

SEMESTER – I

FINANCIAL ACCOUNTING

CORE :1
TEACHING HOURS: 90

COURSE CODE: CM18/1C/FAC
CREDITS: 4
LTP :3 3 0

OBJECTIVES

1. To make the students understand the basic concepts of accounting procedures.
2. To motivate the students to pursue higher studies like M.Com, C.A., I.C.W.A etc.

COURSE OUTLINE

UNIT I

Accounting Structure – Basic Accounting Concepts and Conventions - Accounting Equation - Methods of Accounting – Distinction between Reserves and Provisions –Distinction between Capital and Revenue - Rectification of Errors - Bank Reconciliation Statement
(20hrs)

UNIT II

Single Entry System-Statement of Affairs-Conversion Method
(15 hrs)

UNIT III

Depreciation Accounting-Meaning –Factors causing Depreciation-Methods of providing Depreciation (Theory)-Problems on Straight line Method and Diminishing Balance Method (including change in the method) –Accounting Standard on Depreciation (AS 10) & (AS 28)
(15 hrs)

UNIT IV

Branch Accounts-Dependent Branches-Accounting Treatment-Debtors System-Goods being invoiced at Cost and at Selling price -Stock and Debtors System - Departmental Accounts-Guidelines for Allocation of Expenses - Inter Departmental Transfers at Cost or Selling price (AS 17)
(20 hrs)

UNIT V

Joint Venture Accounts-only Existing and Separate Books - Accounting Standards-Meaning, Importance and Applicability –Specific Accounting Standards – AS 1,9,11,16,29 - Indian Accounting Standards (IND AS)- Difference between AS and IND AS - Transitional provisions for Companies shifting from AS to IND AS (Theory only)
(20 hrs)

THEORY: 20% PROBLEMS: 80%

SUGGESTED READINGS

BOOKS

1. Gupta .R.L & Gupta .V.K,2005, Financial Accounting,6th Ed.,Sultan Chand & Sons,New Delhi.
2. Jain .S.P & Narang .K.,1999,Financial Accounting,4th Ed.,Kalyani Publishers, Ludhiana.
3. Reddy T.S & A.Murthy,2007,Financial Accounting,5TH Ed., Margham Publications,Chennai.
- 4.Tulsian P.C.,2006,Financial Accounting,Pearson Education.
- 5.Shukla & Grewal,2002,Advanced Accounting,15thEd.,Sultan Chand & Sons,New Delhi.
- 6.AS-Series of ICAI

JOURNALS

1. Journal of Finance and Accounting
2. Journal of Financial Reporting and Accounting
3. International Journal of Accounting and Finance
4. International Journal of Managerial and Financial Accounting
5. SSRN Financial Accounting e-JOURNAL

E RESOURCES

www.bized.co.uk
www.quickmba.com

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – I

BUSINESS MANAGEMENT

CORE: 2
TEACHING HOURS: 60

COURSE CODE: CM18/1C/BMG
CREDITS: 4
LTP: 2 2 0

OBJECTIVES

1. To help students understand the theory and practice of the subject
2. To enable students to know the functions adopted in the managerial position
3. To help students pursue for specialisation in the area of management.

COURSE OUTLINE

UNIT-I

Meaning and Definition of Management-Concepts – Nature and Characteristics – Levels – Importance – Roles and Skills of a Manager – Managerial Functions – Process of Management – Nature and Steps- Henry Fayol's Fourteen Principles of Management. Planning – Nature – Objectives- Advantages- Limitations –Types – Process – Obstacles. Multi Use Plans – Objectives – Strategy – Policy – Procedures- Single Use Plans. MBO- Concept- Process-Advantages- Limitations. Decision making – Types – Process – Problems and Steps to Overcome.

(18 hours)

UNIT-II

Organising-Meaning – Nature – Steps – Formal and Informal Organisation. Authority – Meaning – Types – Limits. Meaning of Responsibility and Accountability. Delegation – Meaning – Benefits – Demerits – Types – Process – Reasons for Non Delegation –Guidelines for Effective Delegation. Decentralisation of Authority – Advantages – Disadvantages – Centralisation – Advantages and Disadvantages.

(14 hours)

UNIT-III

Staffing – Meaning – Elements and Functions – Importance. Recruitment – Sources – Selection – Procedure – Placement – Orientation. Training- Process – Need and Advantages.

(8 hours)

UNIT-IV

Directing – Meaning – Characteristics – Techniques. Motivation- Meaning-Nature-Importance-Process- Financial and Non-Financial Incentives.Theories of Motivation- Maslow Theory- Herzberg Theory. Leadership-Meaning-Nature-Leadership vs Management- Functions-Importance- Types or Styles of Leadership.

(10 hours)

UNIT-V

Communication – Meaning – Nature – Importance. Channels – Methods –Barriers-Gateways to Make it Effective. Control – Meaning – Nature – Elements – Need – Control Process.

(10 hours)

SUGGESTED READINGS

BOOKS

1. Dr. Gupta. C.B. Business Management, Sultan Chand & Sons.
2. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons.
3. Jayashankar J, Principles of Management, Margham Pulications
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

JOURNALS

1. Indian Journal of Business Administration & Management
2. International Journal of Management & Technology
3. Journal of Business Management
4. The Journal of Indian Management & Strategy
5. Asian Journal of Management Cases
6. Global Journal of Management & Business Studies

E-RESOURCES

[www.management .about.com](http://www.management.about.com)
www.bcs.wbfreeman.com

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit.

SEMESTER I

ESSENCE OF PRACTICAL BANKING (Offered to Other Departments)

TEACHING HOURS: 30

COURSE CODE: CM18/1N/EPB
CREDITS :2
LTP: 2 0 0

OBJECTIVES

- To enable the students to understand the basic concepts in Banking
- To make the students aware of the latest trends in banking

COURSE OUTLINE

UNIT I

Banker customer relationship-services rendered by banks-types of bank accounts-fixed deposit a/c-savings bank a/c-recurring deposit a/c-opening of current & savings a/c-operating a bank a/c. Negotiable instruments-cheques , drawing, issue, negotiation, essentials of a cheque, crossing of cheques.

(10 Hrs)

UNIT II

Lending operations- secured advances – types of securities- advances against goods- advances against document of title to goods- government securities – corporate securities – LIC – real estate – FDR – Gold ornaments and jewellery

(10 Hrs)

UNIT III

Recent trends in banking-networking system- single window concept-usage of ATM-anywhere banking, anytime banking, home banking-internet banking-online enquiry- PIN-ATM card- debit card, smart card, credit card.

(10 Hrs)

SUGGESTED READINGS:

1. K.P.M. Sundharam and P.N. Varshney – Banking and Financial System – published by Sulthan Chand and Sons 17th edition 2004.

SEMESTER – II

ADVANCED FINANCIAL ACCOUNTING

CORE: 3
TEACHING HOURS: 90

COURSE CODE: CM18/2C/AFA
CREDITS: 4
LTP : 3 3 0

OBJECTIVES

1. To enhance the accounting knowledge of students for improving their employability.
2. To motivate the students to pursue higher studies like M.Com, C.A., I.C.W.A etc.

