

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

**DEPARTMENT OF COMMERCE
B. Com**



**Syllabus effective for the students admitted during the Academic Year 2016-2017
Batch & onwards**

(2016 - 2019)


HOD


PRINCIPAL


COE

SCHEME OF EXAMINATIONS

B. Com

2016 BATCH AND ONWARD -BASED ON CHOICE BASED CREDIT SYSTEM

Semester	Part	Type	Title of the Paper	Hours of instruction /Week	Credits	Duration of Examination in hours	Marks		
							CIA	EOS	Total
I	I	L-I	Tamil/Arabic/French/Hindi/Malayalam-I	6	4	3	25	75	100
	II	E-I	English I - Grammar and Usage	6	4	3	25	75	100
	III	M - I	Financial Accounting I	7	4	3	25	75	100
	III	M-II	Business Organisation & Office Management	6	4	3	25	75	100
	III	A-I	General Economics	5	4	3	25	75	100
	IV	FC-A	Foundation Course : A- Value Education - Environmental Studies (Self-Study)	-	2	-	50^	-	50^
	V	EC	NCC/NSS/Sports/Games	-	-	-	-	-	-
II	I	L-II	Tamil/Arabic/French/Hindi/Malayalam-I	6	4	3	25	75	100
	II	E-II	English II – Communicative English	6	4	3	25	75	100
	III	M-III	Financial Accounting II	6	4	3	25	75	100
	III	M - IV	Principles of Management	5	4	3	25	75	100
	III	A-II	Business Communication	5	4	3	25	75	100
	IV	FC- A	Foundation course B: General awareness (Self-study)	-	2	3	50^	-	50^
	III	MP I	Computer Applications Practical - I (MS Office)	2	4	3	40	60	100
V	EC	NCC/NSS/Sports/Games	-	-	-	-	-	-	
III	III	M - V	Higher Financial Accounting I	6	4	3	25	75	100
	III	M -VI	Banking Theory Law & Practices	6	4	3	25	75	100
	III	M -VII	Logistics Management	6	4	3	25	75	100
	III	M -VIII	Retail Management	5	4	3	25	75	100
	III	A- III	Business Mathematics for Commerce	5	4	3	25	75	100
	III	M – IX	Documentations – Viva Voce	2	4	3	40	60	100
	V	EC	NCC/NSS/Sports/Games	-	-	-	-	-	-
IV	III	M - X	Higher Financial Accounting II	6	4	3	25	75	100
	III	M - XI	Cost Accounting	6	4	3	25	75	100
	III	A-IV	Business Statistics	5	4	3	25	75	100

	III	M - XII	Accounting Standards	5	4	3	25	75	100
	III	EL - I	Elective * Company Law	5	4	3	25	75	100
	IV	SBC-I	Aptitude skills	3	3	3	100^	-	100^
	V	EC	NCC/NSS/Sports/Games	-	1	-	100^	-	100^
V	III	M - XIII	Corporate Accounting I	6	4	3	25	75	100
	III	M - XIV	Direct Tax	6	4	3	25	75	100
	III	M - XV	Financial Management	6	4	3	25	75	100
	III	M- XVI	Working Capital Management	5	4	3	25	75	100
	III	EL - II	EDC - Financial Services	3	3	3	25	75	100
	IV	SBC- II	Tally	4	3	3	25	75	100
VI	III	M - XVII	Corporate Accounting II	6	4	3	25	75	100
	III	M - XVIII	Management Accounting	6	4	3	25	75	100
	III	M - XIX	Indirect Tax	7	4	3	25	75	100
	III	M - XX	Auditing	6	4	3	25	75	100
	III	EL- MPV- III	Project Report –Viva Voce**	5	4	3	40	60	100
			TOTAL		140				3600
III -VI		CS	EXTRA CREDITS: (i) Career Skills	-	3	-	-	-	-
V		ALCTA	(ii) BAP-Executive/ Short Hand/ Typewriting (Self Study)	-	4	-	-	-	Grade
I – II		DM	(iii) Fire Fighting Techniques	-	1	-	-	-	-
III - IV		FA	(iv) First Aid Training	-	1	-	-	-	-
II - V		IT	(v) Industrial Training	-	3	-	-	-	-

L – Language; E – English; M- Major Paper; MP-Major Practical; A- Allied Paper;
EL –Elective; EC – Extra Curricular Activities; SBC – Skill Based Course; EDC –Extra
Disciplinary Course; CS – Career Skills; ALCTA – Advanced Learners Course in Thrust Area.
*Project / Industrial Exposure Training: Report - Viva-Voce marks 80:20 respectively will be
jointly assessed based on 40:60 ratio application. **Vide Annexure - I

ELECTIVE – I

1. Company Law
2. Business Law

ELECTIVE – II

1. Financial Services

SEMESTER - I
PART III - MAJOR PAPER– I
FINANCIAL ACCOUNTING - I

OBJECTIVES

1. To enable the learners to understand the basic Principles of Accountancy.
2. To know the various books to be maintained in business concern.

PEDAGOGY

An in depth class Discussion with its Concepts, Conventions & Principles of Accountancy.

No. of Credits: 4**Total Lecture Hours: 105****UNIT I****Lecture Hours: 22**

Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - Accounting Standards – concepts, objectives, benefits - Accounting Policies - Accounting as a measurement discipline – valuation principles, accounting estimates.

UNIT II**Lecture Hours: 20**

Accounting Process: Preparation of journal and Leger - Books of Accounts leading to the preparation of Trial Balance - Capital and revenue expenditures - Capital and revenue receipts - Contingent assets and contingent liabilities

UNIT III**Lecture Hours: 21**

Subsidiary books - Fundamental errors including rectifications thereof - Bank transaction - Bank Reconciliation Statement- Preparation of BRS

UNIT IV**Lecture Hours: 21**

Preparation of Final Accounts for Sole Proprietors

UNIT V**Lecture Hours: 20**

Bills of Exchange and Promissory notes: Definition - Features of Bills of Exchange - Parties to Bills of Exchange – Advantages- Types- Accommodation- Accounting for bill of exchanges. Sale of goods on approval or return basis

Note: Distribution of marks for theory and problems shall be 20% and 60% respectively.

Text book:

T1. Advance Accountancy I – Revised Edition 18, S P Jain & K L Narang (2014), Kalyani Publishers

Reference books:

R1. Financial accounting – Edition 1st, CA (Dr.) P. C. TULSIAN (2014), S. Chand & Sons

R2. Advanced accounts Volume I– Edition 13, M.C. Shukla T.S. Grewal S.C. Gupta, S. Chand & Sons

SEMESTER - I

PART III - MAJOR PAPER- II

BUSINESS ORGANISATION AND OFFICE MANAGEMENT

OBJECTIVES

1. To acquire themselves with the basic principles of business and its organization.
2. To know about the office practice & Procedure and

PEDAGOGY

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 90

UNIT I

Lecture Hours: 18

Business: Meaning and Definition – Features of Business – Multiple Objectives of Business – Social Responsibilities of Business – Steps in setting a Business Organization – Forms of Business Organization - Comparison of different forms of business.

