

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)

Chennai-600008

DEPARTMENT OF COMMERCE (HONS.)

SELF- SUPPORTING

CHOICE BASED CREDIT SYSTEM



**B.COM (HONS.) SYLLABUS WITH EFFECT FROM
ACADEMIC YEAR**

2015 – 2016

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF COMMERCE (HONS.) SELF- SUPPORTING
BACHELOR OF COMMERCE (HONS.)
CHOICE BASED CREDIT SYSTEM
Revised syllabus
(Effective from the academic year 2015-2016)

REGULATIONS

The Department of Commerce (Hons.) Self- Supporting is offering the B.Com (Hons.) course with effect from the academic year 2012-13 under the CBCS (Choice Based Credit System) as specified by the Govt. of Tamil Nadu.

OBJECTIVES

- To develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences
- To help understand methods and processes of Commerce in every area of activity.
- To expose them to the areas of application of knowledge in business firms and industrial organizations.
- To enable them to acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self dependent and easily employable.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the degree of B.Com (Hons.) program shall be required to have passed Plus Two examination with an aggregate of 75% marks in “Commerce Group” - Accountancy, Commerce or Business Studies, Mathematics or Business Mathematics, as core subjects or an examination accepted as equivalent thereto by the Syndicate of the University of Madras. Reservation as per Government norms shall be followed.

ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of B.Com (Hons.) degree only if she has undergone the prescribed course of study for a period of not less than three academic years, passed the examination of all the six semesters prescribed, earning 167 credits and also fulfilled such conditions as may have been prescribed thereof.

DURATION:

The duration of the course shall be three years. Every academic year is divided into two semesters. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is organized into a modular pattern of credit courses.

COURSE OF STUDY:

The main subject of study for B.Com (Hons.) program shall consist of the following:

PART – I: Languages (Tamil or other Languages)

PART – II: English

PART – III: Core subjects, Project, Internship

PART – IV: Non Major Electives, Environmental Studies & Value Education

PART–V: Extension Activities - Sports/NCC/ECell/SIFE/RRC/CSS/Rotract/YRC/NSS

- Subjects will be taught in all functional areas and there shall be no specialty
- Part IV and Part V components will seek to build the capacity of the students and provide inputs for shaping her capabilities.
- Extension activity is compulsory which is outside college hours.

i) Learning Methodology

In order to make possible, effective learning, the following methodology is adopted:

- Class room teaching
- Case Study
- Industry Learning through Internship
- Self study

ii) Internship

In order to pave way for Industry- Integrated learning and also to enable students to obtain better practical knowledge and hands- on experience, every student shall undergo Internship for a period of 14 weeks as specified below:

- 7 weeks of Internship each at the end of the second and fourth semesters respectively.
The Internship shall be practice oriented. Students shall have to go companies and shall receive On the Job training in diverse fields of activities of those companies.

iii) MOU with Companies

MOU are signed with companies in the following sectors for a sanctioned strength of 40 students in a class of which at least two companies are listed companies.

- Companies in the Banking sector
- Companies in the Insurance sector
- Companies in the Manufacturing sector
- Companies in the IT sector
- Chartered Accountancy (CA) Firms with an annual turnover of not less than Rs.1 crore.

iv) Faculty Composition

To ensure the success of the program and to realize the objectives, the composition of the faculty are:

- 75% In- House faculty
- 25% faculty from MOU companies

NUMBER OF CREDITS

The total credit for the course is 167. The credits for the different subjects are:

Languages	2 papers	2x 3=	6
English	2 papers	2x 3=	6
Non Major	2 papers	2x 2=	4
EVS	1 paper	1x 2=	2
Value Education	1 paper	1x 2=	2
Core Subjects	31 papers	31x 4=	124
Project		1x 8=	8
Internship	14 weeks	14x 1=	14
Extension activities	Sports, NCC Etc,		1
Total			167

EXTENSION SERVICE (Part – V)

A candidate shall be awarded a maximum of 1 credit for extension service.

All the students shall have to enroll for Sports/ NCC/ E Cell/ SIFE/ RRC/ CSS/ Rotract/ YRC/ NSS and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the principal of the College before 31st March of a year. If a student lacks 40 hours of attendance in the first year, she shall have to compensate the same during the subsequent years.

Students who complete minimum attendance of 40 hours in one year will get HALF CREDIT and those who complete the attendance of 80 hours or more in two years will get ONE CREDIT.

Literacy and population education field work shall be compulsory components in the above extension service activities.

PROCEDURE TO BE FOLLOWED FOR INTERNAL MARKS IN CONTINUOUS ASSESMENT

A	Test I (2 hours -50 marks)	10 Marks
B	Test II (2 hours -50 marks)	10 Marks
C	Assignment / Field study / Seminar/ Written Quiz / Case Study/ Industrial Visit (Report to be prepared and presented)	10 Marks

D	Participatory learning/Group discussion	10 Marks
	Total	40 marks

Rubrics for Continuous Assessment Evaluation

Assignment: Contents/originality/Presentation/schematic representation and diagram/bibliography

Seminar: Organization/subject knowledge/ Visual aids/ Confidence level/ Presentation

Participatory Learning: Answering Questions/Clearing doubts/Participation in discussion/Attendance/ Communication and Language

Field Trip: Participation/Preparation/Attitude/Leadership

PROJECT AND VIVA VOCE- 100 MARKS

The 'Project Evaluation and the Viva Voce examination' shall be done by the faculty from the premier institutions such as IIT, IIM, professional Institutes like CA, CWA, CS and other reputed institutions or by the Industry experts and faculty from the educational institution offering B.Com(Hons.) program.

PASSING MINIMUM

A candidate shall be declared to have passed in each theory paper or practical paper wherever prescribed if she secures a minimum of 50% in Languages, English, 50% in each of the Core papers, Project and intership and Part IV papers

- There shall be no passing minimum for Internal
- For external examination, passing minimum shall be 50% for languages, English and 50% for core subjects and Project Viva Voce.
- In the aggregate (Internal plus External) the passing minimum shall be 50% for languages, English and 50% for core subjects and Project Viva Voce.
- She shall be declared to have passed the whole examination if she passes in all the papers and practicals wherever prescribed/ as per the scheme of examinations by earning 167 CREDITS in parts- I, II, III, IV and V. She shall also fulfill the extension activities prescribed earning a minimum of 1 credit to qualify for the B.Com (Hons.) course.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART- I- TAMIL OR OTHER LANGUAGES:

TAMIL OR OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for PART I courses together and securing the marks (i) 50% and above but below 60% in the aggregate of the marks prescribed for part I together shall be declared to have passed the examination in the SECOND class (ii) other successful

candidates securing marks 60% and above shall be declared to have passed the examinations in the FIRST class and (iii) all other candidates securing marks 75% and above shall be declared to have passed the examinations in the FIRST class with DISTINCTION

PART- II- ENGLISH

Successful candidates passing the examinations for ENGLISH and securing the marks (i)50% and above but below 60% in the aggregate of the marks prescribed for PART II together shall be declared to have passed the examination in the SECOND class (ii) other successful candidates securing marks 60% and above shall be declared to have passed the examinations in the FIRST class and (iii) all other candidates securing marks 75% and above shall be declared to have passed the examinations in the FIRST class with DISTINCTION

PART- III- CORE SUBJECTS AND PROJECTS

Successful candidates passing the examinations in all the Part- III courses with (i)50% and above but below 60% in the aggregate of the marks prescribed for PART III together shall be declared to have passed the examination in the SECOND class (ii) other successful candidates securing marks 60% and above shall be declared to have passed the examinations in the FIRST class and (iii) all other candidates securing marks 75% and above shall be declared to have passed the examinations in the FIRST class with DISTINCTION

RANKING

Candidates to pass all the examinations prescribed for the course in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking / Distinction.

TEMPLATE FOR QUESTION PAPER (THEORY)

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C
Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.
 One compulsory question as a Case Study

TEMPLATE FOR QUESTION PAPER (PROBLEM ORIENTED PAPERS)

Question Paper should cover all the five units

Section A
Answer all the questions (10 x 2 marks = 20 marks)

10 questions consisting of 5 theory questions (one / two sentence answers) and 5 small problems.

