

**RATHNAVEL SUBRAMANIAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)  
SULUR, COIMBATORE-641402**

**DEPARTMENT OF COMMERCE  
B.COM PROFESSIONAL ACCOUNTING**



**Syllabus effective for the students admitted during the  
Academic Year 2021-2022 Batch**

**(2021 - 2024)**

**HOD**

**PRINCIPAL**

**COE**

**PROGRAMME OUTCOMES (POs):**

PO1	Graduates can have strong fundamentals in their specific discipline along with DIGITAL STRATEGIC knowledge.
PO2	To increase student's ability to communicate effectively with the community /society in verbal /written courage for such as to give or receive clear instruction.
PO3	To enhance their ability to understand and identify the professional and ethical responsibilities.
PO4	To enrich their personality and character development

**PROGRAMME SPECIFIC OUTCOMES: (PSOs)**

Upon completion of Bachelor of Commerce with Professional Accounting Degree, STUDENTS are able to achieve the following outcomes.

PSO1	Enable the learners to employ as Audit Assistance, Internal Audit Executives, Tax Analyst, Accounts Executive and Financial Analyst.
PSO2	Enable to Acquire the skills in Accounting, Auditing, Taxation, Costing, Mercantile law, Company Law and Financial Statements to assist in audit process of business entities.
PSO3	Develop and apply the knowledge of Direct Taxation , Goods and Service Tax and E-Filling to assist individual and Corporate Tax Filing
PSO4	Facilitate the learners to develop the knowledge in Economics, Financial Accounting, Financial Management and Management accounting to analyze Financial Statements using Ratios, MS-Excel and Tally to take effective business decisions.

## **GRADUATE ATTRIBUTES**

- DISIPLINE KNOWLEDGE
- PROBLEM ANALYSIS
- CRITICAL THINKING
- MODERN TOOLS USAGE
- SOFT SKILLS
- SELF LEARNING
- LIFE LONG LEARNING
- INDIVIDUAL & TEAM WORK
- PROJECT MANAGEMENT & FINANCE

**PROGRAMME: B.Com (Professional Accounting)**  
**(Effective from the academic year 2021 - 2024)**  
**Structure, Credits & Marks Distribution**

Sl No.	Course Type	Number of Courses	Credits	Marks	Total Credits
1	Multi-Indian/ International Languages (MIL)	2	4	200	8
2	Ability Enhancement Compulsory Courses (AECC) – (I & II) : Group-I (English)	2	4	200	8
3	Ability Enhancement Compulsory Courses (AECC) –( II & IV) : Group-II	2	1+3	200	4
4	Discipline Specific Courses (DSC)	12	6	1200	72
5	Discipline Specific Elective Courses (DSE)	4+1	6	500	30
6	Extra Disciplinary Course (EDC) (DSE)	1	6	100	6
7	Skill Enhancement Courses (SEC)	2+1	4	200	8
8	ALCTA– e Learning in MOOC platform	1	4*	Completion	4*
9	Non Credit Courses – Group I	2	-	Grade	-
10	Non Credit Courses – Group II	4	-	Completion	-
<b>Total</b>				<b>2600</b>	<b>136+4*</b>

MULTI-INDIAN/ INTERNATIONAL LANGUAGES (MIL)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>Two Courses – Any ONE Group</b>								
<b>Group I</b>								
MIL	Tamil- I	6	-	-	25	75	100	4
MIL	Tamil- II	6	-	-	25	75	100	4
<b>Group II</b>								
MIL	Hindi -I	6	-	-	25	75	100	4
MIL	Hindi -II	6	-	-	25	75	100	4
<b>Group III</b>								
MIL	Malayalam -I	6	-	-	25	75	100	4
MIL	Malayalam- II	6	-	-	25	75	100	4
<b>Group IV</b>								
MIL	French -I	6	-	-	25	75	100	4
MIL	French-II	6	-	-	25	75	100	4
<b>Group V</b>								
MIL	Arabic -I	6	-	-	25	75	100	4
MIL	Arabic- II	6	-	-	25	75	100	4
<b>Total</b>							<b>200</b>	<b>8</b>

<b>ABILITY ENHANCEMENT COMPULSORY COURSES (AECC) - GROUP I : ( I &amp; II SEMESTER)</b>								
<b>Course</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	<b>Credits</b>
AECC – G-I- 1	English - I	6	-	-	25	75	100	4
AECC – G-I- 2	English - II	6	-	-	25	75	100	4
<b>Total</b>							<b>200</b>	<b>8</b>

<b>ABILITY ENHANCEMENT COMPULSORY COURSES (AECC) - GROUP II : ( II &amp; IV SEMESTER)</b>								
<b>Course</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	<b>Credits</b>
AECC – G-II - 1	Environmental Studies	1	-	-	100	-	100	1
AECC – G-II - 2	Aptitude	3	-	-	100	-	100	3
<b>Total</b>							<b>200</b>	<b>4</b>

DISCIPLINE SPECIFIC COURSES (DSC)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
DSC - I	Financial Accounting -I	4	-	4	25	75	100	6
					40	60		
DSC - II	Business Mathematics and Statistics	5	1	-	25	75	100	6
DSC - III	Financial Accounting -II	5	1	-	25	75	100	6
DSC - VI	Business Economics	5	1	-	25	75	100	6
DSC – V	Financial Management	4	-	4	25	75	100	6
					40	60		
DSC – VI	Higher Financial Accounting	5	1	-	25	75	100	6
DSC – VII	Management Accounting	4	-	4	25	75	100	6
					40	60		
DSC –VIII	Corporate Accounting - I	5	1	-	25	75	100	6
DSC – IX	Corporate Accounting- II	5	1	-	25	75	100	6
DSC – X	Financial Analysis using Excel	4	-	4	25	75	100	6
					40	60		
DSC – XI	Company Law	4	-	4	25	75	100	6
					40	60		
DSC – XII	Strategic Management	5	1	-	25	75	100	6
<b>Total</b>							<b>1200</b>	<b>72</b>

DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) I : (III SEMESTER)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>One Course – From the Group</b>								
DSE - I	Cost Accounting	4	-	4	25	75	100	6
					40	60		
DSE - I	Financial Markets and Developments	5	1	-	25	75	100	6
<b>Total</b>							<b>100</b>	<b>6</b>

DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) II : (IV SEMESTER)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>One Course – From the Group</b>								
DSE - II	Income Tax	4	-	4	25	75	100	6
					40	60		
DSE - II	Business Economics-II	5	1	-	25	75	100	6
<b>Total</b>							<b>100</b>	<b>6</b>

DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) III : (V SEMESTER)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>One Course – From the Group</b>								
DSE - III	Goods and Services Tax	4	-	4	25	75	100	6
					40	60		
DSE - III	Working Capital Management	5	1	-	25	75	100	6
<b>Total</b>							<b>100</b>	<b>6</b>

DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) IV: (V- SEMESTER)								
DSE – IV - EXTRA DISCIPLINARY COURSE :(EDC)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>One Course – From the Group</b>								
B.A. English	Professional Communication	5	1	-	25	75	100	6
BBA	Entrepreneurship	5	1	-	25	75	100	6
BBA (CA)	Project Management	5	1	-	25	75	100	6
BBA LOGISTICS	International Logistics	5	1	-	25	75	100	6
B.COM	Insurance and Risk Management	5	1	-	25	75	100	6
B.COM (CA)	Social Media Marketing	5	1	-	25	75	100	6
B.COM (IT)	E-Commerce	5	1	-	25	75	100	6
B.COM (PA)	Indian Tax System	5	1	-	25	75	100	6
B.COM (BA)	Digital marketing	5	1	-	25	75	100	6
BCA	Responsive Web Design	5	1	-	25	75	100	6
B.Sc., (CS)	Business Analytics	5	1	-	25	75	100	6
B.Sc., (IT)	Big Data Engineering	5	1	-	25	75	100	6
B.Sc., CSHM	Hospitality Management	5	1	-	25	75	100	6
B.Sc., ECS	Fundamentals of Digital Computers	5	1	-	25	75	100	6
B.Sc.,MATHS	Computational Mathematics	5	1	-	25	75	100	6
B.Sc., BC	Health Management	5	1	-	25	75	100	6
B.Sc., BT	Forensic Science	5	1	-	25	75	100	6
B.Sc., MB	Microbes – Health & Disease	5	1	-	25	75	100	6
B.Sc., N&D	Health & Life Style Disorders	5	1	-	25	75	100	6
B. Sc., Psychology	Stress and Conflict Management	5	1	-	25	75	100	6
<b>Total</b>							<b>100</b>	<b>6</b>

DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) V : (VI SEMESTER)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>One Course – From the Group</b>								
DSE - V	Auditing	4	-	4	25	75	100	6
					40	60		
DSE - V	Investment Management	5	1	-	25	75	100	6
<b>Total</b>							<b>100</b>	<b>6</b>

DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) VI : (VI SEMESTER)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>One Course – From the group</b>								
DSE –VI	Project and Viva voce	-	-	6	40	60	100	6
DSE – VI	Industrial Training Report and Viva Voce	-	-	6	40	60	100	6
<b>Total</b>							<b>100</b>	<b>6</b>

SKILL ENHANCEMENT COURSES : GROUP I (III & IV SEMESTER)								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
SEC – GI-1	Communicative Skills - I	2	-	-	50	-	50	2
SEC – GI-2	Communicative Skills - II	2	-	-	50	-	50	2
<b>Total</b>							<b>100</b>	<b>4</b>

<b>SKILL ENHANCEMENT COURSES : GROUP II (V SEMESTER)</b>								
Course	Course Name	L	T	P	CIA	ESE	Total	Credits
<b>Any ONE Group</b>								
<b>Group A</b>								
SEC –GII – A1	Placement - College to Corporate I	2	-	-	50	-	50	2
SEC –GII – A2	Placement - College to Corporate II	2	-	-	50	-	50	2
<b>Group B</b>								
SEC – GII – B	Principles of Marketing	4	-	-	100	-	100	4
<b>Total</b>							<b>100</b>	<b>4</b>

<b>NON CREDIT COURSE(VALUE ADDED PROGRAMME) – GROUP I (III &amp; IV SEMESTER)</b>			
NCC – G1-1	Professional English - I	RVS Training Academy	Grade
NCC – G1-2	Professional English - II	RVS Training Academy	Grade

<b>NON CREDIT COURSE – GROUP II (I - IV SEMESTER)</b>			
<b>Any ONE Course</b>			
NCC – G II	National Service Scheme	NSS	Completion
	National Cadet Corps	NCC	Completion
	Sports	Physical Education	Completion
	Literacy & Cultural Club	Language Department	Completion
	Youth Red Cross / Red Ribbon Club	YRC	Completion
	Fine Arts Club	Language Department	Completion

<b>EXTRA OPTIONAL CREDIT COURSE (ALCTA) I – VI SEMESTER</b>			
<b>Any ONE Course with 4 Extra Credits</b>			
I – VI Semester	e-Learning in MOOC Platform	4 Credits	Completion

**RATHNAVEL SUBRAMANIAM COLLEGE OF ARTS & SCIENCE (Autonomous)**

**Sulur, Coimbatore – 641 402**

**SCHEME OF EXAMINATIONS**

**B. Com Professional Accounting 2021 - 2024 BATCH**

Semester	Course Opted	Course Name	D	L	T	P	CIA	ESE	Marks	Credits
<b>I</b>	MIL – I	Tamil-I/Hindi-I / Malayalam – I/ French-I/Arabic- I	3	6	-	-	25	75	100	4
	AECC – G I - 1	English-I	3	6	-	-	25	75	100	4
	DSC – I	Financial Accounting- I	3	4	-	4	25	75	100	6
			3				40	60		
	DSC – II	Business Mathematics and Statistics	3	5	1	-	25	75	100	6
	NCC – GII	NCC/NSS/ SPORTS/CULTURALS	-	1	-	-	-	-	-	-
	LIB	Library	-	1	-	-	-	-	-	-
<b>Total</b>					<b>28</b>				<b>400</b>	<b>20</b>
<b>II</b>	MIL-II	Tamil-II/Hindi-II/Malayalam – II/French-II/Arabic-II	3	6	-	-	25	75	100	4
	AECC – GI - 2	English-II	3	6	-	-	25	75	100	4
	DSC – III	Financial Accounting - II	3	5	1	-	25	75	100	6
	DSC – IV	Business Economics	3	5	<b>1</b>	-	25	75	100	6
	AECC – G II - 1	Environmental Studies	3	1	-	-	100	-	100	1
	NCC – G II	NCC/NSS/ SPORTS/CULTURALS	-	1	-	-	-	-	-	-
	LIB	Library	-	1	-	-	-	-	-	-
	<b>Total</b>					<b>27</b>				<b>500</b>

Semester	Course Opted	Course Name	D	L	T	P	CIA	ESE	Marks	Credits
III	DSC – V	Financial Management	3	4	-	4	25	75	100	6
			3				40	60		
	DSC – VI	Higher Financial Accounting	3	5	1	-	25	75	100	6
	DSE – I	Elective-I	3	4	-	4	25	75	100	6
			3				40	60		
	SEC – G I – 1	Communicative Skills - I	3	2	-	-	50	-	50	2
	NCC – G I -1	Professional English - I	3	2	-	-	Grade			
	NCC – G II	NCC/NSS/ SPORTS/CULTURALS	-	1	-	-	-	-	-	-
<b>Total</b>					<b>27</b>				<b>350</b>	<b>20</b>
IV	DSC – VII	Management Accounting	3	4	-	4	25	75	100	6
			3				40	60		
	DSC – VIII	Corporate Accounting - I	3	5	1	-	25	75	100	6
	DSE – II	Elective – II	3	4	-	4	25	75	100	6
			3				40	60		
	SEC – G I - 2	Communicative Skills - II	3	2	-	-	50	-	50	2
	NCC – G I - 2	Professional English – II	3	2	-	-	Grade			
	AECC – G II - 2	Aptitude	3	3	-	-	100	-	100	3
NCC – G II	NCC/NSS/ SPORTS/CULTURALS	-	1	-	-	-	-	-	-	
<b>Total</b>					<b>30</b>				<b>450</b>	<b>23</b>

Semester	Course Opted	Course Name	D	L	T	P	CIA	ESE	Marks	Credits	
V	DSC – IX	Corporate Accounting - II	3	5	1	-	25	75	100	6	
	DSC – X	Financial Analysis using Excel	3	4	-	4	25	75	100	6	
			3				40	60			
	DSE – III	Elective – III	3	4	-	4	25	75	100	6	
			3				40	60			
	DSE – IV	Elective - IV (EDC)	3	5	1	-	25	75	100	6	
	<b>Any ONE Group</b>										
	<b>Group A</b>										
	SEC – G II – A – 1	Placement - College to Corporate I	3	2	-	-	50	-	50	2	
	SEC – GII – A – 2	Placement - College to Corporate II		2	-	-	50	-	50	2	
	<b>Group B</b>										
	SEC – G II – B	Principles of Marketing	3	4	-	-	100	-	100	4	
	NCC – G II	NCC/NSS/SPORTS/CULTURALS	-	1	-	-	Good/ Satisfactory				
<b>Total</b>					<b>33</b>				<b>500</b>	<b>28</b>	
VI	DSC – XI	Company Law	3	4	-	4	25	75	100	6	
			3				40	60			
	DSC – XII	Strategic Management	3	5	1	-	25	75	100	6	
	DSE – V	Elective – V	3	4	-	4	25	75	100	6	
			3				40	60			
	DSE – VI	Elective – VI	3	-	-	6	40	60	100	6	
	ALCTA *	(e-Learning in MOOC Platform)	Extra Credits							4*	
<b>Total</b>					<b>30</b>				<b>400</b>	<b>24</b>	
<b>TOTAL</b>									<b>2600</b>	<b>136 +4* =140</b>	

## **ABBREVIATIONS**

MIL	- Multi Indian/ International Languages
AECC-G1	- Ability Enhancement Compulsory Courses – I & II: Group - I (English)
AECC-G2	- Ability Enhancement Compulsory Courses – II & II: Group - II
DSC	- Discipline Specific Courses
DSE	- Discipline Specific Elective Courses
EDC	- Extra Disciplinary Course
NCC	- Non Credit Course
SEC	- Skill Enhancement Courses (Group-I & II)
ALCTA	- Advanced Learners Course in Thrust Areas– e Learning in MOOC platform

### **DSE I - Discipline Specific Elective Courses I: (III Semester)**

1. Cost Accounting
2. Financial Markets and Developments.

### **DSE II - Discipline Specific Elective Courses II: (IV Semester)**

1. Income Tax
2. Business Economics-II

### **DSE III - Discipline Specific Elective Courses III: (V Semester)**

1. Goods and Services Tax
2. Working Capital Management

### **DSE IV- Discipline Specific Elective Courses IV: (V Semester)**

1. Extra Disciplinary Course (EDC) – List enclosed

### **DSE V- Discipline Specific Elective Courses V: (VI Semester)**

1. Auditing
2. Investment Management

### **DSE VI- Discipline Specific Elective Courses VI: (VI Semester)**

1. Project and Viva voce
2. Industrial Training Report and Viva Voce

### **NCC - I (Non – Credit course) Group – I**

The assessment will be done by RVS Training Academy and grade will be given based on internal evaluation in the respective semester

### **NCC – II (Non – Credit Course) Group – II**

The students shall complete the activities in the concerned semester and completion status will be mentioned in their fifth semester mark statement. However, completing the activities listed in Group – II is mandatory to complete their degrees.

Course Title : <b>FINANCIAL ACCOUNTING – I (T)</b>	Course Code: <b>13A</b>
Semester : <b>I</b>	Course Group: <b>DSC -I</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl.Ses	CL
1	Understand the meaning of Book keeping and accounting.	PSO4	8	U
2	Carryout the Journalizing and postings the transactions from vouchers.	PSO4	4	AP
3	Compute the trial balance from various ledger books.	PSO4	6	AP
4	Carryout the process of rectification of errors and gain knowledge on Inventories in accounting process.	PSO4	6	AP
5	Compute the difference between cash and pass book to reconcile.	PSO4	6	AP
6	Compute the depreciable value of assets in business.	PSO4	6	AP
7	Compute the financial statements of sole proprietor concern.	PSO4	12	AP
8	Compute the financial statements for not for profit organization.	PSO4	12	AP

## UNIT I

(LECTURE HOURS: 12)

**ACCOUNTING-AN INTRODUCTION:** Meaning and Scope of accounting (Introduction, Meaning, Procedural aspects, Evolution, Objectives and functions, Distinction between Book Keeping and Accounting, Users of Accounting information, Relationship of Accounting with other disciplines, Limitations -Accounting Concepts, principle and Convention (Introduction of Accounting Concepts, Accounting Principles and Accounting Conventions, Fundamental of Accounting Assumptions) - Accounting Policies (Accounting as a Measurement Discipline, Valuation Principles, and Accounting Estimates) - Capital and Revenue(Introduction, Capital and Revenue Expenditures and Receipts) - Accounting Standards( Indian Accounting Standards - Concepts and Objectives).

**ACCOUNTING PROCESS:** Books of Accounts (Equation Approach and Traditional Approach, Journalizing-ledger).

## UNIT II

(LECTURE HOURS: 12)

**ACCOUNTING PROCESS:** Subsidiary Books (Meaning & Advantages, subsidiary Books Vs Primary Books) -Types of Subsidiary Books (Purchase and Purchase Returns Book, Sales and Sales Returns Book, Bills Receivable and Bills Payable) - Cash Book (Meaning, Kinds of cashbook) - Trial balance (Introduction, Objectives limitations, Methods). **RECTIFICATION OF ERRORS:** Rectification of Errors (Introduction and stages) - Types of Errors ((1) Errors of Omission, (2) Errors of Commission, (3) Errors of Principles and (4) Compensating Errors). **INVENTORIES:** Inventories (Meaning, Inventory valuation and basics) - Techniques of Inventory valuation (Cost of inventory, Net realizable value of closing stock).

## UNIT III

(LECTURE HOURS: 12)

**BANK RECONCILIATION STATEMENT:** Bank Reconciliation Statement (Introduction, Bank Pass Books, BRS and Importance) - Causes of difference between Cash and Pass Book (Timing, Difference,

Errors in recoding entries) - Procedures and methods of Bank Reconciliation (BRS with and without preparation of adjusted Cash book (Problems)).

**DEPRECIATION ACCOUNTING:** Depreciation (Meaning, Concepts, Objectives and factors) - Methods of depreciation (Straight line, Reducing Balance, Sum of year method, Annuity method, Sinking fund, Machine hour, Production units and depletion methods) - Change in methods of depreciation (Straight line, reducing balance method, (Problems)).

**UNIT IV**

**(LECTURE HOURS: 12)**

**PREPARATION OF FINAL ACCOUNTS OF SOLE PROPRIETOR - NON MANUFACTURING ENTITIES:**

Financial Statement (Meaning, Characteristics, Limitations of financial statements and accounting cycle) - Introduction of final accounts (Introduction, Interrelationship of two statements, Matching principle and exception) - Provision and Resources (Provisions and resources).

**PREPARATION OF FINAL ACCOUNTS OF SOLE PROPRIETOR - MANUFACTURING ENTITIES:** Manufacturing entities (Introduction- purpose) - Manufacturing cost (Direct and indirect manufacturing expenses and By-products).

**UNIT V**

**(LECTURE HOURS: 12)**

**FINANCIAL STATEMENT OF NON PROFIT ORGANISATION:** Meaning (Meaning of Not for profit organization) - Receipts and Payments (Nature and Limitation) -Income and Expenditure account (Meaning and format of account) - Accounting treatment of some special items (Donation, Entrance, Admission, Subscription and Life members) - Educational Institution (Introduction. Sources of Finance, Specific Items and Technique of Maintaining fund accounts) - Preparation of final account (Preparation of Receipts and Payments account - Income and Expenditure account -Balance Sheet).

