



**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

No. 1, Audiappa Street, Chennai - 600 001.



DEPARTMENT OF COMMERCE

B.COM

PROGRAMME OUTCOME (PO)

- PO1:** Equips the students with the various types of accounting techniques and practices.
- PO2:** Prepares the students to develop the managerial and communicative skills to work effectively in Business environment.
- PO3:** Explores the world of Banking, Finance and Taxations.
- PO4:** Enables the students to exploit the opportunities in the avenue of Entrepreneurship.

PROGRAMME SPECIFIC OUTCOME (PSO)

- PSO 1:** Develop in depth knowledge in accounting principles, preparation of company accounts, Cost elements, financial analysis and decision making.
- PSO 2:** Understand the various provisions of IT Act and also the procedures and planning.
- PSO 3:** Develop various managerial skills.
- PSO 4:** Understand marketing practices of the business world.
- PSO 5:** Develop verbal and written communication skills.

I-SEMESTER

Subject Name: Financial Accounting

Year I

Subject Code: CZ21A

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 Installment System

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

Reference Books:

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

COURSE OUTCOME

CO 1: Compute Final accounts with adjustments.

CO2: Compute Depreciation and insurance claim.

CO3: Compute Single Entry System

CO4: Understand types of errors and learn to rectify them.

Compute Bank Reconciliation Statement.

CO5: Determine the interest on hire purchase and installment system.

Subject Name: Business Communication

Year I

Subject Code: CZ21B

Semester: I

Unit1: Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication – Business Letters – Layout.

Unit 2 :Meaning – Kinds of Business Letters – Application for a situation – Interview – Appointment Letter –Acknowledgement – Promotion – Enquiries – Reply Letter to Enquiries – Orders – Sales Letter – Circular Letter – Complaint Letter.

Unit 3: Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Share Holders & Directors.

Unit 4 :Reports – Meanings – Writing Reports – Meetings – Agenda – Minutes – Memorandum – Office Orders – Circular Notes .

Unit 5: Modern Form – Fax – Email – Video Conference – Internet – Websites – Uses of various forms of communication.

Reference Books:

1. Rajendra Paul & Korahalli, J.S. Essentials of Business communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today – Pearson Education Private LTD- New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing business on the Internet, Kogan page Limited, London.
6. Mary Ellen Guffey, Business Communication – Process and product , international Thomson publishing, Ohio
7. Sunder. K.A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai

COURSE OUTCOME

CO1: Understand concepts of Communication

CO2: Learn Kinds of Business letters

CO3: Develop Business Correspondence letters

CO4: Learn Report writing

CO5: Understand Modern forms of Communication

Subject Name: Business Economics

Year I

Subject Code: CZ31A

Semester : I

UNIT-I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- **Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

UNIT-II

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT-III

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT-IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT-V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

Reference Books:

1. S.Shankaran, Business economics – Margham Publications – Chennai- 17.
2. P.L.Mehta, Managerial Economics – Analysis , problems and cases - Sultan Chand & Sons, New Delhi.
3. Francis Cherunilam, Business Environment, Himalaya Publishing house – Mumbai 04
4. Peter Mitchelson & Andrew mann, Economics for business – Thomas Nelson Australia – Can -004603454.
5. C.M.Chaudhary, Business economics. RBSA Publishers – Jaipur - 03
6. H.L.Ahuja, Business Economics – Micro and Macro - Sultan Chand & Sons, New Delhi – 55.

COURSE OUTCOME

CO1: Learn scope and importance of Business Economics, understand the business cycle **CO2:** Understand the concept of Demand, Supply, forecasting, Elasticity of Demand.

CO3: Understand the concept of law of diminishing marginal utility and indifference Curve.

CO4: Analyse the variable proportion, law of returns to scale.

CO5: Comprehend the Market structure, Price and output determination of different Markets.

Subject Name: Advanced Financial Accounting

Year I

Subject Code: CZ22A

Semester: II

Unit I: Branch Account

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.

