



**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.



PG AND RESEARCH DEPARTMENT OF COMMERCE

B.COM

PROGRAMME OUTCOME (PO)

- PO1:** Equip the students with the various types of accounting techniques and practices.
- PO2:** Prepare the students to develop the managerial and communicative skills to work effectively in Business environment.
- PO3:** Explore the world of Banking, Finance and Taxations.
- PO4:** Enable 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.
- PSO2:** Understand the various provisions of IT Act and also the procedures and planning.
- PSO3:** Develop various managerial skills.
- PSO4:** Understand marketing practices of the business world.
- PSO5:** Develop verbal and written communications skills.

I-SEMESTER

SubjectName: FinancialAccounting

Year I

SubjectCode: CZ21A

Semester:I

UNITI:Preparation ofFinancialStatement

Finalaccounts ofsole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non-trading organisation

UNITII:DepreciationandInsuranceClaims

DepreciationAccounting:Depreciation-Meaning–Causes-Types-StraightLineMethod-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)

UNITIII:Singleentrysystem

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

UNITIV:RectificationofErrorsandBankReconciliationStatement

ClassificationofErrors–RectificationofErrors–PreparationofSuspensea/c.BankReconciliation Statement – Need and preparation.

UNITV:HirePurchaseandInstallmentSystem

HirePurchaseSystem-Defaultandrepossession-HirepurchasetradingaccountInstallmentSystem- Calculation of Profit.

ReferenceBooks:

1. Jain&Narang, FinancialAccounting,KalyaniPublishers,NewDelhi
2. Reddy,T.S&Murthy,A.FinancialAccounting,MarghamPublications,Chennai
3. Shukla&Grewal,AdvancedAccounting,S.Chand&Co.NewDelhi4. Parthasarathy,S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

COURSEOUTCOME

CO1: ComputeFinalaccounts with adjustments.

CO2:ComputeDepreciationandinsuranceclaim.

CO3: Compute Single Entry System

CO4:Understand typesoferrorsandlearnto rectifythem.

ComputeBankReconciliationStatement.

CO5:Determinetheinterestonhirepurchaseandinstallmentsystem.

SubjectName:BusinessCommunication

Year I

SubjectCode: 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.

Unit3:BankCorrespondence–InsuranceCorrespondence–AgencyCorrespondence– 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 ofvarious forms of communication.

ReferenceBooks:

1. Rajendra Paul & Korahalli,J.S. Essentials of Business communication, Sultan Chand&Sons, New Delhi.
2. ShirleyTaylor,Communicationforbusiness,PearsonPublications,NewDelhi.
3. Bovee, Thill, Schatzman,BusinessCommunicationToday–PeasonEducationPrivate LTD- New Delhi.
4. Penrose,Rasbery,Myers,AdvancedBusinessCommunication,Bangalore.
5. SimonCollin,Doing businessontheInternet, KoganpageLimited,London.
6. MaryEllenGuffey, BusinessCommunication–Processand product ,internationalThomson publishing, Ohio
7. Sunder.K.A,BusinessCommunication, VijayNicoleImprintsPvt.Ltd.,Chennai

COURSEOUTCOME

CO1:UnderstandconceptsofCommunication

CO2:LearnKindsofBusinessletters

CO3:DevelopBusinessCorrespondence letters

CO4:LearnReportwriting

CO5:UnderstandModernformsofCommunication

SubjectName:BusinessEconomics

Year I

SubjectCode: CZ31A

Semester:I

UNIT-I

Introduction to Economics – Wealth, Welfare and Scarcity Viewson 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 Return 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 return to scale.

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

SKPCC

SubjectName:ACCESSORIES

Year I

SubjectCode: SK51C

Semester: I

Unit-I

Accessories-Definitionandimportanceininteriors,Classification–functional,decorativeandboth accessories.Factorsinfluencingtheselectionof accessories,Placement,locationandbackgroundfor accessories.

Unit- II

Kindsofaccessories-Decorative-mural,photographs,pictures,artifacts,drawings,antiquesand Functional - books, Mirror, Clock., accent furniture, indoor plants and flower arrangement as accessories.

Unit-III

Art and Crafts – definition, kinds ofart and crafts-pot painting, idols, sculptures, glass painting, wall hanging, pillows, cushions, pebble art, shell art, folk arts and crafts and its application in India.

Practicals

- a. Createfunctionalanddecorativeaccessories
- b. Accessories-Recycleandreuse

References:

1. PremavathySeetharamanandParveenPannu, (2009). Interior Designand Decoration.CBS Publishers and Distributors Pvt Ltd. New Delhi.
2. Andal. A and Parimalam.P, (2008). A Text Book of Interior Decoration. Satish Serial Publishing House.