Section B
Answer any five questions (5 x 8 marks = 40 marks)

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

Section C
Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

TEMPLATE FOR QUESTION PAPER (BUSINESS MATHEMATICS AND OPTIMIZATION TECHNIQUES)

Question Paper pattern

Component	Nature of the Question	Maximum Marks
Part A	Short Answers (5 X 2)	10 Marks
	Fill in the blanks / True or False (5 X 1)	5 Marks
	Multiple Choice / Match Panel (5 X 1)	5 Marks
Part B	Understanding Description /Problems (5 X 8)	40 Marks
Part C	Application/ Analysis/ Synthesis/ Evaluation (2 X 20)	40 Marks

Part A: Short Answer: 5 Questions, one from each Unit
 Fill in the blanks / True or False: 5 Questions, one from each Unit
 Multiple Choice / Match Panel: 5 Questions, one from each Unit

Part B :can have 5 questions to be answered out of 8 questions covering all the five units.

Part C :can have 2 questions to be answered out of 3 questions covering all the five units

TEMPLATE FOR QUESTION PAPER (COMPUTER APPLICATIONS IN BUSINESS)

(PRACTICALS ONLY)

Section –A (4 * 25 = 100)

Answer all questions Max.Marks:100, Max.Hours:3

1 Compulsory Question from Tally
 Internal Choice :
 Can have 3 questions to be answered out of 4 questions covering all the five units

INTERNSHIP:

Every student shall undergo Internship for a period of 14 weeks in their 3years course duration as stipulated in the syllabus. If a student fails to complete 14 weeks Internship within the 3years of her study, she shall complete the same in the next academic year .

Note:

Duration of end semester examination will be for 3 hours and maximum marks 100
 For Computer Practicals duration of end semester examination will be for 3 hours and maximum marks 100.

APPEARANCE FOR IMPROVEMENT

No candidate will be allowed to improve marks for the B.Com (Hons.) course.

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 B.COM (HONS.)**

COURSE PROFILE

SEMESTER	CORE	COURSE CODE	COURSE TITLE	HRS/ WK	CREDITS	CA	END SEM	TOTAL
I		FOUNDATION	LANGUAGE I	4	3	40	60	100
I		FOUNDATION	FOUNDATION ENGLISH I	4	3	40	60	100
I	1	HC15/1C/FAG	FINANCIAL ACCOUNTING	6	4	40	60	100
I		HC15/1C/BTP	BANKING THEORY, LAW &	5	4	40	60	100

	2		PRACTICE					
I	3	HC15/1C/POM	PRINCIPLES OF MANAGEMENT	4	4	40	60	100
I	4	MC15/1C/BMM	BUSINESS MATHEMATICS	5	4	40	60	100
I		PART- IV	NON MAJOR ELECTIVE	2	2	-	50	50
			TOTAL	30	24			
II		FOUNDATION	LANGUAGE II	4	3	40	60	100
II		FOUNDATION	FOUNDATION ENGLISH II	4	3	40	60	100
II	5	HC15/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	6	4	40	60	100
II	6	HC15/2C/MCL	MERCANTILE LAW	5	4	40	60	100
II/IV	7/17	HC15/2C/CAB HC16/4C/CAB	COMPUTER APPLICATIONS IN BUSINESS (PRACTICALS ONLY)	4	4	40	60	100
II	8	MC15/2C/OPT	OPTIMIZATION TECHNIQUES	5	4	40	60	100
II		PART- IV	NON MAJOR ELECTIVE	2	2	-	50	50
			TOTAL	30	24			
III	9	HC15/3C/BPE	BUSINESS POLICY AND ENVIRONMENT	4	4	40	60	100
III	10	HC15/3C/CAG	CORPORATE ACCOUNTING	5	4	40	60	100
III	11	HC15/3C/BST	BUSINESS STATISTICS	4	4	40	60	100
III	12	HC15/3C/ECG	ELEMENTS OF COST ACCOUNTING	5	4	40	60	100
III	13	HC15/3C/CMG	CONTEMPORARY MARKETING	5	4	40	60	100
III	14	BE15/3C/BEC	BUSINESS ECONOMICS	5	4	40	60	100
III		PART- IV	ENVIRONMENTAL STUDIES	2	2		50	50
III		HC15/3I/IPR	INTERNSHIP		7			100
			TOTAL	30	33			
IV	15	HC15/4C/SAS	SPECIAL ACCOUNTS	6	4	40	60	100
IV	16	HC15/4C/RHY	RESEARCH METHODOLOGY	4	4	40	60	100
IV/II	17/7	HC15/4C/INS HC16/2C/INS	PRINCIPLES OF INSURANCE	4	4	40	60	100
IV	18	HC15/4C/CTS	COSTING METHODS AND TECHNIQUES	5	4	40	60	100
IV	19	HC15/4C/FLS	FINANCIAL MARKETS AND SERVICES	4	4	40	60	100
IV	20	BE15/4C/ILT	INTERNATIONAL TRADE	5	4	40	60	100
IV		PART- IV	VALUE EDUCATION	2	2		50	50
			TOTAL	30	26			
V	21	HC15/5C/IP1	INCOME TAX AND TAX PLANNING I	6	4	40	60	100
V	22	HC15/5C/FMT	FINANCIAL MANAGEMENT	6	4	40	60	100

V	23	HC15/5C/ADM	ACCOUNTING FOR DECISION MAKING	5	4	40	60	100
V	24	HC15/5C/AUG	AUDITING	4	4	40	60	100
V	25	HC15/5C/CYL	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	5	4	40	60	100
V	26	HC15/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4	4	40	60	100
V		HC15/5I/IPR	INTERNSHIP		7			100
			TOTAL	30	31			
VI	27	HC15/6C/IP2	INCOME TAX AND TAX PLANNING II	6	4	40	60	100
VI	28	HC15/6C/IPM	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	5	4	40	60	100
VI	29	HC15/6C/ITL	INDIRECT TAX LAWS	5	4	40	60	100
VI	30	HC15/6C/OGB	ORGANISATIONAL BEHAVIOUR	4	4	40	60	100
VI	31	HC15/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	5	4	40	60.0	100
VI	32	HC15/6C/PRO	PROJECT AND VIVA VOCE		8			100
		PART- V	EXTENSION ACTIVITY		1			
			TOTAL	25	29			
			TOTAL COURSE CREDITS		167			

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EVALUATION PATTERN

SEM	COURSE CODE	COURSE TITLE	TEST I	TEST II	ASS/ I.V/ SEM	PL/GD	TOTAL	END SEM	TOTAL
			10	10	10	10	40	60	100
I	FOUNDATION	LANGUAGE I	HANDLED	BY	LANGUAGE	DEPT			
I	FOUNDATION	FOUNDATION ENGLISH I	HANDLED	BY	ENGLISH	DEPT			
I	HC15/1C/FAG	FINANCIAL ACCOUNTING	10	10	10	10	40	60	100
I	HC15/1C/BTP	BANKING THEORY, LAW & PRACTICE	10	10	10	10	40	60	100
I	HC15/1C/POM	PRINCIPLES OF MANAGEMENT	10	10	10	10	40	60	100

I	MC15/1C/BMM	BUSINESS MATHEMATICS	10	10	10	10	40	60	100
I	PART- IV	NON MAJOR ELECTIVE						50	50
II	FOUNDATION	LANGUAGE II	HANDLED	BY	LANGUAGE				
II	FOUNDATION	FOUNDATION ENGLISH II	HANDLED	BY	ENGLISH				
II	HC15/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	10	10	10	10	40	60	100
II	HC15/2C/MCL	MERCANTILE LAW	10	10	10	10	40	60	100
II/IV	HC15/2C/CAB HC16/4C/CAB	COMPUTER APPLICATIONS IN BUSINESS (PRACTICALS ONLY)	10	10	10	10	40	60	100
II	MC15/2C/OPT	OPTIMIZATION TECHNIQUES	10	10	10	10	40	60	100
II	PART- IV	NON MAJOR ELECTIVE						50	50
III	HC15/3C/BPE	BUSINESS POLICY AND ENVIRONMENT	10	10	10	10	40	60	100
III	HC15/3C/CAG	CORPORATE ACCOUNTING	10	10	10	10	40	60	100
III	HC15/3C/BST	BUSINESS STATISTICS	10	10	10	10	40	60	100
III	HC15/3C/ECG	ELEMENTS OF COST ACCOUNTING	10	10	10	10	40	60	100
III	HC15/3C/CMG	CONTEMPORARY MARKETING	10	10	10	10	40	60	100
III	BE15/3C/BEC	BUSINESS ECONOMICS	10	10	10	10	40	60	100
III	PART- IV	ENVIRONMENTAL STUDIES						50	50
IV	HC15/4C/SAS	SPECIAL ACCOUNTS	10	10	10	10	40	60	100
IV	HC15/4C/RHY	RESEARCH METHODOLOGY	10	10	10	10	40	60	100
IV/II	HC15/4C/INS HC16/2C/INS	PRINCIPLES OF INSURANCE	10	10	10	10	40	60	100
IV	HC15/4C/CTS	COSTING METHODS AND TECHNIQUES	10	10	10	10	40	60	100
IV	HC15/4C/FLS	FINANCIAL MARKETS AND SERVICES	10	10	10	10	40	60	100
IV	BE15/4C/ILT	INTERNATIONAL TRADE	10	10	10	10	40	60	100