**Text Books:**

T1. Advanced Accountancy-1 | Edition:18 | Kalyani Publications | Narang AND S.P.Jain (2014)

**Reference Books:**

R1. Financial Accounting | Edition:14 | S Chand & CO | CA Bharat Tulsian AND CA DrP.C.Tulsian (2014)

Course Title : <b>FINANCIAL ACCOUNTING – I (P)</b>	Course Code: <b>13P</b>
Semester : <b>I</b>	Course Group: <b>DSC – I</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code: <b>K (PRACTICAL - APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

**UNIT I**

**(HOURS: 12)**

1. **PROBLEM SOLVING:** Problem solving in Accounting Process (Problems in Journal, Ledger, Capital and Revenue Expenditures and Receipts)
2. **PROJECT:** Project on Source Documents (1. Collection of Source Documents and Vouchers of business firm) - Annual Reports (1. Select the sector -Industry - firm and learn the contents in

Annual report of firm. 2. Collect the two years' financial statements and identify Capital and revenue items in the statements of Company)

## **UNIT II**

**(HOURS: 12)**

3. **PROBLEM SOLVING:** Problem solving on accounting process (Problems in purchase and purchase return and sale, sales return and cash book, trial balance, Inventory and errors of rectification).
4. **PROJECT:** Project on stock taking and inventory (1. Rectification of Errors: Identify the impact of the errors in business result, 2. Stock Taking: To collect the inventory details from firm and mention its nature. 3. Inventory: Mention the summary of inventory in the selected company financial statements.)

## **UNIT III**

**(HOURS: 12)**

5. **PROBLEM SOLVING:** Problem Solving (Problems in BRS and Depreciation in various methods)
6. **PROJECT:** Project on BRS and Depreciation (1. BRS Preparation: Collection of Specimen Pass Book and Cash book and Preparation of BRS with given cash book and pass book 2. Depreciation: Each group has to identify ten depreciable assets in your Home, College and Company and determine the percentage of depreciation for assets based on Tax norms. 3. Financial statements: Categorize the asset in selected company's financial statements and identify its depreciation rate)

## **UNIT IV**

**(HOURS: 12)**

7. **PROBLEM SOLVING:** Problem solving on final accounts - Sole Trader (Preparation of final accounts of sole traders)
8. **PROJECT:** Project on Final Accounts (1. Final Accounts Preparation: Prepare the final accounts of any small scale traders. 2. Final Accounting Process: Prepare the Accounting process of transactions in existing business. 3. Financial statements: Mention the meaning of each financial item in selected company's financial statements)

## **UNIT V**

**(HOURS: 12)**

9. **PROBLEM SOLVING:** Problem Solving in Non Profit Concerns (Problem Solving in Receipts and Payments and Income and Expenditure)
10. **PROJECT:** Project on Non-Profit Organization (Collect the financial statements of various nonprofit organizations and identify the financial items meaning)

### **Text Books:**

T1. Advanced Accountancy-1 | Edition:18 | Kalyani Publications | Narang AND S.P.Jain (2014)

### **Reference Books:**

R1. Financial Accounting | Edition:14 | S Chand & CO | CA Bharat Tulsian AND CA DrP.C.Tulsian (2014)

Course Title : <b>BUSINESS MATHEMATICS AND STATISTICS(T)</b>	Course Code: <b>13B</b>
Semester : <b>I</b>	Course Group: <b>DSC-II</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>F (PROBLEM – SOLVING)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No.	Course Outcome	PSOs	Cl. Ses.	CL
CO1	Remembering laws of sets, venn diagrams.	PSO 4	18	R
CO2	To gain the knowledge about matrix operations.	PSO 4	10	U
CO3	Solve simultaneous equations by matrix inversion method.	PSO 4	8	U
CO4	To represent the data by using diagrams such as bar diagram, histogram, etc.	PSO 4	18	U
CO5	Estimate Measures of central tendency and Measures of dispersion to find the stable, consistent or inconsistent solution	PSO 4	18	A
CO6	Analyze correlation, rank correlation and regression	PSO 4	18	A

### UNIT I

(LECTURE HOUR:18)

Sets: Finite and Infinite sets (Definition)-Description of sets (Definition)- Singleton set (Definition)-Null set (Definition)- Subset (Definition)-Equality of sets (Definition)-Number of subsets of a set(Definition)-Disjoint sets(Definition)-Universal set(Definition)-Set operations (Definition & Related Problems)-Venn diagram (Related Problems)-Number of elements in a set (Related Problems)–Cartesian product (Related Problems).

Tutorial: Extra problems (Dividing the students into different groups and make them to do the extra problems in the set of operations- Interactive Session (Dividing the students into different groups and make them to interact about the Venn diagrams.

### UNIT II

(LECTURE HOUR:18)

Matrix Algebra: Equal Matrices (Definition)-Diagonal Matrix (Definition)-Scalar Matrix (Definition)-Unit Matrix (Definition)-Row Matrix (Definition)-Column Matrix (Definition)-Matrix operation (Definition)-Addition and subtraction of matrices-Multiplication of two matrices-Transpose of a matrix-Determinant of a Matrix (Definition & Related Problems)- Adjoint of a square matrix(Definition & Related Problems)-Inverse of a matrix (Definition & Related Problems)-Orthogonal matrix (Definition & Related Problems)-Simultaneous Linear equations(Related Problems).

Tutorial: Interactive Session (Dividing the students into different groups and make them to discuss about types of matrices - Extra problems (Dividing the students into different groups and make them to do the extra problems in inverse of a matrix.

### UNIT III

(LECTURE HOUR:18)

Diagrammatic representation: Bar diagram (Related Problems)-Simple Bar diagram (Related Problems)-Multiple Bar diagram (Related Problems)-component Bar diagram (Related Problems)-Percentage Bar diagram (Related Problems)-Pie diagram (Related Problems)- Pictogram (Related Problems)- Graphical representation (Related Problems)-Frequency Polygon (Related Problems)-Frequency Curve (Related Problems)-Cumulative frequency curve (Related Problems)-Ogive (Related

Problems).

Tutorial: Interactive Session (Dividing the students into different groups and make them to interact about types of diagram- Extra problems (Dividing the students into different groups and make them to do the extra problems in frequency polygon.

#### **UNIT IV**

**(LECTURE HOUR:18)**

Measures of Averages: Arithmetic mean (Related Problems)-Combined Mean (Related Problems)-Geometric Mean (Related Problems)-Harmonic Mean (Related Problems)-Median (Related Problems)-Mode (Related Problems).

Measures of Dispersion: Range (Related Problems)-Quartile deviation (Related Problems)-Mean deviation (Related Problems)-Standard deviation (Related Problems).

Tutorial: Interactive Session (Dividing the students into different groups and make them to discuss about Mean - Extra problems (Dividing the students into different groups and make them to do the extra problems in standard deviation.

#### **UNIT V**

**(LECTURE HOUR:18)**

Correlation and Regression: Positive Correlation (Definition)-Negative correlation(Definition)-No correlation (Definition)-Simple correlation (Definition)-Scatter diagram (Related Problems)-Rank correlation (Related Problems)- Regression (Related Problems).

Tutorial: Interactive Session (Dividing the students into different groups and make them to discuss about types of correlation - Extra problems (Dividing the students into different groups and make them to do the extra problems in regression.

#### **Text book**

**T1.Business Mathematics and Statistics** by Dr.P.R.Vittal ,Margham publications, Chennai, 2013 edition

#### **Reference book**

R1. Business Mathematics and Statistics by PA.Navnitham, Jai Publishers, Trichy,2006

Course Title : <b>FINANCIAL ACCOUNTING- II (T)</b>	Course Code: 23A
Semester : <b>II</b>	Course Group: <b>DSC –III</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code: <b>C (THEORY- CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl. Ses	CL
CO1	Calculate the average due date and the accounting treatment for bills of exchange	PSO4	18	AP
CO2	Determine the accounting treatment in consignment and account current	PSO4	18	AP
CO3	Compute value amount in Sale of Goods on Approval or Return Basis	PSO 2	8	AP
CO4	Determine the Profit And Loss Appropriation and partner's capital account	PSO 2	10	AP
CO5	Calculate the changes in profit sharing ratio, goodwill and balance sheet on admission of new partner.	PSO 2	18	AP
CO6	Calculate the share of profit and capital of retirement of partner and death of partner.	PSO 2	18	AP

## UNIT I

(LECTURE HOURS: 18)

**BILL OF EXCHANGE AND PROMISSORY NOTE: Bill of Exchange** (Definition, Features and types of Bill of Exchange)- **Promissory Notes** (Meaning, Features, Bill of Exchange Vs Promissory Notes)- **Persons in Bill of Exchange and Important Terms** (Drawer and Drawee, Payee, Drawee in case of need and Terms of a Bill, Expiry / Due date of a Bill, Days of Grace, Date of Maturity of Bill, Bill at sight, Bill after date, Renewal of Bill, Noting charges, Insolvency and accommodation bill)- **Bills Receivable and Bills Payable Books** (Introduction and Concepts)- **Problem solving** (problem solving in Bill of exchange and promissory note).

**AVERAGE DUE DATE : Introduction** (Meaning)- **Concept of due date** (Calculation of Due Date after Taking into Consideration Days of Grace, Calculating Due Date of Bill or Note Payable Few Months after Date or Sight, Calculation of Due Date when the Maturity Day is a Holiday)- **Accounting Treatment** (Calculation of average due date where one Party is involved, where inter transactions between 2 Parties are involved, where amount is repaid in Instalments, Calculation of average due date for interest on drawings)- **Problem solving** (Problems in Average due date).

Tutorial: Collection of Source documents for bill of exchange and average due date

## UNIT II

(LECTURE HOURS: 18)

**CONSIGNMENT: Introduction** (Meaning, Consignment Vs Sale)- **Important terms** (Performa Invoice, Account Sales, Commission, Normal and abnormal Loss, Journal Entries)- **Accounting Books of Consignor** (Journal Entries, Valuation of Stock and Return of the Goods from the Consignee)- **Accounting Books of the Consignee** Journal Entries , Advances by the consignee Vs security against the consignment)-**Problem solving** (Problems in consignment).

**ACCOUNT CURRENT: Introduction** (Meaning , Importance)- **Preparation Of Account Current** ((i) With help of interest table (ii) By means of products (iii) By means of products of balance Red - Ink Interest)-**Problem solving** (Problems in account current).

Tutorial: Collection of source documents for consignment and Prepare specimen account current from the bank

### UNIT III

(LECTURE HOURS: 18)

**SALE OF GOODS ON APPROVAL OR RETURN BASIS: Sale of Goods on Approval or Return Basis** (Introduction, Meaning)- **Accounting Records** (Introduction, When the Business sends goods casually on Sales or Return, Goods frequently on sale of return basis and send goods numerously on sale or return)- **Problem solving** (Problems in Sale of goods on approval or return basis).

**INTRODUCTION TO PARTNERSHIP ACCOUNTS :** Introduction (definition and features of partnership) - **Limited Liability Partnership**(Definition of LLP, Non-applicability of the Indian Partnership Act, 1932, Minimum number of partners in case of LLP, distinction between an ordinary partnership firm and an LLP) - **Partnership deed And Powers** (main clauses in a partnership deed and powers of partners)- **Profit And Loss Appropriation** (meaning and problems in Profit and Loss Appropriation Account)-**Fixed And Fluctuating Capital**(Fixed Capital Method and Fluctuating capital method; Interest on capital: Provision relating to interest on capital; Interest on Drawings: Accounting treatment and methods of calculation of interest on drawings: Product method and Average method)- **Problem solving**( Problems in Profit Loss appropriation account and Capital account of partners).

**Tutorial :**Partnership associations (Choose one company and find out its Partnership associations. And List out the few firms which convert from sole concern to Partnership concerns and state the reasons for Conversion. And also prepare the specimen Partnership deed and identify the source document used in sale of goods on approval or return basis

### UNIT IV

(LECTURE HOURS: 18)

**TREATMENT OF GOODWILL IN PARTNERSHIP ACCOUNTS: GOODWILL** (Goodwill is the value of reputation of a firm in respect of profits expected in future over and above the normal rate of profits) - **Methods For Goodwill Valuation** (1. Average profit basis,-Simple and Weighted, 2)Super profit basis,-Number of Year Purchase, Annuity basis, and Capitalization of Super Profit, 3)

Capitalization basis- Average Profits) -**Need For Valuation Of Goodwill** (Change in profit sharing ratio, Admission of partner , Retirement or death of partner , When business is dissolved or sold )- **Accounting Treatment** ( problems in need for valuation of goodwill).

**ADMISSION OF A NEW PARTNER:Introduction** (new partners are admitted for the benefit of the partnership firm) - **Revaluation Account Or Profit And Loss Adjustment Account** (accounting treatment, When the revised values are not to be Recognised in the books,Difference between Revaluation Account and Memorandum Revaluation Account)- **Reserves In The Balance Sheet** ( Whenever a new partner is admitted, any reserve etc. appearing in the Balance Sheet should be transferred to the Capital Accounts of the old partners in the old profit sharing ratio) – **New profit sharing ration** (computation of new profit sharing ratio)- **Hidden goodwill** (When the value of the goodwill of the firm is not specifically given) – **Problem solving**(problems in RevaluationAccount Or Profit And Loss and new profit sharing ratio).

**Tutorial :**GOODWILL(Identify the local companies which have a reputed goodwill and find out the reasons How they building their goodwill)

### UNIT V

(LECTURE HOURS: 18)

**RETIREMENT OF A PARTNER: Introduction** (A partner may retire from the partnership firm because of old age, illness, etc.)- Calculation Of Gaining Ratio ((i) When the new ratio is given, (ii) When the new profit sharing ratio is not given)- **Revaluation Of Assets And Liabilities On Retirement Of A Partner** (On retirement of a partner, it is required to revalue assets and liabilities) – **Reserve** (any undistributed profit or reserve standing at the Balance Sheet is to be credited to the Partners' Capital Accounts in the old profit sharing ratio)- **Final Payment To A Retiring Partner** ( (i) Transfer of reserve, (ii) Transfer of goodwill, (iii) Transfer of profit/loss on revaluation)- **PAYING A PARTNER'S LOAN IN INSTALMENT**(paying a partner's loan is only a matter of arranging finance) - **JOINT LIFE POLICY** ( A partnership firm may decide to take a Joint Life Insurance Policy on the lives of all partners) - **SEPARATE LIFE POLICY** (Instead of life policy taken jointly on the name of all the partners, all the partners may take individual life policies for each of them by paying the premium from the firm)

**DEATH OF A PARTNER : Introduction** ( meaning , right of outgoing partner in certain cases to share subsequent profits) - **Amount payable to legal representatives of dead partner**(amount payable to him/her is paid to his/her legal representatives)- Special transactions in case of death ( joint life policy, separate life policy, payment of deceased partner’s share)- Problem solving ( problems)

**Tutorial :** (Identify the at least 5 companies which have huge amount of goodwill in Balance sheet and List the companies which facing separation from partners in last 5 years and mention the reasons and current progression of firm).

**Text Books :**

Advanced Accountancy | Edition:18 | Kalyani Publications | Narang AND S.P.Jain(2014)

**Reference Books :**

Financial Accounting | Edition:14 | S Chand CO | CA Bharat Tulsian AND CA Dr .P.C.Tulsian(2014)

Advanced Accounts Volume 1 | Edition:Revised Edition | S.Chand Sons. | M .C. Shukla AND S.C. Gupta AND T.S. Grewal (2011)

Course Title : <b>BUSINESS ECONOMICS (T)</b>	Course Code: <b>23B</b>
Semester : <b>II</b>	Course Group: <b>DSC –IV</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code: <b>C (THEORY- CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

S. No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl. Ses	CL
CO1	State the Nature of economic problems and Factors of Production and Cost.	PSO4	18	U
CO2	Describe the concept of Micro and Macro Economics and its role in Market.	PSO4	9	U
CO3	Understanding the concept of demand and supply.	PSO4	9	U
CO4	Describe the nature of Demand and supply price determinations.	PSO4	18	U
CO5	Define the nature of micro economic decision makers.	PSO4	18	U
CO6	Discuss the role of Government, fiscal and monetary policy.	PSO4	18	U

**UNIT-I**

**LECTURE HOURS: 18**

**Introduction to Economics:** (Meaning of economics and business economics)-**Nature of Economic Problem** (Finite Resources and Unlimited Wants, Economic and Free Goods) - **Factors of Production** (Importance of Factors of Production, Mobility of Factors of Production, Quantity and Quality of the Factors of Production, Payment for factors of Production) – **Costs** (Meaning and concept)-**Opportunity**

**Cost** (Meaning of Opportunity Cost)- **Influence of Opportunity Cost on Decision Making** (Opportunity Cost and Consumers, Opportunity Cost and Workers, Opportunity Cost and Producers, Opportunity Cost and Government.)- **Production Possibility Curves** (Production Points) - **Movement of PPC** (Shape of PPC) - **Shifts in PPC** (Consequence of Shifts in PPC) **Tutorial : Presentation** (Explain why a car is an economic good)

## UNIT-II

**LECTURE HOURS: 18**

**Micro and Macro Economics:** Difference between Micro and Macro Economics(Decision Makers in Microeconomics & Macroeconomics)- **Market** (Various forms of markets, Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Features)- **Role of Markets in Allocating Resources**(Three key Allocation Decisions, Different Economic Systems, Market Economic System, and Role of Price Mechanism)-**Demand** (Definition of Demand, Law of demand, Elasticity of Demand, Demand and Price, Individual and Market Demand)- **Supply** (Definition of Supply, law of supply, Elasticity of Supply, Supply & Price, Individual & Market Supply, Conditions of Supply) **Tutorial Hour : Presentation** -Explain why the demand curve is downward sloping whilst the supply curve is upward sloping

## UNIT-III

**LECTURE HOURS: 18**

**Price Determination Factors: Price Determination** (Determination of Prices, Market Equilibrium, Moving from Market Disequilibrium to Market Equilibrium)-**Price Changes** (Effect of Changes in Demand, Effect of Changes in Supply, Changes in Supply and Demand)-**Price Elasticity of Demand** (Definition of PED, Calculating PED, Interpretation of PED, Elastic & Inelastic Demand, Determinants of PED, Changes in PED, Implications of PED for Decision Making)-**Price Elasticity of Supply**(Definition of PES, Calculating PES, Interpretation of PES, Elastic & Inelastic Supply, Determinants of PES, Changes in PES, Implications of PES for Decision Making)- **Market Economic System**(Mixed, Planned and Market Economy)- **Market Failure** (The Nature of Market Failure, Merit Goods, Demerit Goods, Public and Private Goods)- **Business Cycles**(Meaning, Phases, Features and Causes behind these Cycles) **Tutorial Hour : Presentation** (What may be the opportunity cost of buying apples)

## UNIT-IV

**LECTURE HOURS: 18**

**Microeconomics Decision Makers: Money-** (Forms of Money, Function of Money, Characteristics of Money)- **Banking** (Commercial Bank, Central Banks, Households, Spending, Saving and Borrowing)- **Workers** (Factors that Influence an Individual's Choice of Occupation, Wage Determination and the Reasons for Differences in Earnings, Why Earnings of Occupations Change over Time, Specializations and Division of Labour)- **Firms** (Classification of Firms, Small Firms, Causes of

the Growth of Firms, Mergers, Economies and Diseconomies of Scale) **Tutorial Hour : Presentation** ( Explain why the production of cars may increase whilst the productivity of car)

**UNIT-V**

**LECTURE HOURS: 18**

**Government and Macro economy: Role of Government** (Factors that Influence the Role of Government, Government’s Influence on the Local Economy, Functions of Government at Local and National Levels, Role of the Government at an International Level)-**Macroeconomic aims of Government** (Aims, Possible Conflicts between Macroeconomic Aims)- **Fiscal Policy** (Budget, Reasons for Government Spending, Reasons for Levying Taxation, Main Categories of Taxes Principles of Taxation, Impact of Tax, Fiscal Policy and the Budget, Effects of Fiscal Policy on Government, Macroeconomic Aims)- **Monetary Policy** (Money Supply, Monetary Policy, Effects of Monetary Policy on Government, Macroeconomic Aims)- **Inflation and Deflation** (Definition, Measurement, Causes, Consequences, policies to control inflation and deflation, Policy Conflicts) **Tutorial Hour: Presentation** (Analyse how fiscal policy could reduce income inequity)

**Text Books :**

Managerial Economics | Edition: 2011 | Tata McGraw Hill Education Private Limited. | Geetika,Piyali Ghosh Purba Roy Choudhury(2012)

**Reference Books :**

General Economics | Edition:2014 | S.Chand & Company Pvt.Ltd | Agarwal: (2013)

Course Title : <b>FINANCIAL MANAGEMENT (T)</b>	Course Code: <b>33A</b>
Semester : <b>III</b>	Course Group: <b>DSC-V</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl.Ses	CL
CO1	Describe the finance and management of finance in business.	PSO 1	6	U
CO2	Compute time value of Money using Compounding and Discounting Techniques	PSO 1	6	AP
CO3	Classify sources of finance to start and run a business	PSO 4	6	U
CO4	Calculate the cost of capital for long term sources including Shares , Debentures and Retained earnings for business organizations	PSO 4	6	AP
CO5	Identify the optimum capital structure mix of business firms.	PSO 4	12	AP
CO6	Apply the capital budgeting techniques to select the Projects.	PSO 1	12	AP

CO7	Compute the dividend policy available for organizations	PSO 4	6	AP
CO8	Compute the operating cycle of business	PSO 4	6	AP

## UNIT I

(LECTURE HOURS: 12)

**INTRODUCTION OF FINANCIAL MANAGEMENT: Meaning** (Meaning - Business, Finance, Types of Finance, Aspects: Procurement and effective utilization of funds, Evolution of Financial Management - Traditional, Transitional and Modern). - **Finance Decisions**(Finance Functions, Decisions - Investment Decision, Finance Decision and Dividend decision) -**Scope**(Scope of Financial Management, Functions, Relationship with other departments, Organization Structure, Financial distress and Insolvency, Agency cost and Problem) - **Objectives**(Objectives -Profit maximization, wealth maximization, Conflicts in Profit versus Value Maximization Principle).