UNIT II

Lecture Hours: 18

Business Environment in India: Basic features of Indian Business environment – Basic environmental facilities and Constraints – Scale of Business – Role of large scale business in Indian economy – Types of economic System – Plant Layout – Plant location.

UNIT III

Lecture Hours: 18

Capital Profit and turnover of Business: Meaning and Characteristics of Capital –Functions of Capital –Forms and types of Capital –Profit and turnover –Financing Capital requirement of business –Shares –Debentures –Public deposits.

UNIT IV

Lecture Hours: 18

Stock exchange –Functions –Procedure-on line Trading – Functions of SEBI – Listing of Securities – Regulation of Stock Exchanges in India –Materialization process & Dematerialization process-OTCEI –Trade Association – Chamber of Commerce.

UNIT V

Lecture Hours: 18

Office Management: Basic idea of office – Importance of office – Office Activities – Office Lay-out and departments – Office Appliances – Office Correspondence

Text Books:

- T1. Fundamentals of Business Organizations & Management, Edition 17, Y.K. Bhushan (2008) Sultan Chand & Sons.
- T2. Business Organisation and Management, Edition 1, Dinkar Pagrae (2002), Sultan Chand & Sons.
- T3. Modern Business Organization & Management, Edition 1, S.A. Sherlekar & V.S. Sherlekar (2010) Himalaya Publishing House.
- T4. Business Organization, Edition 9, S. Kathiresan & V. Radha (2009) Prasanna Publishers.

Reference Books:

1. Fundamentals of Business Organization & Management, Edition 12, Y.K. Bhusan, Sulthan Chand and Sons, 2008
2. Principles of Business Organisation and Management, Edition 10 P.N. Reddy, S.S. Gulshan. S. Chand and Company, 2006.

SEMESTER - I

PART III - ALLIED – I – THEORY

GENERAL ECONOMICS

OBJECTIVES

To enable the students to

1. Get basic knowledge on some of the current economic problems of the nation.
2. Enlighten them with economic environment of the country.

PEDAGOGY

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 75

UNIT I

Lecture Hours: 15

Introduction to Micro Economics: Definition, scope and Nature of Economics -Methods of economic study - Central problems of an economy and production possibilities curve.

UNIT II

Lecture Hours: 15

Theory of Demand and Supply: Meaning and determinants of demand, Law of demand and Elasticity of demand – price, income and cross elasticity. Theory of customer's behavior – Marshallian approach and Indifference curve approach. Meaning and determinants of supply, law of supply and Elasticity of supply.

UNIT III

Lecture Hours: 15

Theory of Production and Cost: Meaning and Factors of production - Laws of production – the Law of variable proportions and Laws of returns to scale - Concepts and Costs – Short run and long run costs, Average and marginal costs, total, fixed and Variable costs.

UNIT IV

Lecture Hours: 15

Forms of markets: Perfect Competition, Monopoly, Monopolistic competition and Oligopoly

UNIT V

Lecture Hours: 15

Price determination in these markets: Perfect Competition, Monopoly, Monopolistic competition and Oligopoly

Text Books:

- T1. Indian economy, Edition 1, Rudder Dutt & Sundaram (2007), Vikas Publishing House (P)Ltd.
- T2. Indian economy problems, policies and development, Edition 1, Dr. S. Sankaran 2009), Margham Publication.
- T3. Elements of economics and Indian economic problems, Edition1, Misra and Puri (2010), Himalaya Publishing House
- T4. Indian Economy, Edition 1, I.C. Dhingra (2009), S. Chand & co.

SEMESTER - II

PART III - MAJOR PAPER - III

FINANCIAL ACCOUNTING - II

OBJECTIVES

1. Develop necessary skills to apply the accounting knowledge in different fields.
2. Acquire themselves with the various principles of accountancy.

PEDAGOGY

Lectures & Exercise

No. of Credits: 4

Total Lecture Hours: 90

UNIT I

Lecture Hours: 15

Consignment: Introduction of Consignment – Features of Consignment- Distinction between Consignment and sale

UNIT II

Lecture Hours: 15

Joint venture: Introduction of Joint Venture-Methods of Joint venture- separate set of books - complete record method)

UNIT III

Lecture Hours: 18

Bills of Exchange and Promissory notes: Definition - Features of Bills of Exchange - Parties to Bills of Exchange – Advantages- Types- Accommodation- Accounting for bill of exchanges. Sale of goods on approval or return basis

UNIT IV

Lecture Hours: 22

Partnership Accounts: Final accounts of partnership firms – Basic concepts of admission, retirement and death of a partner including treatment of goodwill

UNIT V

Lecture Hours: 20

Company Accounts: Issue of shares and debentures, forfeiture of shares, re -issue of forfeited shares, Redemption of Preference Shares

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Text book:

T1. Advance Accountancy I – Revised Edition 18, S P Jain & K L Narang (2014), Kalyani Publishers

Reference books:

R1. Financial accounting – Edition 1st, CA (Dr.) P. C. TULSIAN (2014), S. Chand & Sons

R2. Advanced accounts Volume I– Edition 13, M.C. Shukla T.S. Grewal S.C. Gupta, S. Chand & Sons

SEMESTER - II

PART III - MAJOR PAPER - IV

PRINCIPLES OF MANAGEMENT

OBJECTIVES

1. Familiarize themselves with certain basic concepts and theories related to management
2. To get guidelines so as to choose the right person for the right job.

PEDAGOGY

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 75

UNIT I

Lecture Hours: 15

Nature of Management: Meaning of Management – features or characteristics of Management – Function of Management –Importance of Management –Difference between administration and management- Function of Manager-Roles of Manager.

UNIT II

Lecture Hours: 15

Planning and decision making: Introduction of Planning – Importance of Planning – Steps in Planning Process- methods of Planning-MOB- Introduction of decision Making-Principles of decision making.

UNIT III

Lecture Hours: 15

Organization, Authority, responsibility: Introduction of Organization – Function of Organization-Principles and nature of Organization – Departmentalization- Span of Management- delegation - Authority - responsibility - decentralization.

UNIT IV

Lecture Hours: 15

Staffing, Direction, Motivation and Leadership – Introduction of Staffing-Recruitment-Introduction of Direction- Introduction of Motivation-Types of Motivation-Theories of Motivation- Introduction of Leadership- Theories of Leadership.

UNIT V

Lecture Hours: 15

Controlling, Communication- Principles of Co-ordination - Introduction of Controlling - Steps in control process – Techniques of control - Introduction of Communication - Process of communication - Barriers of communication - Introduction of Co-ordination.

Text Books:

- T1. Principles of Management, Edition 5, Ramasamy.T (2010), Himalaya Publications.
T2. Principles of Management, Edition 2 R.N. Gupta (2011), Sultan & Sons, New Delhi.

Reference Book:

- R1. Principles of Management, Edition 1, G.K. Vijayaraghavan (2010), Lakshmi Publications.