Weblink

- <https://wbdg.org/ccb/AF/AFDG/interior.pdf>
- <http://download.nos.org/sec225new/Lesson-4.pdf>
- http://www.archive.india.gov.in/knowindia/culture_heritage.php?id=99

COURSEOUTCOME

CO1:Defineandclassifyaccessories.

CO2:CriticizevariousKindsofartformsusedasaccessories.

CO3:Appraisethefolkartstyles ininteriors.

SubjectName:STRESS MANAGEMENT

YearI

SubjectCode:ST51C

Semester:I

UNIT-I

The nature of stress? The stressor, stress reactivity, stress cycle.

UNIT-II

General Adaptation Syndrome, consequences of stress, model of stress.

UNIT-III

Stress Management- Assessment of stress, taking control, life events and stress, success analysis.

UNIT-IV

Asserting Self, Communication, Time Management.

UNIT-V

Relaxation Technique: Meditation, Autogenic Training and Imagery, Progressive Relaxation

REFERENCES:

1. Greenburg J.S. (2002). Comprehensive stress management ,seventh edition . Tata Mc Grawhill.
2. Introduction to Psychology, by Clifford T Morgan, Richard A. King, John R. Weisz, John Schopler. T. tata McGraw-hill

WEB RESOURCES:

<https://www.udemy.com/course/stress-psychology/><https://www.coursera.org/courses?query=stress%20management><https://www.udemy.com/courses/personal-development/stress-management/><https://www.udemy.com/course/howtocontrolanger/><https://www.udemy.com/course/flourishing-in-stressful-times-with-tara-brach/>

COURSE OUTCOME

- CO1:** Define the concepts of stress and identify various stressors
- CO2:** Summarize the model of stress and identify the concepts of general adaptation syndrome
- CO3:** Assess stress level and identify techniques to manage stress
- CO4:** Make use of time management, assertiveness and communication skills
- CO5:** List the various relaxation techniques

SubjectName:AdvancedFinancialAccounting

Year I

SubjectCode: CZ22A

Semester:II

UnitI:BranchAccount

DependentBranches-StockandDebtorssystem–DistinctionbetweenWholesaleProfitandRetail Profit
– Independent Branches (Foreign Branches excluded)

UnitII:DepartmentalAccounts

BasisofAllocationof Expenses–CalculationofProfit-Inter-departmental Transferatcostor Selling Price.

UnitIII:Partnership Accounts

AdmissionofaPartner–Retirement ofaPartner–DeathofaPartner.

UnitIV:Partnership Accounts

Dissolutionofa Partnership Firm – Insolvencyof a Partner – InsolvencyofallPartners Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

UnitV:AccountingStandardsforfinancialreporting

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 adoptionorconvergence in India- Implementationplanin India- Ind AS- Difference between Ind AS and IFRS.

ReferenceBooks:

1. Gupta,R.L.&Gupta,V.K,AdvancedAccounting,SultanChand &Sons,NewDelhi.
2. Jain&Narang,FinancialAccounting,KalyaniPublishers,NewDelhi.
3. Reddy,T.S&Murthy,FinancialAccounting,MarghamPublications,Chennai.
4. Shukla&Grewal,AdvancedAccounting,KalyaniPublishers,NewDelhi

COURSEOUTCOME

CO1:Computebranchaccounts

CO2:Computedepartmentalaccounts

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

CO4:ComputeDissolutionandInsolvencyofapartnershipfirm

CO5:Understandtheconcept ofaccountingstandardsand IFRS

SubjectName:PrinciplesofManagement

Year :I

SubjectCode: CZ22B

Semester:II

UnitI:Introduction

Definition–Importance–NatureandScopeofManagement –ProcessofManagement –Roleand functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

UnitII: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.

UnitIII:Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - OrganisationStructure–SpanofControl–Departmentalisation–Basis-MeaningandImportance of Departmentalisation. Policies - Meaning and Types – Procedures - Forecasting.

UnitIV:AuthorityandResponsibility

Authority–Definition–Sources–Limitations–DifferencebetweenAuthorityand Responsibility– Delegation of Authority – Meaning – Principles and importance – CentralisationVsDecentralisation- Leadership & Communication

UnitV:DirectionCo-ordination&Control

Direction–Nature–Purpose.Co-ordination–Need–TypesandTechniques–Requisitesfor Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

ReferenceBooks:

1. Gupta,C.B.Managementtheoryandpractice, SultanChand&Sons,New Delhi.
2. Prasad.L.M,Principlesandpracticeofmanagement, SultanChand&Sons,NewDelhi.
3. Tripathi,P.C.&Reddy.P.NPrinciplesofmanagement,TATAMac.grawhillNewDelhi.
4. Weihrich&koontz,Management–AGlobalperspective.
5. N.Premavathy,PrinciplesofManagement.SriVishnuPublications, Chennai.
6. Jayasankar.J.BusinessManagement,MarghamPublicationsChennai.
7. Sundar.K.PrinciplesofManagement,VijayNicoleImprintsPvt. Ltd.,Chennai.