**TIME VALUE OF MONEY : Introduction** (Meaning, Why Money in the Future is Worth Less Than Similar Money Today -Preference for Present Consumption, Inflation, Risk and Uncertainty) - **Techniques of Time value of Money** (Compounding and discounting) - **Compounding Technique** ( Future value of Money, Simple interest, Compound interest, Multi period compounding and Effective rate of Interest) - **Discounting Technique** (Present value of money, Present value in lump sum, Series of Payments) - **Annuity, Perpetuity and Sinking fund** (Annuity, Future value and present value of an annuity, Annuity due and Perpetuity and Sinking fund).

## UNIT II

(LECTURE HOURS: 12)

**SOURCES OF FINANCE: Introduction** (Meaning, Financial Needs and Sources of Finance of a Business) -**Long-term Sources of Finance** (Long term Sources -Equity Capital, Preference Share Capital, Retained Earnings, Debentures or Bonds, Loans) - **Medium Term sources of finance** (Time period - 0 to 5, Share capital,Loans, Debentures less than 5 years)- **Short term Sources of Finance** (Trade Credit, Accrued Expenses and Deferred Income, Advances from Customers, Commercial Paper and Bank Advances.) - **Other Sources of Financing**(Venture Capital Financing, Debt Securitization and Lease Financing, Seed Capital Assistance, Internal Cash Accruals, Unsecured Loans, Deferred Payment) - **International Financing** ( International Agencies, International Capital Markets, Financial Instruments, Euro Issues by Indian Companies and New instruments).

**FINANCING DECISIONS -COST OF CAPITAL:Introduction** (Meaning - Cost, Capital, Importance, historic and future cost, Discount rate, Hurdle rate, Cut off rate.) - **Measurement of Cost of Capital** ( Cost of debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings, Cost of Depreciation.) - **CAPM** (Introduction, Theory.) - **Weighted average cost of capital**(Introduction, Meaning - Composite or overall cost of capital, Calculation of WACC and Marginal Cost of Capital).

## UNIT III

(LECTURE HOURS: 12)

**FINANCING DECISIONS -CAPITAL STRUCTURE: Introduction** ( Meaning and Designing Capital Structure, Mix - Equity shares, Equity and preference, Equity and debentures, Equity, preference and debentures, Determinants). - **Optimal Capital Structure** (Meaning - right mix of debt and equity in the long term capital structure of a firm. Key Concepts for Designing Optimal Structure, Essential features of sound capital Mix).-**EBIT-EPS Analysis** ( Introduction, Indifference Point, Breakeven Point, - Introduction and Inter relationship for maximization shareholders wealth).-**Capital Structure Theories** ( (a) Net income approach (b) Net operating income approach (c) Modigliani-Miller approach (d) Traditional approach. (e) Trade off Peaking Order) - **Cost of Capital, Capital Structure and Market Price of Share** (Capital Structure and Taxation - dividends and retained earnings are not tax deductible; interest on debt is a tax-deductible, Over and Under Capitalization).

**FINANCING DECISIONS -LEVERAGE :Introduction**( Meaning, Business Risk and Financial Risk, risk associated with the firm's operations and operating income (EBIT) ). - **Debt versus Equity Financing** (Introduction, Meaning - Thin and Thick Equity).-**Types of Leverage** ((i) Operating Leverage (ii) Financial Leverage (iii) Combined Leverage).

## UNIT IV

(LECTURE HOURS: 12)

**INVESTMENT DECISIONS -CAPITAL BUDGETING :Introduction**(Definition - process of

evaluating and selecting long-term investments. Purpose- Substantial expenditure, Long time period, irreversibility etc). - **Capital Budgeting Process** (Process - Planning, Evaluation, Selection, Implementation, Control, Review). - **Capital Investment Decisions** ( 1. On the basis of firm's existence 2.On the basis of decision situation.) - **Project Cash flows** (Meaning - Cash outflows and cash inflows. Costs are cash outflows whereas the benefits are cash inflows, Basic Principles for Measuring Project Cash Flows.) -**Capital Budgeting Techniques (Traditional techniques)** (Non discounting techniques - Payback Period, Payback Reciprocal, Accounting (Book) Rate of Return (ARR) ). **Capital Budgeting Techniques (Modern Techniques)** ( Discounting Techniques - Net Present Value Technique (NPV), Desirability factor, Internal Rate of Return Method (IRR), Discounted Payback Period Method. NPV Vs IRR) - **Capital Rationing** (Introduction, Divide and Un divide Projects, Special cases).

## UNIT V

(LECTURE HOURS: 12)

**DIVIDEND:Introduction**(Meaning, importance, Determinants of dividend- Legal restriction, magnitude and trend of earnings). - **Types** (Types -Regular, irregular, stable, no dividend. Forms - Cash, bond, property, stock.) - **Dividend Valuation** (Theories of dividend policy -Relevance and Irrelevance theories, - Walter's Model, Gordon's Model and MM Approach.)**Dividend Policies in Practice** (Introduction, Practical considerations in dividend policy) -**Stock split** (Introduction, Reverse stock split, Bonus and right shares).

**WORKING CAPITAL MANAGEMENT:Introduction**(Meaning, Current Assets and Current Liabilities, Funds.) -**Management of Working Capital** (Cash Management, Inventory Management, Receivable and Payable Management.) - **Working Capital Decision** (Estimation of Working Capital, Operating and Cash cycles, Risk return Trade -Off).

### Text Books:

T1: Financial management | Edition:8 | Kalyanipublishers |ShashiK.Gupta R.K.Sharma (2015)

### Reference Books:

R1: Financial Management | Edition: | Tata Mcgrew Hill, New Delhi. | Khan M Jain.P.K(2016)

R2: Financial Management | Edition:6 | Vikas Publishing House | IM Pandey(2011)

R3: Fundamentals of financial Management Practice | Edition: | Pearson Education ,Delhi | Van horne ,J.G J.M. Wachowicz(2010)

Course Title : <b>FINANCIAL MANAGEMENT (P)</b>	Course Code: 33P
Semester : <b>III</b>	Course Group: <b>DSC-V</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code : <b>K (PRACTICAL- APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>BCOM PA</b>	<b># - Semester End Exam</b>

## UNIT I

(HOURS: 12)

**1. Problem Solving** (Problem Solving in Compounding and Discounting techniques.)

**2. PROJECT: Financial Statements and Time value of Money** (1.Choose one company and Collect financial statements, identify objectives, Profitability, Share price and Stock Holders of the Company 2. Collect the fixed deposit details from bank and point out -value of deposit, year of maturity, Interest rate and future value).

## UNIT II

(HOURS: 12)

**3. Problem Solving** (Problem Solving in Measurement of Cost of Capital and WACC.)

**4. PROJECT:** (Identify Sources and Cost in Balance sheet - 1.Identify the sources and types of sources in Balance sheet 2. Calculate cost of capital of sources in balance sheet).

**UNIT III****(HOURS: 12)****5. Problem Solving** (Problem Solving in Capital structure and leverage).**6. PROJECT: Analyze Capital Structure** (Capital Structure - 1. Identify the composition mix of long term sources and find out EBIT, EBT 2. Calculate Leverage from capital structure of Company).**UNIT IV****(HOURS: 12)****7. Problem Solving** (Problem solving in Capital Budgeting.)**8. PROJECT: Find out cash Inflow** (Identify the cash inflow and Payback period of small scale business).**UNIT V****(HOURS: 12)****9. Problem Solving** (Problem Solving in Dividend and Working capital Management).**10. PROJECT: Calculate Dividend and Working Capital Management of firm** (1. Identify the dividend policy, Pay out, Type and form of dividend and Dividend per share of the company. 2. Calculate ITR, RTR and PTR of the company and find out operating and Cash conversion cycle of Company).**Text Books:**

T1: Financial management | Edition:8 | Kalyanipublishers | ShashiK.Gupta R.K.Sharma (2015)

**Reference Books:**

R1: Financial Management | Edition: | Tata Mcgrew Hill, New Delhi. | Khan M Jain.P.K(2016)

R2: Financial Management | Edition:6 | Vikas Publishing House | IM Pandey(2011)

R3: Fundamentals of financial Management Practice | Edition: | Pearson Education, Delhi | Van horne ,J.G J.M. Wachowicz(2010)

Course Title : <b>HIGHER FINANCIAL ACCOUNTING (T)</b>	Course Code: VI
Semester : <b>III</b>	Course Group:
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code: C (THEORY- CONCEPTS)	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl. Ses	CL
CO1	Determine the accounting treatment of dissolution of partnership firms and amalgamation, conversion and sale of partnership firms	PSO4	18	AP
CO2	Apply the accounting treatment of insurance claims stock and investment accounting.	PSO4	18	AP
CO3	Compute the amount of hire Purchase and Installment purchase	PSO 2	8	AP
CO4	Compute the allocation of expenditure for departmental accounting	PSO 2	10	AP
CO5	Apply the accounting treatment of single entry system and accounting treatment for branch accounting	PSO 2	18	AP
CO6	Apply the application of accounting standards	PSO 2	18	AP

**UNIT I****(LECTURE HOURS: 18)**

**DISSOLUTION OF PARTNERSHIP FIRMS : Introduction**(meaning, definition)-**Circumstances Leading to Dissolution of Partnership** (expiry of term, completion of the venture, death of a partner, insolvency)-**Consequences of Dissolution** (losses including deficiencies of capital are paid, the assets of the firm, sums contributed by the partners, distinction between dissolution of partnership and dissolution

of partnership firm, dissolution before the expiry of a fixed term)- **Closing of Partnership Books on Dissolution**(realization account, treatment of goodwill at the time of dissolution of firm)-**Consequences of Insolvency of a Partner**(the partner adjudicated as insolvent, the firm is dissolved on the date of the order, the estate of the insolvent partner is not liable for any account of the firm, the firm can not be held liable for any acts of the insolvent partner)- **Loss Arising from Insolvency of a Partner**(capital ratio on insolvency, insolvency of all partners) **Piecemeal Payments**(maximum loss method, highest relative capital method)- **Issues Related to Accounting in Limited Liability Partnerships**(designated partners non-applicability of the Indian partnership act, 1932, distinction between an ordinary partnership firm and an LLP)- Problem solving (Problem solving in dissolution of partnership firm).

**AMALGAMATION, CONVERSION AND SALE OF PARTNERSHIP FIRMS : Amalgamation of Partnership firms**(introduction, closing the books of old firm, Opening the books of the new firm) - **Conversion of Partnership Firm into a Company**(preparation of financial statements according to Schedule III to the Companies Act, 2013)-**Partnership-Sale to a Company**(creditors play an important role in the conversion of partnership firm into a company, ascertainment of profit, ascertainment of purchase consideration)- **Problem solving** (Problems in amalgamation, conversion and sale of partnership firms).

**Tutorials: 1.** Identify the firms which have huge merger and acquisition and discuss the type of amalgamation, Progression of firm after M&A in last 5 years.

2. Discuss the procedures of registration of Partnership Firms and discuss the procedures to convert partnership firm to Company / LLP and Mention the Procedures to sale the registered Company.

## UNIT II

(LECTURE HOURS: 18)

**INVESTMENT ACCOUNTS: Accounting for investment AS13** (Introduction) - **Classification of Investments** (current investments, long term investments)- **Cost of Investments** (type of acquisition and cost of investments, fixed income bearing securities, variable income bearing securities) - **Disposal of Investment** (instrument fully sold, instrument partly sold) - **Reclassification of Investments**(current to long term, long term to current)-**Problems solving** (Problems in investment accounts).

**INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT: Introduction**(Meaning of Fire) -**Claim for Loss of Stock**(total loss, partial loss)-**Claim for Loss of Profit**(loss of net profit, standing charges, increased cost of working)- **Problems solving**( problems in insurance claims for loss of stock and profit).

**Tutorials: 1.** Details of different insurance for goods and provide the procedures. 2. Details of different investment and risk involvement.

## UNIT III

(LECTURE HOURS: 18)

**HIRE PURCHASE AND INSTALMENT SALE TRANSACTIONS: Introduction**(Nature of Hire Purchase Agreement, Special Features of Hire Purchase Agreement) - **Terms Used in Hire Purchase Agreements**(hire vendor, hire purchaser, cash price, down payment, hire purchase price)**Ascertainment of Cash Price and Ascertainment of Interest**(without using annuity table, with the help of a of annuity table)- **Accounting for Hire Purchase Transaction**(cash price method, interest suspense method)- **Repossession**(complete repossession, partial repossession)- **Installment Payment System**(books of buyer, books of seller)-**Difference of Hire Purchase Agreement and Installment Payment Agreement (governing act, nature of contract, passing of title etc.,)- Problems solving** ( problems in hire purchase and installment sale transactions).

**DEPARTMENTAL ACCOUNTS :Introduction**(Meaning)-**Advantages of Departmental Accounting**(Evaluation of performance, Growth potential of each department, Justification of capital outlay, Judgment of efficiency, Planning and control )-**Methods of Departmental Accounting**(accounts of all departments are kept in one book only, separate set of books are kept for each department)-**Basis of Allocation of Common Expenditure among Different Departments**(Individual Identifiable Expenses, Common Expenses )-**Types of Departments**(independent departments, dependent departments)- **Inter-Departmental Transfers**(basis of inter department transfers, elimination of unrealized profit, stock reserves)-**Memorandum Stock and**

**Memorandum Mark Up Account Method** (memorandum stock account, memorandum mark-up account)- **Problem Solving (problems in departmental accounts).**

**Tutorials:**1. To get a details from seller for installment purchase of any home appliance product and prepare an installment chart) 2. Preparation of departmental accounting for concern and Mention common and separate expenses.

#### UNIT IV

(LECTURE HOURS: 18)

**ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES :**  
**Introduction**(meaning)- **Distinction between Branch Accounts and Departmental Accounts**(Maintenance of accounts, Apportionment of common expenses, Reconciliation, Conversion of foreign currency figures)- **Dependent Branches** ( when the business policies and the administration of a branch are wholly controlled by the head office)- **Methods of Charging Goods to Branches**(at cost, at selling price, in case of retail branches, at wholesale price)-**Accounting for Dependent Branches**( various methods) -**Accounting for Independent Branches**(Adjustment and Reconciliation of Branch&Head Office Accounts)- **Incorporation of Branch Balance in Head Office Books**(I Separate P&L& Balance Sheet for each Branch , II Prepare a consolidated Profit & Loss Account and Balance Sheet, Incomplete Information in Branch Books) - **Foreign Branches**(Accounting for Foreign Branches) - **problem solving**( problems in branch accounts).

**ACCOUNTS FROM INCOMPLETE RECORDS: Introduction**(meaning , features)-**Types**(pure single entry, simple single entry, quasi single entry-**Ascertainment of Profit by Capital Comparison**(net worth method, methods of capital comparison, difference between statement of affairs and balance sheet)- **Techniques of Obtaining Complete Accounting Information**(general techniques, derivation of information from cash book, analysis of sales ledger and purchase ledger, distinction between business expenses and drawings, fresh investment by proprietors/partners)-**Problems solving** (problems in accounts from incomplete records.)

**Tutorials:**1. Take any large scale company and list out its branches and types of transactions between the company and branches.2. Ask the students to collect the account details from small scale business and prepare accounts.

#### UNIT V

(LECTURE HOURS: 18)

**APPLICATION OF ACCOUNTING STANDARDS:** Introduction to AS (objectives, AS setting process, list) -**Need for convergence towards global standards** (IASB,IFRS, concepts of carve outs, converged standards) - **Indian accounting standards**( IFRS converged IND AS, List, Roadmap)-**Applicability of Accounting Standards**(criteria for classification of non-company entities for level I,II,III applicability)-**AS 4 : Contingencies and Events Occurring After the Balance Sheet Date**( meaning ,accounting treatment of contingent gains and losses, two types of events occurring) -**AS 5 :Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies** (items like ordinary, extra ordinary, prior period, changes in accounting estimates, changes in accounting polices) - **AS 7: Construction Contracts**(meaning fixed price and cost plus contract, changes in estimates) - **AS 9: Revenue Recognition**( sale of goods, rendering of services, use by others of enterprise resources) -**AS 11:The Effects of Changes in Foreign Exchange Rates** –(definition – classification of operation as integral and non-integral) -**AS 12 : Accounting for Government Grants**( grants related to specific fixed asset and revenue, refund and disclosure) -**AS 16:Borrowing Costs** (meaning , treatment of borrowing Cost) -**AS 17 : Segment Reporting**(meaning, definition, treatment of segment expense and reporting) -**AS 18: Related Party Disclosures**( related party relationships, definition and disclosure)-**AS 26: Intangible Assets**(meaning , recognition and initial measurement of an intangible asset).

**Tutorials:** Ask the students to select any one manufacturing company's annual report and analysis the application of AS in their financial statements.

**Text Books :**

T1. Advance Accountancy II | Edition: Revised Edition 18 | Kalyani Publishers | K L Narang AND S PJain(2014)

**Reference Books :**

R1. Advanced Accounts Volume 1 | Edition: Revised Edition | S.Chand Sons. | M .C. Shukla AND S.C. Gupta AND T.S. Grewal (2011)

R2. Financial Accounting | Edition:1 | S.Chand Sons | CA (Dr.) P. C. TULSIAN(2014)

Course Title : <b>COST ACCOUNTING (T)</b>	Course Code: <b>33E</b>
Semester : <b>III</b>	Course Group: <b>DSE-I</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos) After completion of this course, the students will be able to	PSOs	Cl. Ses	CL
CO1	Understand the meaning of cost.	PSO 1	6	U
CO2	Compute the cost sheet for manufacturing concerns.	PSO 1	6	AP
CO3	Apply the procedures for material handling and prepare stores ledger.	PSO 2	12	AP
CO4	Compute the wages and incentives for workers	PSO 1	12	AP
CO5	Compute the cost of overheads in manufacturing concerns.	PSO 1	6	AP
CO6	Compute the difference in profit recorded in cost and financial accounts by reconciliation and allocate the cost based on activity based costing.	PSO 2	6	AP
CO7	Compute the variations of cost based on various processes.	PSO 2	7	AP
CO8	Compute the cost of construction and service industries.	PSO 2	5	AP

**UNIT - I**

**(LECTURE HOURS: 12)**

**COST ACCOUNTING: Introduction and Objectives** (Accounting for cost. Objectives: Cost control and cost reduction.) - **Scope of cost accounting** ( Planning, decision making and controlling, Scope of Cost Audit. Role of cost accounting departments in organization, Cost accounting with information technology.) - **Advantages & limitations of cost accounting** (Advantages: To the management, employees, creditors, public. Limitations: costly, historical data, based on estimation,

improper classification) -**Difference between Management Accounting, Financial Accounting, Financial Management and Cost Accounting** (Meaning, objectives, legal requirements, emphasis, nature, scope, utility, Focus, Recording, Scope, Position in Hierarchy, Utility, Principles and formats and Transactions.) - **Cost analysis** (Cost concepts, classification of cost, methods and techniques of costing.) - **Installation and Essentials of costing system** ( Objectives, nature of business, organization hierarchy, knowing the product, knowing the production process, information, method of maintenance, and statutory compliances. Essentials- Simple, accurate, uniformity and consistency, integrated and inclusive, flexible and trust.)- **Cost sheet** ( Elements of cost - Material cost, Labour cost and Overheads.)

#### UNIT - II

(LECTURE HOURS: 12)

**MATERIAL COST: Meaning** (Meaning and definition of material and material control - A systematic control over purchase, storage and control.) - **Materials procurement procedures** ( Purchase requisition, selecting supplier, following up delivery, receiving and inspection) -**Material storage and records** (Duties of store keeper, and stores records) - **Inventory control** ( Techniques: perpetual inventory system, ABC analysis, JIT, VED, HML and FSN.) - **Economic Order Quantity** (Meaning, assumptions and accounting treatment) - **Levels of stock** (Re-order, Minimum, Maximum, Average and Danger levels) - **Inventory accounting** (Introduction, consumption - cost centers, Basis for consumption entries.) - **Methods of pricing material issues** (FIFO, LIFO, HIFO, Base stock, Simple interest, Weighted average, standard price methods) - **Material losses** - Control of Wastage, Scrap, Spoilage and Defectives.

#### UNIT - III

(LECTURE HOURS: 12)

**EMPLOYEE COST: Meaning and types** (Direct employee and indirect employee) - **Employee cost control** (Personal, engineering, time keeping, payroll and cost accounting departments.)- **Attendance & payroll procedures** (Time keeping and time booking methods and payroll procedure) - **Over time and idle time** (Meaning, causes and accounting treatment) -**Utilization of human resources** (Direct and indirect employee cost) - **Employee turnover** (Meaning, reason and measurement of employee turnover) - **Employee cost** (Meaning, concept and accounting treatment) - **Systems of wage payment and incentives** (Time rate, Piece rate, Halsey plan, rowan plan, Taylor's differential piece rate system, Merrick multiple piece rate system).

