
Subject Code: BGE-CSC04

Year: I
Semester: II

Unit I: Introduction

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

Unit II: Planning

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

Unit III: Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types – Procedures – Forecasting.

Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralisation Vs Decentralisation- Leadership & Communication

Unit V: Direction Co-ordination & Control

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

REFERENCE BOOKS:

1. Tripathi, P.C & Reddy, P.N. Principles of Managements, Tata Mc Graw Hill, New Delhi.
2. Weihrich and Koontz, Management-A Global Perspective.
3. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
4. Jayasankar, J. Business Management, Margham Publication, Chennai.
5. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

WEB RESOURCE:

1. www.wisdomjobs.com
2. www.aima.in
3. www.clep.collegeboard.org

COURSE OUTCOME (CO)

CO 1: Understand the concepts of Management.

CO 2: Learn Types of Planning and Decision Making.

CO 3: Understand Departmentalisation and Organisation Structure.

CO 4: Understand the importance of Delegation & Decentralisation.

CO 5: Learn Co-ordination and Control.

Subject Name: Business Mathematics–II
Subject Code: BAF-DSA2A

Year: I
Semester: II

UNIT – I

Plane Analytical Geometry: - Cartesian coordinate system: Length of a Line Segment – Section Formulae (Ratio) – Gradient of a Straight Line – Equations of a Straight Line

UNIT – II

Arithmetic, Geometric and Harmonic Progressions

UNIT – III

Integral Calculus: Integration, Meaning and Rules of Integration – Integration by Substitution and by Parts – Indefinite and Definite Integration – Application in Business (Trigonometric Functions to be excluded)

UNIT – IV

Interpolation: Binomial, Newton and Lagrange's Method

UNIT – V

Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

REFERENCE BOOK:

1. Business Mathematics – P.R. Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – A.P. Varma
5. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked

E-RESOURCES

1. <http://mathworld.wolfram.com>
2. <http://www.univie.ac.at/future.media/moe/galerie.html>

COURSE OUTCOME (CO)

CO 1: Understand Analytical Geometry.

CO 2: Understand Harmonic Progressions.

CO 3: Compute Integral Calculus.

CO 4: Compute Interpolation.

CO 5: Compute Matrices.

Subject Name: Financial Analytics and Control
Subject Code: BAF-DSA2AB

Year: I
Semester: II

UNIT I: Information Systems and Data Governance

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

UNIT II: Technology-Enabled Finance Transformation and Data Analytics

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

UNIT III: Cost Measurement Concepts

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

UNIT IV: Supply Chain Management and Business Process Improvement

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

UNIT V: Internal Controls

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

RECOMMEDED TEXT BOOKS:

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

REFERENCE BOOKS:

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
2. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
3. Core Concepts of Accounting Information Systems; Mark Simkin; Wiley
4. Accounting Information Systems, George Bodnar, and William Hopwood; Pearson

COURSE OUTCOME (CO)

CO 1: Understand Accounting information systems.

CO 2: Learn technology-enabled finance transformation and data visualization.

CO 3: Understand different types of costs.

CO 4: Understand supply chain management and business process improvement.

CO 5: Understand Corporate governance.

Subject Name: Corporate Accounting
Subject Code: CPG3A

Year: II
Semester: III

Unit I: Share Capital

Issue of Shares – Types of Shares – Forfeiture of Shares – Reissue of Shares – Underwriting of Shares – Stock Split – Meaning of Redemption – Redemption of Preference Shares.

Unit II: Debentures & Acquisition of Business

Meaning – Types of Debentures – Issue – Underwriting of Debentures – Redemption of Debentures. Acquisition of Business – Meaning – Profit Prior to Incorporation.

Unit III: Final Accounts

Final Accounts – Preparation of P&L A\C and Balance Sheet – Managerial Remuneration – Calculation and Legal Provisions.

Unit IV: Valuation of Shares and Goodwill

Valuation of Shares and Goodwill – Meaning – Methods of Valuation of Shares and Goodwill.

Unit V: Alteration of Share Capital

Meaning – Internal Reconstruction – Reduction of Share Capital.

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

Suggested Readings:

1. Gupta, R.L & Radhaswamy M, Advanced Accounts, Sulthan Chand.
2. Jain S.P & Narang N.L, Advanced Accounting, Kalyani Publishers.
3. Reddy. T .S & Murthy. A, Corporate Accounting, Margham Publications.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co.

COURSE OUTCOME (CO)

CO 1: Understand Shares and its Types.

CO 2: Compute Debentures, Acquisition of Business and Profit Prior to Incorporation.

CO 3: Compute Final Accounts.

CO 4: Analyse Valuation of Shares and Goodwill.

CO 5: Understand Internal Reconstruction.

Subject Name: Business Laws
Subject Code: CPG3B

Year: II
Semester: III

Unit I: Formation of Contract

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

Unit II: Offer, Acceptance and Consideration

Offer – Definition – Forms of Offer – Requirements of a Valid Offer. Acceptance – Meaning – Legal Rules as to a Valid Acceptance. Consideration – Definition – Types – Essentials.

Unit III: Other Elements of Valid Contract

Capacity of Parties – Definition – Persons Competent to Contract. Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake. Legality of Object – Void Agreements – Unlawful Agreements.

Unit IV: Performance of Contract

Performance of Contract – Actual Performance – Attempted Performance – Tender. Quasi Contract – Definition and Essentials. Discharge of Contract – Modes of Discharge – Breach of Contract – Remedies Available for Breach of Contract.