COURSE OUTLINE

UNIT-I

Partnership Accounts- Limited Liability Partnership (LLP) (Theory only) - Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & Joint Life Policies) **(24 hrs)**

UNIT-II

Dissolution-Insolvency of a Partner-Garner Vs Murray -Insolvency of more than one and all Partners-Piecemeal Distribution –Proportionate Capital Method and Maximum Loss Method **(22hrs)**

UNIT-III

Insurance- Fire Claims- Loss of Stock– Abnormal Items-Average Clause- Claim for Loss of Profits **(12hrs)**

UNIT IV

Hire Purchase System- Introduction- Instalment Purchase System – Meaning – Difference between Hire purchase System and Instalment Purchase System - Accounting Procedure for High Value Goods-Default and Repossession –Accounting Treatment for Goods of Small Value-Hire Purchase Trading Account-Debtors System-Stock and Debtors System **(22hrs)**

UNIT-V

Investment Accounts-AS13 on Investments -Purchase and Sale of Investments-Cum Interest and Ex-Interest Quotation -Accounting Treatment of Investments-Columnar Investments.

(10hrs)

THEORY:20% PROBLEMS:80%

SUGGESTED READINGS

BOOKS

1. Gupta .R.L & Gupta .V.K,2005, Financial Accounting,6th Ed.,Sultan Chand &Sons,New Delhi.
2. Jain .S.P & Narang .K.,1999,Financial Accounting,4th Ed.,Kalyani Publishers, Ludhiana.
1. Reddy T.S & A.Murthy,2007,Financial Accounting,5TH Ed., Margham Publications,Chennai.
- 2.Tulsian P.C.,2006,Financial Accounting,Pearson Education.
- 3.Shukla & Grewal,2002,Advanced Accounting,15thEd.,Sultan Chand & Sons,New Delhi.

JOURNALS

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2. Journal of Financial Reporting and Accounting
3. International Journal of Accounting and Finance
4. International Journal of Managerial and Financial Accounting
5. SSRN Financial Accounting e-JOURNAL

E RESOURCES

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TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – II

BANKING THEORY, LAW AND PRACTICE

CORE : 4

TEACHING HOURS :60

COURSE CODE: CM18/2C/BLP

CREDITS: 4

LTP : 2 2 0

OBJECTIVES

1. To enable the students to get familiarized with the concepts of banking.
2. To make the students appreciate the role played by the banking institutions in the economy.
3. Learn about the working of banks.

COURSE OUTLINE

UNIT I

Definition of Banks - Structure and characteristics of Indian Banking and Financial System (inclusive of co-operative banks). Commercial Banks – Social Responsibilities of banks - Functions–Recent trends in banking services- Credit creation – Mechanism and limitations of credit creation -RBI- Functions- Monetary policy of RBI – Bank rate policy – CRR – Incremental CRR –SLR – Selective credit control. RBI as note issuing authority -as Banker to Govt. – As bankers bank – as lender of last resort – emergency advances – statutory CRR – Collection and furnishing of credit information. **(15hrs)**

UNIT II

Introduction to Negotiable Instruments Act 1881 – Definition –Promissory note- Bill of exchange- Cheque – Features –Endorsement of Negotiable Instruments– Essentials of endorsements – Type of Endorsements – Holder and Holder in due course – Holder for Value **(10 hrs)**

UNIT III

Relationship between Banker and Customer- Crossing of cheques- Kinds of crossing. Payment of cheques – Precautions to be taken by the paying Banker – Duties of PayingBanker- Statutory protection - Collection of cheques – legal Status of the collecting Bankers- Duties of the collecting Banker – Reserve Bank’s Instructions to Collecting Banks. **(15 hrs)**

UNIT IV

Loans and advances – principles of sound lending - style of credit – classification of loans and advances – secured and unsecured – credit worthiness of borrowers –NPA &Risk Management- consortium advances – participation certificates – commercial paper. **(10 hrs)**

UNIT V

Secured advances - Modes of creating charge – lien – Pledge – hypothecation – mortgage. Types of securities – general principles of secured advances – advances against documents of title to goods - LIC, FDR, Real Estate, gold ornaments and Letter of credit. **(10 hrs)**

SUGGESTED READINGS

1. K.P.M. Sundharam and P.N. Varshney – Banking Theory, Law and Practice – published by Sulthan Chand and Sons 19th edition 2010.
2. B.Santhanam-Banking Theory, Law and Practice- Margham Publications 5th edition 2007
3. Dr S Gurusamy- Banking Theory, Law and Practice – Tata McGraw-Hill Publishing Company Ltd 2nd edition 2009
4. Gurumurthy – Indian Financial System, TataMcgraw hill , 2nd edition 2009
5. Machiraj - Indian Financial System,Vikas publishing house, 4th edition 2010
6. Bharathi Pathak -Indian Financial System, Dorling Kindersley, 4th edition 2014.
7. Dr S Gurusamy –Financial Services ,Tata Mcgraw hill , 2009
- 8.Dr.S.N.Mageshwari,2004, Banking Theory Law & Practice, 10th Ed Sultan Chand & Sons,New Delhi.
- 9.M.L.Tannan, 2005, Banking Law & Practices, 21st ed., Wadheve Publishers, Mumbai.

JOURNALS

1. Journal of Banking and Finance
2. Journal of Finance and Bank Management
3. Indian Banks' association

E-RESOURCES

www.banking_guide.org.uk
www.economywatch.com/banking
www.rbi.org.in

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit.

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from a unit.

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from a unit

SEMESTER –II
PERSONAL FINANCE

(OFFERED TO OTHER DEPARTMENT STUDENTS)

Teaching hours:45

Course Code: CM18/2N/PFN

Credits : 3

LTP: 2 1 0

Objective:

To enable students to :

- Manage the personal fiancé and to provide tools required for successful investing
- Develop an insight to tax planning and enable an individual to minimize tax liability.

COURSE OUTLINE

UNIT – I

Personal finance – Importance- Elements- Income, expenditure, savings- Investments- Features of a good investment- Goals. **(15 Hrs)**

UNIT – II

(Including simple problems only) Returns- Components of returns- Regular returns vs Capital Appreciation- Dividend vs Yield- Simple and Compound rate of return- Compounding, Discounting, Present values and annuities. **(15 Hrs)**

UNIT –III

Investment Avenues- Traditional products – Gold , chit funds, real estate- Safety products- Small savings, bank deposits, bonds, company deposits- Risky products- Stock, mutual funds- Protection through insurance and personal tax planning & Basics of Portfolio. **(15 Hrs)**

BOOKS RECOMMENDED

1. E. Thomas Garman & Raymond E. Fogue, Personal finance
2. Gerald Krefetz, Basics of Investing.
3. N.J.Y Asyaswy, Personal investment and Tax Planning
4. P.Nandagopal, Investment Handbook.

SEMESTER – III

CORPORATE ACCOUNTING

CORE: 5
TEACHING HOURS: 90

COURSE CODE: CM18/3C/CAC
CREDITS : 4
LTP: 3 3 0

OBJECTIVES

- 1.To provide a theoretical understanding and practical approach to accounting in the light of current provisions of various enactments, especially Companies Amendment Act 2017.
- 2.To help students pursue professional courses in accounting.

