

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

**B.COM (ACCOUNTING & FINANCE) - REGULATIONS**

**(Candidates admitted from 2021-2022 onwards)**

## I. SCOPE OF THE COURSE

**B.Com (Accounting & Finance )** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion , case study using audio visual adds like PowerPoint presentation through LCD,OHP projector, Conferencing ,Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

## II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com (A&F) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

### **III. OBJECTIVES OF THE COURSE**

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

### **PROGRAMME OUTCOME**

**PO – 1:** After completing three years of Bachelors of Commerce in Accounting & Finance (B.Com A&F) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

**PO – 2:** The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

**PO -3:** The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

### **Program Specific Outcome (PSO)**

**PSO – 1** Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

**PSO – 2** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO –3** Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

**PSO – 4** Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO – 5** Learners will gain thorough systematic and subject skills within various disciplines of accounting

**PSO – 6** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO – 7** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**PSO – 8** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

**PSO – 9** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO – 10** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO - 11** Learners will be able to do higher education and advance research in the field of commerce and finance

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com (A&F) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

### **REGULATIONS**

#### **V. TRANSITORY PROVISIONS**

Candidates who have undergone the UG Course of study before 2017-18 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

### **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

### **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

### **Duration**

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

### **Curriculum**

#### **U.G. Programme**

Part - I	-	Tamil / Hindi / Malayalam / any other
Part - II	-	English
Part - III	-	Core Subjects Allied Subjects Electives Project - Individual / Group Project
Part - IV	-	Skill Based Electives Non - Major Electives Environmental Studies Value Educations
Part - V	-	Extension activities

### **Extension Activities**

All students should enroll in **Part V Vivekanandha Outreach Programme** – to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

### **The medium of instruction and Examinations**

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

### **Evaluation of the students**

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

### **Continuous Internal Assessment (CIA)**

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission ( before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

### Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1.	CIA Test I & II (Average)	- 5	5
2.	Model Examination	- 10	5
3.	Assignment	- 5	5
4.	Seminar	- 0	5

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•	Attendance				
	Upto 75%	-	0		
	76 - 80%	-	1		
	81 - 85%	-	2	}	5
	86 - 90%	-	3		
	91 - 95%	-	4		
	96 - 100%	-	5		
	<b>Total</b>	-		----	----
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CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

### **End Semester Examinations**

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

### **End Semester Examinations Schedule**

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

### **Attendance**

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

<b>S.No</b>	<b>Percentage of Attendance</b>	<b>Remarks</b>
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

### **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

**For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.**

### **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after  $\frac{1}{2}$  hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

### **Malpractice**

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.



## **Valuation**

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

## **Revaluation and Transparency**

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

## **PASSING MINIMUM**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

### **MODERATION**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

### **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

### **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

### **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

### **Credit for U.G. Course**

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
<b>Total</b>		<b>140</b>	<b>140</b>

### **Credit for P.G. Course**

<b>Particulars</b>	<b>Credit</b>
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

### **Mark Statement**

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

### **Classification, Grade, Grade Point, GPA & CGPA**

The grades are given on the basis of the percentage of marks scored by the students as shown below:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class

4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

\* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

# Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were credited

For a Semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Sum of the credits of the courses of the entire programme

### **Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

### **Transfer of Students**

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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**VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN**  
(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

**B.COM (ACCOUNTING & FINANCE) - REGULATIONS**

**COURSE PATTERN - (Candidates admitted from 2021-2022 onwards)**

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - I</b>							
20U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
17U1LE01B	Languages	English -I	6	3	25	75	100
20U1AFC01	Core-1	Basic Financial accounting -1	6	5	25	75	100
20U1AFC02	Core-2	Principles of management.	6	5	25	75	100
20U1AFA01	Allied - 1	Business Economics	4	4	25	75	100
18U1VE01	Value Based Education	Yoga	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>22</b>	<b>150</b>	<b>510</b>	<b>700</b>
<b>SSEMESTER - II</b>							
20U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
17U2LE02B	Languages	English- II	6	3	25	75	100
20U2AFC03	Core - 3	Basic Financial accounting - II	6	5	25	75	100
20U2AFA02	Allied -II	Indian Economy	4	4	25	75	100
20U2AFP01	Practical-I	Commerce Practical	4	2	40	60	100
18U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
<b>Total</b>			<b>30</b>	<b>21</b>	<b>165</b>	<b>435</b>	<b>600</b>

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – III</b>							
20U3AFC04	Core – 4	Corporate Accounting - I	6	5	25	75	100
20U3AFC05	Core – 5	Business Law	6	5	25	75	100
20U3AFC06	Core – 6	Introduction to Investment Management and analysis.	5	4	25	75	100
20U3AFC07	Core - 7	Banking Operations	5	4	25	75	100
20U3MAA08	Allied – III	Business Statistics-1	4	4	25	75	100
20U3AFS01	SBEC - 1	Project Methodology	2	2	25	75	100
20U3AFNO1	NMEC-1	Principles of Accountancy	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - IV</b>							
20U4AFC08	Core – 8	Corporate Accounting - II	6	5	25	75	100
20U4AFC09	Core – 9	Company law	6	5	25	75	100
20U4AFC10	Core – 10	Entrepreneurship Development	5	4	25	75	100
20U4 AFC11	Core – 11	Financial Management	5	3	25	75	100
20U4MAA12	Allied – IV	Business Statistics – II	4	4	25	75	100
20U4AFS02	SBEC - II	In-plant Training	2	2	25	75	100
20U4AFNO2	NMEC – II	Fundamentals of Insurance	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>



Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - V</b>							
20U5AFC12	Core –12	Cost Accounting	6	5	25	75	100
20U5AFC13	Core – 13	Income Tax Law & Practice -I	6	5	25	75	100
20U5AFC14	Core – 14	E-Banking	6	3	25	75	100
20U5AFC15	Core – 15	International Banking And Foreign Exchange	4	3	25	75	100
20U5AFC16	Core – 16	Practical Auditing	4	3	25	75	100
20U5AFE01	Elective: I	1. Capital Market.	4	3	25	75	100
20U5AFE02		2. Strategic Management .					
20U5AFE03		3.Export and Import management					
<b>Total</b>			<b>30</b>	<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>
Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - VI</b>							
20U6AFC17	Core –17	Management Accounting	6	5	25	75	100
20U6AFC18	Core – 18	Income Tax Law And Practices-II	6	5	25	75	100
20U6AFC19	Core – 19	Financial Control System	6	4	25	75	100
20U6AFC20	Core – 20	Office Organization	4	4	25	75	100
20U6AFCPR01	Project-I	Campus To Corporate (project)	4	2	40	60	100
20U6AFE04	Elective:II	1. Fundamentals of investment.	4	3	25	75	100
20U6AFE05		2.Labour Welfare And Social Security					
20U6AFE06		3.Risk Management.					
		Extension activities		<b>1</b>			
<b>TOTAL</b>			<b>30</b>	<b>24</b>	<b>165</b>	<b>435</b>	<b>600</b>
<b>GRAND TOTAL</b>			<b>180</b>	<b>140</b>	<b>980</b>	<b>2820</b>	<b>3800</b>

**NOTE :[P01-PRACTICAL -PR01-PROJECT]**

**V SEM-ELECTIVES:I**

<b>20U5AFE01</b>	<b>1.Capital Market.</b>
<b>20U5AFE02</b>	<b>2. Strategic Management</b>
<b>20U5AFE03</b>	<b>3. Export And Import documentation</b>

**VI SEM-ELECTIVES:II**

<b>20U6AFE04</b>	<b>4. Fundamentals of investment</b>
<b>20U6AFE05</b>	<b>5. Labour Welfare And Social Security</b>
<b>20U6AFE05</b>	<b>6. Risk Management</b>

**B.COM (A&F)**  
**PROGRAMME EDUCATIONAL OBJECTIVES**

1. Become the full - fledged accounting and finance professionals..
2. Apply the practical knowledge gained over the years in the field of auditing, tax filing, share market and other finance related services.
3. Excel as the fellow and associates of ICAI, ICMAI, and ICSI.