SEMESTER - II
PART III – ALLIED – II – THEORY
BUSINESS COMMUNICATION

OBJECTIVES

To nurture and develop the communication skills relating to business

PEDAGOGY

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 75

UNIT I

Lecture Hours: 15

Essentials of Communication: Introduction- Process of Communication- Effective Communication- Barriers to Effective Communication - Forms of Communication- Planning and Composing Business Messages

UNIT II

Lecture Hours: 15

Business Letter Writing: Essentials of a Good Business Letter- Structure of a Business Letter- Format of a Business Letter - Tips for clear writing and Guidelines for a Letter Writer- Active Listening - Critical Thinking - Emotional Intelligence.

UNIT III

Lecture Hours: 15

Handling Group Conflicts: Sources of conflict - Managing Conflict - Negotiation and Bargaining- Four approaches to negotiation - Seven steps to negotiation process- Consensus building- Consensus building – Steps in Consensus building – Influencing - Persuasion

UNIT IV

Lecture Hours: 15

Notice and Agenda: Notice - Agenda - Draft of notice- Specimens of Notice and Agenda - Drafting of Minutes- Statutory provisions regarding minutes - Chairman's Speech - Drafting of Chairman's speech - Press Releases - Hints for drafting of a press release - Types of government press releases – Corporate announcements by Stock Exchanges.

UNIT V

Lecture Hours: 15

Legal Deeds and Documents: Introduction- Partnership Deed – Power of Attorney - Lease Deed - Types of lease – Affidavit - Drafting affidavit - Indemnity Bond - Drafting indemnity bond- Gift Deed - Drafting gift deed

Text Books:

T1. Business Ethics and Communication | Edition:1 | Sultan Chand Publications | Dr. V.K. Jain and Dr. Omprakash Biyani (2014)

Reference Book:

R1. Managerial Economics, Edition 1, Maheswari and Varshney (2007), Himalaya Publications.

SEMESTER - II

PART IV- MP - I

COMPUTER APPLICATIONS PRACTICAL - I (MS Office) (BASICS)

OBJECTIVES

To enable the students to understand and working practice in the software of MS Office

PEDAGOGY

Lap Practical

No. of Credits: 3

Total Lecture hours: 30

UNIT I

Lecture Hours: 6

Ms-Word: Alignment, Line Spacing, and Format Functions - Right, left, center alignment

Word art - Insert decorative document

UNIT II

Lecture Hours: 6

Ms-Word: Headers and footers, page number and count function - Insert header and footer.

Mail merge (minimum 10 entries) - Mailings, start mail merge step

UNIT III

Lecture Hours: 6

Ms-Word: Find and replace - Used to find text and replace; **Symbols, pictures and shapes** - Predesigned symbols used to create attractive document and insert the picture; **Inserting table and properties** - Inserting table in document

UNIT IV

Lecture Hours: 6

Ms-PowerPoint: Advertise the product with multiple effects - To create advertisement for product with effects (minimum 5 slides). **Make a PPT for a topic in IT** - Text effect and style effects used

UNIT V

Lecture Hours: 6

Ms-PowerPoint: custom animation - Create your own clip using custom animation

Text Book:

T1. Exploring MS Office |Volume 1| Edition:1 | Pearson Publishing House | Mary Anne Poatsy and Keith Mulbery (2013)

Reference Book:

Concerned websites

SEMESTER - III
PART III - MAJOR PAPER -V
HIGHER FINANCIAL ACCOUNTING - I

OBJECTIVES

To understand the principles & practice of financial accounting

PEDAGOGY

Lectures & Exercises

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Average Due Date - Account Current

Unit II

Lecture Hours: 18

Sectional-Balancing - Self-Balancing Ledgers

Unit III

Lecture Hours: 18

Financial Statements of Not-for-Profit Organizations

Unit IV

Lecture Hours: 18

Accounts from Incomplete Records

Unit V

Lecture Hours: 18

Accounting for Special Transactions - Hire purchase and installment sale transactions

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Text book:

T1. Advance Accountancy II – Revised Edition 18, S P Jain & K L Narang (2014), Kalyani Publishers

Reference books:

R1. Financial accounting – Edition 1st, CA (Dr.) P. C. TULSIAN (2014), S. Chand & Sons

R2. Advanced accounts Volume I– Edition 13, M.C. Shukla T.S. Grewal S.C. Gupta, S. Chand & Sons

SEMESTER - III
PART III- MAJOR PAPER - VI
BUSINESS COMMUNICATION

Objectives:

To nurture and develop the communication skills relating to business

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Forms of communication: Formal and informal, inter-departmental, verbal and non-verbal – active listening and critical thinking – Business messages – Communication channels – Communication Breakdowns – Communication ethics

Unit II

Lecture Hours: 18

Groups Dynamics: Handling group conflicts - Consensus building – influencing and persuasion skills – negotiating and bargaining – emotional intelligence.

Unit III

Lecture Hours: 18

Business Meetings: Notice, Agenda, Minutes, Chairperson's speech – press releases – Corporate announcements by stock exchanges – reporting of proceedings of a meeting.

Unit IV

Lecture Hours: 18

Legal Deeds and Documents: Partnership Deed – Power of Attorney – Lease Deed – Affidavit – Indemnity Bond – Gift deed.

Unit V

Lecture Hours: 18

Recent trends in business communication: E-mail components- voice mail and components – internet and Websites-Parts of internet- Tele conferencing- Video and audio conferencing- Mobile and SMS

Text Books:

T1. Computer Application in Business, Edition 1, R. Parameswaran (2000), S. Chand & Co

Reference Books:

R1. A text book of information technology, Edition 5, R. Saravana kumar, R. Parameswaran, T. Jeyalakshmi (2000), S. Chand & Co

SEMESTER - III
PART III- MAJOR PAPER - VII
BANKING THEORY, LAW & PRACTICES

Objectives:

To enable the learners to

Know and impart knowledge on various types and functions of banks.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Origin of banks: Origin of banking – Banker – Banking and other Business - Classification of banks – Banking system – The Role of commercial Banks - RBI – SBI

Unit II

Lecture Hours: 18

Relationship banker and customer: Definition of customer – Relationship between banker and customer – Operation of a bank: Opening of a new account – Types of accounts – Rate of Interest by different Banks – Pass book – Position in India - Special types of customers.

Unit III

Lecture Hours: 18

Negotiable Instruments: Meaning and Characteristics of Negotiable Instruments-Types - Cheque- Drafting of cheque- Material alteration - crossing of cheque - Endorsement – Marking

Unit IV

Lecture Hours: 18

Paying and Collecting banker: Paying banker: Circumstances for Dishonor of a cheque – Statutory protection – Recovery of money paid by mistake. Collection banker: Statutory protection – Negligence- Duties of collecting banker.

Unit V

Lecture Hours: 18

Loans and Advances: principles of sound lending- Secured and unsecured advance- Forms of advance - Lien and Pledge - Mortgage and Hypothecation - Advance against Documents - Advance against other securities.