IV	PART IV	VALUE EDUCATION						50	50
V	HC15/5C/IP1	INCOME TAX AND TAX PLANNING I	10	10	10	10	40	60	100
V	HC15/5C/FMT	FINANCIAL MANAGEMENT	10	10	10	10	40	60	100
V	HC15/5C/ADM	ACCOUNTING FOR DECISION MAKING	10	10	10	10	40	60	100
V	HC15/5C/AUG	AUDITING	10	10	10	10	40	60	100
V	HC15/5C/CYL	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	10	10	10	10	40	60	100
V	HC15/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	10	10	10	10	40	60	100
VI	HC15/6C/IP2	INCOME TAX AND TAX PLANNING II	10	10	10	10	40	60	100
VI	HC15/6C/IPM	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	10	10	10	10	40	60	100
VI	HC15/6C/ITL	INDIRECT TAX LAWS	10	10	10	10	40	60	100
VI	HC15/6C/OGB	ORGANISATIONAL BEHAVIOUR	10	10	10	10	40	60	100
VI	HC15/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	10	10	10	10	40	60	100
VI	HC15/6C/PRO	PROJECT AND VIVA VOCE							100

SEMESTER – I
FINANCIAL ACCOUNTING

CORE: 1

Course code: HC15/1C/FAG

Teaching Hours: 90

Credits: 4 LTP: 2 4 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 - Accounting Standards – Concept, Importance and Applicability. Ind AS – Specific standards 1,9,16 & 29. Rectification of Errors- Bank Reconciliation Statement.

(15 hrs)

UNIT II:

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 (AS6)
(15 hrs)

UNIT III:

Branch Accounts-Dependent Branches-Accounting treatment-Debtors System-goods being invoiced at cost and at selling price-Stock and Debtors System – Segment Reporting as per AS17. Departmental Accounts- Guidelines for allocation of expenses-Inter departmental transfers at cost or selling price
(20 hrs)

UNIT IV:

Consignment Accounts _ Normal Loss and Abnormal Loss-Joint Venture Accounts-only existing and separate books
(20 hrs)

UNIT V:

Single Entry system – statement of Affairs – conversion Method.
Reading the Annual Report - Components of Financial statements – Users of Financial statements – Objectives of Analysis – Aspects of Financial Statements – Analysis of statement of Profit & Loss and Balance sheet
(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 Finance Report 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 (PROBLEM ORIENTED PAPERS)

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions consisting of theory questions (one / two sentence answers) and small problems.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

**SEMESTER – I
BANKING THEORY, LAW AND PRACTICE**

CORE 2

Course code: HC15/1C/BTP

Teaching Hours: 75

Credits: 4 LTP: 3 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. To enable the students to 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)- Banking Regulation Act, 1949- Commercial Banks - Functions– Credit Creation – Mechanism and limitations of credit creation - Social Responsibilities of Banks – RBI - Functions- RBI as note issuing authority - as banker to

Government – as bankers bank – as lender of last resort – Regulatory and Supervisory Functions- Promotional and Developmental Functions - Collection and furnishing of credit information - Monetary policy of RBI – Bank Rate Policy – Repo Rate - CRR – Incremental CRR –SLR – Selective credit control-Financial Inclusion. (15 hrs)

UNIT II:

Loans and advances – Principles of sound lending - Style of credit – Classification of loans and advances -Consortium Advances – Participation Certificates – Commercial Paper- Assessing creditworthiness of borrowers. (10 hrs)

UNIT III:

Secured advances - Modes of creating charge – Lien – Pledge – Hypothecation – Mortgage— General principles of secured advances – Types of securities- Advances against Goods, Documents of Title to Goods, Stock Exchange Securities, Life Insurance Policies, Fixed Deposit Receipts, Real Estate, Gold Ornaments. (10 hrs)

UNIT IV:

Introduction to Negotiable Instruments Act, 1881 – Definition –Promissory Note- Bill of Exchange- Cheque – Features –Endorsement of Negotiable Instruments – Essentials of Endorsements – Kinds of Endorsements – Holder and Holder in Due Course – Payment in Due Course - Holder for Value. (15 hrs)

UNIT V:

Relationship between Banker and Customer- Crossing of cheques- Kinds of crossing. Payment of cheques – Precautions to be taken by the paying Banker – Duties of Paying Banker -Statutory protection - Collection of cheques – Legal Status of the collecting Banker- Duties and liability of the collecting Banker – Statutory protection- Reserve Bank’s Instructions to Collecting Banks. (25 hrs)

SUGGESTED READINGS BOOKS

1. K.P.M. Sundharam and P.N. Varshney – Banking Theory, Law and Practice – Sultan 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. Gurusurthy – Indian Financial System, TataMcgraw hill , 2nd edition 2009
5. Machiraj - Indian Financial System,Vikas publishing house, 4th edition2010
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

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

Case study can be asked from the following topics:

Endorsement-crossing of cheques-payment of cheques-collection of cheques

SEMESTER – I

PRINCIPLES OF MANAGEMENT

CORE- 3

Course code: HC15/1C/POM

Teaching Hours: 60

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 specialization in the area of management.

COURSE OUTLINE

UNIT-I:

Meaning and Definition of Management-concepts – nature & characteristics – management vs administration- management as an art and a science- levels – importance – roles and skills of a manager – managerial functions – process of management – nature and steps. Principles of management- nature- need- Henri Fayol principles. (5 hours)

UNIT-II:

. 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. (15 hours)

UNIT-III:

Organising-Meaning – nature – steps – formal and informal organisation. Authority – meaning – sources of authority- 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. (15 hours)

UNIT-IV:

Staffing – meaning – elements and functions – importance. Recruitment – sources – selection – procedure – placement – orientation – training- process – advantages – methods (except executive development). Performance appraisal – meaning – advantages – disadvantages- methods- trait based appraisal- appraisal by results- 360 degree appraisal- obstacles of performance appraisal- Promotion- meaning-need- bases. (15 hours)

UNIT-V:

Directing – meaning – characteristics – techniques. Supervision – meaning – qualities – functions of supervisor. 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. Journal of Business and Management
2. Blue Ocean Research Journals
3. International of Innovative Research and Development

E-RESOURCES

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

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

Case study can be asked from any of the five units.

SEMESTER – II

ADVANCED FINANCIAL ACCOUNTING

CORE: 5

Course code:HC15/2C/AFG

Teaching Hours: 90

Credits:4 LTP: 2 4 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 & LLP- Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies)

(22 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

(20hrs)

UNIT-III:

Insurance- Fire claims- Loss of stock– Abnormal Items-Average Clause- Claim for Loss of Profits.

(12hrs)

UNIT IV:

Hire Purchase System- Introduction- 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

(21 hrs)

UNIT-V:

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

(15 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.

JOURNALS

1. Journal of Finance and Accounting
2. Journal of Finance Report 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 (PROBLEM ORIENTED PAPERS)

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions consisting of theory questions (one / two sentence answers) and small problems.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER – II

MERCANTILE LAW

CORE: 6

Course code: HC15/2C/MCL

Teaching Hours:75

Credits:4 LTP: 3 2 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. (14 hrs)

UNIT II:

Legality of object – Void contracts – Contingent contracts – Performance of contract - Discharge of contract – Remedies for Breach of contract – Quasi contracts. (24 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:

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller.
(12 hrs)

UNIT V:

Indemnity – Guarantee – Bailment – Pledge – Lien (15 hrs)

SUGGESTED READINGS

BOOKS

1. N.D. KAPOOR, Elements of Mercantile Law, Sulthan Chand &Co.
2. N.D. KAPOOR, Business Laws, Sulthan Chand &Co.
3. GOGNA Mercantile law, Sultan chand &Co.
4. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
5. Indian Contract Act, 1882. – Bare Act.
6. Sale of goods Act, 1930. – Bare Act.
7. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co., New Delhi.
8. S.S.Gulshan & G.K.Kapoor, 2001, Business Laws 9th Ed New Age International, New Delhi.
9. Dr.M.R.Sreenivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai.
10. P.C.Tulsian Business Laws, 2nd Ed, Tata Mcgraw Hill, New Delhi.

