

**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)**

**CHENNAI - 600 008**

**DEPARTMENT OF B.COM ACCOUNTING AND FINANCE**

**(SELF SUPPORTING)**



**UG SYLLABUS**

**CHOICE BASED CREDIT SYSTEM WITH EFFECT FROM**

**ACADEMIC YEAR**

**2015-16**

## COURSE PROFILE

COURSE CODE	COURSE TITLE	HOURS PER WEEK	CREDITS	MARKS		
				CA	SE	TOTAL
<b>SEMESTER I</b>						
<b>Part I</b>	Tamil/ Hindi/French/Sanskrit	5	3	40	60	100
<b>Part II</b>	English	5	3	40	60	100
<b>Part III -CORE SUBJECTS</b>						
AF16/1C/FA1	Financial Accounting – I	5	4	40	60	100
AF16/1C/BOM	Business Organisation and Management	5	4	40	60	100
<b>ALLIED SUBJECT</b>						
BE16/1A/PE1	Principles of Economics - I*	6	5	40	60	100
<b>Part IV- NON MAJOR ELECTIVE 1</b>						
AF16/1N/PRA	Practical Accounting	2	2		50	50
	Soft Skills-I**	2	3		50	50
<b>SEMESTER II</b>						
<b>Part I</b>	Tamil/ Hindi/French/Sanskrit	5	3	40	60	100
<b>Part II</b>	English	5	3	40	60	100
<b>Part III -CORE SUBJECTS</b>						
AF16/2C/FA2	Financial Accounting – II	5	4	40	60	100
AF16/2C/MEL	Mercantile Law	5	4	40	60	100
<b>ALLIED SUBJECT</b>						
BE16/2A/PE2	Principles of Economics - II*	6	5	40	60	100
<b>Part IV- NON MAJOR ELECTIVE 2</b>						
AF16/2N/ECO	E-Commerce	2	2		50	50
	Soft Skills-II**	2	3		50	50

SEMESTER III						
<b>Part III -CORE SUBJECTS</b>						
AF16/3C/CA1	Corporate Accounting – I	6	4	40	60	100
AF16/3C/COA	Cost Accounting	6	4	40	60	100
AF16/3C/PRI	Principles of Insurance	4	3	40	60	100
AF16/3C/PRM	Principles of Marketing	4	3	40	60	100
<b>ALLIED SUBJECT</b>						
AF16/3A/BS1	Business Mathematics and Statistics – I	6	5	40	60	100
<b>Part IV</b>	Soft Skills-III**	2	3		50	50
	Environmental Studies ***	2	2		50	50
SEMESTER IV						
<b>Part III -CORE SUBJECTS</b>						
AF16/4C/CA2	Corporate Accounting – II	6	4	40	60	100
AF16/4C/MAA	Management Accounting	6	4	40	60	100
AF16/4C/BTP	Banking Theory, Law and Practice	4	3	40	60	100
AF16/4C/CAB	Computer Applications in Business (Practicals)	4	3	40	60	100
<b>ALLIED SUBJECT</b>						
AF16/4A/BS2	Business Mathematics and Statistics – II	6	5	40	60	100
<b>Part IV</b>	Soft Skills-IV**	2	3		50	50
	Value Education***	2	2		50	50

<b>SEMESTER V</b>						
<b>Part III -CORE SUBJECTS</b>						
AF16/5C/IT1	Income Tax – I	6	4	40	60	100
AF16/5C/FIM	Financial Markets	6	4	40	60	100
AF16/5C/FM1	Financial Management – I	6	4	40	60	100
AF16/5C/REM	Research Methodology	6	4	40	60	100
<b>ELECTIVE 1</b>						
AF16/5E/BUE	Business Environment	6	5	40	60	100
<b>SEMESTER VI</b>						
<b>Part III -CORE SUBJECTS</b>						
AF16/6C/IT2	Income Tax – II	6	4	40	60	100
AF16/6C/FIS	Financial Services	6	4	40	60	100
AF16/6C/FM2	Financial Management – II	6	4	40	60	100
<b>ELECTIVE 2</b>						
AF16/6E/AUD	Auditing	6	5	40	60	100
<b>ELECTIVE 3</b>						
AF16/6E/END	Entrepreneurial Development	6	5	40	60	100
<b>Part V</b>	Extension activity - Sports/ NCC/ E Cell/ ENACTUS/ RRC/ CSS/ ROTRACT/ CCC/ YRC/ NSS		1			
<b>TOTAL</b>			<b>140</b>			

\* Handled by Department of Business Economics

\*\* Handled by Department of English

\*\*\*Common to all the UG programs

**SEMESTER I**  
**PAPER- I FINANCIAL ACCOUNTING-I**

**CORE: 1**

**COURSE CODE: AF16/1C/FA1**

**TEACHING HOURS: 75**

**CREDITS: 4**

**LTP: 2 3 0**

**OBJECTIVES**

- To provide broad based knowledge on the fundamentals of accounting.
- To enable the students to ascertain the profit & loss of the business & its financial position.
- To acquaint the students with the accounting procedures of various forms of business.

**Course Outline:-**

**Unit I**

Nature of Accounting : Definition, Meaning and Scope of Accounting - Basic Accounting Concepts and Conventions - Objectives of Accounting - Accounting Transactions - Double Entry Book Keeping - Preparation of Trial Balance – Rectification of Errors. (20 hours)

**Unit II**

Preparation of Final Accounts - Trading A/c - Profit & Loss A/c - Manufacturing A/c- Balance Sheet - Closing Entries – Adjustment Entries. (15 hours)

**Unit III**

Depreciation - Meaning - Objective - Causes - Methods - Straight Line Method - Written Down Value Method - Change in Method of Depreciation. (AS -6,AS-10,AS-26) (10 hours)

**Unit IV**

Single Entry - Meaning - Features - Defects - Differences Between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method. (15 hours)

**Unit V**

Preparation of Bank Reconciliation Statement-Fire Insurance Claims – Claim for Loss of Stock. (15 hours)

**Recommended Books:**

1. R.L.Gupta & V K Gupta Financial Accounting- Sultan Chand & Sons - New Delhi.
2. T.S. Reddy & A.Murthy, Financial Accounting - Margham Publications -Chennai.