**PROGRAMME SPECIFIC OUTCOMES**

<b>PSO NUMBER</b>	<b>PSO STATEMENT</b>
<b>PSO1</b>	1. Understand the concepts of basic accounting and business operations.
<b>PSO2</b>	2. Appraise the multi dimensional business situations and assess the financial health of companies.
<b>PSO3</b>	3. Apply the knowledge of the business policies, auditing, finance etc., both at the macro and micro level.
<b>PSO4</b>	4. Analyze the economic, social and environmental issues related to business..

**PO and Knowledge level**

PO	Programme Outcome	Knowledge Level
1	<b><i>Disciplinary knowledge:</i></b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b><i>Communication Skills:</i></b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	K1
3	<b><i>Critical thinking:</i></b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b><i>Problem solving:</i></b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b><i>Analytical reasoning:</i></b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b><i>Research-related skills:</i></b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6
7	<b><i>Cooperation/Team work:</i></b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.	K6

8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.	K4
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

## BASIC FINANCIAL ACCOUNTING-I

<b>SUBJECT CODE: 20U1AFC01</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

### **OBJECTIVES**

1. To acquire conceptual knowledge of financial accounting and the techniques of prepare financial accounts in different business organizations.

### **Learning Outcome:**

After pursuing this paper, students will:

- be able to interpret the accounting concepts, principles and conventions of financial accounting.
- be trained to prepare the financial statements of a sole proprietor and not for profit organizations.
- be skilled to prepare the ledgers of independent branches and dependent branches.
- learn to prepare the financial accounts of partnership firm and financial accounts for dissolution of a partnership firm.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To write Importance, Scope, and Limitations. Users of Accounting Information.	K1
<b>CO2</b>	To Discuss the Final Accounts and Depreciation	K2
<b>CO3</b>	To Compare the Conversion of Single Entry into Double Entry.	K4
<b>CO4</b>	To prove the Branch accounts And Departmental Accounts	K5
<b>CO5</b>	To Prepare the Hire Purchase Systems: Hire Purchase Act 1972 and instalment purchase system.	K3

UNIT	COURSE CONTENT	Hours Allotted
I	<b>Introduction to Accounting:</b> Meaning of Accounting - Book Keeping-Types of Accounts - Accounting Process and Cycle – Accounting concepts and Conventions-Accounting standards-Meaning—Objectives-Benefits and limitation of accounting standards-list of accounting standards(AS1,AS2,AS5,AS7,AS8,AS10)(Theory Only).Journals-Ledger-Trial balance(Problems)-- Types of cash books.	19
II	<b>Final Accounts with adjustments and Depreciation :</b> Final accounts:- Trading and profit & loss accounts balance sheet-Depreciation: – characteristics-causes-objectives– Methods of Depreciation – Straight Line and Diminishing balance Method .	18
III	<b>Single Entry System:</b> Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method.	17
IV	<b>Branch And Departmental Accounts:</b> Branch Accounts-Departmental Accounts-Stock And Debtors System-Departmental Accounts-Apportionment Of Comman Expanses-Inter Departmental Transfer Cost And Selling Price.	18
V	<b>Hire purchase and Instalment purchase system:</b> Hire purchase-meaning-feature-maintenance of accounts in hire purchase-books of hire purchases and hire vendor-default and repossession.	19

#### Skill Development Activities

1. List out various accounting concepts and conventions(GAAP)
2. Collection & recording of Royalty agreement with regard to any suitable situation
3. Collection and recording of Hire Purchase Agreement
4. Collect and study recent cases on conversion of firms into Limited company.

#### TEXT BOOK:

- 1 . Financial Accounting- M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
2. Financial Accounting - T.S. Reddy and Murthy , Margam publications,January 1,2012.
- 3.Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

**REFERENCE BOOKS:**

1. Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
2. Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
3. Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
4. Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication.
5. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd. Tulasian, P.C.(2013) Introduction to Accounting. New Delhi: S.Chand & Co.Ltd.

**Mapping**

<del>PO</del> CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



## PRINCIPLES OF MANAGEMENT

<b>SUBJECT CODE: 20U1AFC02</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

**Objective:** 1.To create an understanding of the fundamental principles of management and various forms of business organizations

### Learning Outcome

- 1 .Students will be able to know the nature and various forms of business organization.
- 2 .Students will be enhanced with various management functions and thoughts.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To Classify the Process of Managing, Features ,Management as an art or a science or a profession .	K3
<b>CO2</b>	To Show Planning and Organizing and Decentralization, Organizational Charts.	K1
<b>CO3</b>	To estimate Motivation, Meaning, Definition, Nature, Types of Motivation, Theories of Motivation. .	K2
<b>CO4</b>	To compare Leadership, Qualities of a good leader, Leadership theories.	K4
<b>CO5</b>	To evaluate the Controlling ,Control Techniques, Techniques of effective co-ordination.	K5

UNIT	COURSE CONTENT	Hours Allotted
<b>I</b>	Management: Meaning–Process of Managing–Features – Management as an art or a science or a profession–Scientific Management–Henry Fayol Principles and Functions of Management- POSCORB.	<b>19</b>
<b>II</b>	Planning: Definition–Nature and Characteristics of Planning–Importance–Types of Plans– Planning process–Limitations–Organizing: Meaning–Principles and Types of Organization–Delegation of Authority–Decentralization–Organizational Charts.	<b>18</b>
<b>III</b>	Motivation: Meaning–Definition–Nature–Types of Motivation–Theories of Motivation.	<b>17</b>
<b>IV</b>	Leadership: Meaning–Nature–Importance–Types of Leadership–Qualities of a good leader– Leadership theories. .	<b>18</b>
<b>V</b>	Controlling: Definition–Characteristics of control–Steps in controlling–Effective control– Control Techniques. Co-ordination: Definition–Features and Benefits of co-ordination–Techniques of effective co-ordination-.	19

**TEXT BOOK:**

1. R. N. Gupta “Principles of Management”, S. Chand & company Ltd, 2005.
2. Dinkar Pagare “Principles of Management” Sultan Chand & Sons, 2004.

**REFERENCE BOOKS:**

1. K. Aswathappa and G. Sudharsana Reddy, “Management and Organizational Behaviour”, Himalaya Publishing house, 2010.
2. Harold Koontz and Heinz Weirich, “Essentials of Management”, McGraw-Hill Publishing Company.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## BUSINESS ECONOMICS

**SUBJECT CODE: 20U1AFA01**

**SEMESTER - I**

**CREDIT : 4**

**HOURS : 60**

**Objective:**

1. To enable the students to understand the nature and scope of Economics
2. To impart knowledge on Business Economics.

**Learning Outcome:**

Students will be able to understand the nature and characteristics of business economics

Students will understand the concept of demand and supply

Students will come to know production pattern and market structure.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the basic economics & the concept of micro & macro Economics.	K1
CO2	To apply the Factors of production, Production Function, Least Cost Combination, Laws of Returns.	K4
CO3	Illustrating consumer behavior with help of utility analysis and its properties.	K5
CO4	Examining the importance of demand & supply with demand forecasting.	K6
CO5	Understanding pricing policy with various market structures & its types.	K3

UNIT	COURSE CONTENT	Hours
I	<b>Introduction to Economics:</b> Economics – Definition – Nature – Scope & importance of business economics- Objectives of Firm – Social responsibilities of firm.	11
II	<b>Demand &amp; Supply Functions:</b> Meaning of Demand - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand & Supply - Firm's Equilibrium demand & supply- Demand Forecasting.	13
III	<b>Production:</b> Production – Factors of production –Production function – Law of Variable Proportion - Law of Returns to Scale – short run, long run, Leontief - Cobb Douglas production function- relationship between production & cost Function - Theory of cost, cost function and its derivation from production function – short Run and long Run – Break Even Analysis.	13
IV	<b>Consumer Behaviour:</b> Concept of utility – Utility analysis – Total and Marginal Utility - Law of Diminishing Marginal Utility, Equi-Marginal Utility, Consumer's Equilibrium, Indifference Curve, Definition, Properties and Equilibrium.	11

V	<b>Market Structure:</b> Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under different market structure.	12
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**Content beyond the Syllabus: (Self study & Guest Lecture)**

1. Select & discuss the case studies that will have impact on business decisions.
2. A survey report on the demand forecasting for a product.
3. Student to choose a product & apply price elasticity in real situation.