Reference Books:

1. Gupta, R.L. & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, Kalyani Publishers, New Delhi

COURSE OUTCOME

CO1: Compute branch accounts

CO2: Compute departmental accounts

CO3: Compute Admission, Retirement and Death of a partner.

CO4: Compute Dissolution and Insolvency of a partnership firm

CO5: Understand the concept of accounting standards and IFRS

Subject Name: Principles of Management

Year : I

Subject Code: CZ22B

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 – CentralisationVsDecentralisation- 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. Gupta, C.B. Management theory and practice, Sultan Chand & Sons, New Delhi.
2. Prasad. L.M, Principles and practice of management, Sultan Chand & Sons, New Delhi.
3. Tripathi, P.C. & Reddy. P.NPrinciples of management, TATA Mac.graw hill New Delhi.
4. Weihrich &koontz, Management – A Global perspective.
5. N.Premavathy, Principles of Management. Sri Vishnu Publications, Chennai.
6. Jayasankar.J. Business Management, Margham Publications Chennai.
7. Sundar. K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai.

COURSE OUTCOME

CO1: Understand Nature and Scope of Management

CO2: Explain Decision making and Types

CO3: Understand Departmentalization and Organization Structure.

CO4: Understand Recruitment, Selection, Training and Direction, Delegation & Decentralization

CO5: Describe Co-ordination and Controlling

Subject Name: Indian Economy

Year : I

Subject Code: CZ32A

Semester: II

UNIT I: Economic Growth and Economic Development- Transition on Indian Economy-- Indian Economy from 1950 .- **Indicators of economic development- National Income Basic Concepts and computation of national income.**

UNIT II: Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population- Foreign trade.

UNIT III: Agriculture: Contribution to economic development- Green Revolution- Organic farming- Food policy and Public distribution system.

UNIT IV: Industry- Role of industries in economic development-Large scale industries and small scale industries- New Economic Policy 1991- Industrial development before and after globalization in India.

UNIT V: Five year plans in India- Achievement and strategy and failures- Nidhi Aayog.

Reference Books:

1. I.C. Dingra, Indian Economy
2. RuddarDatt & K.P.M. Sundharam, Indian Economy -S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planing - WishwaPrakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
5. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd.,

COURSE OUTCOME

CO1: Understand the Economic development, compute national income

CO2: Understand about Poverty, Population and Unemployment.

CO3: Understand Agriculture and Land Reforms

CO4: Distinguish small scale, large scale and cottage industries.

CO5: Understand the Five year plans achievement and failures, learn the concept of Nidhi Aayog.

Subject Name: Corporate Accounting – I

Year II

Subject Code: CZ23A

Semester: III

Unit 1: Share Capital

Issue of shares – Types of shares – Forfeiture of shares – Reissues of shares – Redemption of preferences shares.

Unit 2: Debentures & Underwriting

Issue of debentures - Redemption of debentures -Profit prior to incorporation. Underwriting of shares & debentures.

Unit 3: Final accounts

Final accounts – Preparation of P &L A/C and Balance sheet – Managerial Remuneration.

Unit 4: Valuation of goodwill and shares

Valuation of goodwill and Shares – Meaning – Methods of valuation.

Unit 5: Accounting for Insurance companies

Insurance accounts – Types – Final accounts of life insurance – Profit determination of Life insurance

Reference Books:

1. Gupta, R.L. & Radhaswamy, M, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Raj kumar Sah – Concepts Building Approach to corporate Accounting CENAGAGE, New Delhi

COURSE OUTCOME

CO1: Understand the shares and its types

CO2: Compute Debentures, Acquisition of Business and Profit Prior to Incorporation.

CO3: Compute Final accounts.

CO4: Analyse valuation of Shares and Goodwill.

CO5: Understand Internal Reconstruction.

Subject Name: Business Laws
Subject Code: CZ23B

Year : II
Semester: III

Unit 1: Indian contract act – Formation – Nature and elements of contract – Classification of contracts – Contracts – Contract VS Agreements.