JOURNALS

1. Journal of Business Law
2. Indian Business Law Journal
3. International Journal of Business Law

E-RESOURCES

www.indialaws.info

<http://invest.economicstimes.indiatimes.com/question/faqs/commercial-law.htm>

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

Case study can be asked from any of the five units.

SEMESTER – II (for batch of students who joined in the academic year 2015 – 2016)

SEMESTER – IV (for batch of students who joining in the academic year 2016 – 2017 onwards)

**COMPUTER APPLICATIONS IN BUSINESS
(PRACTICAL ONLY)**

CORE: 7

**Course code: HC15/2C/CAB
HC16/4C/CAB**

Teaching Hours: 60

Credits: 4 LTP: 2 2 0

Objectives

1. The students will be able to use MS Excel & SPSS for research purposes.
2. They can maintain computerized accounts of a business concern with the help of Tally9 package.

COURSE OUTLINE

UNIT I:

MS Excel: Data – Sort, Filter, Subtotal, Validate. Functions in Excel: Goal Seek; Scenario; What-if-analysis - Charts. (10 hrs)

UNIT II

SPSS: Introduction – Descriptive Statistics - Correlation- Regression- Hypothesis Testing – t test- ANOVA - Chi-Square test – Charts & Graphs. (20 hrs)

UNIT III:

Tally Package: Features of Tally9 (ERP) - Configuration of Tally; Company Information-Accounting Information- Ledgers - Voucher Entries – Budgets - cost centres and cost categories. (10 hrs)

UNIT IV:

Tally Package: Inventory Information – stock groups, stock categories, stock items, unit of measures, godowns. (10 hrs)

UNIT- V

Reports – Bank Reconciliation Statement – Trial Balance Generation – Financial Statements Generation – Ratio Analysis – Budget / Variance Analysis – Export Data Files to Excel. (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.

TEMPLATE FOR QUESTION PAPER

Section –A

(4 * 25 = 100)

Answer all questions Max.Marks:100, Max.Hours: 3

1 Compulsory Question from Tally

Internal Choice :

Can have 3 questions to be answered out of 4 questions covering all the five units

SEMESTER – III

BUSINESS POLICY AND ENVIRONMENT

CORE: 9
Teaching Hours: 60

Course code: HC15/3C/BPE
Credits: 4
LTP: 3 1 0

Objectives

1. To learn how policies are framed in different business environments.
2. To help understand factors that bring about significant changes in the organization

COURSE OUTLINE

UNIT I

Dimensions of business environment- economic, political, cultural, social, legal, demographic, governmental, technological, natural environment- environmental analysis- need, importance, approaches- ETOP and forecasting techniques. (10Hrs)

UNIT II

Organisational analysis- need, Approaches-SAP, SWOT Analysis-Porter's Five Force model-GAP analysis (10Hrs)

UNIT III

Global environment- globalization – Rationale, significance, strategies for globalization, MNCs, FDI in India. (15Hrs)

UNIT IV

Economic and business environment- agreements and current issues- WTO, TRIMS, and TRIPS, IPRS – concepts, features and requisites for registration of intellectual property, implications to India. (15Hrs)

UNIT V

Social environment – business and society, corporate social responsibility, corporate governance, ethical issues in business. (10 Hrs)

SUGGESTED READINGS

BOOKS

1. Francis Cherunilam, Business environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of business management, Himalaya Publishing House, Mumbai.
3. V.P. Michael, Business policy and environment, S.Chand & Co. new Delhi.
4. Raj Agarwal, Business environment, Excel Publications, New Delhi.
5. Francis Cherunilam, International Business Environment, Himalaya Publishing House
6. Radha, Business environment, Prasadana Publishers
7. Subba Rao, Introduction to International business, Himalaya Publishing House

JOURNALS

1. International Journal of Environmental Policy and Decision Making
2. Journal of Business Administration and Policy Analysis
3. Business & The Environment: Journal & Articles

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER – III

CORPORATE ACCOUNTING

CORE: 10
Teaching Hours: 75

Course code: HC15/3C/CAG
Credits: 4
LTP: 3 2 0

Objectives

- 1.To provide a theoretical understanding and practical approach to accounting in the light of current provisions of various enactments, especially Companies Act 2013
- 2.To help students pursue professional courses in accounting.

COURSE OUTLINE

UNIT I

Issue of shares – Forfeiture and reissue of shares – Underwriting of shares – Different classes of shares.

(21 hrs)

UNIT II

Issue and Redemption of debentures – Redemption of Preference shares.

(18 hrs)

UNIT III

Profits prior to incorporation – Final Accounts of Joint Stock Companies as per new guidelines of Schedule III – Legal requirements – Calculation of managerial remuneration - Accounting for price level changes

(14 hrs)

UNIT IV

Alteration of share capital –Reduction of share capital – buy back of equity – Internal Reconstruction – Surrender of shares

(8 hrs)

UNIT V

Liquidation – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Account..

(14 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. Tulsian, PC, Corporate Accounting, Tata McGrew Hill Publications
- 5.M.C. Shukla and T.S. Grewal, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
- 6.M.A.Arulanandam and K.S.Raman, Corporate Accounting, Himalaya Publishing House
7. S.N.Maheswari, Advanced Accountancy, Sultan Chand & Sons
- 8 Study material of ICAI

JOURNALS

1. Journal of Corporate accounting and Finance
2. International Journal of Corporate Finance and Accounting (IJCFA)
3. Journal of Corporate Accounting & Finance magazine
4. The Wall street journal
5. International Journal of Accounting and Taxation

E RESOURCES

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

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER III

BUSINES STATISTICS

CORE: 11
Teaching Hours: 60

Course code: HC15/3C/BST
Credits: 4
LTP: 3 1 0

Objectives

1. To understand the statistical tools in the context of business
2. To facilitate the analysis and interpretation of business data

COURSE OUTLINE

UNIT – I

Introduction – Meaning and Definition of statistics – presentation of data – diagrams (One dimensional and two dimensional only) and graphs **(10 hrs)**

UNIT – II

Measures of central tendency – arithmetic mean – median – mode – measures of variation – quartile deviation – mean deviation – standard deviation and their co – efficient **(15 hrs)**

UNIT – III

Correlation – Karl Pearson and Spearman Rank correlation **(10 hrs)**

UNIT – IV

Simple Regression Analysis **(10 hrs)**

UNIT – V

Time series – Introduction, Utility, components – Measurement of Trend – Method of Least Squares – straight and parabolic curve only, seasonal variation – simple average, ratio to moving average. Index numbers – simple and weighted index numbers – cost of living index. **(15 hrs)**

THEORY 20% PROBLEMS 80%

SUGGESTED READINGS BOOKS

1. Gupta SP, Statistical Methods, Sulthan Chand & Sons, New Delhi
2. Elhance.D.N, Veena Elhance & Aggarwal BM., Fundamentals of Statistics, Kitab Mahal agencies, Allahabad
3. Srivastava SC & Sangya Srivatsava, Fundamentals of statistics, Anmol Publications Pvt Ltd, New Delhi
4. Business statistics – PR Vital, Margham Publications

JOURNALS

1. Journal of Statistics Education
2. Journal of the American statistical Association
3. Electronic Journal of Statistics
4. Annals of Probability and Statistics
5. International Journal of Statistics & Management Systems

E RESOURCES

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

TEMPLATE FOR QUESTION PAPER:

Question paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit – problems and theory

Section B

Answer any five questions (5 x 8 marks = 40 marks)

8 questions At least one question from each unit and not more than 2 questions from each unit (one theory)

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. (3 problems and 1 theory)

SEMESTER III

ELEMENTS OF COST ACCOUNTING

CORE: 12
Teaching Hours: 75

Course code: HC15/3C/ECG
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 – Introduction to Cost Accounting Rules – Cost centre – Profit centre .
Meaning of Activity based costing. **(7 hrs)**

UNIT-II

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations. **(10 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. Valuation and Reconciliation (AS2) **(20 hrs)**

UNIT-IV

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wage payment – Methods of incentive schemes. **(20 hrs)**

UNIT-V

Overheads – Factory, administration, selling and distribution – Classification – Allocation – Apportionment and absorption of factory overheads **(18 hrs)**

THEORY 20% PROBLEMS 80%

SUGGESTED READINGS

BOOKS

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

JOURNALS

1. The Management Accountant
2. Journal of Cost Accounting Research
3. Cost accounting for Management Decisions:

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit – problems and theory

Section –B

Answer any 5 questions (5 x 8 marks = 40 marks)