Text Book:

T1. Banking theory, law and practice, Edition 24, E. Gordon and K. Natarajan (2015), Himalaya Publications

Reference Books:

R1. Banking law and practice, Edition 1, – Sukhvinder Mishra, S. Chand & Company Ltd

SEMESTER - III

PART III – MAJOR PAPER - VIII

RETAIL MANAGEMENT

Objectives: To enable the learners to

1. Understood the features of retailing
2. Learn retail development in India and global retail markets

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecture

No. of Credits: 4

Total Lecture Hours: 75

Unit I

Lecture Hours: 15

Retail management: Meaning–Functions of retail–the Marketing-Retail equation-The rise of the retailer-The global retail market: Issues and Challenges-Retail market-The shape of things to Come-Trends in global Retailing-Retail as a career.

Unit II

Lecture Hours: 15

Retail in India: the concept of organized Retail-The evolution of retail in India-Drivers of retail change in India-The size of retail in India-Another significant retail sector-Retail realities-FDI in retail-Challengers to retail development in India

Unit III

Lecture Hours: 15

Theories of Retail development and business models in Retail: The evolution of retail formats-theories of retail development-The concept of life cycle in retail- Business models in retail- Service retail-Retail formats and the concept of the Lifestyle-Traditional business models in Indian retail-India's specific retail model

Unit IV

Lecture Hours: 15

Retail strategy: What is strategy- The concept of business model-Strategy-The retail perspective-Situation analysis- International expansion- A growth strategy-The retail value chain – Ethics in retailing- Ethics towards various people in retailing

Unit V

Lecture Hours: 15

Retail marketing and branding: The role of marketing in retail- the retail marketing mix-The STP approach (segmentation target market positioning approach)- The target market- positioning – The retail image- The retail communication mix- The concept of branding

Text books:

T1. Retail Management– Text and cases, Edition 2, Swapna Pradhan (2004), Tata Mc Graw Hill Publishing

Reference books:

R1. Retail management – Functional Principles and Practice, Edition 2, Gibson Gvedamani (2004), Jaico Publishing House

R 2. Retail Management – Edition 2016 , Arif Sheikh, Kaneez Fatima – Himalaya Publishing House

SEMESTER - III

PART III – ALLIED III -THEORY

BUSINESS MATHEMATICS FOR COMMERCE

OBJECTIVES:

On successful completion of this course the students should gain knowledge about the Business oriented problems.

PEDAGOGY:

Oral, Blackboard Method

TOTAL HOURS:75

UNIT – I

Lecture hour:15

Sets and Functions: Basic concepts - Types of Sets -Venn diagrams- Laws of sets -Cartesian Product-Concept of Function-Odd and Even Functions-Linear Function-Quadratic Function-Exponential Function-Logarithmic Function.

UNIT-II

Lecture hour: 15

Arithmetical ability: Ratio and Proportion-Indices-Laws of **Indices**-Logarithms-laws of logarithms.

Equations: Linear-Simultaneous **linear** equations up to three variables, quadratic and cubic equations in one variable

UNIT-III

Lecture hour:15

Simple and Compound Interest: Introduction-Simple Problems-Annuities

Permutations and Combinations-Basic concepts-simple problems

Sequence and Series: Arithmetic and Geometric Progression.

UNIT-IV

Lecture hour:15

Differential Calculus: Introduction - Limits and Continuity-Derivatives of Algebraic, Exponential and Logarithmic functions only –Simple problems.

UNIT-V

Lecture hour:15

Integral Calculus: Introduction – Integration of Simple Algebraic, Exponential and Logarithmic functions only– Integration by parts – Simple problems.

TEXT BOOK

T₁: Unit-I, IV, V **Business Mathematics and Statistics** by Dr.P.R. Vittal, Margham Publications, Chennai.

T₂: **Unit-II, III Quantitative Aptitude** by Dr.R.S. Aggarwal S.Chand &Company Pvt.Ltd

REFERENCE BOOK

PA. Navnitham Business Mathematics and Statistics

SEMESTER - III

PART III – MAJOR PAPER - IX

DOCUMENTATIONS – VIVA VOCE

Objectives

To enable the learners to practice the various forms used in business and related areas

Pedagogy

Lectures, workshop & Group Discussion

No. of Credits: 3

Total Lecture Hours: 30

UNIT I

Lecture Hours: 6

Bank Documents: Account Opening Form – Savings Pass Book – Fixed Deposit – Nominee form – Transmission form – ECS Form – Pay in slip – Drawings form – DD format

UNIT II

Lecture Hours: 6

Insurance Documents: Life - Application form – Nomination – ECS form – Health Insurance. Non-Life - Application form – Motor Claim form – Fire Claim form - Burglary Claim form

UNIT III

Lecture Hours: 6

Logistics Documents: Rail Receipt – Way bill – Transport bill – Insurance bill – Lorry receipt – Marine claim form – Travel Insurance claim form - NEFT Mandate Form

UNIT IV

Lecture Hours: 6

Company Documents: Registration - Minutes – Annual General Meeting (notification) – Various Notices – Auditors Report – Memorandum – Articles - Financial Statement

UNIT V

Lecture Hours: 6

Stock Market Documents – Application Form – Demat account form – ASBA form. Mutual fund: Application form – Surrender form. Forex – Entry form – Exit form. Commodity Exchange documents: Membership form – Arbitration form

Reference:

1. Related Website of Departments

SEMESTER – III to VI

COMMUNICATIVE ENGLISH-THEORY

CAREER SKILLS (II UG)

No. of Credits: 4

Total Lecture Hours: 30

Pedagogy:

As per Scheme – T & P Dept

SEMESTER - IV

PART III – MAJOR PAPER - X

HIGHER FINANCIAL ACCOUNTING - II

Objectives:

To enable the learners to

1. Develop skill in the preparation of accounts for partnership firms.

Pedagogy:

Lectures & Exercises

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Investment accounts as per Accounting Standard 13 - Insurance claims for loss of stock and loss of profit A-29

Unit II

Lecture Hours: 18

Partnership Accounts – Final accounts of partnership firms – Admission- retirement

Unit III

Lecture Hours: 18

Death of a partner including treatment of goodwill - Amalgamation of partnership firms

Unit IV

Lecture Hours: 18

Dissolution of Partnership firm including piecemeal distribution of assets

Unit V

Lecture Hours: 18

Conversion into a company and Sale to a company - Accounting in Computerized Environment – An overview of computerized accounting system - grouping of accounts - Codification of accounts - Maintaining the hierarchy of ledger - Accounting packages - Generating Accounting Reports. (Theory only)

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Text book:

T1. Advance Accountancy II – Revised Edition 18, S P Jain & K L Narang (2014), Kalyani Publishers

Reference books:

R1. Financial accounting – Edition 1st, CA (Dr.) P. C. TULSIAN (2014), S. Chand & Sons

R2. Advanced accounts Volume I– Edition 13, M.C. Shukla T.S. Grewal S.C. Gupta, S. Chand & Sons

SEMESTER - IV

PART III - MAJOR PAPER - XI

COST ACCOUNTING

Objectives:

To understand the basic concepts and process used to determine product costs.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecture

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Introduction to Cost Accounting – Objectives and scope of Cost Accounting - Cost Centers and Cost units - Cost classification for stock valuation - Coding systems - Elements of Cost - Installation of a Costing system - Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management – Cost sheet.