COURSE OUTLINE

UNIT I

Issue of Shares – Forfeiture and Reissue of Shares – Buy Back of Equity – Redemption of Preference Shares – Underwriting of Shares. **(25 hrs)**

UNIT II

Issue and Redemption of Debentures. **(20 hrs)**

UNIT III

Profits Prior to Incorporation – Final Accounts of Joint Stock Companies as per new guidelines of Schedule III Companies Amendment Act 2017 – Legal Requirements – Calculation of Managerial Remuneration **(20 hrs)**

UNIT IV

Alteration of Share Capital – Internal Reconstruction – Surrender of Shares **(10 hrs)**

UNIT V

Liquidation – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Account - Accounting for Price Level Changes. **(15 hrs)**

THEORY: 20% PROBLEMS:80%

SUGGESTED READINGS BOOKS

- 1.R.L.Gupta and M. Radhaswamy, Advanced Accountancy-II, Sultan Chand & sons, New Delhi.
2. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai.
- 3.S.P.Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, Ludhiana.
- 4.M.C. Shukla and T.S. Grewal, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
- 5.M.A.Arulanandam and K.S.Raman, Corporate Accounting, Himalaya Publishing House
- 6.S.N. Maheswari, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
- 7 Study material of ICAI

JOURNALS

1. Journal of Business Finance and Accounting
2. Journal of Accounting Auditing and Finance
3. International Journal of Corporate Finance and Accounting
4. Journal of Corporate Accounting and Finance
5. The CPA Journal
6. Journal of Accounting Research

E-RESOURCES

www.accounting.uda.edu
www.FinanceBest4Sites.net

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER III

MERCANTILE LAW

CORE: 6

TEACHING HOURS: 60

COURSE CODE: CM18/3C/MLW

CREDITS: 4

LTP: 3 1 0

OBJECTIVES

1. To enlighten the students on the law governing general and special contracts.
2. To create awareness among the students about the mode of engaging in contracts and performance of the same, and the remedies available for breach of contract.

COURSE OUTLINE

UNIT I

Introduction – Nature of Contract – offer and Acceptance – Consideration – Capacity to Contract – Free Consent

(10 HRS)

UNIT II

Legality of Object – void Contracts – Contingent Contracts – Performance of Contract – Discharge of Contract – Remedies for Breach of Contract – Quasi Contracts.

(20 HRS)

UNIT III

Contract of Agency – Creation – Classification of Agents – Principal Agent Relationships – Delegation of Authority – Personal Liability of Agent – Termination of Agency.

(10 HRS)

UNIT IV

Indemnity – Guarantee – Bailment - Pledge – Lien – Hypothecation – Charge – Mortgage.

(10 HRS)

UNIT V

Sale of Goods – Conditions and Warranties – Transfer of Property – Performance – Rights of an Unpaid Seller.

(10 HRS)

SUGESSTED READINGS

BOOKS

1. N.D. Kapoor, Elements of Mercantile law, Sultan chand & co.
2. N.D.Kapoor, Business laws, sultan chand & co.
1. Krishnan Nair, Law of contracts, Orient Longman Publishers.
2. Indian contract Act, 1872. – Bare act.
3. Sale of goods act, 1930. – Bare act.
4. R.S.N.Pillai and Bhagavathi, Business Law, 3rd Ed., S.Chand & co.
5. S.S.Gulshan & G.K.Kapoor, Business Laws 9th ed New Age International,
6. Dr.M.R.Sreenivasan, Business law 2nd Ed Margham Publication.
7. P.C.Tulsian Business Laws, Tata Mcgraw Hill New Delhi.

JOURNALS

1. The South African Mercantile Law Journal
2. The Harvard Business Law Review (HBLR)
3. India Business Law Journal
4. Business Law International
5. India Business Law Journal

E RESOURCES

www.indialaws.info

<http://invest.economictimes.indiatimes.com/questions/faqs/commercial-law.htm>

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit.

SEMESTER III

RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES

CORE: 7

TEACHING HOURS: 75

COURSE CODE: CM18/3C/RMS

CREDITS: 4

LTP : 3 2 0

OBJECTIVES

1. To understand the relevance of concepts in research
2. To understand the application of statistical tools .

COURSE OUTLINE

UNIT-I

Introduction to Research- Definition, Types, Importance, Process.Measurement - Meaning, Measurement Scales-Nominal, Ordinal, Interval & Ratio Scales. Analysis & Interpretation . Report Writing. **(25 Hrs)**

UNIT-II

Data Collection . Sampling and Methods of Sampling -Probability Sampling Methods – Simple Sampling & Restricted Random Sampling-Stratified, Systematic & Cluster.Non Probability Sampling Methods-Judgement, Convenience & Quota Sampling. **(10 Hrs)**

UNIT-III Correlation & Regression Analysis. Time Series-Introduction ,Utility, Components-Measurement of Trend- Method of Least Squares-Straight & Parabolic Curve only, Seasonal Variation-Simple Average.

(15 Hrs)

UNIT-IV

Testing of Hypothesis- Large Sample Tests- Significance of Difference between Means ,Variances & Proportions - Small Sample Tests-t test, F test

(15 Hrs)

UNIT-V Non parametric tests – Chi-square Test for Independence of Attributes & Homogeneity. ANOVA – One way & Two way Classification

(10 Hrs)

PROBLEMS:80% & THEORY:20%

SUGGESTED READINGS

BOOKS

- 1.Gupta. S.P,Statistical Methods, Sultan Chand & Sons
2. Elhance.D.N, Veena Elhance & Aggarwal B.M., Fundamentals of Statistics ,Kitab Mahal Agencies
3. Srivastava S.C & Sangya Srivastava, Fundamentals of Statistics, Anmol Publications Pvt Ltd
4. Vittal.P.R, Business Statistics, Margham Publications
5. Nandagopal, Rajan Arul.R, Vivek. N, Research Methods in Business , Excel Books.
- 6.Ravilochan.P , Research Methodology , Margham Publications
- 7.Kothari. C.R , Research Methodology , New Age International (P) Ltd
- 8.Krishnaswamy.O.R, Ranaganatham.M , Methodology of Research in Social Sciences, Himalayan Publishing House

JOURNALS

- 1.International Journal of Social Research Methodology
- 2.Journal of Research Practice

E RESOURCES

www.home.ubalt.edu/ntsbarsh/Business-stat

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit.
(2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – III

ELEMENTS OF COST ACCOUNTING

CORE: 8
TEACHING HOURS: 75

COURSE CODE: CM18/3C/ECA
CREDITS: 4
LTP: 3 2 0

OBJECTIVES

- 1.To provide strong foundation of costing principles and concepts.
- 2.To enable students to equip themselves for professional courses in the related line.

COURSE OUTLINE

UNIT-I

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, Scope, Objectives, Importance, Advantages and limitations of Cost Accounting – Cost centre – Profit centre . Meaning of Activity Based Costing.

(5 hrs)

UNIT-II

Cost Classification and Cost Concepts – Elements of Cost – Preparation of Cost Sheets – Tenders and Quotations.