8 Questions 7 – Problems and 1 -Theory (At least one question from each unit and not more than 2 questions from each unit)

Section – C

Answer any 3 questions (2x 20 marks = 40 marks)

4 Questions 3 – Problems and 1- Theory (One question from each unit)

SEMESTER III

CONTEMPORARY OF MARKETING

CORE: 13
Teaching Hours: 75

Course code: HC15/3C/CMG
Credits: 4
LTP: 3 2 0

Objective:

- To develop a conceptual understanding of the basic concepts of marketing
- To provide an insight on practices of modern marketing
- To impart ethics in marketing

COURSE OUTLINE:

UNIT- I

Introduction: Evolution of Marketing concepts- Modern marketing concept, Marketing Environment **(10 Hrs)**

UNIT-II

Consumer Behaviour- factors, buying motives – Consumer buying decision process - Market Segmentation- bases for segmentation- targeting and positioning. **(15 Hrs)**

UNIT-III

Marketing Mix: Product- product mix, product line- product life cycle- new product development – Branding , types – Brand equity- building-strategy. Packaging. – kinds- labelling. **(16 Hrs)**

UNIT-IV

Pricing: factors – importance- bases- kinds. promotion – objectives- promotion mix - Personal Selling –qualities of salesmen- steps in selling. Advertising-merits and demerits - kinds of media- recent trends-web,wom, viral, interactive, mobile. Sales promotion- consumers, dealers and salesmen - Marketing Channels- Importance- types. Retailing - importance – formats. **(20 Hrs)**

UNIT-V

Ethics in marketing-Rural Marketing-Social Marketing – Green Marketing – Recent trends in marketing – E – Tailing – Service Marketing. **(14 Hrs)**

SUGGESTED READINGS:

BOOKS:

1. Philip Kotler, Marketing Management (Millennium Edition) Prentice Hall of India (P) Ltd. New Delhi
2. Bagavathi and Pillai, Marketing, S.Chand & Co Ltd
3. Rajan Nair & C.B.Gupta, Marketing Management, Sultan Chand
4. Stanton William J and Fitrell charle – Fundamentals of Marketing – MC Graw Hill
5. V.S. Ramaswamy and S. Namakumari – Marketing Management Planning Implementation and Control: The Indian Context Macmillan India Ltd. -1990
6. Boyd Walker, Marketing Management Mc Graw Hill, 2002
7. Geoff Lancaster, Frank Withey & Ruth Ashford ,Marketing Fundamentals –The Official CIM Course Book

JOURNALS:

1. Indian Journal of Marketing
2. Journal of Marketing Research
3. International Journal of Research in Marketing

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

SEMESTER – IV
SPECIAL ACCOUNTS

CORE: 15
Teaching Hours: 90

Course code: HC15/4C/SAS
Credits: 4
LTP: 2 4 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 Shares and Goodwill – Enterprise Valuation – Concepts and Techniques. **(10 hrs)**

UNIT II

Accounting for Mergers and Amalgamation as per INDAS 14. **(24 hrs)**

UNIT III

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities – unrealised profit – revaluation of assets – bonus issue and payment of dividend (inter company holdings excluded) **(24 hrs)**

UNIT IV

Banking Company Accounts **(10 hrs)**

UNIT V

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000 – Basics of Electricity company- Repairs and Replacement – disposal of profits - Accounting Standards-INDAS 1,9,10,13,16. **(22 Hrs)**

THEORY: 20% PROBLEMS:80%

SUGGESTED READINGS
BOOKS

1. R.L.Gupta and M. Radhaswamy Advanced Accounting, Sultan Chand
2. T.S.Reddy & A.Murthy, 2006, Corporate Accounting, 5th Ed., Margham Publications, Chennai
3. S.P.Jain and K.L. Narang Corporate Accounting, Kalyani Publishers
4. Tulsian, PC, (2010) Corporate Accounting, Tata McGraw Hill Publications
5. M.C. Shukla and T.S. Grewal, Advanced Accounting, S.Chand Publications
6. M.A.Arulanandam and K.S.Raman Corporate Accounting, Himalaya Publishing House
7. S.N. Maheswari Advanced Accountancy, Sultan Chand Publications.

JOURNAL

1. International Journal of Accounting and Taxation
2. Journal of Corporate accounting and Finance
3. International Journal of Corporate Finance and Accounting (IJCFA)
4. Journal of Corporate Accounting & Finance magazine
5. The Wall street journal

E RESOURCES

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

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

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

SEMESTER – IV

RESEARCH METHODOLOGY

CORE 16
Teaching Hours: 60

Course code: HC15/4C/RHY
Credits: 4
LTP : 3 1 0

Objectives

1. To understand the relevance of concepts in research
2. To understand the application of statistical tools to solve real life problems

COURSE OUTLINE

UNIT-I

Introduction to research methodology- meaning and purpose- Types of Research, - steps in selection and formulation of a research problem- Research Design. **(15Hrs)**

UNIT-II

Measurement and scaling techniques- Data collection- methods **(10 Hrs)**

UNIT-III

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

UNIT-IV

Testing of Hypothesis- Large Sample Tests- Significance of Difference between means ,standard deviation and proportions - Small Sample Tests-t test, F test- Non parametric test- chi square test- test of independence of attributes and test of homogeneity- ANOVA (One and Two way classification) **(15Hrs)**

UNIT V

Interpretation and Report Writing- Meaning- Techniques- Significance- Steps in Report Writing – Types of Reports and Oral Presentation **(10 Hrs)**

THEORY : 80%, PROBLEMS 20%

SUGGESTED READINGS BOOKS

1. Gupta. S.P., Methods Statistical, Sultan Chand & Sons, New Delhi
2. Elhance.D.N, Veena Elhance & Aggarwal B.M., Fundamentals of Statistics ,Kitab Mahal Agencies, Allahabad
3. Srivastava S.C & Sangya Srivastava, Fundamentals of Statistics, Anmol Publications Pvt Ltd, New Delhi.
4. Business statistics, P.R.Vital, Margham Publications
5. Nandagopal . R, Rajan Arul . K , Vivek . N, Research Methods in Business , Excel Books.
6. Dr. Ravi Lochan, Research Methodology, Margham Publications.
7. Dr. Ranganathan and Dr. Krishnaswamy , Research Methodology, Himalaya Publications

JOURNAL

1. Journal on Research Methodology
2. International Journal of Social Research Methodology
3. Journal of Research Methods and Methodological Issues
4. Journal of Survey Statistics and Methodology

E RESOURCES

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

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section –A

Answer all questions (2 x 10 marks = 20 marks)

10 Questions (At least one question from each unit).

Section – B

Answer any 5 questions (5 x 8 marks = 40 marks)

8 Questions 7 Problems and 1 Theory (At least one question from each unit)

Section – C

Answer any 2 questions (2 x 20 marks = 40 marks)

4 Questions 3 Problems and 1 Theory (One question from each unit)

**SEMESTER – IV (for batch of students who joined in the academic year
2015 – 2016)**

**SEMESTER – II (for batch of students who
are joining in the academic year 2016 – 2017
onwards)**
PRINCIPLES OF INSURANCE

CORE 17

**Course code: HC15/4C/INS
HC16/2C/INS**

Teaching Hours: 60

**Credits: 4
LTP: 3 1 0**

Objectives:

1. Familiarise students with Principles of Insurance contracts
2. Create awareness on types of insurance policies

UNIT-I

Introduction: Insurance-Meaning-Features- Principles- Functions. Role of insurance in economic development-IRDA Regulations – Reinsurance – methods – advantages, Co - insurance -Double Insurance-Rights of Insurer.

(10hrs)

UNIT-II

Life Insurance: Features-Advantages-Life Vs.Non Life,Principles-Conditions-Assignment Vs. Nomination-Types Of Life Insurance Policies(Meaning And Features Only)– Factors Determining Premium-Types Of Premium-Procedure For Effecting Life Insurance Policies-Procedure For Settlement Of Claims

(20 hrs)

UNIT - III

General Insurance: Fire – Scope-Underinsurance. Kinds Of Fire Policies – Conditions – Marine: Principles- Types – Conditions – Kinds Of Policies – Marine Perils And Marine Losses. Procedure For Effecting Fire Insurance Policy And Marine Company Policy. Procedure For Settlement Of Claims For Fire And Marine.

(20 hrs)

UNIT IV

Motor Insurance – Principles – Types – Conditions – Procedure For Effecting And Settlement Of Claims..

