



**SRI KANYAKA PARAMESWARI
ARTS & SCIENCE COLLEGE FOR WOMEN**

(Managed by SKPD & Charities)

**“Linguistic (Telugu) Minority Institution
Conferred by the Government of Tamil Nadu”**

Affiliated to University of Madras

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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: CZ21A

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.

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 Empha2sis; 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 COMMUNICATION
Subject Code: CA31B

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.

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.

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.

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: CZ23A

Year: II
Semester: III

UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures - Profit prior to incorporation. Underwriting of Shares & Debentures.

UNIT – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

UNIT –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

UNIT – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

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

TEXT BOOK:

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting- Cengage, New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sultan Chand, New Delhi.

BOOK REFERENCE:

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta, Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy ,A ,Corporate Accounting ,Margham Publications, Chennai.

WEB RESOURCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

COURSE OUTCOME (CO)

CO 1: Understand Shares and its Types.

CO 2: Compute Debentures, Underwriting and Profit Prior to Incorporation.

CO 3: Compute Final Accounts.

CO 4: Analyze Valuation of Shares and Goodwill.

CO 5: Compute Insurance Accounts.

UNIT I: Financial Statements (per US GAAP and IFRS)

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

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

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

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

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

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

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes

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

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

RECOMMENDED TEXT BOOKS:

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

REFERENCE BOOKS:

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield- Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

COURSE OUTCOME (CO)

CO 1: Compute Financial Statements.

CO 2: Understand Revenue Recognition.

CO 3: Compute Inventory Valuation.

CO 4: Understand Valuation of Assets and Liabilities.

CO 5: Learn Stock Split and Stock Options.

UNIT-I: Introduction to Banking

History of Banking- Components of Indian banking -Indian Banking System-Phases of development-Banking structure in India-Payment banks and small banks-Commercial Banking-Definition-Classification of banks. Banking System- Universal banking-Commercial Banking-functions-Role of Banks in Economic Development. Central Banking - Definition –Need-Principles- Central Banking Vs Commercial banking-Functions of Central bank.

UNIT-II: RBI

Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment-Indian subsidiaries-Foreignnsubsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking-Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features-Co-operative banks vsCommercial banks-Structure.-NBFC-Role of NBFC-RBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

UNIT-III: E-Banking

Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking-Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–**Anywhere Banking-Any Time Banking-** Electronic MobileWallets. ATM-Evolution -Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoy chakrevarthy committee 1985- Narasiman Committee I & II-prudential norms capital adequacy norms- classification of assets & provisionary meaning-Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV: Bank Account

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT-V: Endorsement

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person-Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement.Paying banker-Banker’s duty-Dishonoring of Cheques-Dischargeof paying banks-Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman.

TEXT BOOKS

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi
2. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, 2015, Chennai

SUGGESTED READINGS

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai
2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
5. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

E-RESOURCES

www.lawcommissionofindia.nic.in

www.rbi.org

www.bankingombudsman.org

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 Endorsement and Banking Ombudsman.

Subject Name: MARKETING
Subject Code: CZ23D

Year: II
Semester: III

UNIT I

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

UNIT III

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT V

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

COURSE OUTCOME (CO)

CO 1: Understand Marketing and its Functions.

CO 2: Learn Market Segmentation and Consumer Behaviour.

CO 3: Understand Marketing Mix and Product Mix.

CO 4: Understand Channels of Distribution.

CO 5: Learn E-Marketing.

Subject Name: BUSINESS STATISTICS
Subject Code: CZ33A

Year: II
Semester: III

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skewness and Kurtosis- Lorenz Curve

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square(Linear Second Degree And Exponential) Methods- Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control

SUGGESTED READINGS

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition
5. Sharma J K,Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited,2013
6. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International Edition 4th
7. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

COURSE OUTCOME (CO)

CO 1: Describe the Presentation and Tabulation of Data.

CO 2: Evaluate Central Tendencies and Measures of Variations.

CO 3: Determine Correlation and Regression.

CO 4: Calculate Time Series, Measuring Trends and Seasonal Variations.

CO 5: Evaluate Fluctuation in Price and Quantity of Goods and Products using Various Index Numbers.