Unit V: Sale of Goods Act

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods – Unpaid Seller – Definition – Rights of an Unpaid Seller.

Suggested Readings:

1. Kapoor N.D, Business Laws, Sulthan Chand & Sons.
2. Sreenivasan M.R, Business Laws, Margham Publications.
3. Dhandapani M.V, Business Laws, Sulthan Chand & Sons.
4. Badre Alam S & Saranavel P, Mercantile Law
5. Pillai R.S.N & Chand S, Business Law, S Chand & Co.
6. Ramaswamy K.N, Business Law, S Chand & Co.
7. Shukla M.C, Business Law, S Chand & Co
8. Balachandran V & Thothadri S, Business Law, Vijay Nicole Imprints Pvt. Ltd.

COURSE OUTCOME (CO)

CO 1: Understand the Concept of Contract and Elements of Valid Contract

CO 2: Learn the Legal Rules Regarding Offer, Acceptance and Consideration of Contract.

CO 3: Understand the Performances of Contract, Breach of Contract and the Remedies.

CO 4: Learn and Remember the Rules and Regulations of Sale of Goods Act.

CO 5: Understand and Remember the Rights and Duties of the Buyer and Unpaid Seller.

Unit I: Introduction to Banking

History of Banking – Components of Indian Banking – Indian Banking System – Phases of Development – Banking Structure in India – Payment Banks and Small Banks – Commercial Banking – Definition – Classification of Banks. Banking System – Universal Banking – Commercial Banking – Functions – Role of Banks in Economic Development. Central Banking - Definition – Need – Principles – Central Banking Vs Commercial Banking – Functions of Central Bank.

Unit II: RBI

Establishment – Objective – Legal Frame Work – Functions – SBI – Origin and History – Establishment – Indian Subsidiaries – Foreign Subsidiaries – Non-Banking – Subsidiaries – Personal Banking – International Banking – Trade Financing – Correspondent Banking. Co-Operative Banks – Meaning and Definition – Features - Co-Operative Banks Vs Commercial Banks – Structure.

Unit III: E-Banking

Meaning – Services – E-Banking and Financial Services – Initiatives – Opportunities – Internet Banking – Meaning – Internet Banking Vs Traditional Banking – Services – Drawbacks – Frauds in Internet Banking. Mobile Banking – Meaning – Features – Services – Security Issues – Electronic Mobile Wallets. ATM – Evolution – Concept – Features – Types – Mechanism – Functions. Electronic Money - Meaning – Categories – Merits of E-Money – Electronic Funds Transfer (EFT) system – Meaning – Steps – Benefits.

Unit IV: Bank Account

Opening – Types of Accounts – FDR – Steps in Opening Accounts – Savings Vs Current Account – ‘Donatio Mortis Causa’ – Passbook – Bank Customer Relationship – Special Types of Customers – KYC Norms. Bank Lending – Sources – Bank Lending Principles – Forms of Lending – Loan Evaluation Process – Securities of Lending – Factors Influencing Bank Lending – Negotiable Instruments – Meaning – Characteristics – Types. Crossing – Definition – Objectives – Crossing and Negotiability – Consequences of Crossing.

Unit V: Endorsement

Meaning – Components – Kinds of Endorsements – Cheques Payable to Fictitious Persons – Endorsement by Legal Representatives – Negotiation Back – Effect of Endorsement – Rules Regarding Endorsement – Paying Banker – Bankers Duty – Dishonoring of Cheque – Discharge of Paying Banker – Payment of a Crossed Cheque – Material Alteration – Statutory Protection Under Section 85 – Refusal of Cheque Payment – Collecting Banker – Statutory Protection Under Section 131 – Collecting Banker’s Duty – RBI Instructions – Paying Banker Vs Collecting Banker – Customer Grievances – Grievances Redressal – Banking Ombudsman.

Suggested Readings:

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publications.
2. Clifford Gomez, Banking and Finance, Theory, Law and Practice, Jain Book Agency.
3. Gupta R.K, Banking Law and Practice, Jain Book Agency.
4. Sundaram & Varshney, Banking Theory, Law and Practice, Sulthan Chand Co.
5. Maheswari S.N, Banking Law, Theory and Practice, Kalyani Publications.
6. Santhanam B, Banking Theory, Law and Practice, Maragam Publications.

COURSE OUTCOME (CO)

CO 1: Understand Banking Structure and its Functions

CO 2: Learn Functions of RBI, Co-operative Banks and Commercial Banks

CO 3: Understand E-Banking and Financial Services

CO 4: Understand Types of Bank Accounts, Loans and Negotiable Instruments

CO 5: Learn Paying Banker Vs Collecting Banker

Subject Name: Entrepreneurial Development
Subject Code: CPG3D

Year: II
Semester: III

Unit I: Concept of Entrepreneurship

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors Influencing Entrepreneurship – Functions of Entrepreneurs.

Unit II: Entrepreneurial Development Agencies

Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organizations – Small Industries Service Institute. All India Financial Institution. SIPCOT and its Objectives . MSME Sector and its Coverage – Objectives of Ministry of MSME . Role and Functions of MICRO Small and Medium Enterprises – Development Organization (MSME – DO) – Objectives of SIDCO – Functions of Tamil Nadu SIDCO – IRBI and its Role . NABARD and its Role in the Rural Development of India – Introduction to Micro Units Development Refinance Agencies (MUDRA).