**Reference Books:**

1. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
2. R.L.Gupta & M. Radhaswamy, Advanced Accountancy - Sultan Chand & Sons - New Delhi.
3. Shukla & Grewal, Advanced Accounting – S Chand - New Delhi.
4. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers- New Delhi.
5. P.C. Tulsian, Financial Accounting ,Pearsons Publications

**E Resources:**

[www.futureaccountants.com](http://www.futureaccountants.com)

[www.iimcal.ac.in](http://www.iimcal.ac.in)

**FINANCIAL ACCOUNTING - I**

**Subject Code: AF16/1C/FA1**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(TWO theory questions and SIX problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(ONE theory question and FOUR problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 20%**

**Problem: 80%**

## SEMESTER II

### PAPER- III FINANCIAL ACCOUNTING - II

CORE: 3

COURSE CODE: AF16/2C/FA2

TEACHING HOURS: 75

CREDITS: 4

LTP: 2 3 0

#### OBJECTIVES

- To acquaint the students with the accounting procedures of various forms of business.
- To enable the students to ascertain the accounting procedures relating to partnership firms.

#### Course Outline:-

##### Unit I

Branch Accounting - Dependent Branch - Debtors System – Final Account System - Stock & Debtors System- Wholesale Branch System (15 hours)

##### Unit II

Departmental Accounting - Basis of Allocation of Expenses - Treatment of Expenses which cannot be allocated.

Hire Purchase System - Accounting Procedures - Default & Repossession of Stock - Instalment Purchase System. (15 hours)

##### Unit III

Partnership Accounts – Past Adjustments and Guarantee – Fixed and Fluctuating Capital - Limited Liability - Admission of a Partner (15 hours)

##### Unit IV

Retirement & Death of a Partner - Accounting Treatment - Paying the retired partners loan in equal instalments - Joint life policy. (15 hours)

##### Unit V

Dissolution Accounting - Insolvency of Partners - Rule in Garner Vs Murray - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method. (15 hours)

#### Recommended Books:

1. R.L.Gupta & V K Gupta Financial Accounting - Sultan Chand & Sons - New Delhi.
2. T.S. Reddy & A.Murthy, Financial Accounting - Margham Publications -Chennai.

**Reference Books:**

1. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
2. R.L.Gupta & M. Radhaswamy, Advanced Accountancy - Sultan Chand & Sons - New Delhi.
3. Shukla & Grewal, Advanced Accounting – S Chand - New Delhi.
4. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers- New Delhi.
5. P.C. Tulsian, Financial Accounting ,Pearsons Publications

**E Resources:**

[www.futureaccountants.com](http://www.futureaccountants.com)

[www.iimcal.ac.in](http://www.iimcal.ac.in)

**FINANCIAL ACCOUNTING -II**

**Subject Code:AF16/2C/FA2**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(TWO theory questions and SIX problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(ONE theory question and FOUR problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 20%**

**Problem: 80%**



**SEMESTER III**  
**PAPER-V CORPORATE ACCOUNTING - I**

**CORE: 5**

**COURSE CODE: AF16/3C/CA1**

**TEACHING HOURS: 90**

**CREDITS: 4**

**LTP: 2 4 0**

**OBJECTIVES**

- To enable the students to learn and understand the intricacies of accounting from the fundamental level to the most advanced level in a logical sequence.
- To acquaint the students with Corporate accounting techniques and practices.

**Course Outline:-**

**Unit I**

Share capital- Share- Definition- Presentation of Information Relating to Share Capital in the Balance Sheet- Issue of Shares for Cash- Issue of Shares to Promoters for Consideration other than Cash- Issue of Shares at Premium- Issue of Shares at Discount- Forfeiture and Reissue of Shares- Underwriting of Shares. (20 hours)

**Unit II**

Redeemable Preference Shares: Legal condition- Replacement of Capital- Replacement of Capital by Fresh Capital- Proceeds of Fresh Issue- Out of Divisible Profits- Procedures for Redemption. (13 hours)

**Unit III**

Accounting for Issue of Debentures – Different methods for Redemption of Debentures (20hours)

**Unit IV**

Acquisition of Business-Purchase Consideration- Goodwill or Capital Reserve- Debtors and Creditors takeover on behalf of vendors-Profits prior to Incorporation. (15 hours)

**Unit V**

Final Accounts of Joint Stock Companies as per Revised Schedule VI- Legal Requirements- Calculation of Managerial Remuneration. (22 hours)

**Recommended Book:**

T.S Reddy and A Murthy., Corporate Accounting, Margham Publications, Chennai.

**Reference Books:**

1. R.L.Gupta, and M Radhaswamy., Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. M.C Shukla, T.S Grewal, and S.C Gupta., Advanced Accounts, Volume II, S.Chand & Company Limited, New Delhi.
3. S.P Jain and K.L Narang. Advanced Accounts, Volume II, Kalyani Publishers, New Delhi.

**Journal:**

Chartered Accountant

**E Resources:**

[www.accounting.uda.edu](http://www.accounting.uda.edu)

[www.futureaccountants.co](http://www.futureaccountants.co)

**CORPORATE ACCOUNTING - I**

**Subject Code: AF16/3C/CA1**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(TWO theory questions and SIX problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(ONE theory question and FOUR problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 20%**

**Problem: 80%**

**SEMESTER III**  
**PAPER VI- COST ACCOUNTING**

CORE: 6

COURSE CODE: AF16/3C/COA

TEACHING HOURS: 90

CREDITS: 4

LTP: 2 4 0

**OBJECTIVES:-**

- To introduce the students to the techniques of costing by providing a basic understanding about the cost concept, cost ascertainment and methods of costing.