Subject Name: ADVANCED CORPORATE ACCOUNTING
Subject Code: CZ24A

Year: II
Semester: IV

UNIT I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

UNIT II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

UNIT III: Liquidation

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

UNIT IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

UNIT V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

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

TEXT BOOK:

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

COURSE OUTCOME (CO)

CO 1: Learn Internal Reconstruction.

CO 2: Learn Amalgamation, Absorption & External Reconstruction.

CO 3: Compute Liquidator's final statement.

CO 4: Compute Consolidated Final Statement of Accounts of Holding Company.

CO 5: Compute Bank Accounts.

Subject Name: CORPORATE AND BUSINESS LAW
Subject Code: CA24A

Year: II
Semester: IV

UNIT I:

Indian Contract Act Formation - Nature and Elements of Contract - Classification of Contract - Contract Vs Agreement

UNIT II:

Offer - Definition - Forms of offer - Requirements of Valid Offer. Acceptance - Meaning - Legal Rules as to a valid acceptance. Consideration - Definition - Essentials - Legal Rules relating to consideration - Contracts without consideration.

UNIT III:

Capacity of Parties. Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement - Unlawful agreements - performance of contracts

UNIT IV:

Company - Definition - Characteristics - Lifting of corporate veil - Advantages of Incorporation - Company Law Administration - NCLT & NCLAT - Classification of companies - Formation of a Company - Memorandum and Articles of Association.

UNIT V:

Prospectus - Definition - Registration - Contents - Shelf Prospectus - Misstatement and their consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend - provisions for declaration of dividend - Meetings - Kinds of Company Meetings.

SUGGESTED READINGS

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Kapoor, N.D. Elements of Company Law, Sultan Chand and Sons

E -RESOURCES

www.cramerz.com
www.digitalbusinesslawgroup.com
<http://swcu.libguides.com/buslaw>
<http://libguides.slu.edu/businesslaw>

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 and Misrepresentation.

CO 4: Learn Company Law Administration.

CO 5: Understand Alteration of Share Capital.

Subject Name: WORKING CAPITAL MANAGEMENT
Subject Code: CA24B

Year: II
Semester: IV

UNIT I: Introduction

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

UNIT II: Financing Current Assets

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

UNIT III: Cash Management

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

UNIT IV: Receivables Management

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

UNIT V: Inventory Management

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

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

SUGGESTED READINGS

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

E-RESOURCES

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

COURSE OUTCOME (CO)

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

UNIT – I Introduction

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. **Constitutional Amendments leading to introduction of GST and their importance**

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. **Types of Supplies – Composite and Mixed Supplies –Composition Levy.**

UNIT – III GST Taxation/ Assessment proceedings

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. **Relevance of Cross Empowerments**

UNIT-IV GST Audit

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. **National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues**

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. **Export incentive schemes**

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide Aadhaya Prakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

COURSE OUTCOME (CO)

- CO 1:** Understand Direct and Indirect Tax.
CO 2: Learn GST and its Concepts.
CO 3: Understand Assessment Proceedings under GST.
CO 4: Learn Assessment and Audit under GST.
CO 5: Analyze Collection of Customs duty.

UNIT I: Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features –Need- Scope –Steps- Techniques- Application- Limitations

UNIT II: Linear Programming Problem LPP

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –Advantages- Limitations Formulating LP Model (Simple Problems Only)

UNIT III: Methods of LPP

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method - Problems --Simplex Method for Type of LPP and for Slack Variable Case -Maximization Function -Minimization Function (Simple Problem Only)

UNIT IV: Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems- Features -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

Recommended Texts

1. M. Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S. Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai

SUGGESTED READINGS

1. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi ,2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014 ,Mumbai
3. Gupta Pk And Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
4. Kapoor V.K, Operations Research Techniques For Management,Sultan Chand And Sons, 2012 New Delhi
5. Kanti Swarup,P.K. Gupta Man Mohan ,operation research, Jain book agency, 2014, New Delhi
6. Sarangi, SK Applied operations research and Quantitative methods, Himalayan publishing house 2014, Mumbai.