Unit 2: Offer – Definition - Forms of offer – Requirements of a valid offer. Acceptance – Meaning – Legal rules as to a valid acceptance. Consideration – Definition – Types – Essential. Capacity of parties - Definition – Persons competent to contract. Free consent – coercion – undue influence – fraud – misrepresentation – mistake. Legality of objectives – void agreements. - Unlawful agreements.

Unit 3: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 4:Sale of Goods Act

Sale – contract of sale – sale VS agreement to sell – meaning of goods – conditions and warranty – caveat emptor – exceptions of a caveat emptor - buyer and seller of goods – unpaid seller – definition – rights of an unpaid seller.

Unit 5: Contemporary Issues in Business law

Right to information act 2005 – Meaning of information, rights to information 35 – Need for right to information. Public information – Request for obtaining information. Grounds for rejection of information. Central information commission – constitution and powers. Information technology Act – Purpose and significance. Cybercrimes – Types of Crimes, Nature and punishment. Intellectual property law – patents, trademark, copyright and industrial design and laws of Insurance.

Reference Books:

1. Balachandran.V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. LTd. Chennai.
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. BadreAlam, S. & Saravanavel, P. Mercantile Law.
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi.

7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi.
8. Shukla, M.C, Business Laws, S. Chand & Co.

COURSE OUTCOME

- CO1:** Understand the concept of contract
CO2: Understand Offer, Acceptance and consideration of contract.
CO3: Learn elements of valid contract
CO4: Identify kinds of performances of the contract.
CO5: Learn rules and regulations of sale of goods act.

Unit 1: Introduction to Banking

History of banking – components of Indian banking – Indian banking system – phases of development – banking structure in India – payment 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 – needs – principles- central VS commercial banking – functions of central bank.

Unit 2: 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 definitions – features – co-operative VS commercial 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 3: 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 – Anywhere Banking- Any Time Banking- electronic mobile wallets. ATM – Evolution – concept – features – types. Electronic money – meaning – categories – merits of e-money – electronic funds transfer (EFT) system – meaning – steps –benefits.

Monetary policies- Final sector reforms- sakmoychakrevarthy committee 1985- Narasimham Committee I and II prudential norms: capital adequacy norms- classification of assets and provisioning – meaning –structure of Interest rates (short and long term) – impacts on saving and borrowings.

Unit 4: Bank Account

Opening –types ofaccounts-FDR-steps in opening accounts-saving 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 5: Endorsement

Meaning – components – kinds of endorsements – cheques payable to fictitious persons – endorsement by legal representative – negotiation back – effect of endorsement – rules regarding endorsement. Paying banker – banker's duty – dishonoring of cheque – discharge of paying banks – 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.

Reference Books:

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publications, 2015, Chennai.
2. Michael W. Brandt – money, banking, financial markets and institutions-cengage, New Delhi.
3. Clifford Gomez, Banking and Finance, Theory, Law, and Practice, Jain Book Agency, 2010, Mumbai.
4. Gupta, R.K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
5. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
6. Maheswari, S.N. Banking Law Theory and Practice, Kalyani Publications, 2011, Mumbai.
7. Santhanam B, Banking Theory Law and Practice, Margham Publications.
8. Nirmala Prasad, Banking and Financial Services, Himalaya Publications

COURSE OUTCOME

CO1: Understand Banking Structure and its functions

CO2: Learn Functions of RBI, Co-operative Banks and Commercial Banks

CO3: Comprehend E-Banking and Financial services

CO4: Describe Types of bank accounts and Negotiable instruments **CO5:**

Distinguish paying banker Vs collecting banker.

Subject Name: Marketing
Subject Code: CZ23D

Year : II
Semester: III

Unit 1: Introduction to marketing – meaning – definition and functions of marketing – marketing orientation – role and importance of marketing – classification of markets.

Unit 2: Market segmentation – concept – benefits – basis and level. Introduction to consumer behavior – need for study – consumer buying decision process – buying motive.

Unit 3: Marketing mix – meaning – product – introduction to stages of new product development – Types- introduction to PLC – product mix – price – pricing policies and methods.