**Course outline:-**

**Unit I**

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting- Classification of Cost – Elements of Cost Sheet.

(15 hours)

**Unit II**

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues.

(15 hours)

**Unit III**

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time & Overtime.

(22 hours)

**Unit IV**

Overheads- Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption - Machine Hour Rate – Under/ Over Absorption of Overheads and its Treatment.

(20 hours)

**Unit V**

Methods of Costing – Unit Costing – Process Costing (With Normal Loss and Abnormal Loss A/c) - Activity Based Costing - Reconciliation of Cost and Financial Statements.

(18 hours)

**Recommended Book:**

S.P Jain & K.L Narang, Cost Accounting, Kalyani publishers, New Delhi.

**Reference Books:**

1. Cost Accounting, A.Murthy and S.Gurusamy, Tata Mc Graw Hill,(2005).350
2. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi.
3. Colin Drury, Management & Cost Accounting, Thomas Learning.

4. S.P Iyengar, Cost Accounting, Sultan Chand & Sons - New Delhi.
5. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand & Co. - New Delhi.
- 6 .R.S.N Pillai & V Bagavathi, Cost Accounting, Sultan Chand & Co. - New Delhi.

## **COST ACCOUNTING**

**Subject Code: AF16/3C/COA**

### **Question Paper Template**

Max Marks: 100

Time: 3 Hrs

#### **SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(TWO theory question and SIX problems)

#### **SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(ONE theory question and FOUR problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

#### **DISTRIBUTION OF MARKS:**

**Theory: 20%**

**Problem: 80%**

## SEMESTER III

### PAPER-VII PRINCIPLES OF INSURANCE

CORE-7

COURSE CODE: AF16/3C/PRI

TEACHING HOURS: 60

CREDITS: 3

LTP: 3 1 0

#### OBJECTIVES:

- To familiarize the students on the various concepts of contract of insurance.
- To study the various kinds of Insurance, principles and policies relating to them.

#### Course Outline:-

##### Unit I

Introduction – Definition – Functions - Principles of Insurance- Importance- Classification – Recent Developments in Insurance Industry in India. (10 hours)

##### Unit II

Introduction to IRDA – Regulatory functions of IRDA – Life Insurance – Life Insurance – Principles of Life Insurance – Plans and Policies of Life Insurance – Whole Life Policies – Endowment Policies – Term Policies – Money Back and Children's Policies -Policy Conditions- Assignment- Nominations - Surrender Values. (15 hours)

##### Unit III

Fire Insurance- Principles – Functions- Types of Fire Policies- Policy Conditions. (10 hours)

##### Unit IV

Marine Insurance – Principles- Functions- Types of Marine Policies- Policy conditions. (10 hours)

##### Unit V

Miscellaneous Insurance: Health Insurance, Motor Insurance, Business Insurance-Meaning- Principles –Procedure for taking a policy. (15 hours)

**Recommended Book:**

1. Dr. A. Murthy, Principles and Practice Of Insurance, Margham Publications, Chennai.

**Reference Books:**

1. Anand Ganguly, Insurance Management.
2. B.S Bodia, M.C Grag and K.P Singh, Insurance Fundamentals Environment and Procedures.
3. M.N Mishra, Insurance Principles and Practice.

**PRINCIPLES OF INSURANCE**

**Subject Code: AF16/3C/PRI**

**Question Paper Template**

Max Marks: 100

Time : 3 hrs

**SECTION A**

Answer all questions

10x2=20

**SECTION B**

Answer any FIVE questions out of EIGHT

5x8=40

**SECTION C**

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

## SEMESTER III

### PAPER VIII-PRINCIPLES OF MARKETING

CORE: 8

COURSE CODE: AF16/3C/PRM

TEACHING HOURS: 60

CREDITS: 3

LTP: 3 1 0

#### OBJECTIVES

- To study the development and growth of marketing in a competitive dynamic scenario.
- To provide knowledge of specialties in marketing arena, macro and micro and gain insight into research in marketing.
- To offer students a wide exposure to systematically selected business case studies.

#### Course outline:-

##### Unit I

Markets-Meaning and definition-Classification of markets- Marketing-definition-Features-Role and importance-Functions of marketing (10 hours)

##### Unit II

Marketing environment-Micro and Macro environmental factors (factors affecting internal and external environment)-Market segmentation-Bases for segmentation. (10 hours)

##### Unit III

Marketing mix-Definition-Components of marketing mix-Product mix-Product-Concept, definition of product- Features of product-Levels of product-Classifications of product-New product development –Product life cycle-Price mix-Meaning of price-Factors influencing price-Factors affecting price decisions - Pricing policies. (15hours)

##### Unit IV

Promotion mix-Advertising-Definition of advertising-Steps in advertising process-Advantages and limitations-Types of advertising-Sales promotion-Definition-Objectives-Kinds-Personal selling-Objectives-Importance-Qualities of a good salesman-Recent innovations in Modern Marketing (15hours)

## Unit V

**Consumer Behaviour**-Need for consumer behaviour- Consumer decision making process-  
Buying motives-Classification of buying motives. (10hours)

### Recommended Books:

Dr.Rajan Nair and Sanjith Nair,Marketing, Sultan Chand publications

### Reference Books:

- 1.Philip Kotler,Marketing Management, Tata Mr Graw Hill ,New Delhi.
- 2.Dr.C.B.Gupta and Sanjith Nair, Marketing management, Sultan Chand publications.
3. . Suri R.K, ,Joshi R.L, and Mamoria C.B, Marketing Management, Kitab Mahal Publishers
4. Stanton, J.William and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York

### E Resources:

[www.ama.org](http://www.ama.org)

[www.kotlermarketing.com](http://www.kotlermarketing.com)

## PRINCIPLES OF MARKETING

**Subject Code: AF16/3C/PRM**

### Question Paper Template

Max Marks: 100

Time: 3 hrs

#### SECTION A

Answer all questions

10x2=20

#### SECTION B

Answer any FIVE questions out of EIGHT

5x8=40

#### SECTION C

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.