(12 hrs)

UNIT-III

Material Management and Stores Control – Purchase routine- Stock levels – Stock Turnover Ratio – Bin card – Stores Ledger – Perpetual Inventory System – ABC method of Stock Control – Material Handling – Control of Wastage, Scrap, Spoilage and Defectives – Pricing of Issues – FIFO, LIFO, HIFO, Base Stock, Simple Average, Weighted Average, Standard Price, Inflated Price and Market Price Methods.

(18 hrs)

UNIT-IV

Labour cost – Time card and Job Card – Overtime and Idle Time – Labour Turnover – Methods of Wage Payment – Methods of Incentive Schemes.

(22 hrs)

UNIT-V

Overheads – Factory, Administration, Selling and Distribution – Classification – Allocation – Apportionment and Absorption of Factory Overheads - Machine hour Rate method.

(18 hrs)

THEORY: 20% PROBLEMS:80%

SUGGESTED READINGS

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers.
2. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications.
3. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons.
4. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons.
5. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.
6. A.Murthy and S.Gurusamy, Cost Accounting, Vijay Nicole

JOURNALS

1. The Indian Journal of Accounting
2. Journal of Cost Analysis & Parametrics
3. Journal of Cost Management

E- RESOURCES

www.fast.faa.gov
www.middlecity.com

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – IV

COSTING METHODS AND TECHNIQUES

CORE: 9
TEACHING HOURS: 90

COURSE CODE: CM18/4C/CMT
CREDITS: 4
LTP: 3 3 0

OBJECTIVES

- 1.To gain knowledge of different methods and techniques of costing.
- 2.To enable students to equip themselves for professional courses in the related line.

COURSE OUTLINE

UNIT I

Reconciliation of Cost and Financial Accounts – Importance – Need – Procedure for Reconciliation. **(12 hrs)**

UNIT II

Job Costing – Batch costing – Contract costing – Concepts, Difference - Profit or Loss on Contract – Practical Problems **(18 hrs)**

UNIT III

Operating Costing – Transport Costing – Cost Units - Transport Costing Procedure. **(13 hrs)**

UNIT IV

Process Costing – Features – Advantages – Limitations- Process Losses- Equivalent Units (excluding Inter Process Profits) – Process Accounts **(23 hrs)**

UNIT V

Marginal Costing – Features, Advantages, Limitations – Marginal Costing and Absorption Costing – CVP Analysis – Break Even Analysis - Applications of Marginal Costing and Decision Making (Key factor, Make or buy decision, Idle facilities contribution, Plant merger decision, Product mix or Sales mix ,Export decision, Increment analysis ,Product elimination, Plant or Equipment Purchase decision)

(24 hrs)

THEORY: 20% PROBLEMS:80%

SUGGESTED READINGS

BOOKS

- 1.S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers.
2. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications.
- 3.Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons.
- 4.V.K.Saxena and C.D. Vashist , Cost Accounting, Sultan Chand & Sons.
- 5.R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.
6. A.Murthy and S.Gurusamy, Cost Accounting, Vijay Nicole

JOURNALS

1. The Indian Journal of Accounting
2. Journal of Cost Analysis & Parametrics
3. Journal of Cost Management

E- RESOURCES

www.fast.faa.gov
www.middlecity.com

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – IV

INDIRECT TAX LAWS

CORE: 10

TEACHING HOURS: 75 HOURS

COURSE CODE: CM18/4C/ITL

CREDITS: 4

LTP: 3 2 0

OBJECTIVES

To gain knowledge of the principles of the indirect tax laws.

COURSE OUTLINE

UNIT I

Tax – Features – Canons – Objectives of Taxation - Tax Vs Duty – Direct Tax Vs Indirect Tax – Powers of Union / States – Types of Indirect Taxes-GST Overview

(8hrs)

UNIT II

Procedural aspect : CGST ACT- Definitions - Basis of Levy- Registration-Composition Scheme-Transition Provisions-Supply of goods-Supply of Services-Types of Supply-Composite Supply and Mixed Supply– Time of Supply-Valuation of Supply – Reverse Charge Mechanism – Input Tax Credit-Blocked Credit- Input tax reversal- Books and Records-Ecommerce-Electronic cash ledger & E-way bill.

(20hrs)

UNIT III

Functional Aspect : Returns-Offences and Penalties- Assessment-Refunds

(10hrs)

UNIT IV

IGST ACT- Short Title and Commencement – Definition- Types of Supply-Zero Rated Supply-Export of Goods-Export of Services-Import of goods-import of Services-High Sea sales-Place of Supply- Refunds

SGST ACTS- Power to levy and Collection- UTGST ACT- Power to levy and Collection- GST (Compensation to States)Act

(20 hrs)

UNIT V

Customs Act – Objectives – Levy and Collection – Classification of Goods – Procedure for Assessment and Payment of Customs Duty – Types of Customs Duty – Valuation of Goods – Clearance of Goods – Warehousing Provisions - Duty Drawback Provisions.

(17 hrs)

100 % THEORY

SUGGESTED READINGS BOOKS

1. GST READY RECKONER BY v.s.Datey, Taxman Publication
2. T.S.Reddy and Y.Hari Prasad Redy, Indirect Taxes, Margam Publication
3. S.S.Gupta, Taxman Publication
4. Dr.Vinod, K.Singhanai, Monica Singhana, Students Guide to Income Tax. – Taxman Publication Pvt. Ltd.,New Delhi.

JOURNAL

1. International Journal of Accounting and Taxation
2. Tax Journal
3. Journal of International Accounting, auditing and taxation.

E-RESOURCES

www.cbec.gov.in

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions- At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit.

SEMESTER – IV

MANAGEMENT ACCOUNTING

CORE: 11
TEACHING HOURS: 75

COURSE CODE: CM18/4C/MAG
CREDITS: 4
LTP: 3 2 0

OBJECTIVES

1. To focus on usefulness of accounting in providing information for managerial decision making
2. To refine the analytical and problem solving skill of the students

COURSE OUTLINE

UNIT I

Management Accounting-Meaning-Scope- Importance and Limitations-Management Accounting Vs Cost Accounting, Management Accounting Vs Financial Accounting, HRA (Theory only) **(5hrs)**

UNIT II

Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis-Comparative statements, Common Size statement and Trend Analysis – Economic value addition and Du Pont (Theory only) – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios, Interpretation, Benefits and Limitations.

(20hrs)

UNIT III

Fund Flow: Concept of Funds, sources and uses of funds (Theory Only).
Cash Flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3-Distinction between Fund Flow and Cash Flow Statements.

(18hrs)

UNIT IV

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility.

(12hrs)

UNIT V

Standard Costing: Meaning and applicability - Variance Analysis: Meaning and significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances.