E- SOURCES:

<http://www.learnaboutor.co.uk/>
<http://www.theorsociety.com/>
www.orcomplete.com/
<http://www.orsi.in/>

COURSE OUTCOME (CO)

- CO1:** Describe Scope, Characteristics of OR models and their formulations.
CO2: Learn LPP Model.
CO3: Learn methods in LPP
CO4 : Evaluate transportation and assignment problem.
CO5: Apply GameTheory to find Saddle Point.

Subject: ENVIRONMENTAL STUDIES

Subject code: ENV4B

Year: II

Semester: IV

Unit 1: Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; concept of sustainability and sustainable development.

Unit 2: Ecosystem

(2 lectures)

- 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 3: Natural Resources: Renewable and Non – renewable Resources

(6 lectures)

- 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 4: Biodiversity and Conservation

(8 lectures)

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic 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: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution

(8 lectures)

- 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

Unit 6: Environmental Policies & Practices

(8 lectures)

- 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 and Control of Pollution) Act; Wildlife 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 Wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment

(7 lectures)

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: floods, earthquake, cyclone and landslides.
- Environmental movements: Chipko, Silent Valley, 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 8: Field Work

(6 lectures)

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

(Equal to 5 Lectures)

Suggested Readings:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8th edition. John Willey & sons.
13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth. New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

COURSE OUTCOME

- CO 1:** Discuss Scope and importance of EVS.
- CO 2:** Explain Structure and functions of ecosystem.
- CO 3:** Enumerate Renewable and non-renewable natural resources.
- CO 4:** Describe Biodiversity, environmental pollution.
- CO 5:** Explain environmental policies and practices.
- CO 6:** Explain Link between human communities and the environment.

Subject Name: ELEMENTS OF COST ACCOUNTING

Subject Code:

Year: III

Semester: V

UNIT I: Introduction of Cost Accounting

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

UNIT – II: Cost sheet and methods of costing

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

UNIT III: Material Costing

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

UNIT IV: Labour Costing

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

UNIT V: Overheads Costing

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

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

RECOMMENDED TEXTS

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy,T.S.and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad,N.K and Prasad,V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons,2014, New Delhi

WEB RESOURCE:

1. www.accountinglectures.com
2. [www.accounting coach.com](http://www.accountingcoach.com)
3. <http://simplestudies.com/accounting-lectures.html>
4. [www.accounting study guide.com](http://www.accountingstudyguide.com)

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 Apportion Overheads.

Subject Name: PRACTICAL AUDITING
Subject Code:

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 Note Book, Contents, Usefulness of Audit Note Book - Audit Working Papers - Meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

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

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and Liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of Auditing in EDP Environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction.

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., New Delhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K & Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt.Ltd. Chennai

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

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 Accounting Standards.

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

CO 5: Learn Auditing in EDP Environment and Green Audit.

UNIT I: Introduction

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

UNIT II: Income from Salary

Definition – Allowances – Valuation of Perquisites – Deductions from Salary – Gratuity – Pension – 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 of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.

UNIT V: E-Filing & Submission of Returns

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

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-filing and Submission of Returns.

Subject Name: FINANCIAL MANAGEMENT

Subject Code:

Year: III

Semester: V

UNIT I: Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing - Role of Financial Manager in Financial Management - Financial Goals - Profit maximization Vs. Wealth maximization – Concept of Time Value of Money - Risk and Return.

UNIT II: Capital Structure and Cost of Capital

Capital Structure – Meaning - Capital Structure Theories - Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

UNIT III: Dividend

Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model - M. M. Model – Hypothesis Model.

UNIT IV: Working Capital

Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle.

UNIT V: Capital Budgeting

Capital Budgeting Process – Cash flow estimation - Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk - Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

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

TEXT BOOK:

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

REFERENCE BOOKS:

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE:

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

COURSE OUTCOME (CO)

CO 1: Understand Concepts of Financial Management.

CO 2: Learn Theories of Capital Structure & Compute Cost of Capital and Leverage.

CO 3: Compute Dividend Policies.

CO 4: Learn Working Capital and its Operating Cycle.

CO 5: Compute Capital Budgeting.

Subject Name: PORTFOLIO MANAGEMENT

Subject Code:

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 & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification – Bond Valuation.