UNIT III: Project Management

Business Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Marketing, Finance, Technology & Legal Formalities – Preparation of Project Report – Tools of Appraisal.

Unit IV: Entrepreneurial Development Programmes

Entrepreneurial Development Programmes (EDP) – Role, Relevance and Achievements – Role of Government in Organizing EDPs – Critical Evaluation.

Unit V: Economic Development and Entrepreneurial Growth

Role of Entrepreneur in Economic Growth – Strategic Approaches in The Changing Economic Scenario for Small Scale Entrepreneurs – Networking, Niche Play, Geographic Concentration, Franchising/Dealership – Development of Women Entrepreneurship – Self-Help Groups and Empowerment of Women in India – Financing SHG and Their Role in Micro Financing. Financial Inclusion and its Penetration in India – Challenges and Government Role in Financial Inclusion – Pradhan Mantra Jan-Dhan Yojana – Six pillars of its Mission Objectives.

Suggested Readings:

1. Saravanavel P, Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House.
2. Tulsian P.C & Vishal Pandey, Business Organisation and Management, Pearson Education India.
3. Janakiram B and Rizwana M, Entrepreneurial Development, Text and Cases, Excel Books India.
4. Arun Mittal & Gupta S.L - Entrepreneurial Development, International Book House Pvt. Ltd.
5. Anil Kumar S, Poornima S, Abraham K, Jayashree K - Entrepreneurial Development, New age International (P) Ltd.
6. Gupta C.B and Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints.

COURSE OUTCOME (CO)

CO 1: Learn the Qualities and Classification of Entrepreneurship.

CO 2: Learn Entrepreneurial Development Institutions.

CO 3: Understand Feasibility Study, Project Report & Tools of Appraisal.

CO 4: Learn Entrepreneurial Development Program, its role and achievements.

CO 5: Understand Economic Development and Entrepreneurial growth and Provisions of Women Entrepreneurship.

Subject Name: Indian Economy-I
Subject Code: CDG3A

Year: II
Semester: III

Unit I:

Economic Growth and Economic Development, Features of a Developing Economy – Indicators of Economic Development.

Unit II:

National Income – Trends – Structural Changes – Regional Development Disparities.

Unit III:

Major Problems of Indian Economy – Poverty and Inequality – Unemployment – Population.

Unit IV:

India's Planned Economy – Objectives Strategies – Financing, Achievements and Failures.

Unit V:

Infrastructure for Development – Transport, Communication, Power, Irrigation. Social Infrastructure – Education, Primary Health.

Suggested Readings:

1. Indian Economy – I.C.Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Rudder Datt and K.P.M Sundharam
4. Indian Economy – Problem of Development and Planning, A.N. Agarwal.

COURSE OUTCOME (CO)

CO 1: Understand the Factors Determining Economic development.

CO 2: Learn and Remember the Concept and Trends of National Income.

CO 3: Understand Poverty, Inequality, Population and Unemployment.

CO 4: Understand 1 to 12th Five Year Planning in India

CO 5: Understand Various Social and Physical Infrastructures and its Problems.

Subject Name: Advanced Corporate Accounting
Subject Code: CPG4A

Year: II
Semester: IV

Unit I: Company Accounts

Amalgamation, Absorption and External Reconstruction of Companies.

Unit II: Holding Company

Holding Company – Subsidiary Company – Meaning – Preparation of Consolidated Final Statement of Accounts – Treatment of Dividend. (Inter – Company Owing Excluded).

Unit III: Banking Company & Insurance Company

Preparation of Final Accounts of Banking Insurance Companies.

Unit IV: Liquidation

Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator's Remuneration.

Unit V:

Accounting for Price Level Changes: Accounting for Price Level Changes – Human Resources Accounting – Computerised Accounting Meaning.

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

Suggested Readings:

1. Gupta, R.L & Radhaswamy M, Advanced Accounts, Sulthan Chand.
2. Jain S.P & Narang N.L, Advanced Accounting, Kalyani Publishers.
3. Reddy. T .S & Murthy. A, Corporate Accounting, Margham Publications.
4. Shukla M.C & Grewal J.S & Gupta, Advanced Accounting, S. Chand & Company.

COURSE OUTCOME (CO)

CO 1: Learn Amalgamation, Absorption & External Reconstruction.

CO 2: Compute Consolidated Final Statement of Accounts of Holding Company.

CO 3: Compute Bank Accounts and Insurance Accounts.

CO 4: Compute Liquidator's final statement.

CO 5: Compute Human Resource Accounting, Capital and Revenue Profit.

Subject Name: Financial Services
Subject Code: CPG4B

Year: II
Semester: IV

Unit I: Introduction

Financial Services – Concept – Objectives – Functions – Characteristics - Financial Services Market – Concept – Constituents – Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment – The Forces – Players in Financial Market – Interest Rate Determination – Macro Economic Aggregates in India.

Unit II: Merchant Banking and Public Issue Management

Definition – Functions – Merchant Bankers Code of Conduct - Public Issue Management – Concept – Functions – Categories of Securities Issue – Mechanics of Public Issue Management – Issue Manager – Role of Issue Manager – Marketing of Issue – New Issues Market Vs Secondary Market – Underwriting – Types – Benefits Functions.

Unit III: Money Market and Stock Exchange

Characteristics – Functions – Indian Capital Market – Constituents of Indian Capital Market – New Financial Institutions and Instruments – Investor Protection – Stock Exchange – Function – Services – Features – Role – Stock Exchange Traders – Regulations of Stock Exchange – Depository – SEBI – Functions and Working.