Unit II

Lecture Hours: 18

Material Cost: Procurement procedures - Store procedures and documentation in respect of receipts and issue of stock, Stock verification - Inventory control - Techniques of fixing of minimum- maximum and reorder levels- Economic Order Quantity- ABC classification- Stocktaking and perpetual inventory - inventory accounting - Consumption -Identification with products of cost centers- Basis for consumption entries in financial accounts- Monitoring consumption.

Unit III

Lecture Hours: 18

Employee Cost - Attendance and payroll procedures- Overview of statutory requirements, Overtime, Idle time and Incentives - labour turnover - Utilization of labour- Direct and indirect labour- Charging of labour cost- Identifying labour hours with work orders or batches or capital jobs – Efficiency rating procedures - Remuneration systems and incentive schemes.

Unit IV

Lecture Hours: 18

Direct Expenses: Sub-contracting - Control on material movements, Identification with the main product or service. **Overheads:** - Factory Overheads - Primary distribution and secondary distribution, Criteria for choosing suitable basis for allotment- Capacity cost adjustments, Fixed absorption rates for absorbing overheads to products or services Administration overheads - Method of allocation to cost centers or products - Selling and distribution overheads - Analysis and absorption of the expenses in products/customers, impact of marketing strategies

Unit V

Lecture Hours: 18

Costing Systems - Job Costing: Job cost cards and databases- collecting direct costs of each job- attributing overhead costs to jobs- Applications of job costing. **Batch Costing - Contract Costing:** Contract accounts, Accounting for material- Accounting for plant used in a contract- Contract profit

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Text book:

T1. Cost Accounting – T.S. Reddy and A. Murthy (Reprint 2011), Margham Publication

Reference books:

R1. Cost accounting – Edition 23, S.P Jain and Narang (2011) - Kalyani Publishers

R2. Cost accounting – Edition (Revised 1st), Dr.P.C. Tulsian (2012), S Chand

SEMESTER - IV

PART III - ALLIED IV - THEORY

BUSINESS STATISTICS

OBJECTIVES:

On successful completion of this course the students should gain knowledge about the Business oriented problems.

PEDAGOGY:

Oral, Black Board Method

TOTAL HOURS: 75

UNIT – I

Lecture hour: 15

Statistical description of data: Textual –tabular and diagrammatic representation of data- frequency Distribution-Graphical representation of frequency Distribution-Histogram- Frequency Polygon-O give.

UNIT-II

Lecture hour:15

Measures of central tendency and Dispersion: Arithmetic mean, Median-Partition Values Mode, Geometric Mean and Harmonic Mean, Standard deviation, Quartile deviation.

UNIT-III

Lecture hour:15

Correlation and Regression: Correlation-Types of correlation-scatter Diagram-Rank Correlation-Coefficient of correlation.

Probability and Expected value by Mathematical Expectation: Introduction-Addition Theorem-Multiplication Theorem-Simple problems only.

UNIT-IV

Lecture hour:15

Theoretical Distributions: Binomial- Poisson and Normal Distributions and their properties – Simple problems.

UNIT-V

Lecture hour:15

Sampling Theory: Basic Principles of sampling Theory-Comparison between sample survey and complete Enumeration-Errors in sample survey-Some important terms associated with Sampling-Types of Sampling-Theory of Estimation-Determination of Sample Size

TEXT BOOK

Business Mathematics and Statistics by Dr.P.R. Vittal, Margam publications, Chennai.

REFERENCE BOOK

PA. Navnitham Business Mathematics and Business Statistics

SEMESTER - IV

PART III - MAJOR PAPER - XII

ACCOUNTING STANDARDS

OBJECTIVES

To enable the students to understand and working practice in the standards

PEDAGOGY

Lectures & Exercises

No. of Credits: 4

Total Lecture hours: 75

UNIT I

Lecture Hours: 15

Accounting Standards – National and International accounting authorities – Adoption of international Financial Reporting Standards - Framework for preparation and presentation of Financial Statements – AS 1: Disclosure of Accounting Policies - AS 2: Inventories - AS 3 – Cash flow statements

UNIT II

Lecture Hours: 17

AS 4: Contingencies and Events occurring after the Balance Sheet Date- AS 5: Net Profit or Loss for the period, prior period items and Changes in Accounting Policies – AS 6: Depreciation Accounting – AS 7: Construction Contracts

UNIT III

Lecture Hours: 15

AS 9: Revenue Recognition - AS 10: Accounting for Fixed Assets - AS 11: Foreign Exchange Rates – AS 12- government grants

UNIT IV

Lecture Hours: 15

AS 13 - Accounting for Investments – AS 14 - Accounting for Amalgamations - AS 16: Borrowing costs - AS 19: Leases

UNIT V

Lecture Hours: 13

AS 20: Earnings per Share - AS 26: Intangible Assets - AS 29: Provisions, Contingent Liabilities and Contingent Assets

Textbook

T1. Accounting Standards for Students, Edition 1, Dr. Arjun Saini (2015), Himalaya publishing House

Reference books

R1. Accounting Standards made easy for CA final, Edition 1, CA Ravi kanth Miriyala, 2016, Bharat Law House Pvt.Ltd

SEMESTER - IV

PART III - ELECTIVE I - THEORY

(i) COMPANY LAW

Objective:

After the successful completion of the course the student should have a thorough knowledge on formation of company, documents required and acts pertaining to it.

Pedagogy:

Lectures, Seminars and Group Discussion

No. of Credits: 4**Total Lecture Hours: 90****Unit I****Lecture Hours: 18**

The Companies Act, 2013 – Preliminary - Registration and Incorporation of Company- Memorandum of Association - Articles of Association and their alteration - Contracts entered at the time of incorporation - Promoters and their duties - Service of documents

Unit II**Lecture Hours: 18**

Prospectus and allotment of shares- Requirement for issue of prospectus - Consequences in case of Mis-statements in prospectus - Allotment of shares - Acceptance of deposits by companies - Buyback of shares and the procedure - Membership in a company

Unit III**Lecture Hours: 18**

Share and share Capital- Share capital and shares -Rise of shareholders and its variation - Alteration and reduction of share capital - Issue of shares at a premium and at a discount - Transfer and transmission of shares - Issue of debentures. - Registration of Charges

Unit IV**Lecture Hours: 18**

Meetings and Proceedings- Procedure for conduct of annual general and extraordinary general meeting - General requirements to be complied with for convening and conduct of general meetings - Meetings of debentures holders

Unit V**Lecture Hours: 18**

Management and Administration – Appointment and qualification of directors – Board of Director- Appointments – Remuneration of managerial personal – Company secretary- Powers – Duties - National Company law tribunal - Winding Up - Company Law in a computerized Environment

Text book:

T1. Company Law (Corporate Law), Edition 8, P.P.S.Gogna (2010), S. Chand & company Ltd

T2. Elements of Company Law, Edition 26, N.D.Kapoor (2012), Sultan Chand & Sons

Reference Books: -

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

R2. Company Law, Edition 5, R.L. Nolakha (2005), Ramesh Book Department.