## SEMESTER IV

### PAPER IX- CORPORATE ACCOUNTING - II

CORE: 9

COURSE CODE: AF16/4C/CA2

TEACHING HOURS: 90

CREDITS: 4

LTP: 2 4 0

#### OBJECTIVES

- To provide a broad based knowledge on various aspects of accounting procedure in relation to insurance and banking.
- To provide with fundamental knowledge on various options for restructuring of companies and related accounting procedure.

#### Course Outline:-

##### Unit I

Alteration of Share Capital- Internal Reconstruction (Capital Reduction) - (Scheme for Internal Reconstruction excluded)

Liquidation Accounting- Liquidator's remuneration-Calls in arrears- Calls in advance (Statement of Affairs and Deficiency account excluded). (20 hours)

##### Unit II

Amalgamation, Absorption and External Reconstruction- Purchase Consideration - Methods of Calculation-AS14-Accounting Treatment in the Books of Purchasing Company – Inter Company Owings (Inter Company holdings and scheme of External Reconstruction excluded).

(20 hours)

##### Unit III

Valuation of Goodwill and Shares(AS26)- Goodwill- Method of Valuing Goodwill- Valuation of Shares- Net Asset method- Yield method- Accounting Standards- - Meaning & Significance.

Accounting Provisions under Companies Act 2013 (15 hours)

##### Unit IV

Accounting for Banking Companies - Preparation of Profit and loss account and Balance Sheet (As per RBI regulations). (21 hours)

##### Unit V

Insurance Company Accounts – Revenue Account (General Insurance only) - Determination of Profit- Preparation of Balance Sheet (as per IRDA Regulations) (14 hours)

**Recommended Book:**

T.S. Reddy and A Murthy, Corporate Accounting, Margham Publications, Chennai.

**Reference Books:**

1. R.L Gupta., and M Radhaswamy, Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. M.C Shukla, T.S Grewal, and S.C Gupta., Advanced Accounts, Volume II, S.Chand & Company Limited, New Delhi.
3. S.P Jain and K.L Narang., Advanced Accounts, Volume II, Kalyani publishers, New Delhi.
4. Rishikesh M.Chakraborti, Advanced Accountancy, Oxford University Press, New Delhi.

**Journal:**

Chartered Accountant

**E Resources:**

[www.accounting.uda.edu](http://www.accounting.uda.edu)  
[www.futureaccountants.co](http://www.futureaccountants.co)

**CORPORATE ACCOUNTING - II**

**Subject Code: AF16/4C/CA2**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(TWO theory questions and SIX problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(ONE theory question and FOUR problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 20%**

**Problem: 80%**

## SEMESTER IV

### PAPER X - MANAGEMENT ACCOUNTING

CORE: 10

COURSE CODE: AF16/4C/MAA

TEACHING HOURS: 90

CREDITS: 4

LTP: 2 4 0

#### OBJECTIVES

- To provide an understanding of the basic principles of Management Accounting and their applications in business.
- To acquaint the students with Management Accounting techniques and practices in preparing Fund Flow Statement, Cash Flow Statement and Reporting to Management.

#### Course Outline:-

##### Unit I

Management Accounting – Definition- Scope and Objectives – Financial and Management Accounting-Cost and Management Accounting.

(5 hours)

##### Unit II

Analysis and Interpretation of Financial Statements – Nature – Types of Financial Analysis - Techniques of Financial Analysis – Comparative Statements, Common Size Statement and Trend Percentages- Ratio Analysis – Ratio for Liquidity – Profitability & Solvency – Leverage – Utility – Limitations of Ratio Analysis.

(25 hours)

##### Unit III

Fund Flow and Cash Flow Analysis – Construction of Cash Flow Statement as Per AS 3.

(20 hours)

##### Unit IV

Budgetary Control – Different Types of Budgets (excluding Capital Budgeting)

(18 hours)

##### Unit V

Marginal Costing – Break Even Analysis – Profit Volume Ratio – Profit & Price Planning – Applications and limitations of Marginal Costing Technique.

(22 hours)

**Recommended Book:**

Dr. S.N Maheshwari, Principles of Management Accounting, Sultan Chand & sons, New Delhi.

**Reference Books:**

1. T.S Reddy and Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai
2. N.P Srinivasan, Management Accounting, Sterling Publishers Private Limited, Bangalore.
3. A.Murthy and S Gurusamy, Management Accounting Theory And Practice, Vijay Nicole Imprints Private Limited, Chennai.

**Journal:**

Management Review  
Management Accountant

**E Resources:**

[www.finance.best4sites.net](http://www.finance.best4sites.net)  
[www.jimcal.ac.in](http://www.jimcal.ac.in)  
[www.futureaccountants.com](http://www.futureaccountants.com)

**MANAGEMENT ACCOUNTING**

**Subject Code: AF16/4C/MAA**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(TWO theory questions and SIX problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(ONE theory question and FOUR problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 20%**

**Problem: 80%**

## SEMESTER IV

### PAPER XI -BANKING THEORY, LAW & PRACTICE

CORE: 11

COURSE CODE: AF16/4C/BTP

TEACHING HOURS: 60

CREDITS: 3

L T P: 3 1 0

#### OBJECTIVES

- To understand the Banking System in India.
- To understand the role and functions of Central bank and Commercial bank.
- To study the modern technologies adopted by banking sector.

#### Course Outline:-

##### Unit I

Origin of banks- Definition of Banking- Functions of Banks- Banking system in India. (10 hours)

##### Unit II

Central banking and role of RBI and their functions-Commercial Banks-Functions-Relationship between banker and customer-Garnishee Order-Clayton's Case. (15 hours)

##### Unit III

Opening of an Account-Facility of nomination-Closing of bank account-Customer grievance redressal- Principles of lending - Types of loans. (10 hours)

##### Unit IV

Negotiable instruments-Promissory note, Bill of exchange, Cheques-Crossing of Cheques - Endorsements -Payment and Collection of Cheques-Penal Provisions. (15 hours)

##### Unit-V

Banking services-Internet banking-Telebanking-Home banking-Gold banking-ATM- Credit Card-Debit Card-Gold or platinum Card-Teller system-Electronic Fund Transfer-Electronic Clearing System-Electronic cheque- Core banking. (10 hours)

**Recommended Book:**

1. Sundaram and Varshney, Banking Law Theory and Practices, Sultan Chand Publications, New Delhi.
2. Dr.S. Gurusamy Banking Theory and law Practice, Vijay Nichole Imprints (P) ltd, Chennai.