(5hrs)

UNIT-V

Others:..Meaning And Features Of Property Insurance-legal liability insurance-business insurance - Personal Accidents — Mediclaim – Health Insurance.

(5hrs)

SUGGESTED READINGS

BOOKS

1. George E. Rejda, Principles of Risk Management and Insurance, Prentice Hall Publications
2. B.S. Bodla, M.C. Garg and K.P. Singh, Insurance – Fundamentals, Environment and Procedures, Deep & Deep Publications
3. D.C. Srivatsava and Shashank Srivatsava , Indian Insurance Industry Transition and Prospects, New Century Publication.
4. Anand Ganguly, Insurance Management, New Age International Publications.
5. M.N.Mishra, Insurance Principles & Practice, S.Chand & Sons, New Delhi.
6. Tripathi, Insurance Theory & Practice, Prentice hall of India, New Delhi
7. Dr.Moorthy, Elements of Insurance, Margham Publication.

JOURNALS

1. IRDA Journal
2. Journal of Insurance and Risk Management
3. ICFAI Publications

E RESOURCES

www.lifeinsurancewiz.com

www.insuremagic.com

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER – IV

COSTING METHODS AND TECHNIQUES

CORE: 18
Teaching Hours: 75

Course code: HC15/4C/CTS
Credits: 4
LTP: 3 2 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. **(8 hrs)**

UNIT II

Job Costing – Batch costing – Contract costing – Concepts, difference - Profit or loss on contract – Practical problems **(15 hrs)**

UNIT III

Operating costing – Transport costing – Cost units - Transport costing procedure. **(12 hrs)**

UNIT IV

Process Costing – Features – Advantages – Limitations- Process losses- Equivalent units (excluding inter process profits) – Process Accounts – Joint and By Products Costing – Apportionment of Joint Costs **(18 hrs)**

UNIT V

Standard Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances. **(22 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. Dr. Guruswamy & Dr. Moorthy, Cost Accounting, Margham Publications.

JOURNALS

1. The Management Accountant
2. Journal of Cost Accounting Research
3. Cost accounting for Management Decisions

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section –B

Answer any 5 questions (5 x 8 marks = 40 marks)

8 Questions 7 – Problems and 1 -Theory (At least one question from each unit and not more than 2 questions from each unit)

Section – C

Answer any 2 questions (2x 20 marks = 40 marks)

4 Questions 3 – Problems and 1- Theory (One question from each unit)

SEMESTER – IV

FINANCIAL MARKETS AND SERVICES

CORE: 19

Course code: HC15/4C/FLS

Teaching Hours: 60

Credits: 4
LTP: 3 1 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.

(10 hrs)

UNIT II

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

(10 hrs)

UNIT III

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

(10 hrs)

UNIT IV

Financial Services:

Merchant Banking- Definition, Functions. Leasing – Definition, Characteristics, Types of Lease, Myths about leasing, Participants, Leasing process, Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rights of Hirer, Rate of interest and Calculation, Lease Financing vs. Hire Purchase Financing.

(15 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.

(15 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. Journal of Financial Markets
2. International Journal of Financial Markets and Derivatives
3. Journal of Financial Markets Research
4. Financial Markets and Portfolio Management

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER – V

INCOME TAX AND TAX PLANNING -I

CORE: 21
Teaching Hours: 90

Course code: HC15/5C/IP1
Credits: 4
LTP: 2 4 0

Objectives

- 1.To gain basic knowledge of the Provisions of the Income Tax Law.
- 2.To acquire the ability to apply provisions for computation and planning of taxes.
- 3.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. Residential Status and Incidence of tax. **(15hrs)**

UNIT-II

Income from Salaries- Scope of salary income- Allowances, Perquisites and its valuation-Deduction from salary income. **(25hrs)**

UNIT-III

Income from House Property- Computation of Annual value-Deductions from annual Value. **(10hrs)**

UNIT-IV

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. **(30 hrs)**

UNIT-V

Income from residuary sources- Deductions in computing income under this head- Clubbing of income **(10 hrs)**

THEORY: 30% PROBLEMS:70%

SUGGESTED READINGS BOOKS

1. Dr. Vinod K. Singhania, Monica Singhania, Students Guide to Income tax. Taxmann Publications Pvt. Ltd, New Delhi.
2. Students Handbook on Taxation by Mr. T.N. Manoharan and Mr. G.R. Hari, Snow White Publications
3. V.P. Gaur, D.B. Narang, Income Tax Law and Practice, Kalyani Publication
4. T.S. Reddy, Y. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai
5. Dr. H.C. Mehrotra, Dr. S.P. Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra
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.

JOURNALS

1. Journal for Income Tax
2. Income Tax Tribunal Decisions
3. Direct Taxes Report Journal

E RESOURCES

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

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section –A

Answer all questions (10 x 2 marks = 20 marks)

10 Questions (At least one question from each unit)

Section – B

Answer any 5 questions (5 x 8 marks = 40 marks)

8 Questions 4 – Problems and 1- Theory (At least one question from each unit and not more than 2 questions from each unit)

Section – C

Answer any two questions (2 x 20 = 40 marks)

4 Questions – not more than one from each unit.

SEMESTER V

FINANCIAL MANAGEMENT

CORE: 22
Teaching Hours: 90

Course code: HC15/5C/FMT
Credits: 4
LTP: 2 4 0

Objectives:

1. To customise financial management to the requirements of 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.

COURES OUTLINE:

UNIT –I

Financial management –Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximisation Vs Wealth Maximisation. Capitalisation-over and under Capitalisation. Financial Control-Meaning-Tools of Financial control **(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 – Capital Structure Theories-Net Income Approach, Net Operating Income Approach, Modigilani Miller approach- Traditional Approach **(25 hrs)**

UNIT-III

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques-Introduction to Risk analysis(Theory only) – Capital Rationing. **(25 hrs)**

UNIT IV

Dividend Decision-Factors determining dividend policy- stable dividend policy-stock dividend. Dividend theories- Walter's and Gordon's Model-Modigilani Miller approach **(8 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(Theory Only) **(22hrs)**

40% THEORY 60% PROBLEMS

SUGGESTED READINGS

BOOKS

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

JOURNALS

1. Journal of Multination Financial Management
2. Indian Journal of Finance
3. Journal of multinational Financial Management

E RESOURCES

www.financialmanagement.org

www.economywatch.com

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER V

ACCOUNTING FOR DECISION MAKING

CORE: 23
Teaching Hours: 75

Course code: HC15/5C/ADM
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 – Introduction to Human Resource Accounting (HRA) **(3 hrs)**

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 – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios(Economic value addition and dupont control – theory only). Interpretation, Benefits and Limitations. **(20 hrs)**

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- **(12hrs)**

UNIT-IV

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations- Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility. **(17hrs)**

UNIT-V

Marginal Costing – Features, Advantages, limitations – Marginal costing and absorption costing – CVP analysis – Break even Analysis - Applications of Marginal costing & Role of Limiting Factor in Decision Making. **(23hrs)**

20% THEORY AND 80% PROBLEMS

SUGGESTED READINGS

BOOKS

1. Dr. S.N. Maheswari, Principles of Management Accounting, Sultan Chand
2. Khan and Jain, Management Accounting, Tata McGraw Hill Publishing
3. N.P. Srinivasan, Management Accounting S.Chand Publications
4. R.K. Sharma and Shashi.K. Gupta, Management Accounting, Kalyani Publishers
5. Hingorani Ramanathan and Grewal, Management Accounting, Sulthan Chand Publications
6. Moorthy & Guruswamy, Management Accounting – Theory and Practice, Vijay Nicole

JOURNALS

1. Journal of Accounting and organisational change
2. African Journal of Finance and Management
3. International Journal of Behavioural Accounting and Finance
4. International journal of Innovative Research & Development
5. The Management Accountant

E RESOURCES

www.imanet.org
www.maaw.info

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER V

AUDITING

CORE: 24
Teaching Hours: 60

Course code: HC15/5C/AUG
Credits: 4
LTP: 3 1 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 – Utility of auditing – Types of audit, Objectives of audit
(8 hrs)

UNIT II

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files - Internal Control –Characteristics. Internal check – Principles. Internal Audit – Functions - Distinction and interface between internal and statutory auditor. Audit Sampling . Vouching of cash and Trading Transaction – Meaning and Importance. Verification and Valuation of Assets and Liabilities – Audit of share capital.
(20 hrs)

UNIT III

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.
(10 hrs)

UNIT IV

Audit Report-characteristics - types of opinion- preparation of report as per CARO 2015 rules. Window dressing and Frauds. Investigation – difference between investigation and auditing – objectives of investigation – classes of investigation.
(10 hrs)