Unit IV: Leasing

Characteristics – Types – Participants – Myths about Leasing – Hire Purchase – Lease Financing Vs Hire Purchase Financing – Factoring – Mechanism – Functions of a Factor – Factoring – Players – Types – Operational Profile of Indian Factors – Operational Problems in Indian Factoring – Factoring Vs Bills Discounting – Consumer Finance – Mechanics – Sources – Modes Demand for Consumer Finance – Factors – Consumer Finance Insurance .

Unit V: Venture Capital

Origin and Growth of Venture Capital – Investment Nurturing Methods – Mutual Funds – Portfolio Management Process in Mutual Funds – Credit Rating System – Growth Factors – Credit Rating Process – Global and Domestic Credit Rating Agencies – Principles of Insurance – Life and Non-Life Insurance – IRDA – Powers – Pension Fund – Objectives – Functions – Features – Types – Chilean Model – Pension Investment Policy – Pension Financing.

Suggested Readings:

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints.
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services.
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage Publications.
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency.
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd.
7. Santhanam, Financial Services, Margam Publications.

COURSE OUTCOME (CO)

CO 1: Understand Functions, Types and Players in Financial Services.

CO 2: Learn Merchant Bank and New Issue Market vs. Secondary Market.

CO 3: Understand Indian Capital Market

CO 4: Understand Leasing, Hire purchase, Factoring and Consumer Finance.

CO 5: Learn Venture Capital, Mutual Funds and its Types.

Subject Name: Principles of Management
Subject Code: CPG4C

Year: II
Semester: IV

Unit I: Introduction

Definition – Importance – Nature and Scope of Management – Process of Management – Role and Functions of Managers – Levels of Management – Scientific Management – Contributions to Management by Different Schools of Thought.

Unit II: Planning

Nature – Importance – Types of Planning – Steps in Planning – Objectives of Planning – Policies – Decision Making Process – Types of Decisions.

Unit III: Organization

Meaning and Types of Organization – Principles – Formal and Informal Organization – Organization Structure – Span of Control – Departmentalization – Basis – Meaning and Importance of Departmentalization. Policies – Meaning and Types – Procedures – Forecasting.

Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference Between Authority and Responsibility – Delegation of Authority – Meaning – Principles and Importance – Centralization Vs Decentralization.

Unit V: Direction Co-Ordination & Control

Direction – Nature – Purpose – Co-Ordination – Need – Types and Techniques – Requisites for Excellent Co-Ordination. Controlling – Meaning – Importance – Control Process.

Suggested Readings:

1. Gupta, C.B, Management Theory & Practice, Sulthan Chand & Sons.
2. Prasad L.M, Principles & Practice of Management, Sulthan Chand & Sons.
3. Tripathi P.C & Reddy P.N, Principles of Management, Tata Mc Graw Hill.
4. Wehrich and Koontz, Management – A Global Perspective.
5. Premavathy N, Principals of Management, Sri Vishnu Publications.
6. Jayasankar J, Business Management, Margham Publication.
7. Sundar K, Principles of Management, Vijay Nicole Imprints Pvt. Ltd.

COURSE OUTCOME (CO)

CO 1: Understand Nature and Scope of Management

CO 2: Learn Types of Planning and Decision Making.

CO 3: Understand Departmentalisation and Organisation Structure.

CO 4: Understand the importance of Delegation & Decentralisation.

CO 5: Learn Co-Ordination and Control.

Subject Name: Business Communication
Subject Code: CPG4D

Year: II
Semester: IV

Unit I: Communication

Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication – Business Letters – Layout.

Unit II: Business Letters

Meaning – Types of Business Letters – Application for a Situation – Interview – Appointment Letter – Acknowledgment – Promotion – Enquires - Reply Letter to Enquires – Orders – Sales Letter – Circular Letter – Complaint Letters.

Unit III: Correspondence

Bank Correspondence – Insurance Correspondence - Agency Correspondence – Correspondence with Share Holders & Directors.

Unit IV: Reports and Meetings

Reports – Meaning – Writing of Reports – Meetings – Agenda – Minutes – Memorandum – Office Order – Circular Notes .

Unit V: Forms of Communication

Modern Forms – Fax – E-Mail – Video Conference – Internet – Websites – Uses of The Various Forms of Communication.

Suggested Readings:

1. Rajendra Paul & Korlahalli, J.S, Essentials of Business Communication, Sultan Chand & Sons.
2. Shirley Taylor, Communication for Business, Pearson Publications.
3. Bovee, Thill, Schatzman, Business Communication Today – Pearson Education Private Ltd.
4. Penrose, Rasbery, Myers, Advanced Business Communication.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd.
6. Mary Ellen Guffey, Business Communication – Process and Product, International Thomson Publishing, Ohio.
7. Sundar K.A, Business Communication, Vijay Nicole Imprints Pvt. Ltd.

COURSE OUTCOME (CO)

CO 1: Understand Concept of Communication

CO 2: Learn Kinds of Business letters

CO 3: Understand Kinds of Correspondence

CO 4: Learn Report Writing

CO 5: Understand Modern forms of Communication and its Barriers.

Subject Name: Indian Economy - II
Subject Code: CDG4A

Year: II
Semester: IV

Unit I:

Agriculture – Contribution to Economic Development, Green Revolution, Agriculture Productivity; Land Reforms,; Sources of Farm Credit; - Food Subsidy and Public Distribution System.