#### UNIT - IV

(LECTURE HOURS: 12)

**OVERHEADS: Meaning and classification** ( Aggregation of indirect material, labour and other expenses. Classification by function,nature, elements, and control.Accounting and control of manufacturing overheads.Administrative overheads, Selling and Distribution overheads) - **Steps for distribution of overheads** (Estimation, allocation, apportionment and re-apportionment of overheads) - **Absorption of overheads** (Under absorption and over absorption and their accounting treatment.Methods of absorbing overheads- Percentage of direct material, Percentage of direct labour cost, Percentage of prime cost, Labour hour rate, Machine hour rate and rate per unit of output.Types of overhead rates.)- **Primary and Secondary distribution summary** (Meaning, basis and direct re-distribution, step method, repeated distribution method, simultaneous equation method and trial and error method. Machine hour rate - Meaning and procedure) - **Research and Development cost** - Treatment of research and development cost in cost accounting.

**ACTIVITY BASED COSTING: Meaning and definition** (Meaning, Terms used in ABC: activity, cost driver, cost pool. Advantages and limitations, Levels of activities and stages in ABC- Unit level, batch level, product level, facilities level)-**Difference between traditional absorption costing and activity based costing** (Grouping, behaviour, cost driver, recovery rates, cost assignment, elimination)-**Requirements in ABC implementation** (Training, process specification, activity definition, activity driver selection, assigning cost. Practical application of ABC - Decision-making tool, activity based management, activity based budgeting.)

**RECONCILIATION OF COST AND FINANCIAL ACCOUNTS: Meaning, need and objectives** (To balance the cost and financial accounts. Need & objectives: accuracy, comparability, co-ordination and co-operation, standardization and decision making. Non-integrated and Integrated accounting system- Meaning, principal, advantages and features.)-**Reason for difference between cost and financial accounts** (Under debit or over credit cost accounts and financial accounts, methods of

valuation of stock).

## UNIT - V

(LECTURE HOURS: 12)

**PROCESS COSTING: Meaning and features** (Meaning: Ascertain the cost of each stage of production. Features: continuous process, the output of one process is the output of other process, the total cost of the finished product is the sum of all cost incurred in all the process.) - **Merits and demerits of process costing** (Merits: Expenses are allotted on a suitable base, simple methods and facilitate correct valuating stock; Demerits: it is not suitable for homogeneous product, costlier, based on historical cost and average cost may not suitable for all the production) - **Process losses and gain** (Normal loss, abnormal loss and abnormal gain.)-**Joint products and by-products** - Meaning features and difference between joint product & by products.

**OPERATING COSTING: Meaning and procedure** (Accounting for service industries. Standing charges, maintenance charges and running charges.)

**CONTRACT COSTING: Meaning terms used in contract and format** (Accounting for construction industries. WIP, Work certified, Work uncertified, Retention money, Notional profit).

### Text Books:

T1: Cost Accounting | Edition: 2 | Margham Publications | HARI PRASAD REDDY AND T.S.REDDYY(2011)

T2: Cost Accounting | Edition:2 | TATA McGraw-Hill | A.MURTHY AND S.GURUSAMY(2010)

### Reference Books:

R1: Cost Accounting for CA-IPCC (Group-I) | Edition:Revised Edition | S.Chand& Company | CA (Dr) P.C. TULSIAN AND CA BHARAT TULSIAN (2012)

Course Title : <b>COST ACCOUNTING (P)</b>	Course Code: <b>33S</b>
Semester : <b>III</b>	Course Group: <b>DSE-I</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code: <b>K (PRACTICAL- APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

## UNIT - I

(HOURS: 12)

- 1. PRACTICAL:Problem solving** (Problems in preparation of cost sheet)
- 2. PROJECT: Cost Sheet** (Collection of cost data's from a manufacturing concern to prepare cost sheet)

## UNIT - II

(HOURS: 12)

- 3. PRACTICAL:Problem solving** ( Problems in EOQ, levels of stock, methods of pricing material issues)
- 4. PROJECT: Stores ledger** (Collection of stores ledger details from stores department of a manufacturing concern).

## UNIT - III

(HOURS: 12)

- 5. PRACTICAL:Problem solving** (Problems in over time, employee turnover, employee cost and Systems of wage payment and incentives.)
- 6. PROJECT** (Payroll - Collect payroll details from personal department of a manufacturing concern)

## UNIT - IV

(HOURS: 12)

7. **PRACTICAL:Problem solving** (Problems in Primary, Secondary distribution summary and Machine hour rate; Problems in Activity Based Costing; Problems in reconciliation of cost and financial accounts)
8. **PROJECT:Overheads, ABC and Reconciliation of cost and financial statements**( Collect and classify overhead details from a manufacturing concern; Collect cost and resources consumption of ever activity of a manufacturing concern; Collect cost and financial data's of a manufacturing concern to reconcile it

**UNIT - V**

**(HOURS: 12)**

9. **PRACTICAL :Problem solving** (Preparation of process accounts; Problems in operating costing; Problems in contract account).
10. **PROJECT: Process, Operating and Contact costing**( Collect process cost details from a manufacturing concern; Collect cost data's form a service provider for computing service cost ; Computation of contract account based on information's collected from contactor).

**Text Books:**

T1: Cost Accounting | Edition: 2 | Margham Publications | HARI PRASAD REDDY AND T.S.REDDYY(2011)

T2: Cost Accounting | Edition:2 | TATA McGraw-Hill | A.MURTHY AND S.GURUSAMY(2010)

**Reference Books:**

R1: Cost Accounting for CA-IPCC (Group-I) | Edition:Revised Edition | S.Chand& Company | CA (Dr) P.C. TULSIAN AND CA BHARAT TULSIAN (2012)

Course Title : <b>FINANCIAL MARKETS AND DEVELOPMENTS (T)</b>	Course Code : -
Semester : <b>III</b>	Course Group: <b>DSE-I</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

S. No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl. Ses	CL
CO1	State the meaning of finance	PSO 4	9	U
CO2	Understand the nature of financial system in India	PSO 4	9	U
CO3	Discuss the role of financial services	PSO 4	18	U
CO4	Understand the nature of venture capital	PSO 4	18	U
CO5	Describe the role of mutual funds in financial markets	PSO 4	18	U
CO6	Understand the regulatory framework of government in financial services	PSO 4	18	U

#### UNIT - I

(LECTURE HOURS: 18)

**Introduction: Overview of Financial systems In India**(Introduction, Meaning) -**Structure, Regulation Role And Functions Of Financial Systems**(Three Tier structure, three main constituents of financial system, Functions: Encourage savings, mobilize savings, Allocation of funds) -**Financial Instruments** ( Definition, Types: Cash and derivatives instrument) -**Financial Markets**(Meaning, Types of Financial Markets: stock market, Bond market, commodities market & Derivatives market) -**Capital Markets & Money Markets**( Definition, Types of capital market and money market, Difference between capital market and money market) -**Interlink Between Money Market & Capital Market** ( Factors that interlink money market and capital market ) -**Characteristics Of Financial Markets**(depends on participants, users, investors, regulators and controllers)-**Functions Of Stock Exchange** (Economic Barometer, Pricing of Securities, Safety of Transactions, Contributes to Economic Growth, Spreading of Equity Cult, Providing Scope for Speculation, Liquidity, Better Allocation of Capital)-**Introduction To Forex**.(Introduction, Meaning, Importance, Participants in Forex market)

#### UNIT - II

(LECTURE HOURS: 18)

**Financial Services: Objectives of financial services** (meaning of financial service, objectives: promotes savings, Raises fund, Economic growth, Helps in economic development)-**types of financial services**( financial services meaning, Types: Banking, Professional Advisory, Wealth Management, Mutual Funds, Insurance, Stock Market, Treasury/Debt Instruments, Tax/Audit Consulting.) -**capital market services & money market services**( Meaning, Investment banking services, Mergers and acquisitions, Debt capital Markets, Equity capital markets) -**intermediaries**(banking financial corporations , non banking financial corporations & insurance corporations)- **financial services sector problems and reforms**(Introduction, Reasons for financial sector reforms, strategy adopted by India , Financial sector reforms in India, Banking sector reforms)

#### UNIT - III

(LECTURE HOURS: 18)

**Venture Capital: Venture capital: growth of venture capital in India**( Meaning and Definition of Venture capital, growth of venture capital) - **financing pattern**(Pre-seed funding | Concept stage,Seedstage,Post-seed / pre-third stage | Bridge round,Third stage | Series A,Fourth stage | Series B,Pre-initial public offering (IPO) stage) -**legal aspects and guidelines for venture capital** (History of venture capital, Regulatory framework of Venture capital, Constitution, RBI and Investment criteria)-**leasing- types of leases**(Meaning of Lease, Types:the gross lease, the modified gross lease (or net lease), the triple net lease, and the bond lease) -**leasing vs borrowing**(Rates, Amount Financed, Extra costs,Available terms, Equipment types, Ease of application) - **credit rating : CRISIL, ICRA & care**(Meaning of Credit Rating, Rating Agency) -**factoring, forfeiting** (Definition, Maturity of receivables, Goods, Finance upto)- **bill discounting**(Meaning ,Advantages) -**types of factoring arrangements**(Recourse Factoring,Non Recourse Factoring, Maturity Factoring,AdvanceFactoring,Invoice Discounting.)

#### UNIT - IV

(LECTURE HOURS: 18)

**Mutual Funds :Mutual funds: concepts and objectives**(Meaning, Concept and Objectives: capital appreciation, income from equities) -**functions and portfolio classification**( Definition of Portfolio, Types of Portfolio and Objectives) -**guidelines for mutual funds** (SEBI Guidelines for mutual funds)-**working of public and private mutual funds in India**(operate with lower risk levels when possible, hoping for steady growth upwards, Types of Investors, hopes of greater financial reward) -**debt securitization** (meaning, objectives and advantages) -**de-mat services** (Meaning, How to open Demat account, Features and Benefits, Documents needed)-**need and operations-role of NSDL & CSDL**(Meaning, Role and Difference between NSDL & CSDL).

#### UNIT - V

(LECTURE HOURS: 18)

**Legal and Institutional Arrangements: Regulatory & legal framework of government in banking**(Introduction, Legal framework, Forms of Bank, Banking License, Regulatory Development)--**role of RBI**( Meaning of RBI, Objectives and its role) -**functions of stock exchange**( meaning of stock exchange, List of Functions of stock exchange) - **listing & formalities in stock exchange** (Share listing conditions, Listing Procedures, Provisions)-**laws governing SEBI**(The SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, The SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011,The SEBI (Prohibition of Insider Trading) Regulations, 2015,The Equity Listing Agreement) -- **role of SEBI**(Role, Objective, Structure and Functions of SEBI) -**laws governing non banking financial corporations**(Important laws to deposits) -**laws pertaining anti- money laundering**( Meaning, objective and laws relate to anti-money laundering).

#### Text Books :

- T1. G.S.Batra- Financial Services & Market.
- T2. R2. Meir Khan - Financial Institutions and Markets, Oxford Press.
- T3. Vasant Desai, Indian Financial Systems, Himalaya Publishers

#### Reference Book

- R1. Benton E.G. Financial Intermediaries An Introduction
- R2. Edminister R.D. Financial Institution, Market and Management.

Course Title : <b>MANAGEMENT ACCOUNTING (T)</b>	Course Code: <b>43A</b>
Semester : <b>VI</b>	Course Group: <b>DSC-XI</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl.Ses	CL
CO1	Explain the role of the managerial accounting as a part of the management team, compare and contrast financial & management accounting and cost & management accounting.	PSO4	6	U
CO2	Analyze financial statements and other financial data by using the tools of comparative statement, common size statement and trend analysis.	PSO4	6	AP
CO3	Evaluate the performance and understand future prospects with the help of analysis and interpretation of ratios.	PSO4	12	AP
CO4	Prepare and interpret the statement of cash flows from operating, investing, and financing activities.	PSO4	6	AP
CO5	Critically analyze and provide recommendations to improve the operations of organizations through the application of fund flow statement.	PSO4	6	AP
CO6	Apply the tools cost-volume-profit analysis to find a break-even point and for preliminary profit planning.	PSO4	12	AP
CO7	Apply standard costing tool to arrive the cost variances and causes to identify the deviations and take corrective actions.	PSO4	6	AP
CO8	Analyze the purchase, production, sales, cash and master budget	PSO4	6	AP

## UNIT I

(LECTURE HOURS: 12)

**INTRODUCTION TO MANAGEMENT ACCOUNTING: Objectives and Nature of Management accounting**( Meaning, Definition Objectives: Planning, controlling, organizing, interpreting, making decisions and reporting Nature: providing information, cause and effect, use of special techniques and concepts, decision making, achievement of objectives, increase in efficiency, supplies information.) - **Scope of Management Accounting** (Financial Accounting, cost accounting, financial management, budgeting and forecasting, Inventory control, reporting to management, interpretation of data, internal audit and Tax accounting) - **Financial Accounting Vs Management Accounting & Cost Accounting** ( Distinction: object, nature of information used, subject matter, compulsion, interpretation of data, reporting accounting principle, period, publication and audit) - **Functions, Importance and Limitations of Management Accounting** ( Functions: planning, modification of data, financial analysis and interpretation, communication, coordinating and helpful in taking strategic decisions. Importance: increase efficiency, proper planning, and improve service to customers. Limitations: Based on accounting information, lack of knowledge, intuitive decisions, not an alternative, heavy structure, personal bias and psychological resistance).

**TOOLS OF FINANCIAL STATEMENTS ANALYSIS: Financial statement Analysis**( Meaning and concepts Objectives: To asses earning capacity, Operational efficiency, Solvency position, To identify the reasons for changes, Make inter firm comparison and help in decision making) - **Tools of Financial Statements analysis** (Tools: comparative financial statements, common size statements, trend analysis, ratio analysis, cash flow analysis, fund flow analysis and cost volume profit analysis.) - **Problems** (Problems in Comparative statements, Common size statements and Trend Analysis.)

## UNIT II

(LECTURE HOURS: 12)

**RATIO ANALYSIS: Meaning, significance and Limitations of ratio analysis** (Meaning Significance: Helps in decision making, Financial forecasting and Planning, Communicating, Co-ordination, Other uses Utility to Shareholders. Limitations: Limited use of single ratios, Lack of adequate standards ,Inherent limitations of accounting, Change of accounting procedure, Window dressing, Personal bias, Incomparable price level changes.) - **Types /Classification of Ratio Analysis**( Liquidity Ratio, Efficiency ratios/Activity ratios, Long term Solvency ratios, Profitability ratios) - **Liquidity Ratio** (Current ratio, Liquidity ratio and Absolute liquid ratio.) -**Problems** (Problems in Liquidity Ratios.) - **Long term Solvency ratios** (Debt -equity ratio, proprietary ratio, Ratio of total liabilities to total assets, Proprietors funds ratio and Fixed assets to long term funds.) - **Problem**( Problems in Long term Solvency Ratios.) - **Efficiency ratios/Activity ratios**( Inventory turnover Ratio Debtors turnover Ratio Creditors turnover Ratio Working capital turnover Ratio) - **Profitability ratios** (Gross profit Ratio, Net profit Ratio, Operating profit Ratio, Operating Ratio and return on equity.) -**Problems** (Problems in Profitability ratios). -**Problem** (Problems in Consolidated Ratios and construction of B/S).

## UNIT III

(LECTURE HOURS: 12)

**FUND FLOW STATEMENTS :Meaning and Importance/Uses** (Meaning Importance/Uses: Helps in the analysis of financial operations, Formation of realistic dividend policy, Proper allocation of resources Act as a future guide and helps to knowing the overall creditworthiness of a firm.) - **Limitations of Fund flow Statements**( Not substitute of an income statement, Not reveal the continuous changes, It is not an original statement and historic in nature.) - **Schedule of Changes in Working capital**( Current Assets -Current Liabilities.) - **Problems** (Problems in Schedule of Changes in Working capital.) - **Statement of sources and application of funds**( Sources Funds from operations, Issue of share capital, Raising of long term loan, Sale of Investments and Decrease in Working Capital Application Funds Lost in operations, Redemption of preference Share Capital, Redemption of Debentures and Increase in Working Capital).

**CASH FLOW STATEMENTS : Meaning, and Classification** (Inflows & outflows of cash flow from operating activities, Investing activities Financing activities) - **Uses and Limitations of Cash flow Statements** (Uses Evaluation of Cash position, Comparison ,Planning the repayment of loan More useful to short term financial analysis Limitations Ignore the basic concept of accounting, Not suitable to judge the profitability, It is not a substitute of fund flow statement and comparative study give misleading results) - **Problems** (Preparation of Cash flow Statements).

## UNIT IV

(LECTURE HOURS: 12)

**MARGINAL COSTING & BREAK EVEN ANALYSIS:Marginal costing advantages &disadvantages**( Meaning Advantages: Simple to operate, Meaningful Reporting, Stock valuation, Profit Planning Helpful to Management accounting Disadvantages: Classification of cost, Not suitable for external reporting Lack of Long term Perspective, Under valuation of stock, Automation and Production report is ignored ) - **Cost-volume** (Profit Analysis - Contribution and P/V ratio.) - **Problems** (Problems in Contribution and P/V ratio.) - **Break even analysis** (Meaning, Break even Chart.)- **Problems** (Problems in break even analysis.) - **Margin of safety** (Meaning, Significance and problems in Margin of safety) - **Applications of marginal costing** (Applications of marginal costing - Applications of marginal costing: Limiting factor, Make or buy decision, Fixation of selling price, Export decision, Sales mix and Product elimination decision.) **Problems** (Problems in marginal costing).

## UNIT V

(LECTURE HOURS: 12)

**STANDARD COSTING:Standard Costing & Setting up of Standard cost**( Introduction, Definition and Need for Standard Costs. Direct Material, Labour& Overhead. Physical and Rate Standards. Types of Standards: Ideal, Normal, Bogey and current standards. Process of Standard Costing.) - **Classification of Variance** (Types of Variances: Material Variance ,Labour variance, overhead variance and Sales Variance . Calculation of Variances - Simple Problems).

**BUDGETING AND BUDGETARY CONTROL :Meaning, Objectives and Limitations of**

**Budgeting and Budgetary control** (Budget is pre determined statement. system of controlling costs. Objectives: Planning for future ,Co ordinate all activities, Operate various costs and Elimination of wastes etc., Limitations: Uncertain future, Budgetary revision required ,Discourages efficient persons etc.) - **Classification of budgets** (Classification Based on Time: Long term budgets, short term budgets, current budgets. Classification based on functions: production budget, purchase budget, sales budget, cash budget, material budget, master budget. Classification on the basis of flexibility: fixed budget and flexible budget.) - **Zero based budgeting (ZBB), Benefits and Limitations of Zero based budgeting** (Meaning: Zero is taken as base , no year is taken as base Non financial matters are not involved less scope. Benefits: Allocate funds, Improves efficiency Identifying wasteful areas, Optimum use of resources etc., Limitations: Not possible in non financial matters, Difficulties in formulation, Involves lot of time) - **Problems**( Problems in production budget, purchase budget, sales budget, cash budget, material budget, master budget, fixed budget and flexible budget).

**Text Books :**

T1: Management Accounting | Edition:1 | Kalyani Publications | Shashi K GuptaR.K.Sharama(2017)

**Reference Books :**

R1: Cost and management accounting | Edition:1 | Margham Publications | T.S.ReddyY.Hariprasad Reddy(2017)

Course Title : <b>MANAGEMENT ACCOUNTING (P)</b>	Course Code: <b>63P</b>
Semester : <b>VI</b>	Course Group: <b>DSC-XI</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code: <b>K (PRACTICAL - APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

**UNIT - I**

**(HOURS: 12)**

- 1. PROBLEM SOLVING: Comparative statements, Common size statements and Trend Analysis** (Problems in Comparative statements, Common size statements and Trend Analysis).
- 2. PROJECT: Annual Reports** (Reading an annual report for a listed entity - Parts of annual reports - Financial Highlights - Directors' Report - MDA Manage Discussion and Analysis).

**UNIT - II**

**(HOURS: 12)**

- 3. PROBLEM SOLVING: Ratio Analysis**( Problems in Liquidity Ratios, Long term Solvency Ratios, Activity Ratios and Profitability ratios).
- 4. PROJECT: Analysis and Interpretations** (Analysis and Interpretations of Sectors using Financial Ratios)

**UNIT - III**

**(HOURS: 12)**

- 5. PROBLEM SOLVING :Fund Flow and Cash Flow Statement** (Preparation of Fund Flow and Cash Flow Statement).
- 6. PROJECT : Fund flow and Cash flow** (Analysis of company Fund flow and Cash flow)

**UNIT - IV**

**(HOURS: 12)**

- 7. PROBLEM SOLVING: Marginal Costing** (Problems in Marginal Costing and Break even analysis)
- 8. PROJECT: Break Even Analysis** (Case studies on Break Even Analysis)

**UNIT - V**

**(HOURS: 12)**

**9. PROBLEM SOLVING :Standard Costing and Budgeting** ( Problems in Standard costing & problems in production budget, purchase budget, sales budget, cash budget, material budget, master budget, fixed budget and flexible budget).

**10. PROJECT:Financial Statement Analysis Report** (Project - Detailed Financial Statement Analysis of a company using the concepts discussed).