Unit 4: Channels of distribution (levels) – channels members – promotion – communication mix- basis of advertising, sales promotion and personal selling.

Unit 5: Recent trends in Marketing. A basic understanding of E – Marketing, Consumerism, Market research, MIS and market regulations.

Reference Books:

1. Dawn iacobucci, Anupamavohra – marketing management- CENGAGE, new Delhi
2. William m.Pride, O.C. Ferrell- Principles of marketing- CENGAGE, New Delhi.
3. AtreyeeGanguly, JoyetaBhadury – Principles of marketing - CENGAGE, New Delhi.

COURSE OUTCOME

CO1: Understand functions of marketing.

CO2: Understand market segmentation, marketing research, consumer behavior.

CO3: Assimilate Marketing mix, product life cycle and pricing decisions.

CO4: Comprehend Channels of distribution and types of sales promotion

CO5: Learn the Consumer Rights and role of social media.

Subject Name: Business Statistics

Year II

Subject Code: CZ33A

Semester: III

Unit 1: Introduction

Meaning and definition of statistics – collection and tabulation of statistical data – presentation of statistical data – graphs and diagrams.

Unit 2: Measure 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 3: Correlation and Regression Analysis

Simple correlation – scatter diagram – Karl Pearson's correlation – spearman's rank correlation – regression – meaning – linear regression.

Unit 4: 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 squares(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 5: Index numbers

Meaning and types of index number – problems in construction of index number – methods of construction of price and quantity indices – tests of adequacy – errors in index number – chain base index number – base shifting – splicing – deflating – consumer price index and its uses – statistical quality control.

Reference Books:

1. Dhingra I C & M.P. Gupta, Lectures in Business statistics, Sultan Chand and Sons, New Delhi, 2009.
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th Revised Edition 2013.
3. Gupta S.C, Fundamentals of Statistics, Himalaya Publishing House.

4. Sharma J K, Fundamentals of Business Statistics, 2nd Edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P. and Sattanathan, R., Business statistics and Operations Research, Vijay Nicole Imprint Pvt. Ltd., Chennai.
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai.
7. S. Panneerselvam, P. Nagesh, Senthilkumar- Business Statistics & Analytics- CENGAGE, New Delhi. 8. J. Joseph Francis- Business Statistics- CENGAGE, New Delhi.

COURSE OUTCOME

- CO1:** Understand the concepts of statistics
- CO2:** Compute Central tendency
- CO3:** Compute regression & correlation analysis
- CO4:** Apply time series analysis
- CO5:** Solve price relative method in day to day life

Subject Name: Advanced Corporate Accounting

Year II

Subject Code: CZ24A

Semester IV

Unit 1: Internal Reconstruction

Meaning – alteration of Share capital – Accounting procedures

Unit 2: 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 3: Liquidation

Meaning – preparation of liquidator's final statements of account – calculation of liquidators remuneration

Unit 4: Consolidation

Holding company – subsidiary company – meaning – preparation of consolidated final statement of accounts.

Unit 5: Accounting for Banking companies

Bank accounts – concept of non- performing assets (NPA) – Preparation of profit and loss account – Asset classification – Preparation of Balance sheet.

Reference Books:

1. Jain, S.P & Narang, K.L., Advanced Accounting, Kalyani Publishers, New Delhi.
2. Reddy, T.S & Murthy A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounting, S. Chand & Co., New Delhi.

COURSE OUTCOME

CO1: Compute Human Resource Accounting, accounting price level changes and inflationary Accounting.

CO2: Prepare bank accounts.

CO3: Compute Insurance accounts.

CO4: Apply amalgamation, absorption & external reconstruction.

CO5: Compute liquidator's final statement.

Subject Name: Company Law

Year II

Subject Code: CZ24B

Semester IV

Unit 1: Joint Stock Company

Meaning – kinds of companies (special provisions with respect of private company, public company, one person company, small company, dormant company) – formation – memorandum of association – contents – restriction on “other objects”- doctrine of ultra virus – articles of association – contents – prospectus – content – types (statement in lieu of prospectus, shelf prospectus, red herring prospectus)- underwriting – book building process – green shoe option – E-filling – dematerialization.