**TEXT BOOK**

1. S. Sankaran Business Economics, The Himalayan publication, New Delhi, 2014

**REFERENCE BOOKS**

1. Kaveri, SudhaNayak, Girija and Meenakshi “Micro Economic Theory”, S. Chand and Co. Ltd, 2010.
2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Son’s, 2001
3. M. L. Jhingan, “Microeconomic Theory 7th Edition” Vrinda Publications (P) Ltd, 2014

**ONLINE SOURCES**

1. <http://www.taxmann.com/bookstore/academic/business-economics-b.com.- ist-year.aspx>
2. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>

**Mapping**

<del>PO</del> CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
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## BASIC FINANCIAL ACCOUNTING-II

<b>SUBJECT CODE: 20U2AFC03</b>		
<b>SEMESTER - II</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

### Objective:

1. To gain a knowledge of accounting in general
2. To know the rules and regulations of partnership account

### Learning Outcome:

- 1 .Students will be able to pass journal entries for maintaining branch and departmental accounts.
- 2 . Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.
- 3 .Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To Calculate the Average Due Date and Account Current and Bank Reconciliation Statement	K1
<b>CO2</b>	To Analysis the Receipts and payments account and Income and expenditure account	K3
<b>CO3</b>	To Compute the Royalties and Accounting entries in the books of lessee and landlord.	K2
<b>CO4</b>	To Create the Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.	K6
<b>CO5</b>	To Applications and Practice of various Dissolution of Firm -& Settlement of Accounts	K5

UNIT	COURSE CONTENT	Hours Allotted
I	<b>Average Due Date – Account Current – Bank Reconciliation Statement-</b> Causes for difference- Preparation of Bank Reconciliation statement.	18
II	<b>Final accounts of Non- trading concerns:-</b> Receipts and payments account- Income and expenditure account and Balance Sheet-Difference between Receipts and payments account& Income and expenditure account.	17
III	<b>Royalties :-</b> Dead rent and short working – Recoupment of short working – Accounting entries in the books of lessee and landlord (excluding sub-lease) investment management account.	19
IV	<b>Partnership Accounting I:</b> Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill	17
V	<b>Partnership Accounts – II:</b> Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency	19

**NOTE: The question paper shall cover 80%Problem and 20%Theory**

**Content beyond the Syllabus:**

**1. Understand plant assets**

**2. Determine the cost of plant assets**

**3. Explain depletion and natural resources**

**TEXT BOOK:**

1. Financial Accounting- M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
2. Financial accounting - T.S. Reddy and Murthy , Margam publications,January 1,2012.
- 3.Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

**REFERENCE BOOKS**

1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. 4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

**ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

**Mapping**

<del>PO</del> CO	PO 1	PO 2	P O 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## INDIAN ECONOMY

<b>SUBJECT CODE: 20U2AFA02</b>		
<b>SEMESTER - II</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### Objectives:

1. To enable the students to understand the salient features of India and its occupational structure
2. To assess the relative share of Agriculture, industry and service sector in the economy

### Learning Outcomes:

1. Students will be able to understand the nature and characteristics of Indian Economy.
2. Students will be aware about Population and National Income of our Nation.
3. Students will be come to know importance of Agriculture and Industrial Sector.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To Show the features of Indian Economy	<b>K1</b>
<b>CO2</b>	To Compare and Control of Population Growth	<b>K2</b>
<b>CO3</b>	To Organize the features of Agriculture Development	<b>K3</b>
<b>CO4</b>	To relate the concept of Industries Development and Large Number of Employment opportunities	<b>K2</b>
<b>CO5</b>	To select the New Economy Policy and Economic Development in India	<b>K4</b>

UNIT	COURSE CONTENT	Hours
<b>I</b>	<b>Introduction:</b> Nature & Characteristics of Indian economy – Indian Economy in pre and post independence – Concepts of Growth and Problems in Indian economic development.	<b>12</b>
<b>II</b>	<b>Population:</b> Population growth in India – Causes – Control of Population growth – Population and Economic Development – Population Policy – National Income – Methods of Measuring National Income.	<b>12</b>



<b>III</b>	<b>Agriculture &amp; Service sector</b> Agriculture – Features - Role of Agriculture in Economic Development – Agriculture productivity – Green Revolution and Food Problem – Agricultural Marketing – Regulated Markets – Service sector - Types – Role of Service sector in Economic Development.	<b>12</b>
<b>IV</b>	<b>Industrial Sector:</b> Role of Industries in Economic Development – An overview of industrial sector – Economic Reforms in India - New Economic Policy 1991 – Liberalization, Privatization and Globalization – Industrial Sickness and Disputes – Causes and Measures	<b>12</b>
<b>V</b>	<b>Economic Indicators:</b> Indicators for Economic development – Inflation and Deflation – Its Causes and Effects - Balance of Payments – Problems and Measures in BOP - Foreign Direct Investment- Planning Commission Transformed into Nite aayog 2015..	<b>12</b>

**TEXT BOOK:**

1. Indian Economy - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2017.

**REFERENCE BOOKS**

1. Dutt and Sundaram - Indian Economy, Tata McGraw Hill Second Edition ,2014.
2. Dhingara I.C-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2015.
3. Jheingam M.L-Economic Development Planning Sultan Chand & Sons, Third Edition 2017.

**ONLINE SOURCES:**

1. <http://www.cakart.in/downloads/indian-economy-bcom-notes-and-study-materials%20>
2. <http://gurukpo.com/indian-economy/>
3. <http://education.svtuition.org/2011/08/bcom-notes.html>
4. <https://www.university.youth4work.com/Study-Material/Economics-Lecture>

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

**SUBJECT CODE: 20U2AFP01****SEMESTER - II****CREDIT : 2****HOURS : 60****COMMERCE PRACTICAL****Objectives:**

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Documents:</b> Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- <b>Transactions:</b> Receipts – Vouchers – Debit Note – Credit Note.	<b>12</b>
<b>II</b>	<b>Banking:</b> Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.	<b>11</b>
<b>III</b>	Advertisement Copy - Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans.	<b>13</b>
<b>IV</b>	Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts	<b>10</b>
<b>V</b>	Procedure for lapsed policy - procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing.	<b>14</b>

**Note: Distribution of marks – Practical 60% and Record note book 40%**

**Content beyond the Syllabus**

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

SUBJECT CODE: 20U3AFC04		
SEMESTER - III	CREDIT : 5	HOURS : 90

### CORPORATE ACCOUNTING – I

#### **OBJECTIVES**

1. To familiarize the Students with the different types of shares and preparation of journal entries.
2. The lay down the foundation and to learn how to treat redemption of shares and debentures, valuation of shares.