**Text Books:**

T1: Management Accounting | Edition:1 | Kalyani Publications | Shashi K GuptaR.K.Sharama(2017)

**Reference Books :**

R1: Cost and management accounting | Edition:1 | Margham Publications | T.S.ReddyY.Hariprasad Reddy(2017)

Course Title : <b>CORPORATE ACCOUNTING - I (T)</b>	Course Code: <b>43B</b>
Semester : <b>V</b>	Course Group: <b>DSC-IX</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No.	OUTCOME	PSOs	Cl. Ses.	CL
CO 1	Determine the accounting treatment of shares and debentures issued under different circumstances.	PSO 2	18	AP
CO 2	Carry out the accounting treatment of buy back of securities and employee stock option plan.	PSO 2	9	AP
CO 3	Compute the liability of underwriter.	PSO 2	9	AP
CO 4	Carry out the accounting treatment of redemption of preference shares and debentures.	PSO 2	18	AP
CO 5	Compute profit or loss prior to incorporation.	PSO 2	9	AP
CO 6	Calculate and present the financial statements of a company as per Schedule III to the Company’s Act 2013.	PSO 2	9	AP
CO 7	Compute the value of goodwill using different methods.	PSO 2	9	AP
CO 8	Calculate purchase consideration and pass entries in the books of purchasing and selling companies.	PSO 2	9	AP

**UNIT I**

**(LECTURE HOURS: 18)**

**ISSUE OF SHARES AND DEBENTURE:** Introduction (Total capital of the company is divided into a number of small indivisible units of a fixed amount and each such unit is called share. Kinds of shares and debentures: Equity share and Preference share. Shares may be issued at par, premium or discount. Kinds of share capital: Authorized capital, Issued capital, Subscribed capital, Called-up capital, Paid-up capital, Reserve capital) - Shares with differential rights and Issue of shares for consideration (Dividend, Voting or otherwise in accordance with such rules and Equity share capital and Preference share capital. For cash and other than cash: Accounting treatment on companies issues shares and receive the full amount in one lump sum and receivable in calls; Acquisition of assets, Vendors of business, To promoters for their services) - Subscription of shares and debenture (Full subscription, under subscription and over subscription of shares - Problems) - Calls-in-arrears and calls-in-advance (One or more shareholders fail to pay the amount due from them toward allotment or calls; Company accepts money from the shareholders in advance toward calls not yet made by the company -Problems) - Forfeiture and Re-issue (Meaning, procedure and accounting treatment of

forfeiture of shares. Termination of membership and taking away of the shares of a shareholder because of default in the payment of allotment or call money. Accounting treatment of re-issue of shares - Problems) - Bonus issue of shares (SEBI Regulations - Introduction , Meaning of Capitalization of Profits and Bonus share, Provisions of the Companies Act 2013, SEBI regulations; Journal entries: Upon the sanction of an issue of bonus share , Upon the sanction of bonus by converting partly paid shares into fully paid shares - Problems).

**TUTORIAL:** Problem solving (Problem solving in issue, forfeiture, re-issue and bonus issue of shares).

## **UNIT II**

**(LECTURE HOURS: 18)**

**EMPLOYEE STOCK OPTION PLAN:** Employees stock option plan (Meaning, Important terms to be remembered, Provisions) - Accounting treatment of employees stock options (Equity settled, Cash settled, Employee share based payment plans with cash alternatives - Problems) - buy-back of securities (Introduction and Objectives of buy back of shares - Purchase of its own shares by the company Increase earnings per share, increase promoters holdings, support the share price on the stock market) - Accounting treatment of buy back of securities ( Free reserves or securities premium account and Problems) - underwriting of shares and debentures (Provisions in the Companies Act affecting underwriting - Introduction, Meaning, Underwriter, Underwriting Commission and Disclosure in the prospectus, Disclosure in the statutory report)- Underwriting Contract (Normal underwriting, Firm underwriting-Problems).

**TUTORIAL:** Problem solving (Problem solving in employee stock option plan, buyback of securities and underwriting of shares and securities)

## **UNIT III**

**(LECTURE HOURS: 18)**

**REDEMPTION OF PREFERENCE SHARES :** Introduction and Purpose (All existing redeemable preference shares must be redeemed on their due dates or within 10 years. Proper ways of raising finance in a dull primary market; encourage the investors to invest in redeemable shares; preference shares may be redeemed when there is a surplus of capital) - Provisions of the Companies Act (Partly paid-up shares are converted into fully paid-up; amount is taken from Revenue Reserve the equivalent amount is transferred to Capital Redemption Reserve; Ascertain the total value of amount payable to Preference shareholders) - Methods of Redemption (Out of fresh issue, out of profits, by sale of assets - Problems)

**REDEMPTION OF DEBENTURES:** Introduction and features (Debenture is bond issued by the company under its seal. Most common method of supplementing the capital available to the company is to issue debentures. Fixed interest bearing security) -Difference between debentures and shares (Creditor - owner, voting rights, return payable rate, charge, heading. Debenture Redemption Reserve (DRR) - Basic provisions and Adequacy of DRR, Liability of the company to create DRR, Balance in DRR, Investment of DRR amount) -

Methods of Redemption of debentures (By payment in lump sum, By payment in installments, Purchase of debentures in open markets- Problems).

**TUTORIAL:** Problem solving (Problem solving in redemption of preference shares and debentures)

## **UNIT IV**

**(LECTURE HOURS: 18)**

**PROFIT (LOSS) PRIOR TO INCORPORATION :** Profit or Loss Prior to Incorporation (Introduction, Meaning and Close off old books and open new books with the assets and liabilities as they existed at the date of incorporation. Split up the profit between pre and post incorporation periods on the basis Time basis, Turnover basis and the method which combines the two) -Basis of Apportionment (Gross profit or loss, Variable expenses , Fixed common charges, expenses, Audit, Interest on purchase consideration to vendor - Problems) -

Pre-incorporation profits or losses (Capital reserve account, Business acquisition cost and uses - Problems)

**COMPANY ACCOUNTS: PREPARATION OF FINANCIAL STATEMENT:** Financial statements and Capital Maintenance (Meaning, Objectives of financial statement and Uses: Investors, Employees, Lenders, Suppliers, Creditors, Customers, Government, Public. Financial capital maintenance at historical cost, Financial maintenance at current purchasing power, Physical capital maintenance at current costs) - Fundamental accounting assumption and Qualitative characteristics of financial statement (Going concern, Accrual , Consistency and Understand ability, Relevance, Reliability, Comparability,

Faithful Representation ( True and Fair view)) -Elements and Measurement of elements of Financial statement(Assets, Liabilities, Equity, Income/gain, Expenses/losses and Historical cost, Current cost, Realisable value and Present value) - Components of financial statement(Statement of profit/loss and Balance sheet-Problems).

**TUTORIAL** - Problem solving (Problem solving in preparation of financial statements).

**UNIT V**

**(LECTURE HOURS: 18)**

**VALUATION OF GOODWILL :** Meaning and Nature (Goodwill is the present value of a firm’s anticipated excess earnings . Intangible and Fictitious asset) - Sources, Need and Factors affecting value of goodwill (Source: Location, reputation of the articles sold, personality and reputation of the owner or management, trademarks, patents or copyrights. Need: New partner admission, retires or dies, change in profit sharing ratio, a company taken over by another company in amalgamation or absorption Factors: Profitability, Normal rate of return, Capital employed) - Methods of valuation of goodwill (Average profit method, Super profit method and Capitalization method - Problems)

**AMALGAMATION AND ABSORPTION OF COMPANIES :**Meaning and Types (Two or more companies join to form a new company is called amalgamation . One existing company takes over one or more existing companies is called absorption. Types of amalgamation: Nature of merger and Nature of purchase) - Difference between Amalgamation, Absorption and External Reconstruction (Meaning, Minimum No. of companies involved, No. of new resultant companies, objectives, example) -Purchase Consideration and Methods of Accounting (Lump sum, net asset, net payment and intrinsic value methods -Problems. Pooling of interests methods, Purchase methods, Books of Vendor and Purchasing Company - Problems.).

**TUTORIAL:** Problem solving (Problem solving in goodwill, amalgamation and absorption of companies).

**Text Books :**

T1. Advance Accountancy II | Edition:18 | Kalyani Publishers | K L Narang S P Jain (2014)

**Reference Books :**

R1. Advance Accountancy II | Edition:Reprint 2011 | S.Chand Sons | MC ShuklaTSGrewal(2011)

R2. Advanced Accountancy | Edition:13 | Sulthan Chand Sons | M.Rathasamy RL Gupta (2012)

R3. Corporate Accounting | Edition:6 | Margham Publications | T.S.ReddyDr.A.Murthy (2015)

Course Title : <b>INCOME TAX</b>	Course Code : 43E
Semester: <b>IV</b>	Course Group : <b>DSE-II-1</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4 Credits</b>
Map Code: C (THEORY-APPLICATION)	Total Contact Hours: <b>60</b>
CIA: <b>25 Marks</b>	SEE # : <b>75 Marks</b>
Programme: <b>B.COM (PA) # - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl.Ses	BLOOM’S TAXONOMY LEVEL
CO1	Understand the concept of Income Tax.	PSO 3	6	U
CO2	Determine the residential status of persons.	PSO 3	6	AP
CO3	Compute the income from salaries	PSO 3	12	AP

CO4	Compute the income from House Property and Business and Profession.	PSO 3	12	AP
CO5	Compute the income from Capital gains and other Sources.	PSO 3	12	AP
CO6	Compute the aggregation of income after adjusting Setoff and Carry forward of losses.	PSO 3	4	AP
CO7	Computing the income after deductions.	PSO 3	4	AP
CO8	Apply the rates of tax to compute tax liability of individuals.	PSO 3	4	AP

**UNIT I: INCOME TAX –AN INTRODUCTION**

**HOURS: 12**

INCOME TAX –AN INTRODUCTION: Taxation - Income Tax - Components of Income Tax Law - Important definitions in the Income-tax Act, 1961 - Income - Heads of Income -Steps for computation of tax liability

RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME: Residential Status - Scope of Total Income

EXEMPTED INCOMES: Incomes not included in Total Income [Section 10] - Incomes not included in Total Income [Section 10 AA and 14A)

**UNIT II: INCOME UNDER THE HEAD -SALARIES**

**HOURS: 12**

INCOME UNDER THE HEAD –SALARIES: Introduction of salary -Characteristics - Gratuity, Pension, Leave Encashment -Provident funds - Allowances –Perquisites -Profits in lieu of Salary -Deductions from Salary

**UNIT III: INCOME UNDER THE HEAD –HOUSE PROPERTY & BUSINESS AND PROFESSION**

**HOURS: 12**

INCOME UNDER THE HEAD –HOUSE PROPERTY: House property Income - Annual Value -Determination of Annual Value - Deductions from Annual Value

INCOME UNDER THE HEAD – BUSINESS AND PROFESSION: Income from Business -Computations of profit and gains from Business - Income from Profession - Computation of professional income

**UNIT IV: INCOME UNDER THE HEAD –CAPITAL GAINS & INCOME FROM OTHER SOURCES**

**HOURS: 12**

INCOME UNDER THE HEAD –CAPITAL GAINS:Capital Assets - Transfer of a capital Asset-Computation of Short term Capital gains - Computation of long term Capital gains - Exemptions - Tax on Capital gains

INCOME UNDER THE HEAD – INCOME FROM OTHER SOURCES: Income from other sources -General incomes and Specified incomes - Deductions and Tax on other sources

**UNIT V: COMPUTATION OF TAX LIABILITY**

**HOURS: 12**

CLUBBING OF INCOME: Clubbing of Income - Deemed Incomes.

SET-OFF AND CARRY FORWARD OF LOSSES - Aggregation of income - Set off of Losses- Carry Forward

DEDUCTIONS FROM GROSS TOTAL INCOME - Deductions u/s 80 - Deductions in respect of certain payments - Deductions in respect of certain incomes.

COMPUTATION OF TOTAL INCOME: Steps for computation of Total Income - Scheduled of rate of tax.

COMPUTATION OF TAX LIABILITY: Rebate - Advance Tax & Tax Liability

## REFERENCE MATERIAL

### TEXT BOOKS:

T1: Income Tax Law and Practice | Edition: | Kalyani Publishers | Gaur V.P. and Narang B.B. and Puja Haur Rajeev Puri

### REFERENCE BOOKS:

R1: Income Tax Law and Practice | Edition: | Margham Publications | T.S.Reddy and Y Hariprasad Reddy

Course Title : <b>INCOME TAX</b>	Course Code : 43E
Semester : <b>IV</b>	Course Group : <b>DSE-II-1</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2 Credits</b>
Map Code: K (PRACTICALS)	Total Contact Hours: <b>60</b>
CIA: <b>40 Marks</b>	SEE # : <b>60 Marks</b>
Programme: <b>B.COM (PA)# - Semester End Exam</b>	

## PRACTICALS

### UNIT: I PRACTICALS

**HOURS: 12**

1. Problem Solving: Problem Solving in Residential Status and Scope of Total Income.
2. **Project 1:** List the documents need to file income tax return
3. **Project 2:** View Income tax portal and Collect ITR related forms.
4. **Project 3:** Collect the procedures regarding TDS, TCS, Advance Tax and Provisions for filing return of income and self-assessment.

### UNIT: II PRACTICALS

**HOURS: 12**

5. Problem Solving: Problem Solving in income from Salaries
6. **Project 4:** Collect ITR form 1 and form 16A.

### UNIT: III PRACTICALS

**HOURS: 12**

7. Problem Solving: Problem solving in income from House property.
8. Problem Solving: Problem solving in income from business and profession.
9. **Project 5:** Collect ITR-2, ITR -3 and form 16 C.

### UNIT: IV PRACTICALS

**HOURS: 12**

10. Problem Solving: Problem solving in income from Capital gains.
11. Problem solving in income from other sources
12. **Project 6:** Collect ITR -4, ITR 5, ITR 6 and ITR 7. 15G, 15 H and form 16 B.

### UNIT: V PRACTICALS

**HOURS: 12**

13. Problem Solving: Problem Solving in Set off and carry forward of losses.

14. Problem solving in computation of tax liability of an Individual

15. **Project 7:** List the steps to upload Income Tax E-Filing and collect Form 26 AS.

Course Title : <b>GENERAL ECONOMICS (T)</b>	Course Code: -
Semester : <b>IV</b>	Course Group: <b>DSE -II</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

S. No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl. Ses	CL
CO1	Understand the Industrial Economic concepts.	PSO 4	18	U
CO2	Describe the meaning and concept of International Trade	PSO 4	18	U
CO3	Understand the nature of world trade organizations.	PSO 4	18	U
CO4	Understanding the role of global finance and policies.	PSO 4	18	U
CO5	Understand the nature of economics of natural systems.	PSO 4	9	U
CO6	Describe the Sustainable Development and Business	PSO 4	9	U

#### UNIT - I

(LECTURE HOURS: 18)

**Industrial Economics: Industrial Economics**(Meaning, Role of industrial economics in India) - **Theories of industrial location** (concept of Alfred Weber formulated a theory of industrial location) - **Mergers** (Meaning, Advantages and Disadvantages)- **Acquisitions**(Meaning, Advantages and Disadvantages) -**Industrial productivity**(Meaning, Factors and Types of Industrial Productivity).

#### UNIT - II

(LECTURE HOURS: 18)

**International Trade:** International Trade and Business ( Definition of International Trade and Business, Difference Between International Trade and Business)-**Terms of trade**(Meaning, Factors affecting terms of trade,How it works and Types of Trade) - **Gains from trade**(Meaning, Measurement and Primary source of Gains)- Modern trade theories ((1) Heckscher-Ohlin theory; (2) export base theory; (3) product cycle theory and Linder's theory of representative demand; (4) cumulative causation theory; (5) endogenous growth theory ) - **Trade in services** (Meaning, Trade agreement relating to trade in service)

#### UNIT - III

(LECTURE HOURS: 18)

**World Trading:** World Trading System ( Meaning, Benefits and Functions of WTO)-**Mercantilism**( Definition, Significance of Mercantilism)- **Grains from a trade** (Meaning, Source of Gains)- **Evolution of trading system** under GATT (Definition Of GATT, Evolution of GATT)- **Challenges to the multilateral trading system**(State

Capitalism, Lack of Leadership, Power Distribution, Price Fluctuations of Natural Resources.)

**UNIT - IV**

**(LECTURE HOURS: 18)**

**Global Finance: Global Finance**( Definition, Types of Global Finance and Objectives)-**Global cash management**( Meaning, Significance of Global Cash Management, Key points to implement Global Cash)- **foreign investment decisions**( Overview of Foreign Investment decisions, Methodologies and types)- **hedging operations** (Meaning, Types and Process of Hedging)- **forward trading in international finance**(meaning of forward market, concept of forward contract, contract prices in forward market).

**UNIT - V**

**(LECTURE HOURS: 18)**

**Economics of Natural Resources: Economics of Natural Resources and Environment**(Introduction, Types of Natural Resources, Basic Economics of Natural Resources ,Impact of Natural Resource Economics, Resource Allocation )-**Defining welfare changes**(meaning, welfare reforms and welfare programs)- **valuing environmental goods**(Methods Used for the Environmental Valuation Contingent Valuation Method (CVM)(1) Travel-Cost Method:.(2) The Hedonic Price Method: (3) Preventive Expenditure Method: (4) Surrogate Markets) - **Economics of biodiversity .Sustainable Development and Business**(Introduction, Role in achieving the Sustainable Development Goals) -**Pollution tax**(Meaning, Advantages and Disadvantages)- **Ways to curb environmental damage**( 7 ways to reduce your environmental Impact, Three Ways to Prevent Damage to the Environment )- **Business ethics**(Meaning, 7 Principles of Business Ethicwsetc).

**Text Books :**

T1. Aryasri and Murthy: Business Economics, Tata Mcgraw Hill

T2. Deepashree: General Economics, Tata Mcgrawhill

T3. HL Ahuja Business Economics, S.Chand

**SEMESTER –V**

Course Title: <b>CORPORATE ACCOUNTING - II (T)</b>	Course Code: <b>53A</b>
Semester : <b>V</b>	Course Group: <b>DSC -XII</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No.	OUTCOME	PSOs	Cl. Ses.	CL
CO 1	Calculate the adjustments made at the time of reconstruction of companies	PSO 2	18	AP
CO 2	Carry out the accounting for liquidation.	PSO 2	18	AP
CO 3	Calculate the final accounts of banking companies.	PSO 2	18	AP
CO 4	Calculate the accounts of insurance company.	PSO 2	18	AP
CO 5	Determine the consolidation procedure for non-banking financial companies.	PSO 2	6	AP

CO 6	Compute the consolidated financial statements of subsidiaries with the holding companies.	PSO 2	12	AP
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### UNIT - I

(LECTURE HOURS: 18)

**Internal Reconstruction of Companies:** Introduction (Meaning, Need)-Different kinds of alteration(Increase in share capital, consolidation of shares, sub-division of shares, decrease in unissued capital, conversion of shares into stock) - Accounting procedure (Capital reduction problems).

**External Reconstruction of Companies:** Introduction (Meaning, Need) - Objectives (To wipe off the lost capital by offering to the shareholders of the existing company shares in the new company; to get the benefit of settling the claims of creditors and debenture holders at lesser amount; etc.,) - Accounting procedure (Lump sum, net asset and net payment method of purchase consideration and accounting - problems).

**Tutorial:** Reconstruction (1. List out the companies which apply for reconstruction 2. Problem Solving)

### UNIT - II

(LECTURE HOURS: 18)

**Liquidation of Companies:** Introduction (Meaning and definition for winding up) - Modes of winding up and petition for winding up (Compulsory winding up, Voluntary winding up and Winding up by court, Petition by company, Petition by registrar, Petition by contributory)-Order of payment (Secured creditors, Preferential creditors, Unsecured creditors, Preference shares and Equity shares)- Liquidators remuneration( Liquidators remuneration calculation problems) -Liquidators final statement of account( Problems in liquidators final statement of account) - Statement of affairs and deficiency account (Problems in Statement of affairs and deficiency account).

**Tutorial:** Liquidation of companies (1.Collect a monthly report of liquidation of companies 2.Problem solving in Liquidators final statement and statement of affairs)

### UNIT III

(LECTURE HOURS: 18)

**Banking Companies Accounts:** Introduction (Accepting, depositing, borrowing, advancing, instruments)-Non-performing assets (NPA) (Meaning, Types -Term loans, Cash credit and Overdrafts, Agricultural Advances, Exempted Assets)-Rebate on bills discount (Meaning -Un earned discount, a bill matures after the close of the accounting year.)- provision for doubtful debts (sub-standard assets, doubt full assets(Bellow one year, 2-3 year, above 3 year)

Guidelines of RBI for Profit &Loss Account (Liabilities: Reserve Surplus, Deposits, Borrowing, Other Liabilities Provisions Assets: Cash and Balance with RBI, Balance with bank, Investment, Advance, Fixed assets, Other assets)- Preparation of Profit loss account (Computation of Profit Loss accounts)-Preparation of balance sheet (Computation of Balance sheet).

**Tutorial:**Annual report of Bank - 1. Collect annual report of a bank and specify NPA, Sub standard 3. Standard asset list 4. Problem solving in profit loss account and balance sheet of banking companies)

### UNIT IV

(LECTURE HOURS: 18)

**Insurance Company Accounts:** Introduction( Insurer, insured, premium, policy, Types; life and nonlife)-Ascertaining correct assurance fund (Computation of correct assurance fund) -Preparation of Revenue accounts in life insurance (Net Premium-commission-Operating expenses-Benefits paid) - Preparation of Balance sheet in Life insurance (Computation of Balance sheet in Life insurance) - Preparation of Revenue accounts in Nonlife insurance (Computation of Revenue accounts in Nonlife insurance) -Preparation of Balance sheet in Non-life insurance (Computation of Balance sheet in Non-life insurance).