Unit 2: Share capital and Debentures

Meaning of shares – kinds of shares – voting rights – issue of shares at premium and discount – partly paid shares – bonus shares – rights shares – sweat equity shares. Debentures – meaning – types.

Unit 3: Managerial Personnel

Directors – Women directors- Independent directors – Director Identification numbers – other key managerial personnel- Related party transaction.

Unit 4: Meetings and Resolutions

Meeting – statutory meeting – annual general meeting – extraordinary general meeting- notice of meeting – quorum- proxy- board of directors meeting – committee – types of committee- audit committee – stake holders relationship committee- corporate social responsibility committee. Resolution – ordinary resolution – special resolution – resolution requiring special notice.

Unit 5: Winding up of company

Modes of winding up- winding up by the court- voluntary winding up- types- members voluntary winding up – creditors winding up. National company law appellate tribunal

Reference Books:

1. Kapoor N.D., Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Avatar Singh, Company Law, Eastern Book Company.
5. Shukla, M.C, & Gulshan, S.S. Principals of Company Law.

6. BadriAlam, S. & Saravanavel, Company Law, Himalaya Publications.
7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.,
8. S.M. Shah- Lectures on Company Law.
9. N.D. Kapoor- Company Law

COURSE OUTCOME

CO1: Understand Kinds of companies, Memorandum and Articles of Association.

CO2: Understand Shares & Debentures.

CO3: Identify Types of Directors and Directors Identification Number.

CO4: Describe Different types of Meeting and Types of committee, resolutions.

CO5: Understand Modes of Winding up

Subject Name: Financial Services

Year II

Subject Code: CZ24C

Semester : IV

Unit 1: Introduction

Financial services – concept – objectives – functions- characteristics – financial services market – concept – constituents – growth of financial services in India – financial services sector problems – financial services environment – the forces – players in financial markets

Unit 2: 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 issue market VS secondary market.

Unit 3: Money market and Stock exchange

Characteristics – functions- Indian capital market- constituents of Indian capital market – new financial institutions and instruments – investors protection – stock exchange – functions – services – features – role – stock exchange traders- regulation of stock exchanges- depository – SEBI- functions and working.

Unit 4: Leasing and Factoring and Securitization

Characteristics – types – participants – myths about leasing – hire purchase – lease financing VS hire purchase financing – factoring – mechanism – functions of factor – factoring – players – types – operational profile of Indian factoring – operational problems in Indian factoring – factoring VS bills discounting – Securitization of debt – Parties involved – steps of securitization – Types of securitization – Advantages – Limitation – SARFAESI act 2002 – Background – purpose of the act – Main provisions.

Unit 5 :Venture Capital , Credit Rating And Pension Fund

Origin and growth of venture capital – investment nurturing method – 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 .

Reference Books:

1. Michael W. Brandi- Money, Banking, Financial Markets and Institutions- Cengage, New Delhi.
2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

3. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008.
4. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
5. Rajesh Kothari, Financial Services in India: Concept and Application, Sage Publications, 2012, New Delhi.
6. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai.
7. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai.

COURSE OUTCOME

- CO1: Understand functions and players in financial services.
- CO2: Understand Merchant Banking and new issue market Vs. Secondary market.
- CO3: Comprehend Indian Capital Market
- CO4: Understand Leasing, Hire purchase and Consumer Finance
- CO5: Understand Venture Capital, Mutual Fund.