(20hrs)

THEORY: 20% PROBLEMS:80%

SUGESSTED READINGS BOOKS

1. T.S. Reddy and Y. Hariprasad Reddy, Management-Accounting, Margham Publications
2. A.Murthy and S.Gurusamy, Management Accounting Theory and Practice, Vijay Nicole.
3. Dr. S.N.Maheswari, Principles of Management Accounting, Sultan Chand
4. Khan and Jain, Management Accounting, Tata McGraw-Hill Education
5. N.P.Srinivasan, Management Accounting, S. Chand Limited
6. R.K.Sharma and Shashi.K.Gupta, Management Accounting Principles Practice , Kalyani Publishers
7. Hingorani Ramanathan and Grewal, Management Accounting, Sultan Chand

JOURNALS

1. Science Direct
2. Journal of Accounting and Organisational Change
3. African Journal of Finance and Management
4. International Journal of Behavioural Accounting and Finance
5. International Journal of Innovative Research & Development
6. The Management Accountant

E-RESOURCES

www.imanet.org
www.maaw.info

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – IV

COMPUTER APPLICATIONS IN BUSINESS
(PRACTICAL ONLY)

CORE: 12
TEACHING HOURS: 60

COURSE CODE: CM18/4C/CAB
CREDITS: 3
LTP: 2 0 2

OBJECTIVES

1. The students will be able to use MS Office tools of Excel.
2. They can maintain computerized accounts of a business concern with the help of Tally 9 package.

COURSE OUTLINE

UNIT I

MS Excel: Workbook and Worksheet –Entering Data, Editing, Formatting; Referencing Cells; Data – Sort, Filter, Subtotal, Validate, Table. **(15 hrs)**

UNIT II

MS Excel: Functions in Excel; Goal Seek; Scenario; Pivot Table; What-if-analysis; vlookup and hlookup; Charts and Graphs. **(15 hrs)**

UNIT III

SPSS: Introduction – Descriptive Statistics – Correlation - Regression – Hypothesis Testing – t test – ANOVA – Chi-Square test. **(10 hrs)**

UNIT IV

Tally Package: Configuration of Tally; Tally Screens and Menus; Company Information – Creating, Selecting, Altering, Closing a Company; Accounting Information – Creating, Displaying, Altering and Deleting Groups and Ledgers; Introduction to Cost – Creating, Displaying, Altering and Deleting Cost Centres and Cost Categories; Voucher Entries – Types of Vouchers, Displaying, Altering and Deleting Vouchers. **(10 hrs)**

UNIT V:

Tally Package: Inventory Information – Creating, Displaying, Altering and Deleting Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godowns; Reports – Displaying Different types of Accounting and Inventory Reports, Changing Display Format of Reports, Printing Reports. **(10 hrs)**

SUGGESTED READINGS BOOKS

1. Computer Applications in Business and Management, Ananthi Sheshasaayee and Sheshasaayee.
2. V.K. Kapoor, Introduction to Computers and Information System, Sultan Chand & Sons, New Delhi
3. Computer concepts and Application Sanchs. H. Donald.
4. Easy Computers Subash Metha.
5. Learn Computers Step by Step D'souza.
6. SPSS for windows Step by Step, Darren George/ Paul Mallery, Pearson Publication

JOURNALS

1. Journal of Computer Applications Research and Development

TEMPLATE FOR QUESTION PAPER

SECTION – A

Max. Marks: 100

Max. Hours: 3 hrs

Answer all Questions

1. Excel – 40 marks
2. Tally - 40 marks
3. SPSS - 20 marks

SEMESTER – V

FINANCIAL MANAGEMENT

CORE: 13

TEACHING HOURS: 90

COURSE CODE: CM18/5C/FMG

CREDITS: 4

LTP: 3 3 0

OBJECTIVES

1. To customise financial management to the requirements of Under-Graduate students in Commerce
2. To facilitate the understanding of framework of financial management in terms of inter-related core areas namely Investment, Financing, Dividend and Working capital.
3. To highlight the modern and analytical approach to corporate finance decision making

COURES OUTLINE

UNIT I

Financial Management–Introduction-Scope-Finance and other related disciplines-Financial Functions- Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximisation Vs Wealth Maximisation.

(10 hrs)

UNIT II

Concept of Cost of Capital. Measures of Specific and Overall Cost of Capital. Financing Decision-Leverage-Operating, Financial and Combined- Determinants of Capital Structure. - Capitalisation - Over and Under Capitalisation.

(25 hrs)

UNIT III

Capital Budgeting- Estimating Cash Flows- Evaluation Techniques, Traditional and Discounted Cash Flow Techniques (Risk analysis Excluded)–Capital Rationing.

(25 hrs)

UNIT IV

Dividend Decision: Factors determining Dividend Policy- Stable Dividend Policy-Stock Dividend - Divdend Theories

(12 hrs)

UNIT V

Working Capital Management: Need for Working Capital –Determinants of Working Capital- Computation of Working Capital-Management of Cash, Inventory, Accounts Receivable and Accounts Payable

(18 hrs)

THEORY 50% PROBLEMS 50%

SUGGESTED READINGS BOOKS

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications
3. I.M.Pandey: Financial Management, Vikas Publishing House Pvt Ltd
4. S.M.Maheswari: Financial Management, Sultan Chand
5. Prasanna Chandhra :Financial management theory and practice, , McGraw-Hill Education

JOURNALS

1. Journal of Multinational Financial Management-Elsevier
2. Financial Management – Wiley Online
3. International Journal of Financial Management
4. Indian Journal Of Finance

E-RESOURCES

www.financialmanagement.org
www.economywatch.com

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit. (5 Theory questions)

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit (4 Theory questions)

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit. (2 Theory questions)

SEMESTER –V

AUDITING

CORE:14
TEACHING HOURS: 90

COURSE CODE: CM18/5C/AUD
CREDITS: 4
LTP : 3 3 0

OBJECTIVES

1. To understand the concepts, principles and techniques of auditing.
2. To develop the requisite skills and to apply them in practical situations.

COURSE OUTLINE

UNIT I

Introduction – Definition – Objectives – Utility – Types of Audit. Frauds – Window Dressing. Human Auditing. SA200 Overall Objectives of the Independent Auditor and the conduct of an auditor in Accordance with Standards on Auditing- SA 210 Agreeing the Term of Audit Engagements – SA 230 Ownership of Audit Documentation - SA 300 Audit Planning.

(15 hrs)

UNIT II

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files. Internal Control –Characteristics – Evaluation. Internal check – Principles, Advantages and Limitations. Internal Check for Cash, Purchases and Sales. Internal Audit – Functions - Distinction between Internal Audit and Statutory Audit. Interface between Internal Auditor and Statutory Auditor.

(20 hrs)

UNIT III

Audit Sampling. Vouching of Cash transactions-Vouching of Trading transaction (Purchases, Purchase Return, Sales, Sales returns). Verification and Valuation of Assets and Liabilities.

(25 hrs)

UNIT IV

Company Auditor – Qualifications, Disqualifications, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

(15 hrs)

UNIT V

Audit Report- characteristics - types of opinion- preparation of report as per CARO Rules 2016 – Auditing in Computerised Environment – Internal Control in EDP Environment – Audit Trail in EDP – Effects – Benefits and Problems in EDP systems.

(15 hrs)

SUGESSTED READINGS

BOOKS

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi.
2. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
3. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing
4. B.N.Tandon, S. Sudharsnam and Sundharabhau, A Handbook of Practical Auditing, S. Chand
5. Varsha Ainapure and Mukund Ainapure, Auditing and Assurance, PHI Learning Pvt Ltd.

JOURNALS

1. Journal of International Accounting, Auditing & Taxation.
2. International Journal of Auditing.
3. Journal of Accounting, Auditing & Finance.

E-RESOURCES

www.icaai.org

www.whatishumanresource.com

TEMPLATE FOR QUESTION PAPER

Section A

Answer all questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit.