#### ***Learning Outcome***

- *Students will be able to pass journal entries for issue shares and debentures and reissue of shares and debentures.*
- *Students will be able to understand various methods of redemption of shares and debentures.*
- *Students will be able to know the underwriting of shares and valuation of goodwill.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	K2
CO2	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1
CO3	To Demonstrate the knowledge in understanding Debentures and Issue and redemption of Debentures	K3
CO4	To Distinguish the underwriting of shares and valuation of goodwill.	K4
CO5	To Integrate the Final accounts according to companies Act 2013 and Profit prior to incorporation.	K6

### **UNIT -I**

Shares – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment - par, premium and discount –Forfeiture and Re- issue of shares- par and discount-Effects of Pro-rata Allotment on Forfeiture of Shares-Reissue of Forfeited Shares.  
**(18 Hours)**

### **UNIT –II**

Preference shares- Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares- redemption without fresh issues of shares-Redemption at par out of fresh issue of shares - redemption partly out of profit and partly out of fresh issue of shares –Redemption at premium partly out of fresh issue and partly out of profits -redemption by capitalization of undistributed profit/reserves. **(17Hours)**

### **UNIT – III**

Debentures - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share –Terms relating to issue price an condition of redemption of debenture-Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion-Cum –Interest and Ex-Interest.  
**( 19 Hours)**

### **UNIT -IV**

Underwriting of Shares – Purpose and importance of Underwriting-Valuation of Goodwill: Average profit – super profit- capitalization of super profit-Annuity-Valuation of Shares. **( 19Hours)**

### **UNIT-V**

Preparation of final accounts of companies Act 2013-Form of Statement of Profit and Loss-Content of Statement of Profit and Loss-Form of the Balance sheet-Content of Balance sheet - Calculation of Managerial remuneration.  
**(17 Hours)**

### **CONTENT BEYOND THE SYLLABUS**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

**NOTE: The question paper shall cover 80% Problem and 20% Theory**

**TEXT BOOK:**

1. Advanced Accountancy - S.P.Jain & K.L.Narang. kalyani Publications.,  
Fifth Edition 2018.

**REFERENCE BOOKS**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.  
Fourth Edition 2017
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,  
Fifth Edition 2017
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,  
Sultan & chand, Chennai – 17, Fifth Edition 2018.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 20U3AFC05		
SEMESTER - III	CREDIT : 5	HOURS : 90

## BUSINESS LAW

### OBJECTIVES

This course is designed to provide the student with knowledge of the legal environment of business and legal principles.

#### **Learning Outcomes:**

- *Identify the fundamental legal principles behind contractual agreements.*
- *Examine how businesses can be held liable in tort for the actions of parties contract.*
- *Acquire knowledge about previous cases and real time issues,*
- *Understanding Negotiable Instruments and practical knowledge.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To outline contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K4
CO2	To prove legality and Statute of Frauds in contracts, Identify contract remedies	K5
CO3	To discuss Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1
CO4	To apply Contract of Agency - Agent and Agency- kinds of Agencies.	K4
CO5	To create Negotiable Instruments and legal aspects.	K6

### **Unit I**

The Indian Contract Act, 1872: Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract - - Intention to create Legal Relations –Legal Consideration – Capacity to Contract. **(18 Hours)**

### **Unit II**

Misrepresentation -Free Consent – Coercion and undue Influence -Mistake — Fraud — Legality of Object – Agreement not declared Void – Legal Formalities- Contingent

Contracts – Performance of Contract – Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract. (17 Hours)

### Unit III

The Sale of Goods Act, 1930: Contract of sale Meaning and Difference between Sale and Agreement to Sale - Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications-Central Goods and Service TAX.. (19 Hours)

### Unit IV

Contract of Indemnity and Guarantee -Contract of Bailment- Contract of Agency – introduction, Agent and Agency- kinds of Agencies – Classification of agent – duties and rights of agent- termination of agency (17 Hours)

### Unit V

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course - Negotiation - Types of Endorsements- Crossing of Cheque Bouncing of Cheque. (19 Hours)

### Suggested Readings

#### Text Book:

1. Kapoor N.D.(2015), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

#### Reference Books:

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2016), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2017), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2018), *Business Law*, McGraw Hill Education
6. Sharma, J.P. & Sunaina Kanojia (2019), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,
7. P.P.Gogna, (2018),s.chand publications.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO2	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



CO3	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

**SUBJECT CODE: 20U3AFC06**

**SEMESTER - III**

**CREDIT : 4**

**HOURS : 75**

**INTRODUCTION TO INVESTMENT MANAGEMENT AND ANALYSIS**

**Objectives:**

- The primary objective is to provide students with a thorough foundation in investment with special emphasis on financial concepts and an appreciation of the way those concepts are applied in practice.

**Learning Outcomes:**

- Understand the basic knowledge of investment and various avenues.
- Understand the role of financial markets.
- Apply the concepts of Time value of money in investment decision.
- Develop conceptual understanding of primary and secondary markets.
- Analyse and interpret the financial statements
- Understanding Negotiable Instruments and practical knowledge.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Need & Purpose for Investment .	K3
<b>CO2</b>	Describe the Overview of financial markets	K1
<b>CO3</b>	Summarize the Present values and future values	K2
<b>CO4</b>	Examine Role of Stock Markets .	K4
<b>CO5</b>	To Estimate the Financial Statement Analysis .	K5

**UNIT-I INTRODUCTION TO INVESTMENT**

Introduction to Investment - Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing- Investment Precautions-Investment Vehicles available for Investors in Detail (Short term options and Long term options) -Classifying and understanding investor profile- E Finance - meaning – importance – delivery of E – Finance(14 Hours)

**UNIT-II FINANCIAL INSTITUTIONS**

Financial institutions –Overview of financial markets – Financial system – Concept – organization - inter relationship in the financial system - Key types of securities – money market securities and capital market securities – difference between capital markets and money markets. **(15 Hours)**

### UNIT-III TIME VALUE

The time value of money – Meaning – Basic concepts – Need – rationale application - Present values and future values - Present values and future values of an annuity – Solving problems when interest rate is known.**(16Hours)**

### UNIT-IV STOCK MARKET

Role of Stock Markets – Difference between Primary and Secondary Markets – Organisation of Stock Exchange –Speculators in Stock Exchange - De mat Accounting – Investment Opportunities- Regulator Body – FOREX. **.(16Hours)**

### UNIT-V FINANCIAL STATEMENT ANALYSIS

Financial Statement Analysis – financial analysis – Tools used for analysis - Basic ratios – Types – Its application in decision making-Fundamentals of Technical Analysis.-. **(14 Hours)**

### TEXT BOOKS

- 1.Dr. R.K. Sharma & Shashi K.Gupta, “Financial Management”, 8 th Edition – 2016 Kalyani Publishers,Ludhiana, New Delhi.
- 2.Preeti Singh ,Investment Management, 14 th Edition, Himalaya Publishing house, New Delhi, 2006,

### REFERENCE BOOKS

- 1.I.M. Pandey, “ Financial Management” , 11 th Edition 2017, Vikas Publications
- 2.Kulkarni P.V., Sathya Prasad B. C , “ Financial Management”, 9 th Edition – 2016, Himalaya PublishingHouse, Mumbai .
- 3.Micheal Eugene ,“ Financial Management “, 12 th Edition -2016 – Cengage Learning India, New Delhi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-

CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**SUBJECT CODE: 20U3AFC07**

**SEMESTER - III**

**CREDIT : 4**

**HOURS : 75**

**BANKING OPERATIONS**

**Objectives:**

To develop the understanding of basic framework of banking process & operations. Type

**Learning Outcome**

1. Upon successful completion of the course a student will be able to State the basic concepts of banking and its customers. Identify various functions of retail banking, banking products and services .
2. Develop an understanding the role of rural banking and corporate banking
3. Analyse financial markets, clearing operations, compliance and banking ethics .
4. Evaluate the components of banking technology and core banking

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To outline the Need ,Types of banks	K4
<b>CO2</b>	To prove the Retail banking History .	K5
<b>CO3</b>	To create the Regulations of RBI in Rural financial services	K6
<b>CO4</b>	To apply of Cash and Clearing Operations of a bank	K4
<b>CO5</b>	To design the Banking technology Electronic banking.	K6

**UNIT-I INDIAN BANKING**

Bank: Meaning and Definition - Indian Banking - Evolution - Need for banks-Types of banks - Private Sector Banking - Public Sector Banking - Meaning of Customer-Types of Customers-Know your customer-Banking in 21" Century-Non-Performing Assets. **(15 Hours)**

## UNIT-II RETAIL BANKING

Retail banking History & Definition-Difference between Retail and Corporate banking-Retail products-IMPS-MMID- Banking products-Liability products: Description-Retail loans-Credit appraisal-Variou services offered by Banks - Inclusive banking. (14 Hours)