COURSEOUTCOME

CO1:UnderstandNatureandScopeofManagement

CO2:ExplainDecisionmakingandTypes

CO3:UnderstandDepartmentalizationandOrganizationStructure.

CO4:UnderstandRecruitment,Selection,TrainingandDirection,Delegation&Decentralization

CO5:DescribeCo-ordinationandControlling

SubjectName:IndianEconomy

Year : I

SubjectCode: 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: Majorproblems 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.

UNITIV:Industry-Roleofindustriesineconomicdevelopment-Largescaleindustriesandsmall scale industries- New Economic Policy 1991- Industrial development before and after globalization in India.

UNITV:FiveyearplansinIndia-Achievement andstrategyandfailures- NidhiAayog.

ReferenceBooks:

1. I.C.Dingra,IndianEconomy
2. RuddarDatt&K.P.M.Sundharam,IndianEconomy-S.Chand&Sons-NewDelhi.
3. K.N.Agarwal, IndianEconomy–ProblemofDevelopmentofPlaning-WishwaPrakasan-New Age of International Ltd.
4. S.K.Misra&V.K.Puri,IndianEconomy–ItsDevelopment-HimalayaPublishingHouse- Mumbai.
5. Taryamala,IndianEconomy– VijayNicoleImprintsPrivateLtd.,

COURSEOUTCOME

CO1:UnderstandtheEconomicdevelopment,computenationalincome

CO2:Understandabout Poverty,PopulationandUnemployment.

CO3:UnderstandAgricultureandLandReforms

CO4:Distinguishsmallscale,largescaleandcottageindustries.

CO5:UnderstandtheFiveyearplansachievementandfailures,learn the concept of Nidhi Aayog.

SubjectName:BUILDING FINISHES

Year :I

SubjectCode:SK52A

Semester:II

Unit–1

Wall finishes – Meaning, Structural wall finishes -Wood, Terracotta, Marble and Metals. Wall papers – Kinds of wall papers.

Unit–2

Paint–Classification of paints-Water Based (Distemper–Acrylic and Synthetic properties and emulsion – Interior and Exterior) and Oil Based – Uses of oil base painting.

Unit–3

Wood in Interiors–Types of hard wood and soft wood, Process of varnishing. Fundamentals for interior and exterior treatments.

References:

1. Innes, J. (1990), Exterior Detail, Collins and Brown Ltd, London.
2. Ostrow, J. (2001), Painting rooms, Rockport publishers, USA.

WebLink:

- <http://www.architecture-student.com/architecture/various-types-of-wall-finishes-interiordesign-and-architecture/>
- <https://www.slideshare.net/SunilKumar148/wall-covering>
- http://www.idconline.com/technical_references/pdfs/chemical_engineering/Classification_of_paints.pdf
- <https://www.slideshare.net/harpreet2302/paints-and-its-types>
- <https://kebony.com/en/blog/wood-interior-design-considerations-and-design-ideas-your-next-project>
- <http://ecoursesonline.iasri.res.in/mod/page/view.php?id=25716>

COURSE OUTCOME

CO1: Understand different wall finishes.

CO2: Compare the types of paints.

CO3: Apply the Fundamentals for interior and exterior treatments.

Subject Name: PROBLEM SOLVING & CREATIVITY

Year I

Subject Code: ST52D

Semester: II

Unit-I

Problemsolving:anoverview,Methodsforsolvingproblems.

Unit- II

Facilitatingeffectiveproblemsolving,Factorsthatinterferewithproblemsolving.

Unit-III

Welldefinedandill-definedproblems,Typologiesofproblems,Tacticsofproblems.

UNIT-IV

Natureofcreativity,Creativeprocesses,Characteristicsofcreativeindividuals,Nurturing creativity,

UNIT-V

CreativityandDecisionmaking.

REFERENCES:

1. RobertABaron(2001):Psychology,5thedition, PrenticehallofIndia.
2. Morgan&King:Introductiontopsychology,7thedition,TataMcGrawHillPublication
3. JohnBBert(1995):CognitivePsychology,5thEdition,Westpublishingcompany.
4. RobertLaSolso(2000)CognitivePsychology,6thEdition,Pearsonpublishers.

COURSEOUTCOME

CO1:Listthevariousmethodofsolvingproblems.

CO2:Outlinethefactorsthatinterferewithproblemsolving.