**Tutorial:** Annual report of Life insurance and Non-life insurance companies (Preparation of Balance sheet in Life insurance and Non-life insurance companies)

### UNIT V

(LECTURE HOURS: 18)

**Non-Banking Financial Companies:** Introduction and Registration (Introduction, Non-Banking Financial Companies (NBFC) Classification: Housing Finance Companies; Merchant Banking

Companies; Stock Exchanges, etc., Registration) - Regulation of NBFC (RBI issued directions for acceptance of public deposit, income recognition, asset classification, etc.) -Preparation of financial statements of NBFC (Net worth Rs.500 crore, joint venture or associated companies of companies and problems)

Holding Company Accounts : Introduction (Concept of group, holding company and subsidiary company) -Presentation of accounts of holding company (Balance sheet of subsidiary company, Profit Loss account of subsidiary company, report of board of directors of subsidiary company, copy of auditor's report of subsidiary)- Components of consolidated financial statements (Consolidated balance sheet, consolidated statement of profit and loss account, consolidated cash flow statement notes and statements and explanatory schedules) -Steps for preparing consolidated balance sheet (Computation of holding - minority ratio, revenue profits, capital profits, minority interest, goodwill or cost of control, etc.)- Consolidated balance sheet (Preparation of consolidated balance sheet - problems).

**Tutorial:** Annual report of holding company (Collect Annual report of holding company and Preparation of consolidated balance sheet and non-banking financial companies).

**Text Books:**

T1. Advanced Accountancy | Edition:13 | Sultan Chand Sons Company |Rathasamy AND RL Gupta (2015)

**Reference Books:**

R1. Advanced Accountancy II |Edition:X | Kalyani Publishers | Jain SP AND Narang KL(2015)

Course Title : <b>FINANCIAL ANALYSIS USING EXCEL(T)</b>	Course Code : 53C
Semester: <b>V</b>	Course Group : DSC X
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code: D ( <b>THEORY-APPLICATION</b> )	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE : <b>75 Marks</b>
Programme: <b>BCOM-PA# - Semester End Exam</b>	

No.	Course Outcome	PSOs	Cl. Ses	CL
CO1	Understand and Apply the concepts of basic Excel functions for data formatting, representation and analysis.	PSO2	12	AP
CO2	Demonstrate the role of various types of charts in Business Applications using Excel	PSO2	12	AP
CO3	Use the applications of Excel in Business Management.	PSO2	12	AP
CO4	Analyze and represent the data effectively in Financial Building and Planning.	PSO2	12	AP
CO5	Understand the analysis of databases and Apply the concepts for Evaluation and reporting using excel	PSO2	12	AP

**UNIT- I**

**(LECTURE HOURS: 12)**

**EXCEL FUNCTIONS: Basics Revisiting & Functions** (Linkages in Excel files, Basic usage of Microsoft Excel) - **Functions in Excel** (Data Formatting Functions, Data Representation Functions,

Data Analysis Functions, Financial Functions)

**UNIT- II (LECTURE HOURS: 12)**

**DATA REPRESENTATION USING CHARTS: Various types of charts** (line chart, Bar chart, column charts, Pie Charts, Area Charts, Stock Charts, 2-D and 3-D charts ) -**Usage of charts** (Usage of charts)

**UNIT- III (LECTURE HOURS: 12)**

**APPLICATIONS OF EXCEL IN MANAGEMENT: Financial Statement Linkages** (Financial Statement Linkages, Company Model Building -**Time Value of Money Applications** (Loan Schedule Creation, EMIs, Effect of change of parameters on EMI and Tenure; Net Present Value; Internal Rate of Return. Project Finance Basics) - **Applications in Financial Planning** (Goal Based financial planning, Retirement Planning, Investment Returns Requirement Analysis) - **Marketing Domain** (Pivot Tables and use of Filters, Creating views for various segments of Marketing) - **Scenario Analysis** (Scenario Analysis, Stress testing of models)

**UNIT- IV (LECTURE HOURS: 12)**

**CASE STUDY 1: Financial Statement Building & Linkages** (Impact of changes in various segments of financial statements, Creating a balanced Balance Sheet and a completely dynamic financial model) - **Financial Planning** (Case study on a hypothetical client with financial requirements analysis and portfolio recommendation for achieving the required risk return profile)

**UNIT- V (LECTURE HOURS: 12)**

**CASE STUDY 2: Statistical Functions and Analysis** (Count Function, Counta, Countblank, Countifs Function, Average Function, Median Function, Mode Function, Standard Deviation Function) - **Regression and other statistical techniques** (Perform Simple and Multiple Regression analysis, ANOVA, Z Test, t Test Correlation Function ) - **Other Excel functions** (Forecasting, Seasonality) - **Shortcuts and Productivity Tools** (Shortcuts keys for work book and formatting content)

**REFERENCES:**

R1. Microsoft Excel 2013 Formulas by John Walkenbach (Misl-Wiley),

R2. Using Excel for Business Analysis: A Guide to Financial Modelling Fundamentals by Danielle Stein Fairhurst (Wiley Finance)

Course Title : <b>FINANCIAL ANALYSIS USING EXCEL(P)</b>	Course Code : 53P
Semester: <b>V</b>	Course Group : DSC <b>X</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code : <b>M (PRACTICAL-APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE : <b>75 Marks</b>
Programme: <b>BCOM-PA# - Semester End Exam</b>	

**Unit I [(LECTURE HOURS: 12)**

1. Data Analysis functions - Strings, Errors, Logical Functions, Maths and Logical Functions and Lookup Functions
2. Data Formatting Functions - Cut/Copy/Paste, Cell Widening, Format Painter, Font & Alignment. Number & Conditional Formatting
3. Data Representation Functions - Insert Formulas, Sort & Filter, Data Representation, Text to Column, and Freezing Contents of a cell
4. Financial Functions - Depreciation, CAGR, Present Value, Future Value, Statistical Functions

**Unit II****(LECTURE HOURS: 12)**

5. Data Representation using Charts - Line chart, Bar chart, Column charts, Pie Charts, Area Charts, Scatter Chart

**Unit III****(LECTURE HOURS: 12)**

6. Applications of Excel in Management-Company Model Building, EMI, NPV, Investment Returns, Retirement Planning , Financial Planning , Pivot Table Basics , Dashboard Creation , Scenario Analysis - Data Table

**Unit IV****(LECTURE HOURS: 12)**

7. Case Study - Data Cleaning Solution, Company Model Building, Financial Planning – Detailed, Dynamic Chart V Lookup, Match & Index.

**Unit V****(LECTURE HOURS: 12)**

8. Case Study - Statistical Functions and Analysis - Regression, Multiple Regression, Z Test, ANOVA, t Test, Shortcuts, Forecast & Seasonality.

**REFERENCES:**

R1. Microsoft Excel 2013 Formulas by John Walkenbach (Misl-Wiley),

R2. Using Excel for Business Analysis: A Guide to Financial Modelling Fundamentals by Danielle Stein Fairhurst (Wiley Finance)

Course Title : <b>GOODS AND SERVICES TAX (T)</b>	Course Code: <b>53B</b>
Semester : <b>V</b>	Course Group: <b>DSE -III</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl.Ses	CL
CO1	Describe the meaning of Indirect Tax.	PSO 3	6	R
CO2	Understanding the concept of Goods and Service Tax.	PSO 3	6	U
CO3	Describe the scope of supply, Time and value of Supply.	PSO 3	12	U
CO4	Understanding the eligibility to avail input tax credit.	PSO 3	4	U
CO5	Write down the procedures for registration under GST.	PSO 3	8	U
CO6	State the procedures to pay the tax using tax invoice and vouchers.	PSO 3	12	U
CO7	Write down the steps to file the returns under GST.	PSO 3	4	U
CO8	Discuss the nature of other indirect taxes.	PSO 3	8	U

#### UNIT- I

(LECTURE HOURS: 12)

**GST IN INDIA-AN INTRODUCTION: TAX -An Introduction** (Direct and Indirect Taxes, Difference)- **GST In India** ( Features, Genesis of GST in India, Concept, Need)- **Framework of GST** ( 1. Dual GST 2. CGST, SGST, UTGST, IGST 3.Legislative framework 4.Classification of goods and services 5. Registration 6.Composition Scheme 7.Exemptions, 8.manner of utilization of ITC 9.Seamless flow of credit 10.GST common portal 11. GSPs/AASPs 12.Compensationcess 13.A Tax on goods and services)-**Subsumed in GST** ( List of Taxes subsumed in GST, Goods kept outside the purview of GST)-**Constitutional Provisions of GST** (1. Union list 2. State list 3.Concurrent list, Article 265, 245,246, 246(A), 269(A), 279(A), 366 (12A), 366(26A), 366(26B) &seventh schedule to Article 246)

**CHARGE OF GST: Extent & Commencement of GST Law** ( Rate of GST, intra- state supply and inter -state supply, reverse charge, CGST ,SGST,UTGST,IGST limits and territory)-**Levy & Collection of CGST & IGST** (Levy, collection, rate, value of levy, reverse charge)-**Composition Levy** ( Meaning, Advantages, Procedures, Rates)

**EXEMPTIONS FROM GST: Introduction** ( Meaning, Power to exempt from tax,-Notification and special order)-**Goods and services exempt from tax** ( List of goods and services in exemptions list - Agriculture, Charitable institutions and Government services.

#### UNIT - II

(LECTURE HOURS: 12)

**SUPPLY UNDER GST: Definition**( Definition of supply; Intra-State and Inter-State supply, taxable event, supply. Taxable territory.)- **Concept of Supply** ( Scope of supply ,Taxability of mixed and composite supply, Matters to be treated supply even without consideration , Matters to be treated as supply , Matters to be treated neither as supply of goods nor services. )-**Scope of Supply** ( 1.Goods or service 2.For Consideration 3.Made in the course of business 4.Made by a taxable person 5.Taxable

supply.)-**Transaction to be treated as supply or not** (Supply list and negative list of supply under GST-employment, court, MP, MLA, funeral.)-**Composite and Mixed supply** (Meaning, concept and Tax procedures.)

**TIME OF SUPPLY :Time of Supply**( Introduction , Point in time when the liability to pay tax arises.)-**Time of Supply of Goods and services** ( Time of supply under forward charge, reverse charge, vouchers exchangeable for goods and residual cases.)

**VALUE OF SUPPLY: Introduction** ( Definitions, consideration, market value, supplier and voucher.)-**Value of Supply** (Supply made to unrelated person, related person, price is not the sole consideration, notified supply.)

#### **UNIT -III**

**(LECTURE HOURS: 12)**

**INPUT TAX CREDIT: Introductions** (Introduction on ITC, Capital goods, exempt supply, input, input service, input tax, input tax credit,nontaxable person, and zero rated supply.)-**Eligibility for ITC** (Rules, provisions ,conditions and procedures to get ITC under section 16.) - **Apportionment of credits** (Credit, Blocked and common credits under section 17) - **Utilization of ITC** (Utilization of ITC between CGST, SGST, IGST and UTGST.)

**REGISTRATION: Introduction**( Single registration, one registration per state based on PAN, Separate Business vertical, GSTIN number.) - **Persons Liable** (Person exceed amount limit, registered under early law, transfer of business, amalgamation.) - **Not Liable for Registration** (Person not liable to tax, exempt from tax, agriculturist, special category persons.) - **Compulsory Registration** (Interstate supplier, casual taxable person, non-resident taxable person, supply behave of other, notified by central and state.) - **Procedure for Registration** (Steps to apply for registration, time, Common portal, PAN.) - **Cancellation of Registration and Revocation of Cancellation** (Steps to cancel, reasons and revocation of cancellation.)

#### **UNIT - IV**

**(LECTURE HOURS: 12)**

**TAX INVOICE, CREDIT AND DEBIT NOTES: Introduction** (Commercial invoice, consular invoice, custom invoice and preform invoice.) - **Tax Invoice** ( Person to raise tax invoice, Time limit , Contents of Invoice, Manner, Revised, Consolidated tax invoice.) - **Voucher , Credit and Debit Notes** (Bill of supply, receipt, refund and payment voucher, issuance and person to issue debit and credit note.) - **E-Way bill** ( Electronic document, requirements, exceptions, generation and cancellation of bill.)

**PAYMENT OF TAX: Introduction** (Online payment of tax. Provisions of payment of tax, Central tax, and state tax, integrated tax, taxable person and authorized bank.) - **Payment of Tax** (Electronic ledgers - Electronic cash credit and liability ledger, Interest, Penalty and Other Amounts.) - **Delayed and wrongful Payment of Tax** (Interest on Delayed Payment of Tax & Tax Wrongfully Collected and Paid to Central Government or State Government.)

#### **UNIT- V**

**(LECTURE HOURS: 12)**

**RETURNS: Introduction** ( Mode of filing return-GSTN Portal, offline utilities, GST Suvidha providers.) - **Returns under GST** (GSTR 1-10, who files the returns, time, date for filing, Furnishing Details of Outward & Inward Supplies.) - **Other returns** (First return, Annual return and final return.) - **Default in Furnishing Return** ( Notice to defaulter, late fee.) - **Goods and Services Tax Practitioners** (Eligibility and procedures, qualifications and enrollment of GSTP.) - **Other indirect taxes** (Stamp Duty, Vehicle Tax, Excise on Liquor, Tax on Sale and Consumption of Electricity, Entry Taxes and Toll, Road Tax.) - **Customs Duty** (Meaning -tax for import and export, Indian territory, Administrative effects. Appointment and power of customs officers, Levy and exemptions.) - **Appointment of officers** (Power and qualifications of customs officers in ports .) - **Classifications of import and export goods** (Permittable and non-permittable goods to import and export.) - **Valuation under customs** (Procedure to value the goods under customs.)

**Text Books :**

T1. INDIRECT TAXATION | Edition:1 | TAXMANN PUBLICATION | DATEYV.S(2017)

**Reference Books :**

R1. INDIRECT TAXATION | Edition:1 | SULTAN AND CHAND | BALACHANDRANV(2017)

Course Title : <b>GOODS AND SERVICES TAX (P)</b>	Course Code: <b>53Q</b>
Semester : <b>V</b>	Course Group: <b>DSE-III</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code: <b>K (PRACTICAL - APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

**UNIT - I****(HOURS: 12)**

- PRACTICALS: Presentation on Levy and Collection of GST** (1.Levy and Collection of GST. 2: Tax payable under reverse charge and Composition levy.3: Extent and Commencement of GST 4: State list, Union list and Concurrent list.)
- Project on Rates of GST** (1: Choose 10 various items of consumables and home appliances and find the rate of GST (both previous year and current year). 2: Identify the rate of GST under SGST, CGST, IGST and UTGST and mention the products under each category. 3: Mention the Exempted goods and services under GST. 4: Collection of specimen bills of GST.)

**UNIT - II****(HOURS: 12)**

- PRACTICALS: Activity on supply** (1: Identify the activities and transactions to consider as supply.2: Discuss the scope of supply with Example 3: Identify the negative list of supply with example.4: Problem solving in Time of supply .5: Procedures to pay tax for goods and services under forward and reverse charge.6: Problem solving in value of supply.)
- Project on Composite and Mixed supply** (1: Identify the 5 goods and services and calculate tax which have Composite supply .2: Identify the 5 goods and services and calculate tax which have Mixed supply.)

**UNIT - III****(HOURS: 12)**

- PRACTICALS: Presentation on Input Tax Credit** (1: Presentation on eligibility and conditions of taking ITC. 2: Discussion on utilization of ITC.3: Problem solving in ITC. 4: Identify the eligibility of person's liable, not liable and compulsory registration.)
- Project on Registration** (1: List out the procedures for registration. 2: List out the procedures for Cancellation of registration.)

**UNIT - IV****(HOURS: 12)**

- PRACTICALS: Group Discussion on Payment of Tax** (1: Discussion contents of tax invoice. 2: Role of electronic cash ledgers. 3: Problem solving in payment of tax.)
- Project on Vouchers and Payment of Tax** (1: Collection of specimen tax invoice, credit note, debit note, Vouchers and E-Way bill. 2: Identify the procedures to pay the tax.)

**UNIT - V****(HOURS: 12)**

- PRACTICALS: Presentation on Filing of Returns** (1- Indian Territory borders. 2- Valuation under Customs 3: How to become GSTP.)
- Project on Filling of Returns using GST digital portal** (1: Filling of Returns using GST digital portal. 2: Prepare the list on items which are prohibited to import and export under customs.)

**Text Books :**

T1. INDIRECT TAXATION | Edition:1 | TAXMANN PUBLICATION | DATEYV.S(2017)

**Reference Books :**

Course Title : <b>WORKING CAPITAL MANAGEMENT (T)</b>	Course Code: -
Semester : <b>V</b>	Course Group: <b>DSE- III</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSOs	Cl.Ses	CL
CO1	Understanding the concept and approaches of working capital	PS03	18	U
CO2	Knowledge on various sources of finance of the enterprises	PS03	10	U
CO3	Understanding the financial mix.	PS03	8	U
CO4	Understanding the credit policy and also to know evaluating the credit applicant.	PS03	18	U
CO5	Knowledge on techniques of different stock level.	PS03	18	AP
CO6	Understand the basic concept of cash management and models	PS03	18	U

**UNIT - I****(LECTURE HOURS: 18)**

Introduction to Working Capital: Concept of Working Capital (Introduction, Meaning ) - Need for Working Capital, Components of Working Capital (Needs -To meet day to day expenses ,Current Assets ,Current Liabilities ) -Assessment of Working Capital requirements (Introduction, Permanent and Temporary ) - Factors determining Working Capital requirement (Nature of Business ,Size ,Environment ,Product) - Computation of Working Capital requirements ( 1. Balance sheet Concept 2.Operating cycle)- Working Capital Management (Cash Management, Receivable Management and Inventory Management)

**UNIT - II****(LECTURE HOURS: 18)**

Financing of Working Capital: Short term sources (Types-Commercial Paper,Receivables,Short term advances ,loans ) - Banking Credit Arrangements (Introduction, Steps) - Overdrafts (Meaning, Procedures) -Secured and Unsecured Borrowing (Pledge, Hypothecation) - Purchasing and Discounting of Bills (Introduction, Bills Discounted for short period) - Determining the Working Capital Financing Mix (1.Hedging 2. Conservative 3.Aggressive approach).

**UNIT - III****(LECTURE HOURS: 18)**

Receivables Management: Concept (Introduction ,Meaning)- Costs Associated with maintain of receivables (Different Types of cost -Receivables, Credit sales ,Collection Period )- Factors influencing the size of Receivables(Credit Period ,Nature of Business, B2B,B2C)- Analysis of Credit Standards(Introduction) - Forming of credit policy, executing the credit policy(Implementation of Credit

Policy)- formulating and executing collection policy(Introduction ,Formulations) - Evaluating the Credit Applicant(Conduct,Character ,Capacity and Credit Score).

**UNIT - IV**

**(LECTURE HOURS: 18)**

Inventory Management: Concept (Meaning, and Types) - Types of Inventory (Raw material, Work In Progress, Finished Goods) - Purpose of holding inventories (To meet extra demand, emergencies) - cost of holding inventories (Introduction of different cost-Payables ,Credit Purchase) - objectives of Inventory Management (Objectives-To Pay early ,retain Goodwill) - Techniques of Inventory Management (Stock levels 2. Safety stocks 3.JIT 4. ABC 5.Perpetual Inventory system ) - Stock Levels (Maximum,Minimum,Average and Danger )- EOQ- (Introduction, Meaning ) Inventory Turnover Ratio(Average stock ,Cost of goods sold) - Inventory Control (Meaning ) -Inventory Management Valuation(FIFO,LIFO,HIFO).

**UNIT - V**

**(LECTURE HOURS: 18)**

Cash Management: Objectives (Introduction, Nature of Cash, Objectives) - Motives for holding cash (Motives - Transaction motive, Precautionary motive, Speculative motive) - Managing the Cash flows (Cash inflows and outflows 2.Cash flows within firm 3. Cash balances of firm) - Types of collection system (Types) - Cash concentration Strategies (Different types) - Determining Optimum Cash Balance (Meaning , Cash budget ) - Factors (Introduction )- Cash Budget (Cash receipts and Cash Payments)- Cash Management Models: (Baumol's Model and Miller and Orr Model).

**Text Book**

T1. Bhalla V K (2008), Working Capital Management, Text and Cases, Anmol Publications: New Delhi, Ninth Edition.

T2. Shashi K Gupta and Sharma R K (2014), Financial Management, Theory and Practice, Kalyani Publishers: New Delhi, Fifth Edition.

**Reference Book**

R1.Periasamy (2009), Working Capital Management, Theory and Practice, Himalya Publishing House, Mumbai, First Edition.

R2. Prasana Chandra (2007), Financial Management, Theory and Practice, Tata McGraw Hill: New Delhi, Fifth Edition.

Course Title : <b>INDIAN TAX SYSTEM (T)</b>	Course Code: <b>5EV</b>
Semester : <b>V</b>	Course Group: <b>DSE- EDC</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	POs	Cl.Ses	CL
CO1	Describe the meaning of Tax.	PO 1	10	R
CO2	Understand the nature of taxation.	PO 1	8	U
CO3	State the concept of income tax in India.	PO 1	10	U
CO4	Write down the heads of income under Income tax	PO 1	8	U
CO5	Discuss the procedures to file the income tax return.	PO 1	18	U
CO6	Understand the concept of Indirect taxes	PO 1	10	U
CO7	State the concept of Customs duty.	PO 1	8	U
CO8	Discuss the nature of GST in India.	PO 1	18	U

#### UNIT - I

(LECTURE HOURS: 18)

**TAX- AN INTRODUCTION: Tax** (Meaning and definition -Compulsory contribution by public.) - **History of Taxation** (History of tax collection in India, ancient, Mutiny tax.) - **Need of Taxation** (Public Expenditure, Common benefit, Society welfare.) **Types of Taxation** (Direct Tax and Indirect Tax.) - **Scope of Taxation** (Provisions, Authority and rules related Taxation in India.) - **Canons of Taxation** (Canon of Elasticity, Simplicity, Economy and Productivity.) - **Tax Collection** (Procedures and rules regarding collections.) - **Tax avoidance Vs Tax evasion** (Meaning -Legal and illegal, Difference between tax avoidance and tax evasion.)