Unit II:

Industry - Role of Industries in Economic Development; - Industrial Development under the Planning Regime. New Economic Policy 1991. Role of Public Sector and Restructuring the Public Sectors. Role of Small Scale Industries in Economic Development.

Unit III:

Foreign Trade: Composition, Direction and EXIM Policy.

Unit IV:

Public Finance: Fiscal Policy – Components, Fiscal Policy in the Liberated Era.

Unit V:

Information Technology (IT) Industry – Information Technology and Knowledge Economy – Growth and Present Stage of IT Industry in India – Future Prospects of IT Industry.

Suggested Readings:

1. Indian Economy – I.C.Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Rudder Datt and K.P.M Sundharam
4. Indian Economy – Problem of Development and Planning, A.N. Agarwal.
5. Indian Economy – Its Development Experience – S.K. Misra and V.K.Puri.
6. Indian Economy – 2008 58th Editions by Rudder Datt and KPM. Sundram P. xiv – Part – IV Indian Industries 37th Chapter pp 643-655.”

COURSE OUTCOME (CO)

CO 1: Learn Agricultural and Land Reforms

CO 2: Learn Small Scale, Large Scale and Cottage Industries.

CO 3: Understand Foreign Trade and EXIM policy.

CO 4: Learn Fiscal Policies and its Components.

CO 5: Understand Prospects of IT industries and its policies.

Subject: Environmental Studies
Subject code: ENV4A

Year: II
Semester: IV

UNIT I: Multidisciplinary nature of environmental studies; Scope and importance; concept of sustainability and sustainable development.

UNIT II: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession,
Case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT III: Land resources and land use change: Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over – exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter – state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT IV: Levels of biological diversity: genetics, species and ecosystem diversity, Bio graphic zones of India: Biodiversity patterns and global biodiversity hot spots India as a mega- biodiversity nation, Endangered and endemic species of India. Threats to biodiversity: Habit at loss, poaching of wild life conflicts, man- wildlife conflicts, biological invasions; Conservations of bio diversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and bio diversity services: Ecological, economic, social, ethical, aesthetic and informational value.

UNIT V: Environmental pollution: types, causes, effects and controls: Air, water, soil and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

UNIT VI: Environmental policies and practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment laws: Environment protection Act, Air (prevention & control of pollution) Act; water (prevention & control of pollution) Act; Wild life protection Act; Forest conservation Act. International agreements: Montreal and Kyoto protocols and convention on biological diversity (CBD). Nature reserves, tribal populations and rights, and human wild life conflicts in India context.

UNIT VII: Human communities and the environment: Human population, population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies. Disaster management: floods, earthquake, cyclone and landslides. Environmental movements: chipko, silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi)

UNIT VIII:

Visit to an area to document environmental assets: rivers / forest/ flora / fauna etc. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystem – pond, river, Delhi Ridge etc.

Suggested Readings:

1. Carson R 2002 Silent Spring Houghton Mifflin Harcourt
2. Gadgil M. & Guha R. 1993. This Fissured land: An Ecological History of India. Univ. of California Press.
3. Gleeson B and Low N (eds.) 1999. Global Ethics and Environment, London Routledge.
4. Gleick P.H 1993. Water Crisis. Pacific Institute for Studies in Dev., Environment and Security. Stock Holm Env. Institute, Oxford Univ. Press.

COURSE OUTCOME

CO 1: Discuss Scope and importance of EVS.

CO 2: Create Public Awareness on environmental issues.

CO 3: Explain Structure and functions of ecosystem.

CO 4: Enumerate Renewable and non-renewable natural resources.

CO 5: Describe Biodiversity, environmental pollution, environmental policies and practices.

CO 6: Explain Link between human communities and the environment.

Subject Name: Practical Auditing
Subject Code: CPG5A

Year: III
Semester: V

Unit I: Introduction

Meaning and Definition of Auditing – Distinction Between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audit – Audit Planning – Meaning – Audit Programme – Meaning – Objectives and Contents – Audit Notebook – Contents, Usefulness of Audit Notebook – Audit Working Papers – Meaning, Ownership and Custody – Test Checking and Routine Checking – Meaning, Internal Control – Meaning – Definition – Objectives – Technique for Evaluation of Internal Control System, Internal Check – Meaning – Objectives – Difference Between Internal Control Check and Internal Audit.

Unit II: Vouching and Verification

Vouching – Meaning and Definitions – Objectives – Trading Transactions – Audit of Ledger – Scrutinizing of Ledgers – Vouching of Cash Receipts and Payments – Vouching of Outstanding Assets and Liabilities – Verification – Meaning – Objectives and Process – Valuation of Assets and Liabilities – Distinction between Verification and Verification.

Unit III: Audit and Accounting Standards

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

Unit IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualification – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors – Audit Report – Preparation and Presentation. Auditors Responsibilities and Liabilities towards Share Holders, Board and Audit Committee. Restriction and Other Service.

Unit V: Recent Trends in Auditing

EDP Audit – Meaning – Division of Auditing in EDP Environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit Around with the Computers – Procedure of Audit under EDP System.

Suggested Readings:

1. Auditing, D.P Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.
3. Practical Auditing, B.N Tandom, Sultan Chand and Co.
4. Contemporary Auditing, Kamal Gupta, Tata Mc Graw Hill.
5. Practical Auditing, Dinkar Pagare, Sultan Chand and Co.
6. Sundar K & Paari K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd.

COURSE OUTCOME (CO)

CO 1: Understand Concept of Auditing.