SEMESTER - IV

PART III - ELECTIVE I - THEORY

(ii) BUSINESS LAW

Objectives:

To enable the learners to

1. Secure a basic knowledge in Business law.
2. Apply legal aspects in their professional work.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecture

No. of Credits: 4

Total Lecture Hours: 75

Unit I

Lecture Hours: 15

Indian Contract Act of 1872: Definition- Types of contract- Essentials- Offer, acceptance, consideration capacity of parties- Free consent- Legality of object and consideration- Various modes of discharge of contract- Remedies for breach of contract.

Unit II

Lecture Hours: 15

The Negotiable Instruments Act, 1881-meaning and characteristics – types – promissory notes – bill of exchange – cheque – rights and liabilities of parties – acceptance and payment – noting and protesting – discharge of party and instrument – hundies.

Unit III

Lecture Hours: 15

The Payment of Bonus Act, 1965 – applicability and non applicability – definitions – disqualification – minimum bonus – time limit and recovery-miscellaneous provisions

Unit IV

Lecture Hours: 15

The Employees' Provident Fund and Miscellaneous Provisions Act, 1952 – objective – applicability and non applicability – definitions – administrative committee – appointment of officers – determination and settlement – mode of recovery-protection of PF and Pension account – special provisions- miscellaneous provisions

Unit V

Lecture Hours: 15

The Payment of Gratuity Act, 1972- meaning – applicability and non applicability- definitions – provisions relating to time limit, payment and forfeiture of gratuity – compulsory insurance – nomination – dispute – recovery and penalty – protection of Gratuity – miscellaneous provisions

Text Book

1. Business Law- K. Aswathappa & G. Sudarsana Reddy-Himalaya Publishing House

Reference Book

1. Business Laws- R.S.N. Pillai & Bagavathy- S. Chand & Co.
2. Business Laws- K.R. Bulchandani- Himalaya Publishing House.

SEMESTER - IV

PART IV - SKILL BASED COURSE -I

APTITUDE SKILLS

OBJECTIVES

PEDAGOGY

Lectures & Exercises

No. of Credits: 3

Total Lecture Hours: 45

Math's Dept

SEMESTER - V

PART III – MAJOR PAPER - XIII

FINANCIAL ACCOUNTING - V

Objectives:

To enable the learners to develop skills in the preparation of Bank account, Insurance accounts, Holding company and Double accounts.

Pedagogy:

Lectures & Exercises

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Company Accounts - Preparation of financial statements – Profit and Loss Account, Balance Sheet and Cash Flow Statement - Profit (Loss) prior to incorporation - Alteration of share capital- Conversion of fully paid shares into stock and stock into shares- Accounting for bonus issue

Unit II

Lecture Hours: 18

Company Accounts - Accounting for employee stock option plan- Buyback of securities- Equity shares with differential rights- Underwriting of shares and debentures - Redemption of debentures

Unit III

Lecture Hours: 18

Company Accounts – Simple & Advanced problems for business acquisition - to be discussed

Unit IV

Lecture Hours: 18

Company Accounts – Amalgamation (excluding problems of amalgamation of inter-company holding)

Unit V

Lecture Hours: 18

Company Accounts - Reconstruction

Note: Distribution of marks for theory and problems shall be 80% and 20% respectively.

Text book:

T1. Advance Accountancy II – Revised Edition 18, S P Jain & K L Narang (2014), Kalyani Publishers

Reference books:

R1. Advance Accountancy II – Reprint (2011) MC Shukla, TS Grewal. S.Chand & Sons

R2. Advanced Accountancy – Edition 13, RL Gupta & M.Rathasamy (2012) , Sulthan Chand & Sons

SEMESTER - V

PART III- MAJOR PAPER -XIV
WORKING CAPITAL MANAGEMENT**Objectives:**

To enable the learners to

1. Acquaint them with the emerging scenario of working capital management.
2. Understand the concept and techniques of various financial requirements.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4**Total Lecture hours: 90****Unit I****Lecture Hours: 18**

Working Capital Management: Introduction – Importance – Principles of Modern Finance – maximizing Shareholder Wealth – Profit Maximization – Behavioural Objective – Divergent Objective - Ethical Issues – Social Responsibility.

Unit II**Lecture Hours: 18**

Working Capital Policies: Concept of working capital – Profitability Vs Risk Tradeoff – Optimal Level – Proportions of short term and Long term financing. Cash Management System: Concept - Collection Systems – Cash Concentration Systems – Disbursement Systems.

Unit III**Lecture Hours: 18**

Forecasting Cash Flows: Introduction – Need – Cash Forecasting Horizons – Methods – Daily Cash Flows – Uncertainty in Cash Forecasting – Hedging Strategies - Corporate Liquidity

Unit IV**Lecture Hours: 18**

Receivables Management: Introduction – Concept – Factors – Appropriate Receivable policy – Analysis of Credit Standards and Terms - Seasonal Dating – Delinquency and Default – Terms of Sale Decisions. Factoring

Unit V**Lecture Hours: 18**

Accounts Receivables: Introduction – Monitoring Collections – Receivables Aging – Collection Experience Matrix; Payables Management: Trade Credit – Cost of Trade Credit – Accrued Expenses – Deferred Income

Text book:

T1. Working Capital Management: V.K.Bhalla – Edition (1st) 2014 – S.Chand

Reference books:

R1. Financial Institutions and Markets – Edition (4th Revised) - Gupta Shashi K, Aggarwal Nisha, Gupta Neeti, Kalyani Publishers

R2. Financial Services: Edition 12, M. Y. Khan (2013), Tata Mc Graw Hill

SEMESTER - V

PART III – MAJOR PAPER - XV

DIRECT TAX

Objectives:

1. To enable the learners to know the basic principles and practice of Income Tax.
2. To enable the learners to understand and appreciate the logic behind various developmental objectives.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture hours: 90

Unit I

Lecture Hours: 18

Income Tax Act 1961 – Introduction –Meaning-Definitions –Characteristics-Basis of charge- Residential status-Status of the assesses-Incidents of taxation-Exempted incomes- Exempted incomes U/S10.

Unit II

Lecture Hours: 22

Income from salary – Salary-Meaning and Components-Allowance-Perquisites-Provident Fund-Gratuity-Pensions-Leave encashment-Reduction U/S 16- Computation of income.

Unit III

Lecture Hours: 22

Income from house property – Definition, Annual Value-Determination of annual value-Reduction U/S 24-computation of income from house property – income from capital gain – Meaning and types of capital assets- Computations of Short term capital gains & Computations of long term capital Gains-Exemption U/S54- Short term capital gains & long term capital gains.