**Reference Books:**

1. B Santhanam , Banking and Financial systems, Margham Publications.
2. R.Rameshwaran and S Natarajan Indian Banking, Sultan Chand and Co ltd, New Delhi

**Journal**

RBI Bulletin Banking Law.

**BANKING THEORY, LAW & PRACTICE**

**Subject Code: AF16/4C/BTP**

**Question Paper Template**

Max Marks: 100

Time: 3 hrs

**SECTION A**

Answer all questions

10x2=20

**SECTION B**

Answer any FIVE questions out of EIGHT

5x8=40

**SECTION C**

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

## SEMESTER IV

### PAPER XII - COMPUTER APPLICATIONS IN BUSINESS (PRACTICALS)

CORE: 12

COURSE CODE: AF16/4C/CAB

TEACHING HOURS: 60

CREDITS: 3

LTP: 1 0 3

#### OBJECTIVES:

- To offer basic skills in computer applications.
- To develop working knowledge on business related software.
- To impart knowledge on application of software for analysis of business related data.

#### Course Outline:-

##### Unit- I

Introduction to computers- Classification of computer system –Areas of computer Applications- Number Conversion. (6 hours)

##### Unit – II

Components of computer-Memory and Control units- Input Output Devices . (8 hours)

##### Unit – III

MS Word- Creating Word Document-Editing a document- Text Formatting-Working with Tables-MS Excel-Basic Operations-Creating Tables-Operators in Excel-Working with functions- Creating Graphs. (10 hours)

##### Unit –IV

MS Access- Planning and creating Tables – Forms-Modifying Tables-Creating relationship Database-Form design-Reports-MS Power Point-Preparing power point Presentations. (12 hours)

##### Unit – V

Accounting package Tally – company creation - Ledger Creation - Voucher creation - Accounting and Inventory-Reports. (24 hours)

#### Recommended Books:

1. Anantha Seshasayee & Seshasayee, Computer Applications in business and management, Margham publications, Chennai
- 2.S Palanivel, Tally, Margham Publications.

**Note:** Practical Examination will be conducted by External and Internal Examiners.

**SEMESTER V**

**PAPER XIII - INCOME TAX -I**

**CORE: 13**

**COURSE CODE: AF16/5C/IT1**

**TEACHING HOURS: 90**

**CREDITS: 4**

**LTP: 2 4 0**

**OBJECTIVES:**

- To impart knowledge of the provisions pertaining to Income Tax Law.
- To enable the students to understand the computation of income under the various heads.

**Course Outline:-**

**Unit I:**

**Income Tax Act 1961** – Basic Concepts and Definitions – Income, Assesse, Person, Previous Year, Assessment Year, Gross Total Income

**Incomes exempted from Tax** – Residential Status – Incidence of Tax. (20 hours)

**Unit II:**

**Income from Salaries** – Scope of Salary Income – Allowances – Valuation of Perquisites – Relevant deductions from Salary Income. (22hours)

**Unit III:**

**Income from House Property** – Computation of Annual Value – Relevant Deductions (10 hours)

**Unit IV:**

**Income from Business or Profession** – Admissible Deductions – Deemed Income – Valuation of Stock. (23 hours)

**Unit V:**

**Income from Capital Gains** – Short Term & Long Term Capital Gains – Exemptions. (15 hours)



**Recommended Book:**

Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.

**Reference Books:**

1. V.P.Gaur and D.B Narang, Kalyani Publishers, Income Tax Law and Practice.
2. Dr H C Mehrotra , Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra

**E Resources**

- [www.taxmann.com](http://www.taxmann.com)
- [www.icmai.in](http://www.icmai.in)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**INCOME TAX I**

**Subject Code: AF16/5C/IT1**

**Question Paper Template**

**SECTION A**

ANSWER ANY FIVE QUESTIONS

(5 X 8 = 40)

5 questions to be answered out of 8 questions.

(6 problems and 2theory questions)

**SECTION B**

ANSWER ANY THREE QUESTIONS

(3 X 20 = 60)

3 questions to be answered out of 5 questions.

(4 problems and 1theory question)

**DISTRIBUTION OF MARKS:**

**Theory 20%**

**Problems 80%**

SEMESTER V

**PAPER XIV - FINANCIAL MARKETS**

CORE: 14

**COURSE CODE: AF16/5C/FIM**

TEACHING HOURS: 90

**CREDITS: 4**

LTP 3 3 0

**OBJECTIVES**

- To gain knowledge about the functions and the activities of Indian financial system.
- To understand the viability /soundness of the credit instruments through the credit rating agencies.
- To understand the role and working of stock exchanges in India.

**Course Outline:-**

**Unit I**

**Financial system** -Functions of the financial system- Structure of a financial system- Significance- Components of financial system- Weakness of Indian Financial system. (15 hours)

**Unit II**

**Money Market:** Features- objectives – Money Market Instruments – Treasury bills, Commercial Bills, Certificate of Deposits – Deficiencies of Indian Money Market. (15 hours)

**Unit III**

**Capital Market** - Capital Market- Introduction- Meaning – Significance of Capital Market – Capital Market Instruments – Equity shares, Preference shares, Sweat equity shares, non – voting shares, Debentures –Capital Market Vs Money Market – E Trading of securities market. (20 hours)

**Unit IV**

**Primary market:** Meaning – Functions – Methods of Floating new issues – Instruments of Issue- Role of Intermediaries. (15 hours)

**Unit V**

**Secondary Market:** Meaning – Significance – Functions & Scope of Secondary Market – Stock Exchange Definition – Services rendered – Regulation of Stock Exchange – Listing of Securities

– Benefits – obligations – SEBI – Features – Functions – Powers- SEBI guidelines-OTCEI-NSE-BSE-Depository system. (25 hours)

**Recommended Books:**

1. Gordan & Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
2. Dr. S. Gurusamy, Financial Markets and Institutions, Tata McGraw Hill Education Private Limited, New Delhi.