CO 2: Learn Cash Vouching, and Verification of Assets & Liabilities.

CO 3: Understand Different types of Audit and Auditor's Responsibility in it.

CO 4: Learn Appointment of Auditor, their Rights and Duties.

CO 5: Learn Auditing in EDP Environment.

Subject Name: Elements of Cost Accounting
Subject Code: CPG5B

Year: III
Semester: V

Unit I: Cost Accounting

Definition – Nature and Scope – Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Cost – Cost Centre – Profit Centre.

Unit II: Cost Sheet

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

Unit III: Material Costing

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

Unit IV: Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments – Idle Time – Overtime – Labour Turnover – Meaning , Causes and Measurement.

Unit V: Overheads Costing

Overheads – Definition- Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorbption of Overheads – Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

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

Suggested Readings:

1. Jain S.P & Narang K.L, Cost Accounting, Kalyani Publishers.
2. Khanna B.S, Pandey I.M – Ahuja, G.K and Arora M.N, Pratical Costing, S Chand & Sons.
3. Murthy. A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd.
4. Reddy T.S and Hariprasad Reddy Y, Cost Accounting, Margam Publications.
5. Pasad N.K and Prasad V.K, Cost Accounting, Book Syndicate.
6. Saxena and Vashist, Cost Accounting, Sultan Chand and Sons.

COURSE OUTCOME (CO)

CO 1: Understand Principles and Classification of Cost

CO 2: Compute Cost Sheet and Reconciliation of Financial and Cost accounts.

CO 3: Compute Material Issue, Control and Stock Maintenance.

CO 4: Compute Wage Payment and Incentives.

CO 5: Learn Different Methods to Apport Overheads.

Subject Name: Income Tax Law and Practice - I
Subject Code: CPG5C

Year: III
Semester: V

Unit I: Introduction

Meaning of Income – Features of Income Tax – Types – Important Definitions under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Income Exempt from Tax.

Unit II: Income from Salary

Definition – Allowances – Valuation of Perquisites – Deductions from Salary – Gratuity – Pension – Computation of Pension – Leave Salary – Profits in Lieu of Salary – Provident Funds – Deductions Under Sec.80.

Unit III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

Unit IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses – General Deductions – Provisions Relating to Depreciation – Deemed Business Profits – Undisclosed Incomes – Investments – Compulsory Maintenance of Books and Accounts – Audit of Account of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.

Unit V: E-Filing & Submission of Returns

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

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

Suggested Readings:

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

COURSE OUTCOME (CO)

CO 1: Understand Income tax and Residential status

CO 2: Compute Income under the Head Salary

CO 3: Compute Income from House Property

CO 4: Compute Profits and Gains from Business or Profession

CO 5: Learn E- filling and Submission of Returns.

Subject Name: Financial Management
Subject Code: CPG5D

Year: III
Semester: V

Unit I: Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance – Importance of Finance – Sources of Finance – Role of Financial Manager in Financial Management.

Unit II: Capital Structure

Meaning – Factors Affecting Capital Structure – Planning – Theories of Capital Structure – Determining Debt Equity Proportion – Leverage Concept.

Unit III: Cost of Capital

Definition – Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC).

Unit IV: Dividend

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models – Walter's Model – Gordon's Model – MM Model – Hypothesis Model.

Unit V: Working Capital

Working Capital – Meaning and Importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital Requirements – Working Capital Operating Cycle.

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

Suggested Readings:

1. I.M Pandey, Financial Management, Vikas Publishing House.
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications.
3. S.N Maheswari, Financial Management, Sultan Chand & Sons.
4. Y Khan and Jain, Financial Management, Sultan Chand & Sons.
5. P. Periyasamy, Financial Management, Vijay Nicole Imprints Pvt. Ltd.
6. Murthy A, Financial Management, Margam Publications.

COURSE OUTCOME (CO)

- CO 1:** Understand Foundation Concepts of Financial Management
CO 2: Learn Theories of Capital Structure and Compute Leverages
CO 3: Compute Cost of Capital.
CO 4: Understand Dividend Policies.
CO 5: Learn Working Capital and its Operating Cycle.

Subject Name: Portfolio Management
Subject Code: CVG5A

Year: III
Semester: II

Unit I: Introduction

Portfolio – Meaning – Objectives – Terms Relating to Portfolio – Securities – Risk – Return – Introduction to Portfolio Management – Role of Portfolio Managers.

Unit II: Value of Money

Time Value – Computation of Present Value Interest Factor (PVIF) – Future Value Interest Factor (FVIF) - Present Value Interest Factor at an Annuity (PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems Relating to it.

Unit III: Portfolio Analysis

Planning – Selection – Evaluation – Revision – Various Steps Involved in Portfolio Development – Theories Relating to Portfolio Analysis.

Unit IV: Risk & Return

Interpretation of Risk and Return – Mean – Variance and Analysis – B (Beta) Measures. Portfolio Diversification – Bond Valuation.

Unit V: Need and Importance of Portfolio Management

Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures – Options – Swaps – SEBI Regulations Relating to Portfolio Operations.

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

Suggested Readings:

1. Francis – Management of Investments, McGraw Hill Publications.
2. V.K Bhalla – Investment Management, S. Chand & Co.
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints Pvt. Ltd.
4. Fisher and Jordand Security Analysis and Portfolio Management, Prentice Hall.
5. Punithaathi Pandian - Security Analysis and Portfolio Management, Vikas Publishing House.