SEMESTER – V

MARKETING

ELECTIVE:1
TEACHING HOURS: 90

COURSE CODE:CM18/5E/MKG
CREDITS: 5
LTP: 4 2 0

OBJECTIVES

1. To develop an understanding of the basic concepts of marketing
2. To provide an insight on modern marketing practices

COURSE OUTLINE

UNIT I

Introduction: Markets-Definition and Types. Marketing- Definition- Functions- Advantages- Evolution of Marketing Concept- Modern Marketing Concepts Indian Consumer Market. Market Segmentation - Factors- Bases for Segmentation. Targeting and Positioning. (16 hrs)

UNIT II

Marketing Mix: Product- Product Policies- Product Mix-Product Line- New Product Development- Product Life Cycle. Brand- Advantages and Limitations- Kinds of Brands- Brand Equity. Packaging- Functions-Kinds of Packaging. Labelling. Pricing: Meaning- Importance- Objectives- Factors- Bases and Kinds of Pricing. (25 hrs)

UNIT III

Promotion-Objectives-Promotion Mix- Factors Influencing Promotion Mix. Advertisement- Objectives-Functions-Advantages-Disadvantages-Steps in Advertising Process-Kinds of Media. Personal Selling- Objectives-Steps in Selling-Qualities of a Salesman. Sales Promotion- Objectives-Merits and Demerits-Kinds. (20 hrs)

UNIT IV

Marketing Channels- Importance- Types of Channels –Factors Affecting Choice of Channels- - Retailing-Functions- Importance-Types of Retailers. E tailing-Essentials- Merits-Challenges- Internet Retailing Scene in India. (17 hrs)

UNIT V

Consumer Behaviour-Importance - Consumer Decision Making Process. Contemporary issues in marketing – ethics in marketing – technology in marketing mix (12 hrs)

SUGGESTED READINGS

BOOKS

1. Philip Kotler, Marketing Management (Millennium Edition), Prentice Hall of India (P) Ltd
2. Bagavathi and R.S.N. Pillai, Marketing Management, S.Chand and Company Ltd,
3. Gudhar Joshi, Information Technology for Retail, Oxford University Press.
4. Swapnapradhan, Retailing Management-Text and Cases, Tata McGraw Hill Education Private Limited
5. V S Ramaswamy and S Namakumari, Marketing Management-Global Perspective Indian Context, Macmillan Publishers India Ltd .
6. V.S. Ramaswamy and S. Namakumari – Marketing Management Planning Implementation and Control: The Indian Context, Macmillan Publishers India Ltd.
7. Boyd Walker, Marketing Management, Tata Mc Graw Hill Education Private Limited
8. Geoff Lancaster, Frank Withey & Ruth Ashford , Marketing Fundamentals –The Official CIM Course Book.

JOURNALS

1. Indian Journal of Marketing
2. Journal of Marketing
3. Journal of Marketing Research
4. Journal of Marketing Management
5. Journal of Consumer Marketing
6. International Journal of Internet Marketing and Advertising

E- RESOURCES

www.emarketer.com
www.marketingprofs.com
www.marketingsherpa.com
www.learnixmba.com

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit.

SEMESTER – V

COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS

CORE: 15

COURSE CODE: CM18/5C/CLP

TEACHING HOURS: 90

CREDITS: 4

LTP: 3 3 0

OBJECTIVES

1. To impart basic knowledge of the provisions of the companies Act 2017 (amended) and its Implications.
2. To develop a conceptual understanding of corporate laws and to prepare the students for the pursuit of Professional Examinations.

COURSE OUTLINE

UNIT I

Meaning and Definition of Joint Stock Company – Nature of a company – features- Kinds of companies – Differences between private and public companies. Formation of a one man company - Promotion-Role of Promoters – Incorporation of a company.

(15 Hrs)

UNIT II

Memorandum of Association – Contents and alteration – Doctrine of Ultra Vires. Articles of Association – contents and alteration – Distinction between the two – Doctrine of Constructive Notice – Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus.

(25 Hrs)

UNIT III

Membership of a company – modes of acquiring Membership – Termination of membership – Rights and liabilities of members. Transfer and transmission of shares

(20 Hrs)

UNIT IV

Meetings of Board of directors – meeting of share Holders – various resolutions – Quorum – Voting Rights - Structure of board of directors – corporate governance relating to structure of the board- Corporate Social Responsibility-Closure of Companies through STK Process- Winding Up – Meaning - Types of winding up-Insolvency and Bankruptcy Code (IBC)- Role of NCLT in Solvency and Bankruptcy(NCLT).

(20 Hrs)

UNIT V

Limited Liability Partnership (LLP): Meaning – Features – Nature-Incorporation of LLP – Conversion of Firm, Private Company, Unlisted Public Company to LLP- Duties and Responsibilities of Partners.

(10 Hrs)

SUGESSTED READINGS

BOOKS

1. N.D.Kapoor, Elements of Company Law, Sultan Chand and Sons.
2. P.C.Tulsian Business and Corporate Laws, Tata Mcgraw Hill, New Delhi
3. H.R.Machirraju, Corporate Governance, Himalaya Publishing House
4. Avtar Singh, Company Law, Eastern Book Company.
5. N.C. Shukla and S.S. Gulshan, Principles of Company Law, S. Chand & co.
6. S.M. Shah, Lecturers on Company Law.
7. Handbook for students by ICSI
8. Taxman's LLP Manual
9. CS. (Dr.). D. K. Jain and CS. Ishan Jain, Law and Procedure of Limited Liability Partership.

JOURNALS

1. Journal of corporate law studies
2. Indian journal of law and technology
3. International journal for research and law.

E-RESOURCES

www.companylawonline.com

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit

SEMESTER – V

INCOME TAX THEORY, LAW AND PRACTICE-I

CORE: 16
TEACHING HOURS: 90

COURSE CODE: CM18/5C/IT1
CREDITS: 4
LTP: 3 3 0

OBJECTIVES

1. To gain basic knowledge of the Provisions of the Income Tax Law and to acquire the ability to apply such provisions to compute the Taxable Income and Tax Liability of an individual.
2. To prepare the students for the pursuit of Professional Examinations.

COURSE OUTLINE

UNIT I

Meaning of Income-Important definitions under the Income Tax Act- scope of total income. **(7 hrs)**

UNIT II

Residential Status and Incidence of tax of an Individual. **(7 hrs)**

UNIT III

Income from Salaries- scope of salary income- Allowances, Perquisites and its valuation- Deduction from salary income. **(28 hrs)**

UNIT IV

Income from House Property- Computation of Annual value-Deductions from annual Value. **(18hrs)**

UNIT V

Income from Business or Profession- Basic Principles of arriving at business income- Losses incidental to trade-specific deductions in computing income from business- General deductions under sec37(1)-specific disallowances under the Act- Deemed business profits chargeable to tax- compulsory maintenance of account- Audit of accounts of certain persons-specific provisions for computing incomes on estimated basis under sec44AD, ADA, AE.