**TUTORIAL: Presentation** (Methods of collecting tax under direct and indirect tax.)

#### UNIT- II

(LECTURE HOURS: 18)

**INCOME TAX: Direct Tax** (Introduction, Meaning, Types of Direct Tax.) - **Income Tax** (Income Tax law, previous year and assessment year, Persons.) - **Income Tax authority** (1. Parliament 2.Finance Act 3. Income tax act 4.CBDT 5.Supreme court decisions.) - **Tax Slab** (Citizen, Senior citizen and super senior citizen.) - **Assesse** (Person paying tax, Ordinary assesse, Assesse in default and deemed assesse.) - **Residential Status** (Ordinary Resident, Not ordinary resident and nonresident.)- **Income** (Heads of income, Gross total income, and Taxable income.) - **Exempted Incomes** (1. Agriculture 2.Court judges salary 3. Working for India in abroad etc.)

**TUTORIAL: Problem Solving** (Basic problems in persons and residential status.)

#### UNIT- III

(LECTURE HOURS: 18)

**INCOME TAX RETURNS: Salaries** (Meaning, allowances, perquisites, profits in lieu of salary and Exemptions.) - **House Property** (Introduction, MRV, FRV, SR, AR and Exemptions.) - **Capital Gains** (Meaning, STCG and LTCG and Index cost.) - **Business and Profession** (Business - Allowed and Disallowed and Profession- Types, Receipts and Payment.) - **Income from other sources** (Residual income, Bank interest, Casual incomes and TDS.) - **Set off and Carry forward of losses** (Introduction, Matching losses against incomes or carry forward.) - **Deductions** (US 80 C to 80 G.) - **Tax liability** (Computation of Tax liability.) - **Filing of Returns** (Online portal using Income tax e - filing.) **TUTORIAL: Problem Solving** (Computation of Tax liability.)

#### **UNIT- IV**

**(LECTURE HOURS: 18)**

**INDIRECT TAXES: Indirect Tax** (Introduction and meaning -shifting the burden to others.) - **Direct Tax Vs Indirect Tax** (By Payment, Incidence of Tax, Irrespective of income, ability to pay.) - **Merits and demerits of indirect Tax** (Merits -Convenient, huge amount, common amount. Demerits-lack of ability to pay, shifting the burden, inequality.) - **Types of Indirect Tax** (GST, Customs duty, Stamp duty etc.) - **Customs duty** (Meaning -tax for import and export.) - **Features of Customs** (Indian territory, Administrative effects.) - **Appointment of custom ports** (Appointment and power of customs officers.) - **Valuation of goods** (Levy and exemptions.) **TUTORIAL: Presentation - List of prohibited import and export good under customs.**

#### **UNIT- V**

**(LECTURE HOURS: 18)**

**GOODS AND SERVICES TAX: GST** (Introduction, Meaning - Paying tax for goods and services.)- **History of GST** (Amendments of GST in India.) - **Types** (CGST, SGST, IGST and UTGST.) - **Supply** (Meaning, Taxable supply of goods and services.) - **Exemptions** (Goods and services exempted from Tax.) - **Rates** (Rates for CGST, SGST, IGST and UTGST.) - **Input Tax Credit** (Meaning, availing ITC.) - **Registration** (Digital portal, GSTIN number.) **TUTORIAL: Problem Solving** (Computation of tax under GST.)

#### **Text Book**

T1. Income Tax Law and Practice | Edition:44 | kalyani publisher | VP Gaur DB Narang (2019)

T2. Indirect Taxes | Edition:1 | Taxmann publications | VinodSinghania(2018)

#### **Reference Books:**

R1. Income Tax Law and Practice | Edition:42 | Taxamann Publication | VinodSinghania (2018)

R2. Indirect Taxation | Edition:1 | Sultan and chand | Balachandran .v(2018)

Course Title : <b>PRINCIPLES OF MARKETING (T)</b>	Course Code: <b>54C</b>
Semester : <b>V</b>	Course Group: <b>SEC - G2-B</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>100 Marks</b>	SEE #: <b>-</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No.	Course Outcome	PSOs	Cl. Ses	CL
CO1	State the meaning of market.	PSO 4	12	R
CO2	Understand the elements of marketing mix.	PSO 4	6	U
CO3	Describe the process of market segmentation, targeting and positioning.	PSO 4	6	U
CO4	Understand the consumer behavior in market.	PSO 4	4	U
CO5	Understand the nature of product and price strategies.	PSO 4	4	U
CO6	Understand the elements of Promotional Mix.	PSO 4	4	U
CO7	Understand the channels of distribution in marketing.	PSO 4	12	U
CO8	Discuss the recent trends in marketing.	PSO 4	12	U

#### UNIT- I

(LECTURE HOURS: 12)

**INTRODUCTION TO MARKETING: Marketing:**(Introduction and Definition of market and marketing, characteristics) - **Types of Markets** (On the Basis of Area, time, transaction, regulation, volume). - **Marketing Vs Selling** (Meaning, Associated with Starting point, Focuses on Perspective, Essence, Business Planning). - **Origin of Marketing** (1. Self Sufficient stage 2. Exchange oriented stage 3. Product 4.sales 5. Market oriented 6.Consumer oriented). - **Modern Marketing** (Introduction, Customer orientation concept). - **Importance of Marketing** (For people, for society, for government, Helpful In Raising and Maintaining, Standard Of Living, Community, Employment, Source of Income and Revenue). -**Functions of Marketing** (Exchange function, physical distribution, financing, risk taking, Packing, labelling, branding, standardization, market information). - **Marketing Concepts** (Production concept, Product, Selling concept, Marketing concept, Societal marketing concept).

#### UNIT- II

(LECTURE HOURS: 12)

**MARKETING MIX: Marketing Mix** (Introduction, Meaning). - **Components of marketing mix** (People, Product, Price, Promotion, Place, Process and Physical Evidence). - **Four C of Marketing Mix** (Commodity, Cost, Channel and Communication).

**SEGMENTATION AND TARGETING: Market Segmentation** (Meaning - Divided into specific groups, Basis of market segmentation - Age, Gender, Income etc.) - **Bases for Segmentation** (Geographic segmentation, Demographic segmentation, Cultural segmentation,etc.) -**Steps in Market Segmentation** (1. Identify the target market 2. Identify expectations of Target Audience 3. Create Subgroups 4. Review the needs of the target audience 5. Name your market Segment 6. Marketing Strategies 7. Review the behavior 8. Size of the Target Market) -**Targeting** (Meaning, need, basis, Steps to target) - **Positioning**( Meaning - Steps to product Positioning - Know your target audience well , Identify the product features , Unique selling Propositions, Know your competitors, Ways to promote brands). - **Competition** (Meaning -Competition is the rivalry between companies selling similar products, Core Competence and Competitive advantage).

### UNIT- III

(LECTURE HOURS: 12)

**CONSUMER BEHAVIOR: Consumer Behavior** (Who is consumer, Customer Vs consumer, Types of consumer). - **Determinants of consumer behavior** (Cultural factors, Social factor, Personal factors , Psychological factors). - **Stages of the buying process** (Problem Recognition, Information Search, Evaluation of Alternatives, and Purchase Decision). - **Consumer behavior theories**( Cognitive theory, Motivation need theory)

**PRODUCT AND PRICE: Product** (Introduction - Physical Items, Product line -depth and width).- **Product classification** (Consumer Products, Industrial Products , Persons, Organizations, Ideas & Places). - **Product mix concept** (Product Mix - complete range of products that is offered for sale by the company). - **Branding** (Meaning - To make differentiation, Branding - Symbol, image, words. ,Brand positioning , brand development, Development of a Brand, Types of Brands, Importance of Brands and Branding, Merits and Demerits of Branding, Brand Equity - Definition and Benefits) - **Introduction to Pricing** (Meaning, Types of pricing, Factors influencing pricing).- **Pricing Methods** (Cost based pricing, market based pricing, competition based pricing, Dual price etc.,).

**PROMOTIONS: Promotion** (Introduction, Promoting Sales and Profit). - **Promotion Mix** (Introduction, Promotion mix and its components, Advertising, Sales Promotion, Personal selling, Direct marketing, Public Relations and publicity)

### UNIT - IV

(LECTURE HOURS: 12)

**DISTRIBUTION: Introduction** (Meaning- Moving goods from one place to another). -**Distribution Channels** (Factors Influencing Channel Decisions, Types of Channels, Direct Channel, Indirect Channel, Functions of Channel Members, Way of transport, Channels of Distribution).

**SERVICE MARKETING: Marketing mix for services** (Meaning- Product, price, promotion, place, people, process, physical evidence). - **Types of services** (Nature - Business services - Communication, Construction and engineering , Distribution, Education- Environment- Finance- Tourism). - **Strategies for Services Marketing** (Research, Niche-driven Strategy- A High Performance Website, Search Engine Optimization (SEO) Social Media., Advertising, Referral Marketing., Marketing Automation, CRM, and Lead Nurturing).

### UNIT- V

(LECTURE HOURS: 12)

**RECENT TRENDS IN MARKETING: Introduction** (Internet marketing, Modes, Platforms). - **E-Marketing** (Introduction, Types, How it's works). - **Digital marketing** (Introduction, Digital platforms and Media).-**Relationship marketing** (Introduction, How to build relationships, CRM).- **Mobile marketing** (Mobile marketing is a multi-channel, digital marketing strategy. Smartphones, tablets, and/or other mobile devices, via websites, email, SMS and MMS, social media, and apps).**Green Marketing** (Introduction -selling products and/or services based on their environmental benefits) - **Social network marketing** - Introduction, Social network platforms, Social network advertisements.

#### Text Books :

T1. Marketing Management | Edition:4 | S.Chand and Company Ltd | R.S.N. PillaiBagavathi (2010)

#### Reference Books :

R1.Digital Marketing Analytics| | Edition:1 | Que Publishing | Chuck Hemann and Ken Burbary(2013).

Course Title : <b>COMPANY LAW (T)</b>	Course Code: 63A
Semester : <b>V</b>	Course Group: <b>DSC-X</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : 4
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : 60
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No.	Course Outcome	PSOs	Cl. Ses	CL
CO1	State the meaning of company.	PSO 2	4	R
CO2	Write down the procedures for incorporation of the company.	PSO 2	8	U
CO3	Describe the process of raising capital in company.	PSO 2	6	U
CO4	Understand the concept of Shares and share capital in a company.	PSO 2	6	U
CO5	Understand the role of management and administration in company.	PSO 2	8	U
CO6	Understand the role of auditors in company.	PSO 2	4	U
CO7	Describe the process to conduct meeting in company	PSO 2	12	U
CO8	Discuss the various modes for winding up of company.	PSO 2	12	U

#### UNIT - I

(LECTURE HOURS: 12)

**COMPANIES ACT, 2013: Company** (Meaning, Definition, Characteristics, Company Vs partnership, Lifting of the “Corporate Veil”) - **Company Act 2013** (Introduction, Provisions and Amendments, National Company law tribunal (NALT)) - **Kinds of Companies** (Classification of companies Based on liability, Members and other forms of companies, Conversion of public company into private company, Conversion of private company into public company, private company vs public company)

**INCORPORATION OF COMPANY: Formation of Company** (Formation of company, Incorporation of company, Filing of the documents and information with the registrar.) - **Memorandum of Association** ( Meaning, Purpose, Content, Clauses of MOA) - **Alteration of the Memorandum** (Procedure of alteration of memorandum ,Alteration by special resolution, Notice of change to the registrar) - **Articles of Association** ( Meaning, rules and regulations, internal affairs, Alteration of Articles- Alteration by special resolution, Alteration to include conversion of companies, Filing of alteration with the registrar) - **Doctrine of Indoor Management** (Meaning, outsiders, internal affairs of the company) - **Preliminary or Pre-Incorporation Contracts** (Introduction, Meaning) - **Promoters** (Meaning, Function, Rights and Duties, Service of documents).

#### UNIT - II

(LECTURE HOURS: 12)

**RAISING OF CAPITAL: Prospectus** ( Meaning , Types , Document containing offer of securities for sale to be deemed prospectus , Contents of the prospectus, Variation in terms of contract or objects in prospectus) - **Advertisement of Prospectus** (The contents of its memorandum - the names of the signatories to the memorandum - its capital structure) - **Types of Prospectus** (Red herring prospectus, Shelf Prospectus) - **Liability for Misstatements in the Prospectus** (Introduction , Liabilities and Rights).

**SHARE AND SHARE CAPITAL: Concept of Capital** (Meaning, Types, Shares, Variation of Shareholders Rights. Voting Rights of a Member) - **Share Capital** ( Meaning, kinds of share capital, Issue of Shares, Subscription of shares, Conversion of Shares into Stock, Alteration of Share Capital, Reduction of the Share Capital, Reduction of Share Capital vs. Diminution of Share Capital). - **Issue of Securities** (At par, At discount, At premium, Share Certificate vs Share warrant) - **Calls on Shares** (Call in advance; Call in arrears, First, second, Final call) - **Transfer of Shares** (Meaning, Nomination Facility in respect of Shares, Blank Transfers, Forged Transfers, Transmission of Shares) - **Membership in a company** (Introduction, Who can become member, how to become member, Rights and cessation)

#### **UNITN- III**

**(LECTURE HOURS: 12)**

**MANAGEMENT AND ADMINISTRATION: Appointment and qualification of directors** (Introduction, Appointment of director, Retirement by rotation, Application for allotment of Director identification number, Allotment of DIN, Appointment of additional, alternate and nominee director) - **Board of Directors** ( Meaning, Company to have board of director - Number of Directors , minimum number , maximum number of directors, Women directors, Rights and Duties) - **Managerial remuneration** (Meaning of remuneration, Power of central government to fix remuneration, Duties of director and powers of directors) - **Managing director** (Managers, Managing directors, Appointment of managing directors, Managers vs Managing director, whole time director disqualification) - **Company secretary** (Meaning, Functions of company secretary, Duties of company secretary) .

**AUDIT AND AUDITORS: Auditors** (Introduction, Definition, Function of auditors in a company, Appointment of Auditors, First auditor and Filling up casual vacancy, Rotation of auditor, Removal of auditor) - **Eligibility of Auditors** (Qualification and Disqualification of auditors) - **Powers and Duties of auditors** (Powers of auditor, Duties of auditor)

#### **UNIT - IV**

**(LECTURE HOURS: 12)**

**MEETING & PROCEEDINGS: Meetings** (Meaning, Need, Required books and Documents. Powers and Duties) - **Types of Meeting**(Introduction, Procedures, Time period -Annual General Meeting, Extraordinary general meeting, Class Meetings) - **Board Meetings** (Meaning, Time period, Procedures) - **Annual general meeting** (Meaning, Preparation of report on each annual general meeting which is to be filed with the registrar) - **Extraordinary general meeting** (Meaning, Notice of the meetings, EGM - Before the meeting, At the meeting, After the meeting) - **Quorum and Proxies** (Meaning -minimum number of members who must be present in order to constitute a meeting. Meaning - A proxy is an instrument in writing executed by a shareholder authorizing another person to attend a meeting) - **Resolution** ( A formal proposal put to the meeting is resolution , Types: Ordinary Resolution, Special Resolution) - **Agenda and Minutes** (Meaning - Agenda: Pre plan for programs in meeting, minutes represent a written record of business transacted at a meeting, Requirements. Maintenance and inspection of documents in electronic form) - **Voting and Poll** (Voting by show of hands, Secretarial duties regarding poll, passing of resolution by postal ballot)

#### **UNIT - V**

**(LECTURE HOURS: 12)**

**WINDING UP OF A COMPANY: Winding up** (Introduction, Meaning, need) - **Methods and procedures of winding up** (Winding up by the court, voluntary winding up) - **Filing the Petition for winding up** (Petition may be presented by, Petition may be contributory, Petition by registrar, petition presented by company and copy of petition of registrar) - **Consequences of winding up** (Introduction, Consequences as to the share holder, Consequences as to the creditor) - **Liquidator** (Appointments of official liquidator, Appointment of provisional liquidator, Tribunal may limit the power of provisional liquidator, Tribunal to specify the terms and conditions of appointment , Filing of declaration by liquidator) - **Voluntary Winding up** :(Introduction, Modes - members voluntary winding up, creditors voluntary winding up) - **Audit of company liquidator account** ( Maintenance of books of accounts,

Presentation of the accounts of the receipt and payments, Audit of accounts, Accounts related to government companies) - **Dissolution of company by tribunal** (Conditions and Effects)

**Text Books:**

T1. Company Law (Corporate Law) | Edition:8 | S. Chand & company Ltd,Sultan Chand & Sons | P.P.S.Gogna(2014) Elements of Company Law | Edition:26 | Sultan Chand & Sons | N.D.Kapoor (2003)

**Reference Books:**

R1. An Outline of Company Secretarial Practice | Edition:12 | S.Chand& Sons | Dr. V.Balachandran AND P.K.Ghosh (2007)

Course Title : <b>COMPANY LAW (P)</b>	Course Code: <b>63P</b>
Semester : <b>V</b>	Course Group: <b>DSC- X</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code: <b>K (PRACTICAL - APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

**UNIT - I**

**(HOURS: 12)**

- Demonstration on types of Companies with Characteristics:** (Types of Companies with Characteristics)
- Documentation on Registration:** (1. How to register the company in tamilnadu( Forms for registration). 2. Registration procedure for a new company. 3. Specimen of Certificate of incorporation, Memorandum of Association and articles of Association).

**UNIT - II**

**(HOURS: 12)**

- Presentation on Prospectus:** (Presentation of various forms in the special type of prospectus, Content of prospectus).
- Documentation on Share Capital:** (1. Select the company and Collect the prospectus and Share Capital details and member details. 2. Collect the forms of Blank transfer, Forged transfer, Stock and Transfer of shares.)

**UNIT - III**

**(HOURS: 12)**

- Demonstration on Powers and Duties of Board of Directors:** (1. Discuss the role, Powers and duties of board of directors in companies. 2. List out the contents of audit report).
- Documentation on Management and Administration:** (1. Collection of details about directors and board of directors of selected Company.2. Collect the hierarchy chart of selected company.3.Collect the audit report of your selected Company).

**UNIT - IV**

**(HOURS: 12)**

- Presentation on Annual General Meeting:** (1. How to conduct the annual general meeting. 2. How to pass the resolution in Meeting. 3. How many members passing the resolution. 4. How to prepare the agenda and minutes).
- Documentation on Agenda and Minutes:** ( 1.Documentation on Agenda and Minutes of Various Meeting of your selected company.2.Collection on Company report on annual general meeting).

**UNIT - V****(HOURS: 12)**

- 9. Demonstration of Procedures and Steps to Winding up of Company:** (1.Procedures and steps to winding up of company. 2.Powers and duties of liquidator).
- 10. Documentation on Winding up.** - Find out the name, reason and mode of the companies which are windup in last five years.

**Text Books:**

T1. Company Law (Corporate Law) | Edition:8 | S. Chand & company Ltd,Sultan Chand & Sons | P.P.S.Gogna(2014) Elements of Company Law | Edition:26 | Sultan Chand & Sons | N.D.Kapoor (2003)

**Reference Books:**

R1.An Outline of Company Secretarial Practice | Edition:12 | S.Chand& Sons | Dr. V.Balachandran AND P.K.Ghosh (2007).

**SEMESTER –VI**

Course Title : <b>STRATEGIC MANAGEMENT(T)</b>	Course Code: <b>63B</b>
Semester : <b>VI</b>	Course Group: <b>DSC-XII</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>D (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>75</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this course, the students will be able to	PSO	Cl.Ses	CL
CO1	State the meaning of Business, Management, Environment and Strategic Management.	PSO 2	12	U
CO2	Interpret the modes of strategic analysis as industry, Competitive, Internal, External Analysis and process of management.	PSO 2	12	U
CO3	Categorize the Corporate, Business and Functional Level Strategies in Business.	PSO 2	12	U
CO4	Describe the model of organization Structure and summarize the types of strategic leaderships in business.	PSO 2	12	U
CO5	Illustrate the process of strategy implementation and Control.	PSO 2	12	U

**UNIT - I****(LECTURE HOURS: 12)**

**INTRODUCTION OF BUSINESS MANAGEMENT: Introduction of business** (Nature of Business, Profession and Employment. Objectives of Business.Economic and Non-Economic Activities.) - **Business Environment** (Meaning, Characteristics, Importance, Components - Internal, External, SWOT Analysis.)- **Micro Environment** (Micro Environment, Elements of Micro Environment - Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries.) - **Macro Environment**(Elements of Macro Environment - Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment, PESTLE Analysis) - **Business Organizations** (Introduction, Overview of selected Indian and Global Companies. Liberalization, Privatization, Foreign Direct Investment. FII, Public Policy, Funded and Non funded Institutions, Indian Regulatory Bodies - RBI, SEBI, CCI, IRDAI) - **Forms of Business Organizations** (Sole Proprietorship, Hindu Undivided Family (HUF) Business, Partnership, Limited Liability Partnership (LLP), Company) - **Business Terminologies** - Market and Business Terminologies

**INTRODUCTION OF STRATEGIC MANAGEMENT: Introduction of Management** (Business Policy, Concept of Management, 14 Principles of Management, Functions of Management.) - **Strategic Management** (Concept of Strategy, Importance and limitations of Strategic Management) - **Strategic Levels** (Strategic Levels in Organizations, Strategic Management in Government and Not-for-profit Organizations.)

**Tutorial: Selection of Company** (Choose one company and Prepare Observation list and BCK Domains, Choose one product and do Environmental and PESTLE Analysis for the selected Product, Prepare the overview chart of selected Companies.)