**Reference books:**

1. Nalini prava M .Tripathy, Financial Services, PHI Learning Pvt LTD.
2. B.Santhanam , Financial Services, Margham Publishers, Chennai.
3. P N Varshney & D K,Mittal Indian Financial system, Sultan Chand & Sons, New Delhi.

**FINANCIAL MARKETS**

**Subject Code: AF16/5C/FIM**

**Question Paper Template**

Max Marks:100

Time : 3 hrs

**SECTION A**

Answer ALL Questions

10x2=20

**SECTION B**

Answer any FIVE questions out of EIGHT

5x8=40

**SECTION C**

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

**SEMESTER V**  
**PAPER-XV FINANCIAL MANAGEMENT-I**

**CORE: 15**

**COURSE CODE: AF16/5C/FM1**

**TEACHING HOURS: 90**

**CREDITS: 4**

**LTP: 3 3 0**

**OBJECTIVES:**

- To acquaint the students with fundamental knowledge of Financial Management.
- To familiarize the students with the sources of finance, cost of capital, working capital and capital structure.

**Course outline:-**

**Unit I:**

**Finance – Meaning – Scope and Objectives – Profit Maximization Vs. Wealth Maximization**

(10 hours)

**Unit II:**

**Sources of Finance – Long term and Short term Sources of Finance – Capitalization – Over and Under Capitalization.**

(15 hours)

**Unit III:**

**Cost of Capital - Specific and Overall Cost of Capital – Computation of Cost of Capital. (Simple problems)**

(22 hours)

**Unit IV:**

**Capital Structure – Factors influencing Capital Structure – Optimal Capital Structure –**

Designing an optimal capital structure for the firm. (Simple problems)

(23 hours)

**Unit V:**

**Working Capital Management – Need – Factors – Facets of Working Capital Management – Temporary and Permanent Working Capital – Computation of Working Capital Requirement. (Simple problems)**

(20 hours)

**Recommended Books:**

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. A.Murthy, Financial Management, Margham Publications

**Reference Books:**

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.

**Journal:**

Indian Journal of Finance  
Vikalpa  
Finance India  
Indian Journal of Finance and Research

**E Resources:**

[www.yahoofinance.com](http://www.yahoofinance.com)

[www.moneycontrol.com](http://www.moneycontrol.com)

[www.khanacademy.org](http://www.khanacademy.org)

**FINANCIAL MANAGEMENT I**

**Subject Code: AF16/5C/FM1**  
**Question Paper Pattern**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(FIVE theory questions and THREE problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(THREE theory questions and TWO problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 60%**

**Problem: 40%**

SEMESTER V

**PAPER XVI - RESEARCH METHODOLOGY**

CORE: 16

**COURSE CODE: AF16/5C/REM**

TEACHING HOURS: 90

**CREDITS: 4**

**LTP: 3 3 0**

**OBJECTIVES:**

- To acquaint the students with research parlances, tests, techniques and practices in order to guide them to pursue research.
- To instill research interest among students and help them to face the challenges in solving research problems.

**Course Outline:-**

**Unit I:**

Research – Significance – Objectives - Research Process - Research Problem - Research Design.

(20 hours)

**Unit II:**

Sampling Design – Scaling – Data Collection – Sampling Fundamentals – Testing of Hypothesis.

(20 hours)

**Unit III:**

Test of small samples t test – Test of large samples Z test. (Simple Problems)

(15 hours)

**Unit IV:**

Non parametric tests- Chi square test – Test of significance and Test of Goodness of Fit. (Simple Problems)

(15 hours)

**Unit V:**

F test-Analysis of Variance – One Way and Two Way ANOVA (Simple Problems) - Report writing.

(20 hours)

**Recommended Books:**

1. C. R. Kothari – Research Methodology - Methods & Techniques, New Age International, New Delhi.
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Donald R Cooper & Pamela. S. Schindler – Business Research Methods, Irwin McGraw Hill, USA
2. Joseph F. Hair, Essentials of Business Research Methods, M. E Sharpe, Inc USA
3. Dr.P. Ravilochanan, Research Methodology with Business Correspondence and Report Writing, Margham Publications

**Journal**

International Journal of Social Research Methodology  
Journal of Research Practice

**E Resources**

<https://explorable.com/research-methodology>

**RESEARCH METHODOLOGY**

**Subject Code: AF16/5C/REM**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

(THREE theory questions and FIVE problems)

5 X 8=40

**SECTION B**

Answer any THREE questions out of FIVE questions

(TWO theory and THREE problems)

3 X 20=60

NOTE: Weightage should be given to all five units. Questions should be evenly distributed.

**DISTRIBUTION OF MARKS:**

**Theory: 40%**

**Problem: 60%**

SEMESTER VI

PAPER XVII - INCOME TAX - II

CORE: 17

COURSE CODE: AF16/6C/IT2

TEACHING HOURS: 90

CREDITS: 4

LTP: 2 4 0

OBJECTIVES:

- To impart knowledge of the provisions pertaining to Income Tax Law.
- To encourage the students to understand the computation of taxable income and tax payable by an assessee.
- To impart knowledge on procedure of assessment, types of assessment, preparations and filing of return of income.