CO3:Identifythetypesandtacticsofproblems.

CO4:Describethcreativeprocessandwaysofnurturing creativity.

CO5:Relatecreativitywithdecision making skills

SubjectName:CorporateAccounting–I

Year II

SubjectCode:CZ23A

Semester:III

Unit1:ShareCapital

Issueofshares–Typesof shares–Forfeitureofshares–Reissuesofshares–Redemptionof preferences shares.

Unit2:Debentures&Underwriting

Issue of debentures - Redemption of debentures -Profitprior to incorporation.Underwriting ofshares &debentures.

Unit 3:Finalaccounts

Finalaccounts –PreparationofP &LA/CandBalancesheet–ManagerialRemuneration.

Unit4:Valuation ofgoodwilland shares

ValuationofgoodwillandShares–Meaning–Methodsofvaluation.

Unit5:AccountingforInsurancecompanies

Insuranceaccounts–Types–Finalaccountsoflifeinsurance–ProfitdeterminationofLife insurance

ReferenceBooks:

1. Gupta,R.L.&Radhaswamy,M,AdvancedAccounting,SultanChand&Sons,NewDelhi.
2. RajkumarSah–ConceptsBuildingApproachtocorporateAccountingCENAGAGE,New Delhi

COURSEOUTCOME

CO1:Understandthesharesanditstypes

CO2:ComputeDebentures,AcquisitionofBusinessandProfitPriortoIncorporation.

CO3:ComputeFinalaccounts.

CO4:Analyse valuationofSharesandGoodwill.

CO5:UnderstandInternalReconstruction.

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, right to information – 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. Badre Alam, S. & Saravanel, 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.

SKPCC

Unit1:IntroductiontoBanking

History of banking – components of Indian banking – Indian banking system – phases of development – banking structure in India – payment and small banks- commercial banking – definition–classificationofbanks.Bankingsystem –universalbanking–commercialbanking– functions – role of banks in economic development. Central banking – definition – needs – principles- central VS commercial banking – functions of central bank.

Unit2: RBI

Establishment–objective–legalframework–functions–SBI–originandhistory–establishment – Indian subsidiaries – foreign subsidiaries – non-banking –subsidiaries – personal banking – international banking – trade financing – correspondent banking . Co-operative banks – meaning anddefinitions– features –co-operativeVS commercialbanks-structure. NBFC-RoleofNBFC-RBIREgulations. Financialsector reforms-Sukhmoycommittee1985-NarasimhamCommittee I and II prudential norms: capital adequacy norms- classification of assets and provisioning.

Unit3:E-Banking

Meaning–services–e-bankingandfinancialservices–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 ofe-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 –structureof Interestrates(shortandlongterm)– impactsonsavingand borrowings.

Unit4: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.

Unit5: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.

SubjectName:Marketing
SubjectCode: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.

Unit2: Market segmentation – concept – benefits – basis and level. Introduction to consumer behavior – need for study – consumer buying decision process – buying motive.

Unit3: Marketing mix – meaning – product – introduction to stages of new product development – Types – introduction to PLC – product mix – price – pricing policies and methods.

Unit4: Channels of distribution (levels) – channel members – promotion – communication mix – basis of advertising, sales promotion and personal selling.

Unit5: Recent trends in Marketing. A basic understanding of E-Marketing, Consumerism, Market research, MIS and market regulations.

Reference Books:

1. Dawniacobucci, Anupamavohra – marketing management – CENGAGE, new Delhi
2. Williamm.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.

SubjectName:Business Statistics

Year II

SubjectCode:CZ33A

Semester:III

Unit1:Introduction

Meaninganddefinition ofstatistics –collectionandtabulationofstatisticaldata –presentationof statistical data – graphs and diagrams.

Unit2:MeasureofcentraltendencyandMeasuresof variation

Measures of central tendency – arithmetic mean, median, mode, harmonic mean and geometric mean.Measuresofvariation–standarddeviation–meandeviation–quartiledeviation–skewness and kurtosis – Lorenz curve.

Unit3:CorrelationandRegressionAnalysis

Simple correlation – scatterdiagram – Karl Pearson’s correlation – spearman’s rank correlation – regression – meaning – linear regression.

Unit4:Timeseries

Analysis of time series – causes of variation in time series data – components of time series ; additiveand multiplicative models – determinationoftrend bysemiaverage, movingaverage and leastsquares(linear,seconddegreeandexponential)methods–computationofseasonalindicesby simple average, ratio- to –moving average, ratio-to-trend and link relative methods.

Unit5:Indexnumbers

Meaning and types of index number – problems in construction of index number – methods of constructionofpriceandquantityindices–testsofadequacy–errorsinindexnumber–chainbase indexnumber–baseshifting–splicing–deflating–consumerpriceindexanditsuses–statistical qualitycontrol.