COURSE OUTCOME (CO)

CO 1: Understand Portfolio Management.

CO 2: Compute Present and Future value Interest Factor.

CO 3: Learn Theories of Portfolio Analysis.

CO 4: Analyse Risk and Return.

CO 5: Learn SEBI Regulations of Portfolio Operations.

Subject Name: Value Education
Subject Code: VAE5Q

Year: III
Semester: V

Unit – I:

Value education – its purpose and significance in the present world- Value system – the role of culture and civilization-Holistic Living-Balancing the outer and inner- Body, Mind and intellectual level-Duties and responsibilities.

Unit – II:

Salient values for life- Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity and inclusiveness, Self-esteem and Self-confidence, punctuality - Time, Task and Resource management- Problem solving and Decision-making skills – Inter personal and Intra personal relationship – Team work – Positive and Creative thinking.

Unit – III:

Human Rights – Universal Declaration of Human rights – Human rights violation -National Integration- Peace and non – violence – Dr. A.P.J kalam’ s ten points for enlightened citizenship – Social values and Welfare of the citizen – The role of media in value building.

Unit – IV:

Environment and Ecological balance – interdependence of wellbeing – living and non – living. The binding of man and nature – Environment conservation and enrichment.

Unit – V:

Social Evils – Corruption, Cybercrime, Terrorism – Alcoholism, Drug addiction, Dowry – Domestic violence – Untouchability – Female infanticide – atrocities against Women – How to tackle them.

Suggested Readings:

1. MG. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K. : Values and ethics for organization: Theory and Practice, Oxford University Press, New Delhi, 1999
3. Satchidananda, M.K. : Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A source book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling publications, new delhi, 1986.
7. Kaul, G.N.: Values and education in independent indian Associated publishers, Mumbai, 1975.
8. NCERT, Education in values, New Delhi, 1992.
9. Swami Budhananda (1983) How to build character A primer: Ramakrishna mission, New delhi.
10. A Cultural heritage of india (4 vols), Bharatiya vidya bhavan, Bombay. (Selected chapters only)
11. For life, for the future : Reserves and Remains – UNESCO Publication.

COURSE OUTCOME

CO 1: Explain basic principles of professional ethics and mass media ethics.

CO 2: Compare leadership, ethical business decisions.

CO 3: Describe value of faith, social awareness and commitment.

CO 4: Analyze Impact of globalization and consumer awareness.

CO 5: Discuss Evolution of human rights and the international law in operation.

Subject Name: Management Accounting
Subject Code: CPG6A

Year: III
Semester: VI

Unit I: Introduction

Management Accounting – Meaning – Scope – Importance – Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

Unit II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

Unit III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

Unit IV: Cash Flow Analysis and Marginal Costing

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statements – Types of Cash Flows – Operating, Financing and Investing Cash Flows. Application of Marginal Costing in Decision Making – Make or Buy – Shutdown or Continue – Exploring New Market.

Unit V: Budgetary Control & Capital Budgeting Control

Budgetary Control – Meaning – Preparation of Various Budgets – Cash Budget – Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control – Meaning of Capital Budgeting – Assessment of Capital Expenditure Through Pay-Back Method, Net Present Value Method and Accounting Rate of Return Method.

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

Suggested Readings:

1. Maheswari S.N, Management Accounting, Sulthan Chand & Sons.
2. Murthy. A & Gurusamy S, Management Accounting Theory and Practice, Vijay Nicole Imprints Pvt. Ltd.
3. Charles T Horngren and Gary Sundem N, Introduction to Management Accounting, Prentice Hall
4. Shrama & Shashi K Gupta, Management Accounting, Kalyani Publishers.
5. Reddy T.S and Hariprasad Reddy Y, Management Accounting, Margam Publications.
6. Hansen – Mowen, Cost Management Accounting and Control, South Western College.

COURSE OUTCOME (CO)

CO 1: Understand Management Accounting concepts.

CO 2: Apply Financial Statement Analysis.

CO 3: Compute Ratio Analysis.

CO 4: Learn Cash Flow Analysis and Marginal costing.

CO 5: Compute Budget.

Subject Name: Advanced Cost Accounting
Subject Code: CPG6B

Year: III
Semester: VI

Unit I: Contract Costing

Definition – Features of Contract Costing – Calculation of Profit on Contract – Cost Plus Contract – Contract Costing Vs Job Costing – Preparation of Contract Account.

Unit II: Process Costing

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

Unit III: Operation Costing

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing – Simple Problems.

Unit IV: Marginal Costing

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

Unit V: Standard Costing

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

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

Suggested Readings:

1. Jain S.P & Narang K.L, Cost Accounting, Kalyani Publishers.
2. Khanna B.S, Pandey I.M – Ahuja, G.K and Arora M.N, Pratical Costing, S Chand & Sons.
3. Murthy. A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd.
4. Reddy T.S and Hariprasad Reddy Y, Cost Accounting, Margam Publications.
5. Pasad N.K and Prasad V.K, Cost Accounting, Book Syndicate.
6. Saxena and Vashist, Cost Accounting, Sulthan Chand and Sons.

COURSE OUTCOME (CO)

- CO 1:** Compute Job and Contract Costing.
CO 2: Compute Process Accounts.
CO 3: Compute Operating Costing.
CO 4: Compute Marginal and Absorption Costing.
CO 5: Compute Standard Costing.