## UNIT-III RURAL BANKING

Functions-Rural banking in India - Regulations of RBI in Rural financial services-Functions and Policies of Rural banking -NABARD-Functions-Role-Refinancing support-Corporate banking-Meaning & Importance-Services Financial reports of a bank-Financial markets-Overview-Capital Market-Money Market-Difference between Capital. (16 Hours)

## UNIT-IV FINANCIAL MARKETS

Market and Money Market- Cash and Clearing Operations of a bank-Clearing House-Functions-Compliance-Ethics in banking. (14 Hours)

## UNIT – V FUNDAMENTALS OF TECHNICAL ANALYSIS.

Banking technology- Electronic banking-Core banking-impact marketing of banking products-branding of banking products.(16 Hours)

### TEXT BOOK :

1. S.Natarajan and Dr.R.Parameshwaran, "Indian Banking", S.Chand Publishers, Latest Edition
2. Dr. Renu Jatana, "Indian Banking System", RBSA Publishers, Latest Edition

### REFERENCE BOOKS:

1. Niranjan Nayak, "Emerging Scenario of Indian Banking Sector", SSDN Publishers, 2. B. Santhanam, "Banking and Financial System", Margham Publishers, Latest Edition.

### JOURNALS

Journal of Banking and Finance, Journal of Money, Credit and Banking, Indian Journal of Banking

WEB RESOURCES [www.bankersadda.com](http://www.bankersadda.com), [www.oliveboard.in](http://www.oliveboard.in), [www.ibpsguide.com](http://www.ibpsguide.com), [www.studocu.com](http://www.studocu.com)

### Mapping

<del>PO CO</del>	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
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C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
C04	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 20U3AFS01		
SEMESTER - III	CREDIT : 2	HOURS : 30

### SBEC-I: PROJECT METHODOLOGY

#### Objectives:

- To provide basic knowledge about the project methodology.
- After the successful completion of the course the student will come to know how to carry out the project work.

#### *Learning Outcome*

- *Students will be able to understand the Structure of project Methodology.*
- *Students will understand the objectives of project.*
- *Students will gain knowledge about the Data analysis and interpretation..*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute the Structure of Dissertation.	K3
C02	Describe the role of project problems	K1
C03	Summarize the Review of literature-sampling.	K2
C04	Examine Data analysis and interpretation-trend analysis.	K4
C05	Estimate the project report writing.	K5

**UNIT – I**

Introduction: Project- Meaning- Features- Objectives of project- Difference between dissertation and Thesis. **(6 Hours)**

**UNIT - II**

Identification of project problems- Problems related to Finance, Marketing, HRM, EDP, and Banking. **(5 Hours)**

**UNIT - III**

Review of Literature - Sampling- Selection of sample- Collection of data.and questionnaire . **(7Hours)**

**UNIT - IV**

Data analysis- Percentage and trend analysis- Numerical evaluation- Justification and interpretation. . **(5 Hours)**

**UNIT - V**

Project Report Writing. **(7 Hours)**

**TEXT BOOKS:**

1. Project Methodology – Senthilkumar.K & Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.

**REFERENCE BOOKS:**

1. Project Management – K.Nagarajan, New age international publishers, New Delhi.
2. Elements of project management - K.Nagarajan,,New age international publishers, New Delhi.
3. A Guide to projects – Dr.R.Ravilochanan , Margham publications, Chennai.

**Mapping**

<del>PO</del> CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**SUBJECT CODE: 20U3AFN01****SEMESTER – III****CREDIT : 2****HOURS : 30****NMEC:I- PRINCIPLES OF ACCOUNTANCY****Objectives:**

1.To enable the students to acquire basic knowledge of accounting principles, concepts and conventions. 2.To make the students to acquire the skill to prepare the trial balance and final accounts.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Book-keeping Vs. Accounting ,	K3
<b>CO2</b>	Describe the Trading a/c- P&L a/c and Balance sheet	K1
<b>CO3</b>	Summarize the Receipts and payments account&Income and expenditure account .	K2
<b>CO4</b>	Examine the Bank Reconciliation statement	K4
<b>CO5</b>	Estimate the Straight line method and W.D.V. method and Annuity	K5

**UNIT – I**

**Basic Concepts:** Fundamentals of Book Keeping-Meaning-Definition-Book-keeping Vs. Accounting- objectives- Advantages and limitations of accounting-Methods of accounting- Double entry system- Meaning-Advantages- Types of accounts- Accounting Rules-Accounting concepts and conventions- Journal- Ledger- Subsidiary books - Trial balance..

**(6 Hours)****UNIT - II**

**Final accounts of a sole trading concern-** Trading, Profit & Loss a/c and Balance sheet with adjustments, Difference between Trading a/c- P&L a/c and Balance sheet- Adjustment entries.(simple adjustments) **(5 Hours)**

### UNIT - III

**Final accounts of Non- trading concerns-** Receipts and payments account- Income and expenditure account and Balance Sheet-Difference between Receipts and payments account& Income and expenditure account **(7Hours)**

### UNIT - IV

**Bank Reconciliation statement-** Causes for difference- Preparation of Bank Reconciliation statement. **(5 Hours)**

### UNIT - V

**Depreciation** – Meaning-Causes- Characteristics-Objectives- Methods-Fixed - Diminishing -Difference between Straight line method and W.D.V. method –Annuity **(7 Hours)**

**Note: Distribution of marks - Problems 80% and Theory 20%.**

#### TEXT BOOKS:

1. Financial Accounting - Reddy and Murthy - Margham Publications, Chennai -17.
2. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Financial accounting - R.L Gupta and V.K Gupta, Sultan chand& Sons, New Delhi.

#### REFERENCE BOOKS:

1. Financial accounting - S.PJain & K.LNarang, Kalyani publishers, Ludhiana.
2. Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.
3. Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.
4. Advanced Accounting I -Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.
5. Advanced Accounting I - Dr. S Peer Mohamed, Dr. S.A.N. Shezuii Ibrahim Pass Publication, Madurai.

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U4AFC08		
SEMESTER - IV	CREDIT : 5	HOURS : 90

### CORPORATE ACCOUNTING - II

#### Objectives:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

#### Course outcomes:

- To equip the students with accounting methods formatted from inception to liquidation and to
- Have knowledge about Amalgamation , Absorption and Reconstruction.
- To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of Amalgamation-Absorption-External Reconstruction.	K3
CO2	Describe the Alteration of Share capital –Internal Reconstruction- Liquidator final Statement.	K1
CO3	Summarize the Bank accounts- Preparation of Profit and Loss Account and Balance Sheet in Banking.	K2
CO4	Examine the Insurance accounts-Preparation of Revenue	K4

	Account and Balance Sheet in Insurance companies.	
<b>CO5</b>	Estimate the Preparation of Consolidated Balance Sheet of holding companies.	K5

### **UNIT -I**

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 (18 Hours)

### **UNIT -II**

Alteration of share capital – Internal Reconstruction – capital reduction account - Liquidator's Final Statement of accounts- liquidator's remuneration (17 Hours)

**UNIT - III** Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). (19 Hours)

### **UNIT -IV**

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). (17 Hours)

### **UNIT-V**

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) .