ReferenceBooks:

1. DhingraIC&M.P.Gupta,LecturesinBusinessstatistics,SultanChandandSons,NewDelhi, 2009.
2. GuptaSPandArchanaAgarwal,BusinessStatistics(StatisticalMethods),SultanChandand Sons, New Delhi, 9th Revised Edition 2013.
3. GuptaS.C,FundamentalsofStatistics, HimalayaPublishing House.

4. Sharma J K, Fundamentals of Business Statistics, 2nd Edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P.andSattanathan,R.,BusinessstatisticsandOperationsResearch,Vijay Nicole Imprint Pvt. Ltd., Chennai.
6. JosephAnbarasu,BusinessStatistics,VijayNicoleImprintPvt.Ltd,Chennai.
7. S. Panneerselvam,P. Nagesh,Senthilkumar-Business Statistics & Analytics-CENGAGE, New Delhi. 8. J. Joseph Francis- Business Statistics- CENGAGE, New Delhi.

COURSEOUTCOME

CO1:Understandtheconceptsofstatistics

CO2:ComputeCentraltendency

CO3:Computeregression&correlationanalysis

CO4:Applytimeseriesanalysis

CO5: Solveprice relativemethod indayto daylife

Subject Name: Advanced Corporate Accounting

Year II

Subject Code: CZ24A

Semester IV

Unit1:InternalReconstruction

Meaning–alterationofSharecapital–Accountingprocedures

Unit2:Amalgamation,Absorption&Externalreconstruction

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.

Unit5:AccountingforBanking companies

Bankaccounts–conceptofnon-performingassets(NPA)–Preparationofprofitandlossaccount – Asset classification – Preparation of Balance sheet.

ReferenceBooks:

1. Jain,S.P&Narang,K.L.,AdvancedAccounting, KalyaniPublishers,NewDelhi.
2. Reddy,T.S&MurthyA,CorporateAccounting, MarghamPublications, Chennai.
3. Shukla,M.C.&Grewal, J.S,AdvancedAccounting,S.Chand&Co.,NewDelhi.

COURSEOUTCOME

CO1: Compute Human Resource Accounting,accounting pricelevel changes andinflationary Accounting.

CO2:Preparebankaccounts.

CO3:ComputeInsuranceaccounts.

CO4:Applyamalgamation, absorption&externalreconstruction.

CO5:Computeliquidator'sfinalstatement.

SubjectName:CompanyLaw

Year II

SubjectCode: CZ24B

Semester IV

Unit1:Joint StockCompany

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.

Unit2:SharecapitalandDebentures

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.

Unit3:Managerial Personnel

Directors–Womendirectors–Independentdirectors–DirectorIdentificationnumbers–otherkey managerial personnel- Related party transaction.

Unit4:Meetingsand Resolutions

Meeting – statutorymeeting – 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 – ordinaryresolution – special resolution – resolution requiring special notice.

Unit5:Winding upofcompany

Modesofwindingup- windingup bythe court- voluntarywindingup-types- membersvoluntary winding up – creditors winding up. National company law appellate tribunal

ReferenceBooks:

1. KapoorN.D.,BusinessLaws,SultanChandandSons,NewDelhi.
2. Sreenivasan,M.R.BusinessLaws,MargamPublications.
3. Dhandapani,M.V.BusinessLaws,SultanChandandSons.
4. AvatarSingh,CompanyLaw,EasternBookCompany.
5. Shukla,M.C, &Gulshan,S.S.PrincipalsofCompanyLaw.

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-LecturesonCompanyLaw.
9. N.D.Kapoor-CompanyLaw

COURSEOUTCOME

CO1:UnderstandKindsofcompanies,MemorandumandArticlesofAssociation.

CO2:UnderstandShares &Debentures.

CO3:IdentifyTypesofDirectorsandDirectorsIdentificationNumber.

CO4:DescribeDifferent typesofMeetingandTypesofcommittee,resolutions.

CO5:UnderstandModes ofWindingup

SubjectName:FinancialServices

Year II

SubjectCode:CZ24C

Semester: IV

Unit1:Introduction

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

Unit2:MerchantBankingandpublicissuemanagement

Definition–functions–merchant bankerscodeofconduct –publicissuemanagement –concept – functions – categories of securities issue – mechanics of public issue management – issue manager – roleofissue manager – marketing ofissue – new issue market VSsecondarymarket.

Unit3:MoneymarketandStockexchange

Characteristics – functions- Indian capital market- constituents of Indian capital market – new financialinstitutionsand instruments – investorsprotection–stockexchange– functions–services – features – role – stock exchange traders- regulation of stock exchanges- depository – SEBI- functions and working.