Subject Name: Income Tax Law and Practice - II
Subject Code: CPG6C

Year: III
Semester: VI

Unit I: Income from Capital Gain

Capital Gain – Meaning – Short Term and Long Term Capital Gain – Certain Transactions not Include as Transfer – Cost of Acquisition – Cost of Improvement – Indexation - Capital Gain Under Different Circumstances – Exempted Capital Gains – Computation of Capital Gains.

Unit II: Income from Other Sources

Computation – Grossing Up – Deductions in Computing Income under the Head and other Related Provisions.

Unit III: Clubbing of Incomes and Set-Off/Carry Forward and Set –Off of Losses

Clubbing of Incomes Under Various Situations – Deemed Incomes – Simple Problems on Clubbing of Incomes – Setoff – Carry Forward and Setoff of Losses.

Unit IV: Deductions from Gross Income

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

Unit V: Income Tax Authorities and Procedure of Assessment

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax Officers. Assessment Procedures – Self Assessment – Best Judgment Assessment – Income Escaping Assessment (Re Assessment) – Advance Payment of Tax – Meaning and Due Dates.

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

Suggested Readings:

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

COURSE OUTCOME (CO)

CO 1: Compute Capital Gain.

CO 2: Compute Income from Other Sources.

CO 3: Understand Clubbing of Incomes.

CO 4: Learn Deductions from Gross Income.

CO 5: Understand the Procedure of Assessment.

Subject Name: Working Capital Management
Subject Code: CPG6D

Year: III
Semester: VI

Unit I: Introduction

Working Capital Meaning – Importance of Working Capital Management – Components of Working Capital – Factors Influencing Working Capital Requirements – Estimating Working Capital Management - Working Capital Life Cycle – Role of Finance Manager in Working Capital.

Unit II: Financing Current Assets

Different Approaches to Financing Current Assets – Conservative, Aggressive and Matching Approach – Sources of Finance Committees on Working Capital Finance.

Unit III: Cash Management

Importance – Factors Influencing Cash Balance – Determining Optimum Cash Balance – Cash Budgeting – Controlling and Monitoring Collection and Disbursements.

Unit IV: Receivables Management

Credit Policy Variables – Credit Standards – Credit Period – Cash Discount and Collection Efforts – Credit Evaluation – Control of Receivables.

Unit V: Inventory Management

Need for Inventories and Importance of its Management – Techniques for Managing Inventory – Economic Order Quantity (EOQ) – Stock Levels – Analysis of Investment in Inventory – Selective Inventory Control – ABC, VED and FSN Analysis.

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

Suggested Readings:

1. Hrishikes Battacharya, Working Capital Management Strategies and Techniques, Prentice Hall
2. Joshi R.N, Cash Management, New Age International Publishers.
3. Chitnis K.N, Working Capital Management of Large Industrial Units, Dastane Ramachandra & Co.

COURSE OUTCOME (CO)

- CO 1:** Understand Working capital
CO 2: Learn Sources of Finance Committees.
CO 3: Compute Cash Budget.
CO 4: Understand Credit Evaluation.
CO 5: Learn Inventory Management.

Subject Name: Capital Markets
Subject Code: CVG6A

Year: III
Semester: VI

Unit I: Introduction

Financial Markets – Definition – Role – Functions – Constituents – Financial Instruments – Indian Financial Market – Global Financial Market – Capital Market – Evolution and Growth – Constituents – Capital Market Instruments – Types – Preference Shares – Equity Shares – Non-Voting Equity Shares – Company Fixed Deposits – Warrants – Debentures and Bonds – Global Debt Instruments.

Unit II: Regulation of Indian Capital Market

Regulatory Framework – Committees on Regulatory Framework – SEBI – Objectives – Management – Powers and Functions - Regulatory Role – Investor Protection – Insider Trading – Rationale – Insiders – Insider Information – Connected Persons.

Unit III: Stock Exchange

History – Meaning – Functions – Stock Exchange Vs Commodity Exchange - Stock Exchange Traders – Regulation of Stock Exchange – Steps in Stock Trading – BSE and NSE – World Stock Exchanges – New York, London, Hongkong and Tokyo Stock Exchanges.

Unit IV: Primary Market

Meaning – NIM Vs Secondary Market – Methods of New Issue – Intermediaries in the New Issues Market – SEBI Guidelines on Primary Market – Listing – Agreement – Benefits – Consequences on Non Listing – Under Writing – Definition – Types – Mechanics – Benefits – Book Building – Concept – Characteristic – Process – IPO Including E-IPO – Reverse Book – Building.

Unit V: OTCEI

Concept – Features – Benefits – OTCEI Vs Other Stock Exchanges – Depository Services – Banks Vs Depository – Demat Account – Electronic Settlement of Trade – Role of CDSL and NSDL – Speculation – Online Stock Trading – Debt Market – Types – Role – Price Determination.

Suggested Readings:

1. Gurusamy, Capital Market, Vijay Nicole Imprints.
2. Frank J Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments, Prentice Hall.
3. Moorad Choudhry, Capital Markets Instruments, - Analysis and Valuation, FT Press Publications.
4. Mahesh Kulkarni & Dr. Suhas Kulkarni, Capital Markets and Financial Services, Nirali Publications.
5. Rajesh Chakraborty, Shankar D.E, Capital Markets in India, Sage Publications.

COURSE OUTCOME (CO)

CO 1: Understand Financial Market

CO 2: Learn the regulations of Indian capital market.

CO 3: Understand Stock exchange operations.

CO 4: Understand Primary Market.

CO 5: Understand the role of OTCEI.