(19Hours)

**NOTE: The question paper shall cover 80% Problem and 20%Theory**

### **CONTENT BEYOND THE SYLLABUS**

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

### **TEXT BOOK:**

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

### **REFERENCE BOOKS:**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications, Fifth Edition 2012

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**SUBJECT CODE: 20U4AFC09**

**SEMESTER - IV**

**CREDIT : 5**

**HOURS : 90**

**COMPANY LAW**

#### Objective:

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

#### Course outcomes:

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of a Private Ltd. Company and a Public Ltd. Company.	K3

<b>CO2</b>	Describe the Certificate of incorporation and commencement of business.	K1
<b>CO3</b>	Summarize the Prospectus-Contents of Prospectus .	K2
<b>CO4</b>	Examine the Company management, Appointment, rights and duties of Managerial Personnel, Meetings-Resolutions .	K4
<b>CO5</b>	Estimate the Concept and modes of Winding up of company .	K5

### UNIT I

**Introduction:** Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(18 Hours)**

### UNIT II

**Formation of Corporate governance and business ethics:** Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business-Various committees and provisions companies ACT2013. **(17 Hours)**

### UNIT III

**Prospectus:** Contents of Prospectus - Statement in lieu of prospectus- Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(19 Hours)**

### UNIT IV

**Members of a Company:** Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions- Directors-Meeting and resolutions.. **(17 Hours)**

### UNIT V

**Winding up:** Concept and modes of Winding up of company-Types of Winding up- Consequences of Winding up. Whistle blowing: Concept and Mechanism **(19 Hours)**

### NOTES- 2013 AMENDIES ACT FOLLOWED

#### Content: beyond the Syllabus

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

#### **TEXT BOOK**

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2015.

## REFERENCE BOOKS

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi, New Delhi, 2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

## ONLINE SOURCES:

1. <http://www.taxmann.com/bookstore/academic/company-law-b.com.-2nd-year.aspx>
2. <https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

## Mapping

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CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**SUBJECT CODE: 20U4AFC10**

**SEMESTER - IV**

**CREDIT : 4**

**HOURS : 75**

**ENTREPRENEURSHIP DEVELOPMENT**

**Objectives:**

- 1.To familiarize students with the requisites needed for being a successful entrepreneur.
- 2.To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment

**Learning Outcome:**

- 1.To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.
- 2.To make awareness about the Financial support like loan, subsidies and incentives

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To understand the basic concepts of Entrepreneur.	K1
C02	To know the categories of Intellectual Property Rights.	K4
C03	To generate an idea to create an innovative business plan.	K3
C04	To be aware of the incentives and subsidies available to an Entrepreneur	K2
C05	To develop various creative Entrepreneurial Skills.	K4

#### UNIT I

**Entrepreneur and Entrepreneurship** – Evolution – Characteristics of successful entrepreneurs – Functions of entrepreneurs – Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Problems of Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth – Factors Affecting Entrepreneurial Growth – Success stories of few Indian entrepreneurs. **(15 Hours)**

#### UNIT II

**Entrepreneurship Motivation:** Meaning – Process – Theories – Factors. Entrepreneurship Development Programs – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, Categories. **(16 Hours)**

#### UNIT III

Idea generation – Opportunity/Product identification – Opportunity selection – Business opportunities in various sectors. Business plan – Meaning – Contents, Formulation. Steps in starting a small business enterprise – project appraisal – Project Report **(14 Hours)**

#### UNIT IV

Seed capital assistance – Mudra Scheme – Taxation benefit to SSI. Sickness in small Business – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry – Expansion, Diversification, Joint Venture, Merger and Sub Contracting. **(16 Hours)**

#### UNIT V

**Institutional service & finance to entrepreneurs:** DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank.- **Entrepreneurial skills** : Making of Doll, Jute bags, Artificial jewels, flowers, Soap oil, Phenoyl, Washing powder, Vessel cleaning powder, Craft works, Embroidery, Tailoring, Candle making, Coir products, Processed food

products like Pickles, Soft drinks, Masala products, Herbal products like Facial cream, Tooth powder etc., (Theory)(16 Hours)

**CONTENT BEYOND THE SYLLABUS:**

- Tourism Entrepreneurship
- Business cases
- Online business

**TEXT BOOK:**

1. Dynamics of Entrepreneurial Development by **Vasant Desai** – Himalaya Publications

**REFERENCES:**

- **Hisrich R D, Peters M P**, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2015.
- **Mathew J Manimala**, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2016.
- **Rajeev Roy**, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2016.
- Entrepreneurial Development by **C.B. Gupta and N.P. Srinivasan**
- Fundamentals of Entrepreneurship and Small Business by **Renu Arora & S.KI.Sood**
- Entrepreneurial Development by **Dr. P. Saravanavel**, Learntech Press Trichy.

**ONLINE SOURCES:**

- <https://www.inc.com/drew-hendricks/50-best-websites-for-entrepreneurs.html>
- <https://www.entrepreneur.com/article/219967>
- <http://libguides.usc.edu/entrepreneur>
- <https://www.umassd.edu/innovate/incubatorspace/resources/>
- <https://library.bridgew.edu/c.php?g=339204&p=4664369>

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

**SUBJECT CODE: 20U4AFC11**

<b>SEMESTER - IV</b>	<b>CREDIT : 3</b>	<b>HOURS : 75</b>
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### FINANCIAL MANAGEMENT

**Objective:**

1. The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.
2. This course familiarize students with the financial concepts, techniques, tools and decision making in business enterprises.
3. The course provides a working knowledge of the tools and analytical conventions used in the practice of corporate finance.
4. It focuses on Capital Structure decisions, Budgeting and Corporate Financial Modeling.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To write the Financial Management, finance function and aims of finance function and financial planning	K1
<b>CO2</b>	To understand the time value of money concept and compare the present value and future value of money	K2
<b>CO3</b>	To Compare with Financing Decisions EBIT , EBT- EPS ,analysis ,leverage ,problems , Cost of Capital.,	K4
<b>CO4</b>	To Prove the Investment Decisions return on investment method, net present value method.	K5
<b>CO5</b>	Apply & Practice the Working Capital Management, cash management, receivable management and inventory management.	K3

### **UNIT- I**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. Time Value of Money - Meaning – definition- Methods of Time value money- computation of present value and future value of money. (Theory Only) **(15 Hours)**

### **UNIT-II**

Capital Structure And Leverage - Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance. (Theory) **(14 Hours)**

### **UNIT- III**

Cost of Capital - Importance – computation of cost of various sources of capital – weighted average cost of capital - capital budgeting - Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR. (Theory) **(16 Hours)**

### **UNIT-IV**

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. (Theory) **(14 Hours)**

### **UNIT-V**

Dividend –Dividend Theory. **(16 Hours)**

### **CONTENT BEYOND THE SYLLABUS:**

1. Preparing a blue print on working capital of a small concern.

- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Draw the organization chart of Finance Function of a company.

**TEXT BOOK:**

- Shashi K.Gupta, R.K.Sharma,Financial Management Theory And Practice,Kalyani Publications,New Delhi.

**REFERENCE BOOKS:**

- Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.
- Pandey. I. M., Financial Management, Vikas Publications,House Pvt Ltd, New Delhi.
- Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.
- V.K Bhlta, Sul tan Chand, Financial Management ,New Delhi.

**Mapping**

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CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**SUBJECT CODE: 20U4AFN02**

**SEMESTER - IV**

**CREDIT : 2**

**HOURS : 30**

**NMEC:II- FUNDAMENTALS OF INSURANCE**

**Objectives:**

To impart theoretical base on fundamental principles of insurance business

**Learning Outcome:**

Students will be able to understand General principles of insurance

Students will understand the importance of Miscellaneous Insurance.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To recall a knowledge about types of insurance, Growth & Development of Indian insurance industry.	K1
C02	To analyze clear idea about Different types of life policies	K4
C03	To apply them about Fire insurance contracts.	K3
C04	To find about the Employer's liability insurance.	K2
C05	To compare about Procedure for becoming an Agent	K4

#### UNIT-I

**Introduction to Insurance**-Meaning, Definition of insurance- General principles of insurance -Types of insurance life, fire and marine-Difference between life and other types of insurance, Growth & Development of Indian insurance industry- Regulations of insurance business and the emerging scenario **(6 Hours)**

#### UNIT-II

**Life Insurance**-Introduction to life insurance : Features of life insurance-Essentials of life insurance, Different types of life policies- Annuities, Formation of life insurance contracts-Assignment and nominations- Lapses and revivals of policies. Surrender value, paid up value, Loans-Claims- Procedure for claims- Settlement of claims- Death and Maturity **(6 Hours)**