Course Outline:-

Unit I:

Income from Other Sources – Deductions in Computing Income under this Head – Clubbing of Income – Set off and Carry forward of losses. (15 hours)

Unit II:

Deductions from Gross Total Income – Deductions in respect of certain payments – Deductions in respect of certain incomes – Assessment of Individuals Incomes. (25 hours)

Unit III:

Assessment of firms – Scheme of Taxation of firms – Computation of Income and Tax Liability of firms – Computation of Total Income of Partners. (15 hours)

Unit IV:

Assessment of Companies – Computation of Gross Total Income of a Company – Special Provisions regarding losses relating to companies only – Deductions out of Gross Total Income of a company. (15 hours)



## **Unit V:**

Meaning of Permanent Account Number, Return of Income, TDS, Advance Tax, Rates of Taxation, Return of Income – Procedure for Assessment – Types of Assessment – Deductions of Tax at Source – Advance Payment of tax – Refund of taxes

(20 hours)

### **Recommended Book:**

Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.

### **Reference Books:**

3. V.P.Gaur and D.B Narang, Kalyani Publishers, Income Tax Law and Practice.
4. Dr H C Mehrotra , Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra.

### **E Resources**

- [www.taxmann.com](http://www.taxmann.com)
- [www.icmai.in](http://www.icmai.in)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

## **INCOME TAX -II**

**Subject Code: AF16/6C/IT2**

### **Question Paper Template**

#### **SECTION A**

ANSWER ANY FIVE QUESTIONS

(5 X 8 = 40)

5 questions to be answered out of 8 questions.

(6 problems and 2 theory questions.)

#### **SECTION B**

ANSWER ANY THREE QUESTIONS

(3 X 20 = 60)

3 questions to be answered out of 5 questions.

(4 problems and 1 theory question.)

### **DISTRIBUTION OF MARKS:**

**Theory 20%**

**Problems 80%**

## SEMESTER V

### PAPER- XVIII FINANCIAL SERVICES

CORE: 18

COURSE CODE: AF16/6C/FIS

TEACHING HOURS: 90

CREDITS: 4

LTP 3 3 0

#### OBJECTIVES

1. To understand the different dimensions of financial services.
2. To understand the role and working of various financial services in India.

#### Course Outline:-

##### Unit I

**Financial Services**-Concept – Objectives – Functions – Characteristics – Financial Services Market – Concept- Constituents – Growth of Financial Services in India – Financial Services Sector Problems – **Financial Services Environment** (15 hours)

##### Unit II

**Merchant Banking**- Definition- Functions- Merchant Bankers Code of Conduct – **Public Issue Management** – Concept – Functions- Categories of Securities Issue – Mechanics of Public Issue Management- Issue Manager- Role of Issue Manager – Marketing of Issue (15 hours)

##### Unit III

**Leasing**- Characteristics- Types- Participants- Myths about leasing- **Hire Purchase**- Lease Financing Vs Hire Purchase Financing- **Venture capital**- Origin and Growth of Venture capital- **Securitization of debts** (15hours)

##### Unit IV

**Venture capital**-Origin and Growth of Venture Capital-Investment Maturing methods-**Mutual Funds** – **Portfolio Management Process in Mutual Funds**- **Credit rating System** – Growth Factors – Credit Rating Process- Benefits of Credit rating - Credit rating agencies in India. (20 hours)

##### Unit V

**Factoring** – Meaning – Mechanism – Characteristics – Types – Advantages – Disadvantages – Players – Functions – Factoring Vs bills discounting – RBI guidelines – **Consumer finance**: Meaning – Types – Mechanics – Sources – Modes – Pricing – **Consumer Credit Scoring**.

(25 hours)

**RECOMMENDED TEXT BOOKS:**

1. Dr. S. Gurusamy, Financial Markets and Institutions, Tata McGraw Hill Education Private Limited, New Delhi.

2. E. Gordan & K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai

**REFERENCE BOOKS:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions, and Financial Services, 2008
2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi
5. Madhuvij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai

**E- Resources**

[www.rbi.org](http://www.rbi.org)

[www.sebi.org](http://www.sebi.org)

[www.nse.org](http://www.nse.org)

[www.bse.org](http://www.bse.org)

[www.irda.org](http://www.irda.org)

**FINANCIAL SERVICES  
SUBJECT CODE: AF16/6C/FIS  
Question Paper Template**

Max Marks: 100

Time : 3 hrs

**SECTION A**

Answer any TEN questions out of TWELVE

10x3=30

**SECTION B**

Answer any FIVE questions out of EIGHT

5x6=30

**SECTION C**

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER VI

PAPER XIX -FINANCIAL MANAGEMENT- II

CORE: 19

COURSE CODE: AF16/6C/FM2

TEACHING HOURS: 90

CREDITS: 4

L T P: 3 3 0

OBJECTIVES:

- To acquaint the students with the financial decision making in organisation.
- To understand the practical aspects of capital budgeting, risk analysis in capital budgeting and leverage.

Unit I:

Financial Decision Making in Organizations –Traditional and Emerging role of Financial Managers – Organization of Finance function-Risk and Return – Use of Discount factor table.

(15 Hours)

Unit II:

Capital Budgeting –Techniques of project evaluation – Net Present Value – Payback – Internal Rate of Return – Accounting Rate of Return – Profitability Index – Capital Rationing. (Simple Problems)

(25 Hours)

Unit III:

Risk Analysis in Capital Budgeting – Risk adjusted Discount rate – Certainty Equivalent Approach – Probability Distribution Approach (Simple Problems) – Decision Tree Approach.

(15 Hours)

Unit IV:

Leverage – Operating – Financial and Combined –EBIT-EPS Analysis – Indifference Point.

(20 Hours)

Unit V:

Dividend Policy – Factors – Dividend Stability – Stock Dividend and Share Split - Walter's Model and Gordon Model(Simple problems)

(15 Hours)

**Recommended Books:**

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.

**Reference Books:**

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari., Financial Management, Sultan Chand & Sons, New Delhi.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.