Subject Name: Indirect Taxation

Year II

Subject Code: CZ24D

Semester IV

Unit 1: Introduction

History and objectives of Taxation- Tax systems in India – Direct and Indirect taxes- Meaning and types – Powers of union and states to levy Taxes. Constitutional amendments leading to introduction of GST and their importance

Unit 2: GST- Overview and concepts

Background behind implementing GST – The Need for 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 3: GST Taxation / Assessment proceeding

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 4: GST Audit

Assessment and Audit under GST- Demands and recovery – Appeals and Revision- Advance ruling offences and penalties. National Anti profiteerring authority – GST practioners – Eligibility and practice and career avenues

Unit 5: Custom duty

The customs duty – levy and collection of customs duty- organizations of customs departments- officers of customs- Powers- Appellate Machinery- Infringement of laws- offences and penalties- exemptions from duty – Customs duty drawback- Duty free zones. Export incentive schemes.

Reference Books:

1. Swetha Jain GST Law & Practice Taxmann Publishers. July 2017
2. V.S. Daty- GST- Input Tax Credit- Taxmann Publishers. 2nd Edition. Aug 2017.
3. C.A. AnuragPandy – Law & Practice of GST – Sumedha Publications House 2017.
4. DR. Vandana Banger – Beginner's – Guide AadhayaPrakahan Publishers -2017.
5. Dr. M.Govindarajan – A Practical Guide – Centax Publishers – July 2017.

COURSE OUTCOME

CO1: Understand Tax systems in India.

CO2: Describe GST concepts.

CO3: Understand the GST Assessment procedures.

CO4: Understand GST audit.

CO5: Comprehend the Custom Duty

Subject Name: Elements of Operation Research

Year II

Subject Code: CZ34A

Semester IV

Unit 1: Introduction

Operations research – meaning – definition- origin and history – characteristics features – need – scope – steps – techniques – applications – limitations.

Unit 2: Linear programming problem (LPP)

Meaning – requirements – assumptions – applications – formulating LPP – advantages - limitations – formulating LPP model (simple problems only)

Unit 3: Methods of LPP

Obtaining optimal solution for linear programming problem(LPP) – graphical method – problems- simplex method for types of LPP & for slack variables case – maximization function – minimization function (simple problem only)

Unit 4: Transportation problems

Meaning – (initial basic feasible solution) – assumptions – degenerate solution – north west corner method – least cost method – Vogel's approximation method – assignment problem – features – transportation problem VS assignment problem – Hungarian methods(simple problem only)

Unit 5: Game theory

Meaning – types of game – 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 problem only)

Reference Books:

1. M. Sreenivasa Reddy- Operations Research – Cengage, New Delhi.
2. S. Gurusamy – Elements of Operations Research – Vijay Nicole Imprints private limited.
3. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi, 2009
4. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai.
5. Gupta PK and Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi.
6. Kapoor V.K, Operations Research Techniques for Management, Sultan Chand and Sons, 2012, New Delhi.
7. KantiSwarup, P.K. Gupta Man Mohan, Operation Research, Jain Book Agency, 2014, New Delhi.

8. Sarangi, SK Applied Operations Research and Quantitative methods, Himalayan Publishing House 2014, Mumbai

COURSE OUTCOME

- CO1:** Understand Concepts of operations research
CO2: Determine Linear Programming problem (LPP)
CO3: Compute Linear Programming
CO4: Compute Transportation methods
CO5: Understanding techniques of Game Theory.

Subject Name: Environmental Studies

Year II

Subject Code: ENV4B

Semester IV

Unit 1: Definition – scope and importance – needs for public awareness.

Unit 2: Renewable –nonrenewable resources – natural resources and associated resources – forest resources- use and over exploitation. Deforestation – case studies-timber extraction-mining –dams and their effects on forest and tribal people. Water resources-use and over utilization of surface and ground water-floods-drought-conflicts over water –dams – benefits and problems. Mineral resources –uses and exploitation- environmental effects and extracting and using minerals resources-case studies. World food problems-changes caused by agricultural and over grazing –effects of model agriculture-fertilizer-pesticides problems-water logging –salinity- case studies. Energy resource-growing energy-needs-renewable and non renewable energy resources-uses of alternative energy sources-case studies. Land resources-land as a resources- land degradation-man includes landslides- soil erosion and desertification –role of individual in conservation of natural resources- equitability uses of resources for sustainable life style.