Unit IV

Lecture Hours: 22

Income from business or professional –Meaning and Definition-Expressly allowed and disallowed income and Expenditure-Computation of income from Business-Income from profession- Meaning and definition –Professional receipt and expenses- Computation of income from profession- Computation of income from other sources-meaning and provisions-Computation of income from other sources.

Unit V

Lecture Hours: 21

Clubbing of income – Meaning and provisions-set off and carry forward of losses – Meaning and Format-Problems in set off and carry forward of losses- Deductions under section 80 – Provisions-Computation of deduction– Computation of total Income-Problems in computation of total income -Tax Liability-Schedule of rate of Tax-Calculation of tax liability.

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Text Book:

T1. Income tax Law and Practice – Edition 44, VP Gaur & DB Narang (2014), Kalyani Publishers

Reference Book:

R1. Income Tax Law and Practice – Edition 42, Vinod Singhanian (2014), Taxmann Publications

SEMESTER - V

PART III - MAJOR PAPER – XVI

FINANCIAL MANAGEMENT

Objectives:

1. To develop ability to analyse and interpret various tools of financial analysis and planning
2. To understand concepts relating to financing and investment decisions

Pedagogy:

Lectures and Exercises

No. of credits: 4

Total lecture Hrs: 90

Unit I

Lecture Hours: 18

Financial Management: Meaning – importance and Objectives – Conflicts in profit versus value maximization principle – role of chief financial officer.

Unit II

Lecture Hours: 18

Time Value of Money: compounding and discounting techniques – concepts of annuity and perpetuity.

Unit III

Lecture Hours: 18

Cost of Capital: Meaning, Nature and importance – weighted average cost of capital and marginal cost of capital

Unit IV

Lecture Hours: 18

Capital structure decision: Capital structure patterns – Optimum capital structure – Constraints – various capital structure theories.

Unit V

Lecture Hours: 18

Types of financing: Sources – Project financing – lease financing – venture capital financing – negotiating with banks

Note: Distribution of marks for theory and problems shall be 60% and 40% respectively.

Textbook:

T1. Fundamental of Investment Management – Edition 1, E. Gordon, K.Natarajan (2012), Himalaya Publications

Reference book:

R1. Investment management – Edition 5, Dr.L.Natarajan (2012), Margham Publications

SEMESTER - V

PART III - ELECTIVE II - EXTRA DEPARTMENTAL COURSE - THEORY

FINANCIAL SERVICES

Objectives:

To impart knowledge to students regarding the theory and practice of insurance and risk management

Pedagogy:

Lectures and Exercises

No. of credits: 4

Total lecture Hrs: 45

Unit I

Lecture Hours: 6

Financial system in India: Functions– Financial Assets – Financial Intermediaries – Financial Markets.

Unit II

Lecture Hours: 6

Financial Services: Meaning – Classification and innovation – Scope – Fund Based Activities – Non – Fund Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation

Unit III

Lecture Hours: 6

New Financial Products and Services – Innovative Financial Instruments – Challenges facing the Financial Service Sector – Present Scenario

Unit IV

Lecture Hours: 6

Merchant Banking: Definition – Origin – Merchant Banking in India – Services of Merchant Banking.

Unit IV

Lecture Hours: 6

Mutual Funds: Introduction – Meaning – Types of Mutual funds – Importance of Mutual Funds – Risks – Organization of the Fund.

Text book:

T1. Financial Markets and Services: E. Gordon and K. Natarajan – Himalaya Publishing House.

Reference books:

R1. Financial Institutions and Markets – Edition (4th Revised), Gupta Shashi K, Aggarwal Nisha, Gupta Neeti, Kalyani Publishers

R2. Financial Services: Edition 12, M. Y. Khan (2013), Tata Mc Graw Hill

SEMESTER - V

PART IV - SKILL BASED COURSE – II

TALLY (*to be changed*)**Objectives:**

To Institute the human values and professional ethics in the mind of students

Pedagogy:

Lectures and Group Play

No. of Credits: 4

Total Lecture Hours: 60

Unit I

Lecture Hours: 5

Human Values I: Values and Ethics – Integrity – Work Ethics – Service – Learning - Civic virtue

Unit II

Lecture Hours: 5

Human Values II: Respect for others - Living Peacefully – Caring – Sharing – Honesty – Courage

Unit III

Lecture Hours: 6

Human Values III: Valuing Time – Co-operation – Commitment – Empathy – Self Confidence – Character – Spirituality

Unit IV

Lecture Hours: 7

Safety, Responsibility and Rights: Safety and risk – Assessment of Safety and risk – Risk benefit analysis and reducing risk – Multinational corporations – Environmental ethics – Computer ethics

Unit V

Lecture Hours: 7

Professional Ethics: Issues and implications – Dharma and Ethics – Governance and Ethics – Importance of Ethics – Holistic connotation of ethics – Attributes of ethical Personality – Ethics in Profession

Textbook:

T1. Human Values and Professional Ethics, Edition 3, Jayshree Suresh and B.S.Raghavan (2010), S.Chand

SEMESTER - VI

PART III – MAJOR PAPER - XVII

FINANCIAL ACCOUNTING - VI

Objectives:

To enable the learners to develop skills in the preparation of Bank account, Insurance accounts, Holding company and Double accounts.

Pedagogy:

Lectures & Exercises

No. of Credits: 4

Total Lecture Hours: 90

Unit I

Lecture Hours: 18

Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and liquidator's statement of account of the winding up

Unit II

Lecture Hours: 18

Financial Statements of Banking

Unit III

Lecture Hours: 18

Financial Statements of Insurance

Unit IV

Lecture Hours: 18

Financial Statements of Electricity

Unit V

Lecture Hours: 18

Accounting for Special Transactions - Departmental and branch accounts including foreign branches

Note: Distribution of marks for theory and problems shall be 20 % and 80% respectively.

Text book:

T1. Advance Accountancy II – Revised Edition 18, S P Jain & K L Narang (2014), Kalyani Publishers

Reference books:

R1. Advance Accountancy II – Reprint (2011) MC Shukla, TS Grewal. S.Chand & Sons

R2. Advanced Accountancy – Edition 13, RL Gupta & M.Rathasamy (2012) , Sulthan Chand & Sons

SEMESTER - VI

PART III - MAJOR PAPER -XVIII

MANAGEMENT ACCOUNTING

Objectives:

To enable the students to

1. Utilize the tools of management accounting in evaluation of financial statements.
2. Acquire knowledge on marginal costing principles.

Pedagogy:

Lectures & Exercises

No. of Credits: 4

Total Lecture hours: 90

Unit I

Lecture Hours: 19

Management accounting – meaning, objectives and scope – Relationship between Management accounting, Cost accounting and financial accounting – Financial Statements –meaning – Nature-Objectives-Methods of analysis.

Unit II

Lecture Hours: 22

Fund flow statement – Meaning and concept of fund and flow of fund-Uses of fund flow statement- Limitations of fund flow statement – Schedule of changes on working capital – Preparation of fund flow statement.

Cash flow statement – Meaning Sources and application –Uses and limitations of Cash flow statement – Preparation of cash flow statement.