(30 hrs)

THEORY: 30% PROBLEMS:70%

SUGESSTED READINGS:
BOOKS

1. Dr.Vinod K.Singhanian, Monica Singhanian, Students Guide to IncomeTax. Taxmann Publications Pvt.Ltd, New Delhi.

2. T.N.Manoharan & G.R. Hari , Students' Hand *Book on Taxation* ,Snow White Publications Pvt. Ltd .
3. V.P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
4. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication,Chennai.
5. A Murthy, Income Tax Law And Practice, Vijay Nicole Publishers
6. B.B.Lal, Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
7. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann Publications Pvt.Ltd.New Delhi.
8. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practic, Sahitya Bhawan Publications, Agra.

JOURNALS

1. Journal for Income tax
2. Income tax tribunal decisions
3. Direct tax report journal

E-RESOURCES

www.finance.indiamart.com.
www.taxmann.com

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER VI

FINANCIAL MARKETS AND SERVICES

CORE: 17
TEACHING HOURS: 90

COURSE CODE: CM18/6C/FMS
CREDITS: 4
LTP: 3 3 0

OBJECTIVES

- 1.To help students to get an insight into the functioning of financial markets.
2. To enable students to have a basic understanding of various financial services.

COURSE OUTLINE

UNIT I

Financial Markets – An overview. Money market – Definition, Characteristics, importance, Sub Markets- Call Money Market, Commercial Paper Market, Commercial Bill Market, Certificate of Deposit Market, Treasury Bill Market, Gilt- Edged Securities Market- Introduction to Cryptocurrencies.

(17 hrs)

UNIT II

Capital Market- An Overview- New Issues Market-Pricing of New Issues- Meaning, Methods of Marketing Securities, Intermediaries, SEBI Guidelines for Listed and Unlisted Companies .

(15 hrs)

UNIT III

Secondary Market- Meaning, Features, History of Stock Exchanges – NSE, BSE. Regulation of Stock Exchanges, Trading System, Mechanics for Settlement, NIM and Secondary Market- An Interface, Concepts of Derivatives and Futures, Recent Developments.

(20 hrs)

UNIT IV

Financial Services:

Merchant Banking- Definition, Functions-SEBI Guidelines-Code of Conduct. Leasing – Definition, Characteristics, Types of Lease, Myths about Leasing, Participants, Leasing Process, Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rate of interest, Rights of Hirer. Lease Financing vs. Hire Purchase Financing.

(18 hrs)

UNIT V

Financial Services:

Mutual Funds- Definition, Schemes, Mechanics of Mutual Fund Operations, Functions of AMC, SEBI requirements for AMC, Tracking Performance. Credit Rating- Definition, Origin, Features, Advantages, Methodology. Venture Capital – Meaning, Features, Origin and Growth, Stages of Venture Capital Financing, Criteria for Analysing Proposals, Nurturing Methods, Compensation, Methods of Exit.

(20 hrs)

SUGGESTED READINGS BOOKS

1. Dr.S.Gurusamy, Financial Institutions and Markets, Vijay Nichole Imprints Pvt., Ltd.
2. Dr.Santhanam, Financial Services, Margham Publications.
3. Dr. S.Gurusamy, Financial Services, Vijay Nichole Imprints Pvt., Ltd.
4. L.M. Bhole, Financial Institutions and Markets, Tata Mc Graw Hill.
5. R.P. Rustagi, Investment Management, Sultan Chand & Sons.
6. V.K. Bhalla, Management of Financial Services, Anmol Publications Pvt Ltd.
7. Dr.Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill.
8. V.K.Bhalla, Investment Management, S. Chand.
9. M.Y. Khan. Indian Financial System, Tata Mc Graw Hill.

JOURNALS

1. International Journal of Financial Services Management
2. Journal of Financial Services Research
3. Journal of Financial Services Marketing
4. Financial Services News-Wall Street Journal
5. Journal of Financial Markets –Elsevier
6. International Journal of Financial Markets and derivatives
7. Finance Markets and Trends

E-RESOURCES

www.brookings.edu
www.frbsf.org

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit

SEMESTER – VI

INCOME TAX THEORY, LAW AND PRACTICE-II

CORE : 18
TEACHING HOURS: 90

COURSE CODE:CM18/6C/IT2
CREDITS: 4
LTP 3 3 0

OBJECTIVES

1. To gain basic knowledge of the Provisions of the Income Tax Law and to acquire the ability to apply such provisions to compute the Taxable Income and Tax Liability of an individual.
2. To prepare the students for the pursuit of Professional Examinations.

COURSE OUTLINE

UNIT I

Income from Capital Gains- Short term and Long term gains-Transfer of Capital asset- Certain transactions that do not constitute transfer- Computation of capital gains- Capital gains under different circumstances-exempted capital gains. **(28 hrs)**

UNIT II

Income from residuary sources- Deductions in computing income under this head- Clubbing of income. **(9 hrs)**

UNIT III

Set off and carry forward of losses-Income Exempt from tax. **(17 hrs)**

UNIT IV

Permissible deductions from Gross Total Income with reference to an individual-Rebates- Filing of Returns. e-filing. **(25 hrs)**

UNIT V

Assessment of individual's total income (Including agricultural income of the individual). Income Tax Authorities. **(11 hrs)**

THEORY: 30% PROBLEMS:70%

SUGESSTED READINGS:

1. Dr.Vinod K.Singhania,Monica Singhania, Students Guide to IncomeTax. Taxmann Publications Pvt.Ltd, New Delhi.
2. T.N.Manoharan & G.R. Hari , Students' Hand Book on Taxation ,Snow White Publications Pvt. Ltd .
3. V.P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
4. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication,Chennai.
5. A Murthy, Income Tax Law And Practice, Vijay Nicole Publishers
6. B.B.Lal, Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
7. Dr.Vinod K.Singhania,Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd.New Delhi.
8. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practic, Sahitya Bhawan Publications, Agra.

JOURNALS

1. Journal for Income tax
2. Income tax tribunal decisions
3. Direct tax report journal

E-RESOURCES

www.finance.indiamart.com.
www.taxmann.com

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER – VI

SPECIAL ACCOUNTS

CORE: 19
TEACHING HOURS: 90

COURSE CODE:CM18/6C/SAC
CREDITS:4
LTP: 3 3 0

OBJECTIVES

- 1.To help students learn the accounting treatment for certain specialised transactions.
- 2.To facilitate the understanding of final accounts of specialised companies.