UNIT V

EDP audit – audit through computers – audit of charitable institutions – audit of educational institution – audit club – audit of hotels – audit of hire purchase and leasing companies.
(12 Hrs)

SUGGESTED READINGS BOOKS

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. Spicer & Pegler, Auditing, Allied Publishers
6. B.L.Tandon, Auditing, S.Chand

JOURNALS

1. International journal of Auditing
2. Auditing: A Journal of practice and theory
3. International Journal of Auditing Technology
4. Today's Audit Journal
5. Managerial Auditing Journal

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

SEMESTER V
COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS

CORE: 25
Teaching Hours: 75

Course code: HC15/5C/CYL
Credits: 4
LTP: 3 2 0

Objectives:

1. To impart basic knowledge of the provisions of the Companies Act 2013 & LLP Act 2008 and its Implications.
2. 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 (12 Hrs)

UNIT-II

Memorandum of Association- Contents and alteration-Doctrine of Ultra Virus. 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 (15 Hrs)

UNIT-III

Membership of a Company-Modes of Acquiring membership-Termination of membership-Rights and Liabilities of members. Transfer and Transmission of shares. (13 hrs)

UNIT-IV

Meetings of Board of Directors-Meetings of Share Holders-Various Resolutions-Quorum – structure of board of directors – Corporate governance relating to structure of the board – winding up. (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. (15 hrs)

SUGGESTED 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.Machiraju, 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. BareActs
7. CA Institute Study Materials

JOURNALS

1. Journal of Corporate Law Studies.
2. Indian Journal of Law and Technology
3. International Journal for Research in Law

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

SEMESTER – V

ENTREPRENEURIAL DEVELOPMENT

CORE: 26
Teaching Hours: 60

Course code: HC15/5C/ELD
Credits: 4
LTP: 3 1 0

Objectives:

- 1.To inculcate in the minds of students to become job providers rather than job seekers.
- 2.To create awareness about ED programmes and financial assistance rendered by financial institutions.
- 3.To encourage women entrepreneurs to know about the special schemes offered by the government.
- 4.To enhance ability of students in preparation of project report.

COURSE OUTLINE

UNIT I

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship – Start ups – New Trends – Make in India Initiatives. **(8 hrs)**

UNIT II

Women entrepreneurs – definition – problems – development of women entrepreneurship –Social entrepreneurship - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration **(10 hrs)**

UNIT III

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report **(17 hrs)**

UNIT IV

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI –IIBI – SIDBI– LIC – SIC. State Government and Central Government Incentives and Subsidies to Medium and Small Industries **(10hrs)**

UNIT V

Entrepreneurial development programme – Role and Relevance – role of government– NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self employment programmes – SIDCO – micro finance - SHG – venture capital. **(15 hrs)**

SUGGESTED READINGS BOOKS

- 1.C.B.Gupta and S.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons
- 2.S.S. Khanka, Entrepreneurial Development, S.Chand Publications.
- 3.Jayashree Suresh Entrepreneurial Development, Margham Publishers

JOURNALS

1. Journal of Entrepreneurship and small business
2. Journal of entrepreneurship and innovation management

E RESOURCES

<http://www.nsic.co.in/working/index.asp>

<http://www.indianngos.com/issue/microcredit/selfhelpgroups.htm>

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

SEMESTER – VI

INCOME TAX AND TAX PLANNING -II

CORE 27
Teaching Hours: 90

Course code: HC15/6C/IP2
Credits: 4
LTP: 2 4 0

Objectives

1. To gain basic knowledge of the Provisions of the Income Tax Law.
2. To acquire the ability to apply provisions for computation and planning of taxes.
3. To prepare the students for the pursuit of Professional Examinations.

COURSE OUTLINE

UNIT-I

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, AE.

(25 hrs)

UNIT-II

Set off and carry forward of losses-Incomes Exempt from tax.

(15 hrs)

UNIT-III

Permissible deductions from Gross Total Income - Rebates-Filing of Returns – E – Filing. Income Tax Authorities.

(20 hrs)

UNIT-IV

Taxation of Companies- Domestic Company- Foreign Company- Minimum Alternate Tax- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships.

(10 hrs)

UNIT-V

Tax Planning vs Tax Management - Tax Evasion - Tax Avoidance – Introduction to Black Money Law.

(20 hrs)

THEORY: 30% PROBLEMS:70%

SUGGESTED READINGS

BOOKS

1. Dr. Vinod K. Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
2. Students Handbook on Taxation by Mr. T.N Manoharan and Mr. G.R. Hari, Snow White Publication.
3. Gaur, D.B. Narang, Income Tax Law and Practice, Kalyani Publications.
4. T.S. Reddy, Y. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
5. Dr. H.C. Mehrotra, Dr. S.P. Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.
6. Lal, Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi.
7. Dr. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt. Ltd. New Delhi

JOURNALS

1. Journal for Income Tax
2. Income Tax Tribunal Decisions
3. Direct Taxes Report Journal
4. Direct Indirect Tax Laws and Views

E RESOURCES

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

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section –B

Answer any 5 questions (5 x 8 marks = 40 marks)

8 Questions 7 – Problems and 1 -Theory (At least one question from each unit and not more than 2 questions from each unit)

Section – C

Answer any 2 questions (2 x 20 marks = 40 marks)

4 Questions (Not more than One question from each unit)

SEMESTER VI

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

CORE: 28
Teaching Hours: 75

Course code: HC15/6C/IPM
Credits: 4
LTP: 3 2 0

Objectives:

- 1.To provide students an insight to various investment avenues and functioning of capital market.
- 2.To help construct and plan a portfolio of investments.

COURSE OUTLINE

UNIT I

Investment – meaning, scope – investment vs speculation. Investment Alternatives – real and financial assets – real estate, gold and silver, deposits, government securities, equity, bonds, mutual funds, insurance.

(12hrs)

UNIT II

Time value of money – Future value of a single amount, present value of a single amount, future value of an annuity, present value of an annuity, risk and return of a single asset – types of risk, risk aversion and risk premium, measurement of risk.(theory and problems)

(18 hrs)

UNIT III

Valuation of securities – valuation of shares, valuation of bonds.(simple problems only)

(15 hrs)

UNIT IV

Fundamental analysis – economic analysis, industry analysis and company analysis. Technical analysis – market indicators, forecasting stock performance.Efficient market hypothesis – levels of efficiency. Active and passive investment styles.

(10hrs)

UNIT V

Portfolio theory – diversification and portfolio risk – portfolio return and risk – meaning and calculation. Harry Markowitz Model – risk free lending and borrowing – CML - Sharpe's Single Index Model – CAPM – assumption, model and limitations.(simple problems only)

(20hrs)

70% THEORY AND 30% PROBLEMS

SUGGESTED READINGS BOOKS

1. Analysis of Investments and Management of Portfolios by Reilly Brown, Cengage Learning India Pvt Ltd
2. Dr. Gurusamy, Security Analysis and Portfolio Management, Vijay Nicol
3. Punithavathy Pandian, Security Analysis and Portfolio Management
2. K.Natarajan – Investment Management, Margham publications
3. R.P Rastogi, Investment management, Sultan Chand & Sons
4. Bhalla, Investment Management, S.Chand publications

JOURNALS

1. The Journal of Portfolio Management
2. Investment Management Journal
3. Advances in Investment Analysis and Portfolio Management
4. Financial Markets and Portfolio Management

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER VI

INDIRECT TAX LAWS

CORE: 29
Teaching hours: 75 hrs

Course code: HC15/6C/ITL
Credits: 4
LTP: 3 2 0

Objectives

1. To gain knowledge of the principles of the indirect tax laws.
2. To prepare the students for the pursuit of Professional Examinations.