#### **UNIT - II**

**(LECTURE HOURS: 12)**

**DYNAMICS OF COMPETITIVE STRATEGY: Introduction** (Competitors, Steps to understand the Competitive Landscape) - **Strategic Analysis** (Introduction, Meaning, Issues and Framework.) - **Methods of Industry and Competitive Analysis** (Dominant Economic Features of the Industry, Nature and Strength of Competition, Triggers of Change, Identifying the Strongest/Weakest Companies, Likely Strategic Moves of Rivals, Key Factors for Competitive Success, Prospects and Financial Attractiveness of Industry, Core Competence, Competitive Advantage.) - **Internal and External Analysis** (Boston Consulting Group (BCG) Growth-Share Matrix, Ansoff's Product Market Growth Matrix, ADL Matrix, General Electric Matrix, TOWS Matrix) - **SWOT Analysis** (Introduction, Features.)

**STRATEGIC MANAGEMENT PROCESS: Introduction** (Strategic Planning, Strategic Decision Making, Strategic intent and elements.) - **Vision, Mission and Objectives** (Introduction of Vision, Mission, goals and Objectives) - **Strategic Management Model** (Introduction, Stages in Strategic Management.)

**Tutorial: SWOT Analysis** (Prepare the SWOT Analysis for Selected Company and Mention the Vision, Mission, objectives and Business Model for the Company.)

#### **UNIT - III**

**(LECTURE HOURS: 12)**

**CORPORATE LEVEL STRATEGIES: Corporate level strategies** (Introduction, Typologies of Strategies, Stability Strategy- Characteristics of Stability Strategy, Major Reasons for Stability Strategy.) - **Growth/Expansion Strategy** (Characteristics of Growth/Expansion Strategy, Major Reasons for Growth/Expansion Strategy, Types of Growth/Expansion Strategy- Expansion through Diversification, Expansion through Mergers and Acquisitions, Expansion through Strategic Alliance.) - **Retrenchment/Turnaround Strategy** (Characteristics of Retrenchment/Turnaround Strategy, Major Reasons for Retrenchment/Turnaround Strategy.) - **Combination Strategy** (Major Reasons for Combination Strategy)

**BUSINESS LEVEL STRATEGIES: Business Level Strategies** (Introduction, Meaning) - **Porter's Five Forces Model-Competitive Analysis** (Threat of New Entrants, Bargaining Power of Buyers, Bargaining Power of Suppliers, The Nature of Rivalry in the Industry, Threat of Substitutes.) - **Michael Porter's Generic Strategies** (Cost Leadership Strategy, Differentiation Strategy, Focus Strategies, Best-Cost Provider Strategy)

**FUNCTIONAL LEVEL STRATEGIES: Introduction** (Introduction) - **Marketing Strategy** (Marketing, Marketing Mix, Formulation of Marketing Strategy, Strategic Marketing Techniques)- **Financial Strategy** (Introduction, Features) - **Production and Operations Strategy** (Production System, Operations Planning and Control, Logistics Management, Supply Chain Management.) - **Research and Development Strategy and Human resource Strategy** (Introduction, role of Human resource manager)

**Tutorial: Merger and Acquisition of companies and Porter's five forces** (Identify the mergers and acquisitions of selected Company and Do Porter's five forces Model with selected Company)

#### **UNIT - IV**

**(LECTURE HOURS: 12)**

**ORGANISATION AND STRATEGIC LEADERSHIP: Introduction** (Organization And Strategic Leadership) - **Organization Structure** (Simple Structure, The Functional Structure, The Divisional Structure, Multi Divisional structure.) - **Organization Structure (The Strategic Business Unit (SBU) Structure** (Meaning, Introduction, Types.) - **Organization Structure - The Matrix Structure** (Meaning, Introduction, Matrix Structure, Network Structure, Hourglass Structure) - **Strategic Leadership** (Introduction, types.) - **Strategy Supportive Culture** (Corporate culture, Role of culture) - **Entrepreneurship and Intrapreneurship**. (Concept of Entrepreneur, Concept of Intrapreneur)

**Tutorial: Organizational chart** (Prepare the organizational chart and mention the name of selected Company Administrators)

**UNIT –V**

**(LECTURE HOURS:12)**

**STRATEGY IMPLEMENTATION AND CONTROL: Introduction** (Strategy Implementation and Control) - **Strategy Implementation** (Meaning, Strategy formulation Vs Implementation) - **Issues in Strategy Implementation** (Introduction, Issues) - **Strategic Change** (Meaning, steps to initiate) - **Strategic Control** (Operational, Management and Strategic control) - **Strategy Audit** (Meaning and Need) - **Business Process Reengineering** (Meaning, Concept, Nature, Problems in BPR.) - **Benchmarking** (Meaning, Steps in benchmarking Process)

**Tutorial : Report on Company's Strategy in product promotion** (Prepare the report on Company's Strategy Implementation in Product Promotions)

**Text Books :**

T1.Strategic Management | Edition:1 | S Chand Publishers. | Dr.C.B.Gupta(2014)

**Reference Books :**

R1. Strategic Management | Edition:1 | Kalyani Publishers | GuptaNeeti AND Sontakki C.N(2013)

Course Title : <b>AUDITING (T)</b>	Course Code: <b>63C</b>
Semester : <b>VI</b>	Course Group: <b>DSE-IV</b>
Teaching Scheme in Hrs (L:T:P) : <b>4:0:0</b>	Credits : <b>4</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>60</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

No	Course Outcome (Cos): After completion of this Course, the students will be able to	PSOs	Cl.Ses	CL
1	State the meaning of audit	PSO2	12	R
2	Write down the steps for Audit preparation	PSO2	12	U
3	Explain the procedure for risk assessment and internal control.	PSO2	6	U
4	Express the role of vouching.	PSO2	6	U
5	Describe the process of verification and valuation of assets and liabilities.	PSO2	12	U
6	Discuss the concept of company audit	PSO2	12	U

#### UNIT- I

(LECTURE HOURS: 12)

**INTRODUCTION OF AUDITING: Nature of audit** (Introduction, meaning and definition of auditing.) - **Objectives** (Objectives: 1) To obtain reasonable assurance, 2) To ensure the financial statement, 3) To report on financial statement.) - **Scope of Audit** (Scope: 1. To form an opinion on the financial statements, 2. All aspects to be covered in audit, 3. Informing his opinion, 4. The auditor assesses the reliability and sufficiency of the information, 5. The auditor is not expected to perform duties, 6. Constraints on the scope of the audit of financial statements.) - **Types of audit** (1. Required under law and voluntary audits, 2. From the point of legality 3. From the point of examination 4. From the point of degree of independence 5. From the point of specific objective and Importance of Independent Audit.) - **Advantages & Limitations of audit** (Advantages- 1) Safeguard the financial interest of person who are not associated 2) Act as a moral check on the employees 3. Helpful in setting liability for taxes 4. Useful for setting trade disputes. Limitations - 1. The Nature of Financial Reporting 2. The Nature of Audit Procedures 3. Timeliness of Financial Reporting and the Balance between Benefit and Cost.) - **Relationship of auditing with other disciplines** (Auditing Vs Accounting, Auditing Vs Management, Auditing Vs Government, Auditing and law, Auditing and economics, Auditing and data processing, Auditing and financial management.) - **Standard setting process** (Role of International Auditing and Assurance Standards Board- International Auditing and Assurance Standards Board (IAASB), Auditing and Assurance Standards Board.) - **Elements of a system of quality control** (Leadership responsibilities for quality within the firm, Ethical requirements, Acceptance and continuance of client relationships and specific engagements, Human resources, Engagement performance, Monitoring.)

#### UNIT - II

(LECTURE HOURS: 12)

**AUDIT PREPARATION: Audit Planning** (Meaning, Benefits of planning in the audit of financial statements, Development of audit plan - Description of Audit Plan, Knowledge of the Client's Business.) - **Audit strategy** (Meaning, Overall Audit Strategy - Assistance to auditor, Establishment of Overall Audit Strategy.) - **Audit Programme** (Meaning, Advantages and Disadvantages of an Audit Programme,

Constructing an Audit Programme, Developing the audit Programme.) - **Audit Documentation** (Nature of audit documentation, purpose of audit documentation, form, content and extent of audit documentation, audit file, assembly of the final audit file, documentation, audit documentation summary.) - **Audit Evidence** (Introduction, Meaning, Sufficiency of Audit Evidence- 1. Materiality, 2.Risk of material misstatement, 3.Size and characteristics of the population, Sources of Audit Evidence and Types -Depending upon nature and source.) - **Relevance and Reliability of audit evidence** (Relevance, Reliability- 1. Obtained from independent sources 2. Related controls are effective 3. Obtained directly by the auditor 4.Obtained documentary form 5.Provided by original documents.) - **Audit Procedures** (Meaning, Nature and Timing of the Audit Procedures, Audit Procedures to Obtain Audit Evidence- 1. Inspection 2.Observation 3.External Confirmation 4.Recalculation 5 Re-performance 6.Analytical Procedures 7.Inquiry.) - **Concept of Materiality** (Introduction, Meaning - to judge whether a particular item or transaction is material or not True and Fair.) - **Auditors Engagement** (Agreement on Audit Engagement Terms, Agreeing the Terms of Audit Engagements.)

### UNIT- III

(LECTURE HOURS: 12)

**RISK & INTERNAL CONTROL: Audit risk** (Meaning, What is not included in Audit Risk, Components of Risk of Material Misstatement - Inherent risk and control risk.) - **Identifying & assessing the risks of material misstatement** (Identify and assess the risks of material misstatement, Risk Assessment Procedures.) - **Concept of Internal Control** (Meaning, Need, Objectives, Benefits of Understanding of Internal Control, various aspects of internal control, Limitation of internal control.) - **Evaluation of Internal control by the auditor** (Benefits of evaluation of Internal control to the auditor, evaluation of internal Control-Methods.) - **Testing of Internal Control** (Test of control, Inspection of documents Inquiries and observation, internal controls, Re-performance of internal controls, Examination in Depth.) - **Internal control and its environment** (Controls in manual and IT system, Use of IT, IT also poses specific risks to an entity's internal control, Suitability, Reliability, Nature of Entity's information system.)

**VOUCHING: Voucher** (Meaning, Types, Points to Consider, Objectives and Importance.) - **Vouching of Cash transactions** (Meaning, How to detect such a fraud) - **Vouching of Trading Transactions** (Internal check regards purchases, Internal check regards credit sales.)

### UNIT - IV

(LECTURE HOURS: 12)

**VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES: Verification of Assets** (Meaning, Definition, Importance, Types, Responsibility, Importance of Verification.) -**Valuation** (Meaning, Procedure of Valuation, Objectives of Valuation, Auditors Duties Regarding Valuation - Check, Confirm, facts, Due consideration, Review.) - **Verification & valuation** (Capital and Revenue Expenditure, Depreciation, Reserves.) - **Fixed Assets** (Meaning, Modes of valuation of fixed asset.) - **Intangible assets** (Meaning, Valuation of intangible assets.) - **Current Assets** (Cash in hand, Cash at bank, Petty cash Drs, B/R, Loans and advances, Loans against the security of L&B, Loans against Security of Goods , Modes - Inventory, verification, attendance , Confirmations from Third Parties, Examination of Valuation and Disclosure.) - **Verification of Liabilities** (B/P, Trade Creditors, amount due to subsidiary companies, bank borrowings, debentures issued, contingent liabilities, secured and unsecured loans, debentures, mortgage of property.)

### UNIT - V

(LECTURE HOURS: 12)

**COMPANY AUDIT: Eligibility of an auditor** (Qualifications and Disqualifications of an Auditor.) - **Appointment of Auditor** (Appointment of first auditor in case of government company, Appointment of Subsequent Auditor.) - **Powers/Rights of Auditors, Comptroller and Auditor-General of India** (Right of access to books, etc, Right to obtain information and explanation from officers, Right to receive notices and to attend general meeting, Right to report to the members of the company on the accounts examined by him, Right to Lien.) - **Audit Report** (Introduction, Draft, Disclosure of Audit report.) -

**Basic Elements of the Auditor's Report** (Title, Addressee, Introductory Paragraph and contents.) -  
**Types of modified report** (Types - Qualified opinion, adverse opinion, Disclaimer of opinion.) -  
**Punishment for non-compliance** (1. Refund the remuneration received by him to the company, 2. Pay for damages to the company.)

**Text Books :**

T1. Practical Auditing | Edition:12 | Sultan Chand & Sons | B.N.Tandon AND S. Sudharsanam (2012)

T1. Practical Auditing | Edition:9 | Margham | S.Vengadamani (2016)

**Reference Books :**

R1. Auditing and Assurance | Edition:1 | A.S Foundation pune | CA. AartiN.Lahoti (2014)

Course Title : <b>AUDITING (P)</b>	Course Code: <b>63Q</b>
Semester : <b>VI</b>	Course Group: <b>DSE-IV</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:4</b>	Credits : <b>2</b>
Map Code: <b>K (PRACTICAL - APPLICATION)</b>	Total Contact Hours : <b>60</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

**UNIT - I**

**(HOURS: 12)**

- 1. Presentation: Presentation** (1. How to become an Auditor. 2. Difference between Tax audit and Cost Audit.)
- 2. Documentation: Documentation** (1. Choose one auditing company and list out its profile. 2. Collection of documents for Tax and Cost Audit.)

**UNIT - II**

**(HOURS: 12)**

- 3. Group Discussion: Group Discussion** (Discuss the procedure of Audit preparation.)
- 4. Documentation: Documentation** (Collect the documents for Audit preparation.)

**UNIT - III**

**(HOURS: 12)**

- 5. Presentation: Presentation** (1. Audit in an automated environment. 2. Fraud and responsibilities of Auditor in Internal control.)
- 6. Documentation: Documentation** (Specimen on various Vouchers.)

**UNIT - IV**

**(HOURS: 12)**

- 7. Group Discussion: Group Discussion** (1. Auditing using analytical procedure. 2. Audit of items in financial statements. 3. Audit sampling.)
- 8. Documentation: Documentation** (Select one company and collect the fixed assets value based on their Financial Statements.)

**UNIT - V**

**(HOURS: 12)**

- 9. Presentation: Presentation** (1. Audit of Banks. 2. Audit of different entities.)
- 10. Documentation: Documentation** (Prepare the specimen audit report.)

**Text Books:**

T1. Practical Auditing | Edition:12 | Sultan Chand & Sons | B.N.Tandon AND S. Sudharsanam (2012)

T2. Practical Auditing | Edition:9 | Margham | S.Vengadamani (2016)

Course Title : <b>INVESTMENT MANAGEMENT (T)</b>	Course Code:
Semester : <b>VI</b>	Course Group: <b>DSE-IV</b>
Teaching Scheme in Hrs (L:T:P) : <b>5:1:0</b>	Credits : <b>6</b>
Map Code : <b>C (THEORY-CONCEPTS)</b>	Total Contact Hours : <b>90</b>
CIA : <b>25 Marks</b>	SEE #: <b>75 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

S. No	Course Outcome (Cos): After completion of this course, the students will be able to	PSO	Cl. Ses	CL
CO1	State the meaning of Investment	PSO 4	9	U
CO2	Describe the process of investment	PSO 4	9	U
CO3	Discuss the various investment avenues	PSO 4	18	U
CO4	Understand the role and functions of new issue market	PSO 4	18	U
CO5	Understand the meaning and trading procedures of stock exchange	PSO 4	18	U
CO6	Discuss the meaning of investment decision making	PSO 4	18	U

### Unit - I

(Lecture hours: 18)

Investment: Meaning (Introduction, Meaning and Definition, Growth in value, return, rate of interest, period of time, Economic investment and Financial Investment) - Importance ( Increased Employment Opportunities, Life Expectancy, Inflation, Healthy Industrial Climate, Investment Related Publicity, Tax Incentives and other factors) - Factors favorable for investment (Factor Income ,Savings, Life style , Legal safe guards, stable currency, existence of financial institutions to encourage savings and forms of business organization factors are influenced to investor to invest money in different investment avenues.) - Features for Investment Programme (1. Safety of principal: 2. Liquidity: 3. Income stability: regularity of income at a concessional rate is necessary.4. Appreciation and purchasing power stability: 5. Legality and freedom from care: 6. Tangibility )- Investment Process (Investment process refers to investment policy, investment analysis, valuation of securities and proper portfolio construction in this way achieve to investment process.) - Investment Vs. Speculation (Introduction and Meaning, Difference)- Investment and Gambling(Difference)

### Unit - II

(Lecture hours: 18)

Investment Avenues: Small Savings Schemes (Introduction, Types-(Direct,Indirect,Fixed ,Variable)) -Bank Deposits (Types,Peroid ,Interest) -Company Deposits(Nature) - Debentures

(Introduction, Types) - Equity Shares (Types)-Government Securities(Introduction, Types)-Units and Mutual Funds (Introduction,Types)-Insurance (Meaning and Key words ) - Gold and Silver (Introduction ,Medium )- Real Estates (Introduction).

### **Unit - III**

**(Lecture hours: 18)**

New Issue Market: Functions (Functions-1.Origination 2.Underwriting 3.Distribution) - Role of New Issue Market (The new issue market deals with new securities which are issued for the first time to the public)- Mechanics of floating new issues (Introduction, Mechanics) -Instruments of New issue (Public issue through prospectus, Through offer for sale, Through placement of securities— private placement and stock exchange placing, Issue of bonus shares, Book-building, and Stock option.) - Primary Vs Secondary Market (Introduction, Meaning) - Primary Market in India (Primary market is dealing in fresh claim. It is a form of equity shares. Secondary market is a market for the old securities. It is a stock exchange) .

### **Unit - IV**

**(Lecture hours: 18)**

Stock Exchange: Functions (Regulations,Valuation,Capital allocation etc) - Characteristics (Market, Regular Trade, Regulations) - Listing of Securities(Meaning ,Procedures) - Mechanics of Security trading in Stock Exchange (Types) - Stock brokers (Introduction, Types)- Legal control of Stock Exchanges in India (i. Protective functions ii. Developmental functions iii. Regulatory functions.).

### **Unit - V**

**(Lecture hours: 18)**

Investment Decision making: Criteria for investment decision (Evaluation techniques -Traditional and Modern techniques - Pay back ,ARR,NPV,IRR) - risk and investment (Introduction, Meaning) - Classifications of risk (Types of Risk-Systematic ,unsystematic ,financial and other risks) - Tax planning in investment management (Introduction )- Factors influencing the market price of Equity shares ( Introduction, Meaning, Factors) - Fundamental analysis (Introduction and Meaning , 1) Understanding of the macro-economic environment and developments (Economic Analysis) 2) Analyzing the prospects of the industry to which the firm belongs (Industry Analysis) 3) Assessing the projected performance of the company (Company Analysis).

## **REFERENCE BOOKS**

1. Investment Management - Preeti Singh, Himalaya Publishing House' 2010.
2. Investment Management- V.K.Bhalla, S.Chand 12<sup>th</sup> Edition'2010
3. Investment Management -V.A.Avadhani, Himalaya Publications 2008 - 7<sup>th</sup> revised edition
4. Fundamentals of investment Management -E.Gordon and K.Natarajan- Himalaya Publishing House'2009

Course Title : <b>PROJECT AND VIVA VOCE (P)</b>	Course Code: <b>63R</b>
Semester : <b>VI</b>	Course Group: <b>DSE-V</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:6</b>	Credits : <b>6</b>
Map Code : <b>I (PROJECT)</b>	Total Contact Hours : <b>90</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

**UNIT- I**

**( HOURS: 15)**

**PROJECT: PROJECT - REVIEW** (PROJECT - REVIEW - Choose the topic and collect related article, Complete - Module I).

**UNIT - II**

**(HOURS: 15)**

**PROJECT: PROJECT - REVIEW** (PROJECT - REVIEW - Select Project Specialization and complete introduction of the study, Complete - Module II).

**UNIT - III**

**(HOURS: 15)**

**PROJECT: PROJECT - REVIEW** (PROJECT - REVIEW - Draft the learning outcomes and data collection, Complete Module -III).

**UNIT - IV**

**(HOURS: 15)**

**PROJECT: PROJECT - REVIEW** (PROJECT - REVIEW - Complete the analysis and interpretations, Complete Module -IV).

**UNIT - V**

**( HOURS: 15)**

**PROJECT: PROJECT - REVIEW** (PROJECT - Review - Draft the conclusion and Submit the Project , Complete Module - V) .

**UNIT- VI**

**(HOURS: 15)**

**PROJECT: PROJECT - REVIEW** (PROJECT - Review- Submit the Project and Viva voce, Complete Module - VI).

Course Title : <b>INDUSTRIAL TRAINING REPORT AND VIVA VOCE (P)</b>	Course Code: -
Semester : <b>VI</b>	Course Group: <b>DSE -V</b>
Teaching Scheme in Hrs (L:T:P) : <b>0:0:6</b>	Credits : <b>6</b>
Map Code : <b>J (TRAINING)</b>	Total Contact Hours : <b>90</b>
CIA : <b>40 Marks</b>	SEE #: <b>60 Marks</b>
Programme: <b>B. Com(PA)# - Semester End Exam</b>	

1. The students may undertake Industrial Training Programme (IT) during VI Semester for 90 hours in any Auditor office or Industry approved by the Head of the department.
2. The students are subjected to continuous assessment & rigorous training in their fields of interest to bring out the inherent qualities are placed in the global industry's domain like Accounts, Auditing, Taxation, Finance and Marketing.
3. At the end of the training the students must present the Log book, the Certificate and the training report to the Head of the department.
4. Viva - Voce Examination will be jointly conducted by the Internal and External Examiners.