Unit 3: Concept of eco system, structure and function of eco system, producers, consumer and decomposer, energy flow in the co system, Ecological succession. Food chain, Food Webs, Ecological Pyramids. Introduction-types, characteristics, features, structure and functions of following eco system. Forest ecosystem. Grassland ecosystem. Desert ecosystem. Aquatic ecosystem (ponds, streams, lakes, oceans, rivers)

Unit 4: Introduction- definition-genetic,,ecosystem diversity,bio-geographical classification of India, value of bio-diversity-consumption use, productive use- social ethical- aesthetic and option value, bio-diversity at global, national and state level India as a mega diversity nation-hotspot of bio-diversity- threads to bio-diversity- habits loss-poaching of wildlife-man- wildlife conflicts. Endangered and endemic species of India. Conservation of bio-diversity-in-situ-ex-situ conservation of bio-diversity

Unit 5: Definition – causes, effects and control measures of air pollution , water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, nuclear hazards, solid waste management, causes, effects and control measures of urban and industrial waste – role of an individual in prevention of pollution- pollution case studies- floods, earthquake, disaster pollution, cyclone, landslides.

Unit 6: From unsustainable to sustainable development urban problem related to energy water conversation, rain water harvesting – water sued management settlement and rehabilitation of people, problems and consent – case studies. Environmental ethics – issues and possible solution – climates changes – global warming- acid rain – ozone layer depletion nuclear

accidents and holocaust – case studies. Waste land reclamation – consumerization and waste production legal provision to protect the environment forest conservation act, prevention of cruelty to animals (pca). Wildlife protection act, water (prevention and control of pollution) act. Air (prevention and control of pollution) act. Issues involves in enforcement environmental legislation.

Unit 7 :Population growth – various among nations – population explosion – family welfare programs – environment and human wealth – human rights – value education – HIV/AIDS – women and children welfare – role of information technology in environment and human wealth . Case studies.

Unit 8: Field work

COURSE OUTCOME

CO1: Describe Natural resources

CO2: Understand scope and importance of environmental studies

CO3: Understand Eco System

CO4: Identify Bio Diversity and its Conservation

CO5: Understand Environmental pollution

CO6: Comprehend Social Issue and Environment

CO7: Understand Human Population and Environment

CO8: Fieldwork

Subject Name : Elements of Cost accounting
Subject Code : CZ25A

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

COURSE OUTCOME

CO1: Understand Principles and Classification of Cost

CO2: Compute Cost Sheet

CO3: Compute Material Issue and Control

CO4: Compute Wage Payment

CO5: Understand Allocation and Apportionment of Overheads

Subject Name : Practical Auditing
Subject Code : CZ25B

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., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

COURSE OUTCOME

CO1: Understand Concept of Auditing.

CO2: Understand Cash Vouching, and Verification of Assets & Liabilities.

CO3: Identify Auditor's Responsibility on Depreciation & Reserves.

CO4: Understand Appointment of Auditor, their Rights and Duties.

CO5: Identify Auditing in Electronic Data Processing Environment.

Subject Name : Logistics and Supply Chain Management

Year : III

Subject Code : CZ25C

Semester : V

UNIT I: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT II: Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

UNIT III: Transportation – Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDCross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

UNIT IV: Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousingorder processing –Distribution channels- Difference between warehouse and distribution centre.

UNIT V: Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain.

Recommended Text

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply Chain Management A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010.
5. Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003.
6. Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004.

COURSE OUTCOME

CO1: The students to gain deeper insights into logistics and supply chain management.

CO2: To highlight the integrated nature of working in logistics and supply chain industry.

CO3: To prepare students to work in logistics and allied industries.

CO4: On completion of syllabus student will understand the basic concepts of logistics and supply chain management and student prepare them self to work in logistics and allied industries

Subject Name : Financial Management

Year : III

Subject Code : CZ25D

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.