**Journal:**

Indian Journal of Finance  
Vikalpa  
Finance India  
Indian Journal of Finance and Research

**E Resources**

[www.yahooofinance.com](http://www.yahooofinance.com)  
[www.moneycontrol.com](http://www.moneycontrol.com)  
[www.khanacademy.org](http://www.khanacademy.org)

**FINANCIAL MANAGEMENT II**

**Subject Code: AF16/6C/FM2**

**Question Paper Template**

Max Marks: 100

Time: 3 Hrs

**SECTION A**

Answer any FIVE questions out of EIGHT questions

5 X 8=40

(FIVE theory questions and THREE problems)

**SECTION B**

Answer any THREE questions out of FIVE questions

3 X 20=60

(THREE theory questions and TWO problems)

**NOTE: Weightage should be given to all five units. Questions should be evenly distributed.**

**DISTRIBUTION OF MARKS:**

**Theory: 60%**

**Problem: 40%**

## SEMESTER VI

### ELECTIVE PAPER II- AUDITING

ELECTIVE: 2

COURSE CODE: AF16/6E/AUD

TEACHING HOURS: 90

CREDITS: 5

LTP: 4 2 0

#### OBJECTIVES:

- To provide wide knowledge and practice of Auditing to enable the students to pursue professional courses.

#### Course Outline:-

##### Unit –I

Auditing –meaning –definition, objectives, types of Audit –Audit programme –meaning, objectives , advantages & disadvantages –Audit planning and Audit Control. (15 hours)

##### Unit –II

Vouching –cash transactions –credit sales –credit purchases –payments of wages –objectives – internal check & difference between internal control & internal audit-Window Dressing- Frauds. (15 hours)

##### Unit –III

Verification and valuation of assets and liabilities - verification of inventories & investments. ( 20 Hours)

##### Unit –IV

Appointment- qualification –removal –powers & liabilities of auditors under the companies Act of 1956 . (20 hours)

##### Unit –V

Specialized audits –points to be considered while auditing –educational institutions – hotels – banking and insurance companies –Cost audit . (20 hours)

**Recommended Book:**

1. B N Tandon ,Sudharsanam and S Sundahrababu, Practical Auditing ,Sultan Chand Publications, New Delhi.

**Reference Books:**

- 1.Dinakar Pagare, Principles and Practices of Auditing, Sultan Chand, New Delhi.
- 2.Kowal Gupta, Contemporary Auditing, Mc Graw Hill, New Delhi.

**AUDITING**

**Subject Code: AF16/6E/AUD**

**Question Paper Template**

Max Marks: 100

Time: 3 hrs

**SECTION A**

Answer all questions

10x2=20

**SECTION B**

Answer any FIVE questions out of EIGHT

5x8=40

**SECTION C**

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

## SEMESTER VI

### ELECTIVE PAPER III- ENTREPRENEURIAL DEVELOPMENT

ELECTIVE: 3

COURSE CODE: AF16/6E/END

TEACHING HOURS: 90

CREDITS: 5

L T P: 4 2 0

#### OBJECTIVES:

- Aims to achieve entrepreneurship awareness and opportunities among the students, so as to transform them from mere job seekers to job creators.
- Introduce various sources of project finance and agencies in aiding entrepreneurial development.
- Identify their own strengths and weaknesses and help them to build their skills to innovate, willingness to take risk and sensitize towards social significance of the business.

#### Course Outline:-

##### Unit I:

Entrepreneurship – Meaning, Characteristics and Types – Factors influencing Entrepreneurship – Entrepreneur – Meaning – Functions – Qualities of a good Entrepreneur. (15 hours)

##### Unit II:

How to start an enterprise – Identification of Business Opportunity – Marketing feasibility, financial & economical feasibility, technical, legal, managerial, vocational & other feasibilities – Project appraisal, Project report- Advantages and Challenges for Start ups in India (25 hours)

##### Unit III:

Financial Institutions and agencies promoting Entrepreneurship: Commercial Banks – DIC- SISI – IDBI- IFCI – SIDBI – MFI'S.

Agencies – Entrepreneurial Guidance Bureau (EGB) – National Alliance of Young Entrepreneurs (NAYE) – National Entrepreneurial Network (NEN). (20 hours)

##### Unit IV:

Entrepreneurial Development Programme organizing EDP's – Role of government in organizing EDP Programme - Subsidies and Incentives in Tamil Nadu . (15 hours)



## **Unit V:**

**Women Entrepreneurship** – Concept of Women Entrepreneur & Empowerment – Functions, Role & Characteristics – Problems – Challenges – Organisation promoting Women Entrepreneurs in India – Successful Indian Women Entrepreneurs. (15 hours)

### **Recommended Book:**

1. Dr. C.B Gupta & Dr. N.P Srinivasan, Entrepreneurship Development in India, Sultan Chand & Sons, New Delhi.
2. Jayashree Suresh, Entrepreneurial Development, Margham Publication, 2007, Chennai.

### **Reference Books:**

1. Saravanavel, Entrepreneurial Development, Ess Pee Kay Publishing House, 1997.
2. Vasant Desai, Project Management, Himalaya Publishing House, 1997.

### **Journal:**

1. Journal of Development Entrepreneurship 2007
2. Journal of Entrepreneurship – Sage publications, Chennai.
3. Social Entrepreneurship and Social Enterprise – information guide on non-profit professionals
4. Gold Rush – Enterprises system Journal
5. Business Today

### **E Resources:**

[www.pace.edu](http://www.pace.edu)

[www.hcl.harvard.edu](http://www.hcl.harvard.edu)

[www.svpct.ac.in](http://www.svpct.ac.in)

[www.goldrush.coalliance.org](http://www.goldrush.coalliance.org)

[www.niesbud.nic.in](http://www.niesbud.nic.in)

[www.en.wikipedia.org](http://www.en.wikipedia.org)

**ENTREPRENEURIAL DEVELOPMENT**

**Subject Code: AF16/6E/END**

**Question Paper Template**

Max Marks:100

Time : 3 hrs

**SECTION A**

Answer all questions

10x2=20

**SECTION B**

Answer any FIVE questions out of EIGHT

5x8=40

**SECTION C**

Answer any TWO questions out of FOUR

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.