COURSE OUTLINE

UNIT I

Tax – features – canons – objectives of Taxation - Tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / States – Components of Indirect Taxes – Proposed shift towards GST. **(8 hrs)**

UNIT II

Central excise duty- concept and definitions - Basis of levy- Types of Excise Duty – Classification and Valuation of Goods – Clearance of Goods – Procedure for assessment and payment of excise duty –Philosophy of CENVAT Credit - Registration and Filing of Returns **(20hrs)**

UNIT III

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. **(12hrs)**

UNIT IV

Value Added Tax- short title and commencement – definition- advantage of VAT over the existing tax law – registration – charging sections- Input Tax Credit- Reversal – concept of exempted sales and zero rated sales-VAT Audit (Theory and Problems)

Central Sales Tax Act 1956 – Objectives of the CST – Levy and collection of CST – Sales and Deemed sales – subsequent sales – Registration – compulsory registration – voluntary registration – security from dealer – Registration procedure. **(20hrs)**

UNIT V

Service Tax – Definition- Statutory Framework – Levy and Collection -Declared List of Services-Negative List of Services-Place of Provision of Services-Point of Taxation- Abatements and Exemptions– Persons liable to pay service tax – Threshold Exemption- Registration-Payment of Service Tax-- Service Tax Returns – Assessment (Theory and Problems) **(15hrs)**

70% THEORY 30% PROBLEMS

SUGGESTED READINGS

BOOKS

1. Students Handbook on Taxation by Mr. T N Manoharan and Mr.GR.Hari, Snow White Publication.
2. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers- Set off proforma credit and MODVAT- small scale industries- Concessions.
3. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
4. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
5. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

JOURNALS

1. International Journal of Accounting and Taxation
2. Tax journal
3. Journal of International Accounting, auditing and taxation
4. The Chamber of Tax Consultants
5. The Economic Times

E RESOURCES

www.financeindia.mart.com

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1question from any unit.

SEMESTER VI

ORGANISATIONAL BEHAVIOUR

CORE: 30
Teaching hours: 60 hrs

Course code: HC15/6C/OGB
Credits: 4
LTP: 3 1 0

Objectives:

- To be aware of various aspects of human behaviour at work
- To Understand the effect of human behaviour on the organization

COURSE OUTLINE:

UNIT I

Introduction: Concept of Organisational Behaviour –Need – Challenges faced by the management. Individual dimensions of OB: Individual Differences –Human Behaviour and its Causation –Personality –Types , Determinants , Impact on OB ,Attitudes and Values – Types , formation , Perception – Factors , Process ,Its Applications . **(11 hrs)**

UNIT II

Motivation Concept and Theories Content Theories(Maslow, Herzberg, ERG, McGregor's theory X and Theory Y , McClelland need theory) Process Theories (Vroom, Porter and Lawler)- Morale Building, Job Satisfaction and Job design. **(10 hrs)**

UNIT III

Group Dynamics: Types of Groups – Cohesiveness, Group Decision Making – Group formation--Organizational conflicts. **(13 hrs)**

UNIT IV

Organizational Dynamics: Organizational Culture – Impact, Creating organization culture, Quality of Work Life, Organizational ethics, Stress and Burnout- Causes, effects- Stress management strategies. **(14hrs)**

UNIT V

Organizational development and change: Change Agents – Resistance to change, OD interventions. **(12 hrs)**

SUGGESTED READINGS

BOOKS

1. Organizational Behaviour, by Kavita Singh, Dorling Kindersley (India) Pvt Ltd Publications
2. L.M.Prasad, Organizational Behaviour, Sultan Chand & Sons.
3. Ashwathapa, Organizational Behaviour, Himalaya Publishing House
4. Fred Luthans, Organizational Behaviour, MCGraw Hill Publications
5. Stephen P Robbins, Organizational Behaviour, Prentice Hall Publications
6. Davis & Newsstrom, Human Behaviour at work: Organizational Behaviour, MCGraw Hill Publications.
7. Keith Davis, Human Behaviour at work: Organizational Behaviour
8. G.James Francis & Gene Milbourne Jr. Human Behaviour in the work environment- A Managerial Perspective, Goodyear Publication & Co
9. V.S.P.Rao Gangathar and Narayan, Organizational behavior, text and cases, Konark Publishers Pvt Ltd.
10. P.C. Tripathi, Human Resource Development, Sulthan Chand & Sons

JOURNALS

1. Journal of Organisational behavior Management
2. Journal of Human resource Mangement

E RESOURCES

www.themodernbusinessworld.com

www.illusions.com

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.

SEMESTER VI

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

CORE :31
Teaching Hours: 75

Course code: HC15/6C/LSM
Credits: 4
LTP: 3 2 0

Objectives

1. To enable the students to understand about distribution Logistics
2. To have a thorough insight on supply chain management.

UNIT- I

Concepts of Logistics- Evolution- Nature and Importance- Components of Logistics Management- competitive advantages of Logistics- Functions of logistics management- Principles- Logistics network- integrated logistics system. **(10 Hrs)**

UNIT II

Supply Chain effectiveness- Outsourcing- 3PLs and 4PLs- Supply Chain relationships- Elements of logistics and Supply chain Management – Merchandising – Role of a Merchandiser. **(10 Hrs)**

UNIT III

Logistical Information System (LIS) – Operations – Integrated IT solution for logistics and Supply chain management – Emerging technologies in logistics and Supply Chain management. Issues and challenges for developing countries in Logistic and supply chain management. Demand forecasting – impact of forecast on logistics and supply chain management. **(15 Hrs)**

UNIT IV

Inventory- Types of inventory- Elements of inventory costs-Material Requirement Planning-Distribution Requirement Planning-JIT- Order Processing-Functions-Elements of order processing-Significance. Material Handling-Concept and Objectives- Principles- Equipments- Material handling considerations. Warehousing and Distribution- concept-types of warehouses- functions – Warehousing strategy. **(20 Hrs)**

UNIT V

Transportation – Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport Multi model transport – Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics. The Indian carriage of goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993. **(20 Hrs)**

SUGGESTED READINGS

BOOKS

1. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House
2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
3. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003
4. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.

JOURNALS

1. International Journal of Logistic System
2. International Journal of Logistic Research and Application
3. Journal of business Logistics

TEMPLATE FOR QUESTION PAPER

Question Paper should cover all the five units

Section A

Answer all the questions (10 x 2 marks = 20 marks)

10 questions - 2 questions from each unit.

Section B

Answer any five questions (5 x 8 marks = 40 marks)

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

Section C

Answer any two questions (2 x 20 marks = 40 marks)

4 questions - not more than 1 question from any unit.

SEMESTER VI

PROJECT AND VIVA VOCE

CORE 32

Course code: HC15/6C/PRO

Credits: 8

Students shall have to go to the offices of the companies with which the MOU is signed by the College and submit a Project report 15 days before the end of the final Semester

The project evaluation and the viva voce examination shall be done internally (project guide) and externally (faculty from institutes like IIT, IIM, CA, CWA, CS, academic institutions offering B.Com (Hons.) Programme or by industry experts).

INTERSHIP

**Course Code HC15/3I/IPR
HC15/5I/IPR
Credits : 14**

In order to pave way for Industry- integrated learning and also to enable students to obtain better practical knowledge and hands on experience, every student shall undergo Internship for a period of 14 weeks as specified below:

- 7 weeks of Internship each at the end of the second and fourth semesters respectively
The Internship shall be practice oriented. Students shall have to go to companies and shall receive On the Job training on diverse fields of activities of those companies.

Two internship reports have to be submitted one at the end of training session 1 (i.e. in the 3rd semester) and the other at the end of training session 2 (i.e. in the 5th semester).

The report shall be evaluated as follows:

Report Evaluation :	75 Marks
Viva Voce	:25 Marks
Total	: 100 Marks

The report shall be evaluated for 50 marks internally and 25 marks externally (Based on the ratings awarded by the trainer in the evaluation form. Students will be evaluated by the trainer on a 5 point scale and the scores will be converted accordingly. Viva will be conducted internally based on the internship report

SEMESTER I

PRACTICAL BANKING (Offered to Other Departments)

Teaching Hours: 30

Course code: HC15/1N/PRB

Credits: 2

LTP: 2 0 0

Objectives

- To enable the students to understand the basic concepts 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 and 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-modes of creating charge-lien,pledge,hypothecation,pledge

(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

PRINCIPLES OF ACCOUNTING (Offered to Other Departments)

Teaching Hours: 30

Course code: HC15/2N/PAC

Credits:2

LTP:2 0 0

Objectives:

To enable the students to understand the basic concepts of accounting

COURSE OUTLINE

UNIT I:

Introduction-Meaning and scope of accounting-Basic Accounting Concepts and Conventions-Objectives of accounting-Methods of accounting-Accounting transactions-Double entry book keeping (10 hrs)

UNIT II:

Journal-Ledger- Preparation of cash book-Preparation of Trial Balance (10hrs)

UNIT: III:

Preparation of Final Accounts of Sole Trading Concerns (10 hrs)

SUGGESTED READINGS

1. Gupta. R.L., Gupta V.K., Financial Accounting, Sultan Chand & Sons
2. Jain.S.P., Narang.K.L., Financial Accounting, Kalyani Publishers
3. Reddy T S & Murthy.A., Financial Accounting, Margham Publications