Unit4:LeasingandFactoringand Securitization

Characteristics – types – participants – myths about leasing – hire purchase – lease financing VS hirepurchasefinancing–factoring–mechanism–functionsoffactor–factoring–players–types – operationalprofileofIndianfactoring –operationalproblemsinIndianfactoring –factoringVS 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.

Unit5:VentureCapital,Credit RatingAnd PensionFund

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 .

ReferenceBooks:

1. MichaelW. Brandi- Money, Banking, Financial Markets and Institutions- Cengage, New Delhi.
2. GurusamyS,EssentialsofFinancialServices,VijayNicoleImprints,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. Madhu Vij & 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.

SubjectName: Indirect Taxation

Year II

SubjectCode: CZ24D

Semester IV

Unit1: 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

Unit2: 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

Unit3: 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

Unit4: 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

Unit5: Customs 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. Dary- GST- Input Tax Credit- Taxmann Publishers. 2nd Edition. Aug 2017.
3. C.A. Anurag Pandey- Law & Practice of GST- Sumedha Publications House 2017.
4. DR. Vandana Banger- Beginner's- Guide Aadhaya Prakashan 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

SKPCC

SubjectName:ElementsofOperationResearch
SubjectCode:CZ34A

Year II
Semester IV

Unit1:Introduction

Operationsresearch–meaning–definition–originandhistory–characteristicsfeatures–need – scope – steps – techniques – applications – limitations.

Unit2:Linearprogramming problem(LPP)

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

Unit 3:MethodsofLPP

Obtaining optimal solution for linear programming problem(LPP) – graphical method – problems-simplexmethodfortypesofLPP&forslackvariables case–maximizationfunction – minimization function (simple problem only)

Unit4:Transportationproblems

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)

Unit5:Gametheory

Meaning–typesofgame–basicassumptions–findingvalueofgameforpurestrategy–mixed strategy–indeterminatematrixandaveragemethod–graphicalmethod–purestrategy–saddle point – payoff matrix value of game (simple problem only)

ReferenceBooks:

1. M.SreenivasaReddy-OperationsResearch–Cengage,NewDelhi.
2. S.Gurusamy–ElementsofOperationsResearch–VijayNicoleImprintsprivate limited.
3. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi, 2009
4. AnandSharma,OperationsResearch,HimalayanPublishingHouse,2014,Mumbai.
5. GuptaPK andGuptaSPQuantitativeTechniquesandOperationsResearch,Sultan Chand and Sons, 2014, New Delhi.
6. KapoorV.K,OperationsResearchTechniquesforManagement,SultanChandand Sons, 2012, New Delhi.
7. KantiSwarup, P.K. GuptaManMohan, Operation Research, JainBookAgency, 2014,

New Delhi.

SKPC

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

COURSEOUTCOME

- 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.

SKPCC

SubjectName:EnvironmentalStudies

Year II

SubjectCode:ENV4B

Semester IV

Unit1:Definition–scopeand importance–needsforpublicawareness.

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 agriculturalandovergrazing–effectsofmodelagriculture-fertilizer-pesticidesproblems-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- soilerosionand desertification – role of individual in conservation of natural resources- equitability uses of resources for sustainable life style.

Unit3:Conceptofecosystem,structureandfunctionofecosystem,producers,consumerand decomposer, energy flow in the ecosystem, Ecological succession. Food chain, Food Webs, Ecological Pyramids. Introduction-types, characteristics, features, structure and functions of following ecosystem. Forest ecosystem. Grassland ecosystem. Desert ecosystem. Aquatic ecosystem (ponds, streams, lakes, oceans, rivers)

Unit4:Introduction-definition-genetic,ecosystemdiversity,bio-geographicalclassificationof 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-hotspotofbio-diversity-threatstobio-diversity-habitsloss-poachingofwildlife-man-wildlife conflicts. Endangered and endemic species of India. Conservation of bio-diversity-in-situ-ex-situ conservation of bio-diversity

Unit5:Definition–causes,effectsandcontrolmeasuresofairpollution,waterpollution,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.

Unit6:Fromunsustainabletosustainabledevelopmenturbanproblemrelatedtoenergywater conversation, rain water harvesting – water management settlement and rehabilitation of people, problems and consent – case studies. Environmental ethics – issues and possible

solution-climateschanges-globalwarming-acidrain-ozonelayerdepletionnuclear

SKPC

accidents and holocaust – case studies. Waste land reclamation – consumerization and waste production legal provision to protect the environment forest conversation 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 involved 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

SubjectName: 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 - Idle time – 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 Course Mate, New Delhi: CENGAGE
2. Jain, S. P. & Narang, K. L., Cost Accounting, Kalyani Publishers
3. Khanna, B. S. Pandey, I. M. - Ahuja, G. 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:ComputeWagePayment

CO5:UnderstandAllocationand ApportionmentofOverheads

SKPCC

SubjectName:PracticalAuditing
SubjectCode:CZ25B

Year:III
Semester:V

UNITI:Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - AdvantagesandLimitationsofAudit -ScopeofAudit -ClassificationsofAudit–AuditPlanning- 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.