Unit III

Lecture Hours: 21

Ratio analysis – Meaning-types – advantages – limitations – Calculations of Solvency ratios – Calculations of Liquidity ratios – Calculations of Turnover ratios – Calculations of Profitability ratios

Unit IV

Lecture Hours: 22

Marginal cost – Meaning-Marginal Costing and absorption Costing – Contribution – P/V ratio – Margin of Safety – Break Even Analysis – Uses of Marginal Costing – Applications of Marginal costing (theory only)-Problems in marginal costing.

Unit V

Lecture Hours: 21

Budgeting and budgetary control – Meaning, importance, limitations, essentials of budgetary control, classification of budgets, problems in Sales budget and Production budget- problems in Selling and distribution overhead budget, problems in cash budget and Flexible budget - Zero based budgeting (theory only).

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Text book:

1. Management accounting –R.K.Sharma & Shashi Gupta –Kalyani Publications - 2010 Editions
2. Management accounting- Dr. R. Ramachandran Dr. A. Srinivasan-Sri Ram Publications -2010 Editions

Reference book:

1. Financial &Management accounting – Edition 1, Dr. R. Jayachandran. & Mr.Swaminathan (2008), Rudhra Books

SEMESTER – VI

PART III – MAJOR PAPER– XIX

Indirect Tax / ENTREPRENEUR AND SMALL BUSINESS MANAGEMENT

Objectives:

1. To enable the leaders
2. To understand and take up the business with confidence in the critical areas of management and assess the contribution of SSI of their choice.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4

Total Lecture Hours: 105

Unit I

Lecture Hours: 18

Entrepreneurship – Evolution of entrepreneur – Need for entrepreneurship - Entrepreneurship process- Entrepreneur – Meaning – Importance – Qualities – Nature – Types – Pros and Cons being an entrepreneur- Entrepreneur and economic Development-Entrepreneur and Entrepreneur

Unit II

Lecture Hours: 18

Woman Entrepreneurs-Indian scenario-growth - Profile of women entrepreneur- leadership qualities—psycho and social barriers – Basic problems faced- Association promoting Woman entrepreneurs.

Unit III

Lecture Hours: 18

Entrepreneurship development programmes –Meaning and Objectives-Phases of EDP –Course content of EDP- Institution assisting. DIC- SIDCO – SIPCOT – KVIC – SISI - TCO.

Unit IV

Lecture Hours: 18

Financial institutions-need for institutional support-IFCI-IDBI-ICICI-SFC-Role of Commercial banks

Unit V

Lecture Hours: 18

Setting up small scale industries –Steps in setting SSI Unit – Location of enterprise – SSI problems-external Vs Internal problems-steps taken to solve the problems–Sickness: Meaning – Causes and remedies -Incentives and subsidies - Meaning, state and central subsidies

Text book:

T1. Entrepreneurship and small scale industries- Dr.C.B.Gupta , Dr.S.S.Khanka , 5th Edition;2012 –Sultan Chand & Sons

Reference books:

R1. Entrepreneurial development in India – 5th Revised Edition, NP Srinivasan & GP Gupta (2012) Sultan Chand & Sons

R2. Dynamics of entrepreneurial development and management – Edition 10, Vasanth Desai (2013) - Himalaya Publishing House

SEMESTER - VI
PART III-MAJOR PAPER - XX
AUDITING

Objectives:

To enable the learners to

1. being familiar with the Principles of Auditing.
2. Get them acquainted with audit procedure of financial accounts.

Pedagogy:

Lectures, Seminar, Group Discussion & Guest Lecturer

No. of Credits: 4**Total Lecture hours: 90****Unit I****Lecture Hours: 18**

Introduction-Meaning – definition – objectives – advantages – distinction between Auditing and Accountancy – Book- keeping and auditing - Auditing Vs Investigation - Importance of Auditing – Classification of Auditing – Commencement of a new Audit – Audit Programme – Audit Notebook.

Unit II**Lecture Hours: 18**

Internal check – meaning – objects – Internal audit Vs Internal check - Internal check as regards to cash, internal check as regards to wages, Internal check as regards to purchase, Internal check as regards to sales. Vouching – meaning – vouching of cash and credit transaction – Examination of voucher – Teeming and Lading.

Unit III**Lecture Hours: 18**

Verification and valuation of assets and liabilities – Verification of assets - Verification of liabilities – valuation of assets and liabilities - auditors position as regards valuation of assets- – auditor's duty regarding depreciation – Reserves - Secret reserve – Capital reserves and Provisions Advantages and limitation.

Unit IV**Lecture Hours: 18**

Company auditor – qualification –disqualification - appointment – removal – rights and duties; Audit of forfeited shares – Audit of shares issued at Premium, Audit of shares issued at Discount – Share transfer audit.

Unit V**Lecture Hours: 18**

Audit report – meaning – objects – contents - Types of report – Elements-Specimen of a auditors report-matters to be included in the auditor's report – Characteristics of a Good report.

Text Book:

T1. Practical Auditing – Reprint Edition, B. N. Tandon, S. Sundharsanam, Sundharabalu (2013), S Chand

Reference Book:

R1. Principles and Practices of Auditing – Edition 11, Dinker Pagare(2013), Sulthan Chand & Sons

SEMESTER - VI
PART III - ELECTIVE PAPER-III
PROJECT VIVA VOCE

OBJECTIVE: To get the practical knowledge in their programme

PEDAGOGY: Report Writing

No. of Credits: 4

Total Lecture hours: 75

1. At the end of the fifth semester, Guide will be allotted to individual student.
2. Every student has to select the topic with consultation of Guide.
3. The student has to collect the data according to his/her selected topic.
4. Project review will be conducted once in every fort night.
5. Mock viva will be conducted once before the final Viva voce.
6. Final viva voce will be conducted in the presence of External and Internal examiner, and marks will be given according to the scheme of syllabi.
7. Mark statements of Viva voce will be handed over to the Controller of Examination (COE) by the Director.

SEMESTER –V
ADVANCED LEARNERS COURSE IN THRUST AREA (ALCTA)

BAP – Executive / Short Hand/ Typewriting
(SELF STUDY)

OBJECTIVES:

To enable the learners:

- To enable the students in practical Exposure
- To be familiar with the requirement of market.
- To generate self-employment in different industries.

PEDAGOGY: Self Study

No. of Credits: 4

SEMESTER - VI
PART III – Extra Credit (Mandatory)
INDUSTRIAL TRAINING

OBJECTIVE: To get the practical knowledge in their programme

PEDAGOGY: Report Writing

No. of Credits: 3

1. From the Second, Fourth and Fifth semester, the student has to undergo the industrial training.
2. Guide will be allotted to individual student.
3. Every student has to select the area with consultation of Guide.
4. The student has to attend the training for 15 days in Even Semester
5. Training review will be conducted on the next semester
6. Mock viva will be conducted once before the final Viva voce.
7. Final viva voce will be conducted in the presence of External and Internal examiner, and marks will be given according to the scheme of syllabi.
8. Grade statements of Viva voce will be handed over to the Controller of Examination (COE) by the Director.