#### UNIT-III

**Fire Insurance**- Fire insurance contracts- Fire insurance coverage- Policies for stocks- Rate fixation in fire insurance- Settlement of claims. **Marine Insurance**- Functions- Marine perils- Types of marine policies- Clauses in general use-Warranties and conditions- proximate cause- subrogation and conciliation - Re- insurance- Double insurance-Types of marine losses **(6 Hours)**

#### UNIT IV

**Miscellaneous Insurance** -Motor insurance - Employer's liability insurance- Personal accident and sickness insurance - Aviation insurance- Burglary insurance- Fidelity guarantee insurance- Engineering insurance- cattle insurance- Crop insurance. **(6Hours)**

## UNIT V

Procedure for becoming an Agent- Pre-requisite for obtaining a license- Duration of license- Cancellation of license- Termination of agency - Code of Conduct- Functions of the Agent-IRDA-Role of IRDA-ICSI. **(6 Hours)**

### TEXT BOOKS :

- 1.Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
- 2.Insurance principles and practice - Moorthy.A , Margham publications, Chennai.
- 3.Fundamentals of insurance - Dr. P.K. Gupta, Margham publications, Chennai

### REFERENCE BOOKS :

- 1.Insurance principles and practice - Periasamy. P, Margham Publications, Chennai
- 2.Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, New Delhi.
- 3.Insurance principles and practice - Balu.V. & Premilan, Margham publications, Chennai

### Mapping

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CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

Subject code: 20U5AFC12

Semester: V

Credit: 5

Hours: 90

**B.COM (A&F)  
COST ACCOUNTING**

### Objectives:

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

### Learning Outcome:

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Classify the concept of costs, analysis, classification, cost centers and profit centers	K3
<b>CO2</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K4
<b>CO3</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K5
<b>CO4</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	K5
<b>CO5</b>	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K6

#### **UNIT - I**

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Costing an aid to Management — Types and Methods of Cost- Elements of cost - Preparation of Cost sheet and tender. **(18 Hours)**

#### **UNIT – II**

Material Accounting - Material Cost – Purchase Procedure and documentation involved in purchasing – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives. **(17 Hours)**

#### **UNIT – III**

Labour Costing & Control – Labour Turn Over-Job analysis- Elements Of Job Analysis – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme. **(19Hours)**

#### **UNIT – IV**

Overheads – Classification –Importance of overheads cost-Primary distribution of overheads-secondary distribution of overheads- Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate

(17Hours)

### UNIT – V

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Features of process costing- Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products  
(19Hours)

### CONTENT BEYOND THE SYLLABUS

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

**Note:** Distribution of marks – Problem 70% and Theory 30%

### TEXT BOOK

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

### REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

### Mapping

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CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

Subject code: 20U5AFC13

Semester: V

Credit: 5

Hours: 90

B.COM (A&F)

### INCOME TAX LAW & PRACTICE -1

#### Objectives:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

#### Learning Outcome:

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
<b>CO2</b>	Understand the various provisions and calculating the taxable salary income of an individual on a real time basi	K2
<b>CO3</b>	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
<b>CO4</b>	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K5
<b>CO5</b>	Apply and practice the assessment of the individual returns and the official proceeding	K3

#### **UNIT-I**

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year - Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.  
(18 Hours)

#### **UNIT-II**

Basis of Charges: Residential Status of Individuals –Goods and Service Taxes –AOP - - Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.  
(17 Hours)

#### **UNIT-III**

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity –Pension - Leave encashment – Deduction u/s 16(i) (ii)(iii).  
(19 Hours)

#### **UNIT-IV**

Income from House property – Definition - Deemed owner of House Property - Exempted Income from House Property -Types of Rental Values - Computation of income



from HP -Let Out house Property - Self occupied House - Deduction U/S 24.

(17 Hours)

### UNIT-V

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income –E-Filing-File Returns.

(19 Hours)

### Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

**Note: Distribution of marks - Problems 70% and Theory 30%**

### TEXT BOOK:

1. Income tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

### REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

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CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U5AFC14

Semester: V

Credit: 3

Hours: 90

B.COM (A&F)

E-BANKING

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

### Learning Outcome:

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>CO1</b>	Indicate the Constituents of Indian money market.	K2
<b>CO2</b>	Analyzing the various Departments of RBI ,Achievements of RBI ,Challenges	K4
<b>CO3</b>	Prove the Knowledge about Achievements ,Pitfalls ,SBI Groups and Functions of SBI and Industrial finance ,SBI Rural Finance .	K5
<b>CO4</b>	Explain the Internet Banking Services, Credit Cards, Debit Card ,Smart Card ,Biometric Cards	K2
<b>CO5</b>	Explain the RBI. Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

### UNIT-I

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market-

**(18 Hours)**

### UNIT-II

Central Banking – Functions – Credit Control Devices - Credit control management- MIS-SAP.- RBI – Functions – Different Departments of RBI – Green Banking.

**(17 Hours)**

### UNIT-III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges.

**(19 Hours)**

### UNIT-IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM –

Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime.

(17 Hours)

#### UNIT-V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

(19 Hours)

#### Content beyond the Syllabus

1. Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

#### TEXT BOOK :

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

#### REFERENCE BOOKS:

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

#### Mapping

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CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 20U5AFC15

Semester: V

Credit: 3

Hours: 60

## B.COM (A&F)

### INTERNATIONAL BANKING AND FOREIGN EXCHANGE

#### Objective:

1.To familiarize students with various International banking instruments and World Bank.

#### Learning Outcome:

- Students will be able to understand the Overview of relationship between foreign and domestic branches
- Students will be able to know about Foreign currency accounts..
- Students will be able to know Spot and forward deals for the purchase of sale of foreign currencies .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compare the International Banking ,International banking environment and International banking markets – International money and International Credit Markets and banking instrument,, Credit cards	K3
CO2	Implement about the Role and functions of overseas banking.	K4
CO3	Analyzing the International payments and Methods of Settling debts in International debt, Letter of Credit	K4
CO4	Prove the Administration of foreign exchange .	K5
CO5	Show the Spot and forward deals for the purchase of sale of foreign currencies than Selection of buying and selling rates and calculation of appropriate forward rates	K1

#### UNIT – I

International Banking – Nature and features – International banking environment – International banking markets – International money and Currency Markets – International Credit Markets – International banking instruments – Traveller cheques – Credit cards-Letter of Credit. (12 Hours)

#### UNIT – II

Foreign branches – competitive strategies – performance – Role and functions of overseas banking – foreign lending – relationship between foreign and domestic branches – IMF – Objectives and Functions – World Bank – Origin and Development – Functions – Operations (11 Hours)

#### UNIT – III

International payments – Methods – Methods of Settling debts in International debts – Letter of Credit – Meaning – Features - - Mechanism – Types – Advantages – Responsibilities and liabilities of parties  
(13 Hours)

#### UNIT – IV

Meaning of Foreign Exchange – Administration of foreign exchange – Functions of a foreign exchange department – Foreign currency accounts: Nostro Account and Vostro Account.  
(11 Hours)

#### UNIT – V

Spot and forward deals for the purchase of sale of foreign currencies – Selection of buying and selling rates and calculation of appropriate forward rates – Causes of fluctuations in exchange rates  
(13 Hours)

#### TEXT BOOKS:

1. **International Banking** – MaAFillan – IIBF Publications

#### REFERENCE BOOKS:

1. John D. Daniels and Lee H. Radebaugh, International Business, Pearson Education Asia, New Delhi, 2000.
2. Jeevanandam C, Foreign Exchange – Practice, Concepts and Control, Sultan Chand & Sons, New Delhi.
3. Andley KK & Mattoo VJ, Foreign Exchange: Principles and Practice, Sultan Chand & Sons, New Delhi.