UNIT V: Need and Importance of Portfolio Management

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

www.portfoliomanagement.in
www.sebi.gov.in
www.moneycontrol.com
www.pms.sharekhan.com

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 – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III:

Human Rights – Universal Declaration of Human Rights – Human Rights violations – 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 all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V:

Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

Books for Reference:

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: 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 : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.

COURSE OUTCOME

CO 1: Learn Value System.

CO 2: Learn Salient Values of Life.

CO 3: Describe Human Rights and Social Values.

CO 4: Analyze Environment conservation and enrichment.

CO 5: Discuss Social Evils.

Subject Name: ADVANCED COST ACCOUNTING
Subject Code:

Year: III
Semester: VI

UNIT I: Contract Costing

Definition - Features of Contract costing - Calculation of Profit on Contracts - Cost Plus Contract - Contract Costing Vs job Costing - Preparation of Contract A/c.

UNIT II: Process Costing

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

UNIT III: Operation Costing

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

UNIT IV: Marginal Costing

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

UNIT V: Standard Costing

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

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

Recommended Texts

1. Drury – Management and Cost Accounting with Course Mate

REFERENCE BOOKS:

S.P. Jain and K.L. Narang	Cost Accounting
P.T. Pattanshetty and Dr. Palekar	Cost Accounting
S.P. Iyengar	Cost Accounting
Khanna, Pandey, Ahuja and Arora	Practical Costing
T.S. Reddy and Y. Hari prasad Reddy	Cost Accounting
Saxena and Vashist	Cost Accounting
Hansen/Mowen	Cost management Accounting and Control

COURSE OUTCOME (CO)

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

Subject Name: MANAGEMENT ACCOUNTING

Subject Code:

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: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement - Ascertainment of flow of funds - Technique of preparing funds flow statement - Schedule of Changes in Working Capital - Adjusted Profit and Loss account-Funds Flow Statement - Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNIT V: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

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

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting – CENGAGE New Delhi
2. Drury – Management and Cost Accounting with Course Mate
3. Maheswari, S.N., Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

1. Murthy A and Gurusamy S, Management Accounting - Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

COURSE OUTCOME (CO)

CO 1: Understand Management Accounting concepts.

CO 2: Learn Tools of Financial Statement Analysis.

CO 3: Compute Ratio Analysis.

CO 4: Learn Fund Flow Analysis and Cash Flow Analysis.

CO 5: Compute Budgetary Control and Application of Marginal Costing.

Subject Name: INCOME TAX LAW AND PRACTICE - II
Subject Code:

Year: III
Semester: VI

UNIT I: Income from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as Transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under Different Circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

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

UNIT V: Income Tax Authorities and Procedure of Assessment

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

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: ENTREPRENEURIAL DEVELOPMENT
Subject Code:

Year: III
Semester: VI

UNIT I: Entrepreneurship

Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship - Barriers to entrepreneurship- the entrepreneurial culture - Stages in entrepreneurial process – Women entrepreneurship and economic development - SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level - Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

Meaning of business plan - Business plan process - Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT V: Funding

Sources of Finance - Venture capital - Venture capital process - Business angles - Commercial banks - Government Grants and Schemes.

TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

COURSE OUTCOME (CO)

CO1: Learn Women Entrepreneurship and SHG.

CO2: Understand Business Generating ideas.

CO3: Understand Opportunity identification and product selection.

CO4: Learn Business Plan Process.

CO5: Learn Sources of Funding.

Subject Name: CAPITAL MARKETS

Subject Code:

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 Exchanges - 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 of Non-listing - Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - 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 Markets, Vijay Nicole Imprints, 2014, Chennai.
2. Frank J. Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments Prentice Hall. 2000. New Delhi.
3. Mwend Choudhry, Capital Market Instruments;- Analysis and Valuation, FT Press, 2000
4. Mahesh Kulkarni & Dr Suhas Kulkarni. Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai.
5. Rajesh Chakraborty, Sankar D.E, Capital Markets in India, Sage Publications, 2011, New Delhi

E –RESOURCES:

www.nse.com

xvww.bse.com

wxvw.nsdl.com

www.globalcapitalmarkets.com

wxx'w.mckinsey.com

www.indiacapitalmarkets.in

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: Learn Primary Market.

CO 5: Understand the Role of OTCEI.