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, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

COURSE OUTCOME

CO1: Understand Foundation Concepts of Financial Management

CO2: Understand Theories of Capital Structure

CO3: Compute Leverage

CO4: Compute Dividend Model

CO5: Determine Working Capital and its Operating Cycle

Subject Name : Income Tax Law & Practice - I

Year : III

Subject Code : CZ45A

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 – Incomes Exempt from tax.

UNIT II: INCOME FROM SALARY

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation 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. & Hariprasad 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

COURSE OUTCOME

CO1: Understand Income tax and Residential status

CO2: Compute Income under the Head Salary

CO3: Compute Income from House Property

CO4: Compute Profits and gains from Business or profession

CO5: E- file and submission of returns

Subject Name : Value Education

Year: III

Subject Code : VAE5Q

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

- CO1:** Understand Value Education
- CO2:** Incorporate Personal Value
- CO3:** Develop Leadership
- CO4:** Understand Professional Ethics
- CO5:** Develop Value of Faith
- CO6:** Understand Service of great men and women
- CO7:** Understand Secularism
- CO8:** Develop Social sense

Subject Name : Advanced Cost Accounting

Year: III

Subject Code : CZ26A

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.

Recommended Texts

- Drury – Management and Cost Accounting with CourseMate.

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

CO1: Understand Methods of Costing

CO2: Compute Contract Costing

CO3: Compute Process Accounts

CO4: Compute Operating Costing

CO5: Apply Marginal Costing Techniques & Decision Making

Subject Name : Management Accounting

Year: III

Subject Code : CZ26B

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 Statement – 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 Turn over 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 Budgets – Flexible Budget – Production Budget – Sales Budget . Capital Expenditure Control – Applications of Marginal Costing in Decision Making – Make or Buy – Shutdown or Continue – Exploring New Markets.

TEXT BOOK:

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

REFERENCE BOOKS:

1. Murthy A and Gurusamy S, Management Accounting – Theory and 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.

COURSE OUTCOME

CO1: Understand Management accounting concepts

CO2: Apply Financial Statement analysis

CO3: Compute Ratio Analysis

CO4: Prepare Cash Flow Analysis and Marginal costing

CO5: Compute Budgeting and Capital
Budgeting.

Subject Name : Entrepreneurial Development

Year : III

Subject Code : CZ26C

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 – Brain Storming , Focus Groups , 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 Projects Report for Starting a New Venture (Team Based Project Works) .

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.

COURSE OUTCOME

CO1: Understand the Concept of different types of environment.

CO2: Identify the Political and Indian constitution pertaining to business.

CO3: Understand about the social responsibility of business.

CO4: Analyse the Economic environment and its impact on business

CO5: Understand about Financial environment, GDP, RBI stock exchange, IDBI, Non-Banking financial companies (NBFC).

Subject Name : Income Tax Law and Practice -II

Year: III

Subject Code : CZ46A

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.

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

COURSE OUTCOME

CO1: Compute Income from Capital Gain

CO2: Compute Income from other sources

CO3: Compute Clubbing of Incomes and Set off / carry forward and Set - off Losses

CO4: Enumerate Deductions from Gross Income

CO5: Understand the Procedure of Assessment

Subject Name : Human Resource Management

Year: III

Subject Code : CZ46B

Semester : VI

UNIT I: Introduction

Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.

UNIT II: Training

Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services – Career Development.

UNIT III: Compensation & Labour Relation

Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.

Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility

UNIT IV: Human Resource Accounting & Audit

Human Resource Accounting- Meaning- Objectives- Need & Limitations. Human Resource Audit – Nature – Benefits – Scope – Approaches.

UNIT V: Corporate Ethics & Corporate Social Responsibility

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

TEXT BOOK

1. Rao, VSP, Human Resource Management, Excel Books

REFERENCE BOOKS:

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad,LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

COURSE OUTCOME

CO1: Understand Nature and scope of HRM, planning, Recruitment and Selection.

CO2: Understand Induction, Training and Career Development.

CO3: Enumerate Welfare and social security measures.

CO4: Understand Industrial Disputes and Settlements.

CO5: Apply Human Resource Audit.

SKPC

SKPC