COURSE OUTLINE

UNIT I

Valuation of Goodwill & Shares (10 hrs)

UNIT II

Accounting for Mergers and Amalgamation as per AS 14- Pooling of interest and Purchase methods- inter company owings (inter company holdings excluded) (26 hrs)

UNIT III

Holding Companies – Consolidation of Financial Statements as per AS 21 – Treatment of Mutual Owings, Contingent Liabilities – Unrealised Profit – Revaluation of Assets – Bonus Issue and Payment of Dividend (26hrs)

UNIT IV

Banking Company Accounts (14 hrs)

UNIT V

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000. (14 hrs)

THEORY: 20% PROBLEMS:80%

SUGGESTED READINGS

BOOKS

1. R.L.Gupta and M. Radhaswamy ,Advanced Accounting,Sultan Chand and Sons.
- 2.T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications.
- 3.S.P.Jain and K.L. Narang ,Corporate Accounting, Kalyani Publishers
- 4.M.C. Shukla and T.S. Grewal ,Advanced Accounting, S.Chand and Co.
- 5.M.A.Arulanandam and K.S.Raman, Corporate Accounting, Himalaya Publishing House
- 6.S.N. Maheswari ,Advanced Accountancy, Sultan Chand and Sons.
7. M.P Vijayakumar Vol 1&2, Financial Reporting
8. Study material of ICAI

JOURNALS

1. Journal of Business Finance and Accounting
2. Journal of Accounting Auditing and Finance
3. International Journal of Corporate Finance and Accounting
4. Journal of Corporate Accounting and Finance
5. The CPA Journal
6. Journal of Accounting Research

E- RESOURCES

www.accounting.uda.edu
www.FinanceBest4Sites.net

TEMPLATE FOR QUESTION PAPER

Section- A

Answer all questions (10x2=20 marks)

10 questions. Two Questions from each unit –Consisting of theory and short answer problems

Section- B

Answer any FIVE questions (5x8=40 marks)

8 questions. At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions)

Section- C

Answer any TWO questions (2x20=40 marks)

4 Questions. Not more than one question from any unit. (1 Theory question)

SEMESTER –VI

HUMAN RESOURCE MANAGEMENT

ELECTIVE: 2

TEACHING HOURS: 90

COURSE CODE: CM18/6E/HRM

CREDITS: 5

LTP: 4 2 0

OBJECTIVES

To enable students to:

- Understand the concepts of HRM and its system.
- Identify HRM issues, challenges and its role in decision-making.

COURSE OUTLINE

UNIT I

Human Resource Management – Objectives – Importance – Scope - Functions of HRM Environment of HRM - Strategic HRM – Meaning – Objectives - Personnel Management vs Human Resources Management - Difference between Traditional HRM and Strategic HRM.

(20 Hours)

UNIT II

Human Resource Planning - Meaning and Importance - Job Analysis, Job Description, Job Specification and Job Design. Training-Methods - Executive Development. Performance-Appraisal– Concepts, Importance, Process, Problems, Methods and 360 Degree Appraisal Technique. Job- Evaluation – Advantages – Limitations – Methods of Job Evaluation. Wage and salary administration – Objectives – Essentials of a sound wage and salary structure - Components of compensation – Executive Compensation – Profit sharing – Labour co-partnership – Employee Stock Option Plans(ESOP).

(20 Hours)

UNIT III

Transfer –Promotion- Absenteeism & Labour Turnover. Employee Health – Significance, Occupational Hazards & Diseases. Employee Safety- Significance, Causes for Industrial Accidents, Measures for Safety.

(20 Hours)

UNIT IV

Employee Welfare - Meaning, Significance and Types. Work Environment, Discipline- Nature, Types, Causes, Principles, Procedures & Essentials. Grievance - Meaning, Causes, Essentials & Redressal.

(10 Hours)

UNIT V

Human Relations- Meaning, Importance, Approaches, Problems & Techniques. Quality of Work Life Balance - Concept, Principles & Techniques. Management of Stress & Burnout- Concepts, Causes & Coping. Human Resource Management in Virtual Organisations-Concept, HRM Issues in Virtual Organisations.

(20 Hours)

SUGGESTED READINGS

BOOKS

1. Subba Rao, Personnel and Human Resource Management, Himalaya, Publishers
2. Ashwathappa.K, Human Resource and Personnel Management, TataMcGraw Hill
3. Gupta.C.B, Human Resource Management , Sultan Chand & Sons
4. Prasad.L.M Human Resource Management , Sultan Chand & Sons

JOURNALS

1. International Journal of Human Resource Management.
2. SA Journal of Human Resource Management.
3. Journal of Strategic Human Resource Management.

E-RESOURCES

1. www.shrm.org
2. www.ahrd.org
3. www.businessranks.com

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions **(10 * 2 = 20)**

10 questions - 2 questions from each unit.

Section B

Answer any five questions **(5 * 8 = 40)**

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions **(2 * 20 = 40)**

4 questions - not more than 1 from any unit

SEMESTER – VI

INNOVATION AND ENTREPRENEURSHIP

ELECTIVE: 3
TEACHING HOURS: 90

COURSE CODE: CM18/6E/IEP
CREDITS: 5
LTP: 4 2 0

OBJECTIVES:

1. To introduce the concept of entrepreneurship.
2. To motivate students to become job providers rather than job seekers.

COURSE OUTLINE

UNIT I

Innovation-Meaning- Principles of Innovation-Concept of Entrepreneurship – Definition – Traits – Types – Classification of Entrepreneurs – Factors Influencing Entrepreneurship.
(10 hrs)

UNIT II

Women Entrepreneurs – Definition – Problems – Development of Women Entrepreneurship – Rural Entrepreneurship – Problems – Relationship between Rural and Urban markets. Strategic Approaches: Niche Strategy – Networking - Geographic Concentration.
(15hrs)

UNIT III

Business Idea Generation –Identification of Business Opportunities- Purposeful innovation and the seven sources for innovative opportunity-Feasibility Analysis–Marketing-Financial-Technical-Managerial-Locational-Legal.ProjectAppraisal-Project Report-Business Plan.
(30hrs)

UNIT IV

Institutional Finance to Entrepreneurs –Commercial Banks – Other Financial Institutions- IDBI- IFCI – ICICI-IIBI – SIDBI – SFCs- SIDC. Introduction to Venture Capital. Institutional Support to Entrepreneurs-SIPCOT- NSIC-DIC- SISI-NIESBUD –TCO – SIDO- SHGs. Role of Government in Promoting Entrepreneurship - Entrepreneurial Development Programme-‘Make In India’ Program.
(20hrs)

UNIT V

Recent Trends-Micro Small and Medium Enterprises(MSME)- Meaning and Definition- Features-Relationship between Micro and Macro Enterprises. Start- Ups – Meaning- Advantages- Challenges. Franchising-Meaning- Types- Advantages and Disadvantages. Social Entrepreneurship- Meaning-Difference between Business Entrepreneurship and Social Entrepreneurship.
(15 hrs)

SUGGESTED READINGS

BOOKS

1. Dr. S. S. Khanka, Entrepreneurial Development, S. Chand & Company Ltd
2. Dr. Jayashree Suresh, Entrepreneurial Development, Margham Publications
3. C. B. Gupta and S. P. Srinivasan, Entrepreneurial Development, Sultan Chand and Sons
4. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Private Ltd
5. Peter. F. Drucker, Innovation and Entrepreneurship, Practice and Principles, Harper and Row Publishers Inc

JOURNALS

1. Indian Journal of Entrepreneurship Development
2. International Journal of Entrepreneurship and Innovation
3. Indian Journal of Small Business and Entrepreneurship
4. Entrepreneur India
5. The Journal of Entrepreneurship
6. International Journal of Entrepreneurship and Small business

E-RESOURCES

- <http://www.nsic.co.in/working/index.asp>
<http://www.indiangos.com/issue/microcredit/selfhelpgroups.html>

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 * 2 = 20)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 * 8 = 40)

8 questions At least one from each unit and not more than 2 from any unit

Section C

Answer any two questions (2 * 20 = 40)

4 questions - not more than 1 from any unit.