UNITII:VouchingandVerification

Vouching–MeaningandDefinitions-Objectives.TradingTransactions–Audit ofLedger- Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities–Verification–Meaning-ObjectivesandProcess–ValuationofAssetsandliabilities–Distinction between Verification and Valuation.

UNITIII:AuditandAccountingStandards

TypesofAudit–StatutoryAudit–ConcurrentAudit–StockAudit–CostAudit–Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing StandardsonInternalAudit–PenalProvisions–RoleofNationalFinancialReportingAuthority(NFRA)

UNITIV:AuditorsandAuditReport

Appointment–Procedures–EligibilityandQualifications–PowersandDuties–Rotationand RemovalofAuditors –ResignationofAuditors –RemunerationofAuditors-Audit report–Preparationand presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNITV:RecentTrendsinAuditing

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 – Procedureof Audit under EDP system- Green Audit- Introduction

TEXTBOOKS:

1. Auditing,D.P.JainKonarkPublishersPvt.Ltd.
2. Auditing,PrinciplesandPractice,RavinderKumarandVirenderSharma,EasternEconomyEdition.

REFERENCEBOOKS:

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

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 – Warehousing, Technology in the warehouse: 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 mode transport – containerization – CFS – ICD – Cross 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- warehousing order 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 Logistic 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', MacMillan 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

SKPCC

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.

TEXTBOOK:

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. Khan and 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

SubjectName:IncomeTaxLaw&Practice- I

Year:III

SubjectCode:CZ45A

Semester:V

UNITI: 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.

UNITII:INCOMEFROM 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.

UNITIII:INCOMEFROMHOUSE PROPERTY

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

UNITIV:PROFITSANDGAINSFROMBUSINESSORPROFESSION

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.

UNITV:E-FILING&SUBMISSIONOF 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.

TEXTBOOKS:

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.

REFERENCEBOOKS:

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

SubjectName: Value Education

Year: III

SubjectCode : 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. Chakravathy, 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 India, 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 Bhavan, 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.

SKPC

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

SubjectName:AdvancedCostAccounting

Year:III

SubjectCode :CZ26A

Semester: VI

UNITI:Contract Costing

Definition–FeaturesofContractCosting –CalculationofProfitonContracts–Costplus Contract

- ContractcostingVsJobCosting–PreparationofContractA/c

UNITII:ProcessCosting

Features of Process Costing – Process loss – Normal and Abnormal loss – Abnormal gain – Join products–ByProducts–ConceptofEquivalentProduction–ProcessAccounts–Processlossesand Gains

UNITIII:Operation Costing

OperatingCosting–Meaning–preparationofOperatingCostSheet –TransportCosting–PowerSupply Costing – Hospital Costing – Simple Problems .

UNITIV:MarginalCosting

Meaning – Features – Absorbtion Costing – Marginal Costing Vs Absorbtion Costing – Contribution – PVratio –Breakevenpoint –KeyFactor–MarginofSafety–PreparationofMarginalCostStatement .

UNITV:Standard Costing

Definition–Objectives–Advantages–StandardCostandEstimatedCost–InstallationofStandard Costing – Variance Analysis – Material, Labour, Overhead , and Sales Variances- Calculation of Variances.

RecommendedTexts

1. Drury–ManagementandCostAccountingwithCourseMate.

ReferenceBooks

- | | |
|-----------------------------------|-------------------------------------|
| 1. S.P.JainandK.L.Narang | CostAccounting |
| 2. P.T.PattanshettyandDr.Palekar | CostAccounting |
| 3. S.P.Iyengar | CostAccounting |
| 4. Khanna,Pandey,Ahujaand Arora | Practical Costing |
| 5. T.S.ReddyandY.HariPrasad Reddy | CostAccounting |
| 6. SaxenaandVashist | CostAccounting |
| 7. Hansen/Mowen | CostManagement AccountingandControl |

COURSEOUTCOME

CO1:UnderstandMethodsofCosting

CO2: Compute Contract Costing

CO3:Compute Process Accounts

CO4: Compute Operating Costing

SKPCC

SubjectName:ManagementAccounting

Year: III

Subject Code: CZ26B

Semester : VI

UNITI:Introduction

ManagementAccounting–Meaning–Scope–Importance–Limitations–ManagementAccounting Vs Cost Accounting – Management Accounting Vs Financial Accounting

UNITII:FinancialStatement Analysis

Analysis and Interpretation of Financial Statement – Nature and Significance – Types of Financial Analysis–ToolsofAnalysis–ComparativeStatements–CommonSizeStatement –TrendAnalysis

UNITIII:RatioAnalysis

Meaning–Advantages–Limitations–TypesofRatios–LiquidityRatios–ProfitabilityRatiosTurn over Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios .

UNITIV:Fund FlowAnalysis&CashFlowAnalysis

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

MeaningofCashFlowStatements–Advantages–Limitations–PreparationofCashFlowStatement – Types ofCash Flows – Operating , Financing and Investing Cash Flows .

UNITV:BudgetaryControl&MarginalCosting

BudgetaryControl–Meaning–PreparationofVariousBudgets –CashBudgets –FlexibleBudget – ProductionBudget–SalesBudget.CapitalExpenditureControl–ApplicationsofMarginalCosting in Decision Making – Make or Buy– Shutdownor Continue – Exploring New Markets.

TEXTBOOK:

1. Rajiv Kumar Goel, Ishaan Goel – Concepts Building Approach to Management accounting – CENGAGE New Delhi.
2. Drury–ManagementandCostAccountingwithCourseMate
3. Maheswari, S.N.,ManagementAccounting, SultanChand&Sons

REFERENCEBOOKS:

1. MurthyAandGurusamyS,Management Accounting– TheoryandPractice,VijayNicole Imprints Pvt. Ltd. Chennai
2. Charles T. Horngren and GarySundem, N, Introduction to Management Accounting , Prentice Hall
3. SharmaandShashiK. Gupta,ManagementAccounting,KalyaniPublishers
4. Reddy, T.S.& Dr. Hariprasad Reddy , Y, Management Accounting , Margham Publications, Chennai.

5. Hansen–Mowen, Cost Management Accounting and Control, South Western College.

SKPC

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.

SKPCC

SubjectName:EntrepreneurialDevelopment

Year: III

SubjectCode: CZ26C

Semester:VI

UNITI:Entrepreneurship

Entrepreneur:MeaningofEntrepreneurship –TypesofEntrepreneurship – TraitsofEntrepreneurship – FactorsPromotingEntrepreneurship–BarrierstoEntrepreneurship–theEntrepreneurialCulture– Stages in Entrepreneurial Process – Women Entrepreneurship and Economic Development – SHG.

UNITII:DevelopingSuccessfulBusinessIdeas

Recognizing Opportunities – Trend Analysis – Generating Ideas – Brain Storming , Focus Groups , Customer Advisory Boards , Day in the life Research – Encouraging Focal Point for Ideas and Creativityat a Firm Level – Protecting Ideas from Being Lost or Stolen – Patents and IPR.

UNITIII:OpportunityIdentificationandEvaluation

Opportunity Identification and Product \ Service Selection – Generation and Screening the Project Ideas–MarketAnalysis,TechnicalAnalysis,CostBenefitAnalysisandNetworkAnalysis-Project Formulation–AssessmentofProject Feasibility–DealingwithBasicandInitialProblemsofSetting up of Enterprises

UNITIV:BusinessPlanningProcess

MeaningofBusinessPlan–BusinessPlanProcess –AdvantagesofBusinessPlanning –Preparinga Model Projects Report for Starting a New Venture (Team Based Project Works) .

UNITV: Funding

Sources of Finance – Venture Capital – Venture Capital process – Business Angles – Commercial Banks – Government Grants and Schemes .

TEXTBOOKS:

1. Reddy,Entrepreneurship:Text&Cases-Cengage,NewDelhi.
2. Kuratko/rao,Entrepreneurship:asouthasianperspective.-Cengage,NewDelhi.
3. Leach/Melicher,EntrepreneurialFinance–Cengage.,NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivate Limited
5. KhankaS.S.,EntrepreneurialDevelopment,S.Chand&Co.Ltd.,NewDelhi,2001. 6.Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016

REFERENCEBOOKS:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEdition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship,2ndEdition,JohnWiley&Sons, 2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship, HimalayaPublishingHouse,2011.
4. Donald,F.K.,Entrepreneurship-Theory,ProcessandPractice,9thEdition,Cengage Learning, 2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw-HillEducation Pvt.Ltd., 2006.

6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, DreamTech, 2006.

SKPC

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 – Set off – 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., 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.

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

UNITI: 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.

UNITII: Training

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

UNITIII: 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

UNITIV: Human Resource Accounting & Audit

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

UNITV: 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.

TEXTBOOK

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.

SKPCC