#### Mapping

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CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 20U5AFC16**

**Semester: V**

**Credit: 3**

**Hours: 60**

**B.COM (A&F)  
PRACTICAL AUDITING**

**Objectives:**

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

**Learning Outcome:**

- Students will be able to understand the auditing and investigation and various methods of auditing.
- Students will be able to know about audit programme and vouching and kinds of verification.
- Students will be able to know qualification of auditor. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To compare the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K2
<b>CO2</b>	To show the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1
<b>CO3</b>	Analyzing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K4
<b>CO4</b>	To prove the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K5
<b>CO5</b>	To change the concept of ERP, the impact of computerization on audit approach and online computer system audit	K3

### **UNIT-I**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards List-SRES-SAES-SRSS. (12Hours)

### **UNIT-II**

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit–ExternalAudit (11Hours)

### **UNIT-III**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions. (13 Hours)

### **UNIT-IV**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities. (11 Hours)

### **UNIT-V**

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor’s Report – Importance and Contents – E-Auditing- Special audit-club, charitable institution, hotels. (13 Hours)

### **Content beyond the Syllabus**

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing

### **TEXT BOOK :**

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

**REFERENCE BOOKS:**

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

**Mapping**

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CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



**Subject Code: 20U5AFE01**

**Semester: V**

**Credit: 3**

**Hours: 60**

**B.COM(A&F)**

**ELECTIVE-I : 1 .CAPITAL MARKET**

**Objectives:**

To enlighten the students the role of capital markets in India

To create awareness about the stock market among the students.

**Learning Outcomes:**

- *Applying principles to create market strategy which optimizes the marketing.*
- *Develop a Indian capital market and its functions*
- *To know about the indian capital market .*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Investors investment attitude	K3
<b>CO2</b>	Describe the rating agencies of India and Global	K1
<b>CO3</b>	Summarize Performance of. Indian Capital market	K2
<b>CO4</b>	Examine of fundamental and technical analysis-	K4
<b>CO5</b>	To know the Stock price movement and Indian economy system	K5

**UNIT – I**

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market.

**(12 Hours)**

**UNIT - II**

Investors protection- The role of SEBI- Investors investment attitude.

**(11 Hours)**

**UNIT - III**

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS .

**(13 Hours)**

**UNIT - IV**

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories.

**(11**

**Hours)**

**UNIT - V**

Stock price movement and Indian economy system- Inflation and GDP.

**(13 Hours)**

**TEXT BOOK:**

1.Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

**BOOKS FOR REFERENCE:**

- 1.Capital Market in India – Reforms and Regulations, Deepak Rathe.
- 2.Capital Market and Securities market - Sangeeth Kedia.
- 3.Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
- 4.Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject Code: 20U5AFE02      Semester: V      Credit: 3      Hours: 60**  
**B.COM(A&F)**

**ELECTIVE-I : 2. STRATEGIC MANAGEMENT**

**Objectives:**

- To enlighten the students the Strategic Management
- To create awareness about the Strategy Implementation.

**Learning Outcomes:**

- Applying principles to create Functional Level Strategies.
- Develop a Information SystemsStrategies
- To know about the Reengineering and Strategy Implementation.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Investors investment attitude	K3
<b>CO2</b>	Describe the rating agencies of India and Global	K1
<b>CO3</b>	Summarize Performance of. Indian Capital market	K2
<b>CO4</b>	Examine of fundamental and technical analysis-	K4
<b>CO5</b>	To know the Stock price movement and Indian economy system	K5

**UNIT I**

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis. **(12 Hours)**

**UNIT: II**

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing. **(11 Hours)**

**UNIT: III**

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information SystemsStrategies. **(13 Hours)**

#### UNIT: IV

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation. **(11 Hours)**

#### UNIT: V

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control. **(13 Hours)**

**Note:** Question paper shall cover 100% theory

#### REFERENCES :

1. Business policy and Strategic management : S.Sankaran -Margham Publications.
2. Strategic Management and Business Policy : Kazmi- McGraw –Hill Education (India) Ltd.
3. Strategic Management : Formulation, Implementation and Control : Pearce, McGraw- Hill Education (India).
4. Strategic Management ; Periasamy. P, Himalaya publishing house Pvt. Limited Publication Chennai. House, Mumbai - 2002.

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject Code: 20U5AFE03      Semester: V      Credit: 3      Hours: 60**

**B.COM (A&F)**

**ELECTIVE-I : 3. EXPORT AND IMPORT DOCUMENTATION.**

**Objective:**

1.To familiarize students with various Export marketing and Export import Documentation.

**Learning Outcome :**

- Students will be able to understand the Overview of relationship between export and Import Management
- Students will be able to know about Export Procedure.
- Students will be able to know Foreign Trade Policy and Export promotion Councils.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compare the Strategy and preparation of Export marketing – Export Marketing organizations.	K3
<b>CO2</b>	Implement about the Export import Documentation .	K4
<b>CO3</b>	Analyzing the Export Procedure , Export contract –forward Cover , Export finance ,Institutional framework for Export Finance .	K4
<b>CO4</b>	Prove the Import procedure , Pre-import procedure and steps in import Procedure , Legal Dimensions of import procedure .	K5
<b>CO5</b>	Show the Foreign Trade Policy and Highlights , Special Focus Initiatives, Duty Drawback	K1

**UNIT I**

Meaning and Definition of Export – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms –Letterof Credit. **(12 Hours)**

**UNIT -II**

Export import Documentation – Aligned Documentation system – Commercial invoice – Shipping Bill – Certificate of origin – consular invoice – Mate's Receipt– Bill of lading – GR form – ISO 9000 – Procedures for obtaining ISO 9000 – BIS 14000 Certification – Types of marine Insurance Policies. Import Documents – Transport Documents \_ bill to Entry – Certificate of inspection – certificate of Measurements–Freight Declaration. **(11 Hours)**

### UNIT –III

Export Procedure – Export contract – forward Cover – Export finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment inspection – Methods of pre-shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents – Realization of Exports proceeds. **(13 Hours)**

### UNIT –IV

Import procedure – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure – customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents. **(11 Hours)**

### UNIT –V

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters - Export promotion Councils – Commodity boards – ECGC – EXIM Bank. **(13 Hours)**

**NOTE:** Question Paper shall cover 100% Theory.

### REFERENCES :

1. Export Marketing- TAS Balagopal, Himalaya Publishing House, Mumbai.
2. Export Management- D.C. Kapoor, Vikas Publishing House, New Delhi.
3. Handbook of Import-Export Procedures –Ministry of Commerce, Govt. of India.
4. Export Documentation and procedures –Nabhi Publications, New Delhi.
5. Import - Do it Yourself - M.I. Mahajan, Snow White Publi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject Code: 20U6AFC17**

**Semester: VI**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)  
MANAGEMENT ACCOUNTING**

**Objectives:**

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

**Learning Outcome:**

- Students will be able to understand scope of management accounting
- Students will be able to know about concepts of ratio and funds flow statement.
- Students will be able to marginal costing and managerial decision making.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
CO1	Apply the concept of management accounting, and analyzing the difference between financial accounting and management accounting	K3
CO2	Outline of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	K4
CO3	Interpret the financial statements, and analyzing the financial statements to know the Fund Flow Statement and Cash Flow Statement	K2
CO4	Value the funds flow and cash flow of the company and analyzing to control the flow of cash and also use of budgetary control for effective means of control of funds.	K5
CO5	Solve the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets,	K4

	make or buy decisions etc.	
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### **UNIT - I**

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting  
(18 Hours)

### **UNIT – II**

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations.  
(17 Hours)

### **UNIT – III**

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement-New formate Account and IFRS.

(19 Hours)

### **UNIT – IV**

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget –MasterBudgeting.

(17 Hours)

### **UNIT – V**

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance – Salient features of Marginal Costing and its Limitations – P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning - Absorption Costing.  
(19 Hours)

**Note: Distribution of marks – Problems 70% and Theory 30%**

#### **Content beyond the Syllabus**

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

#### **TEXT BOOKS:**

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

#### **REFERENCE BOOK:**

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.



### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

**Subject code: 20U6AFC18**

**Semester: VI**

**Credit: 5**

**Hours: 90**

**B.COM (A&F)  
INCOME TAX LAW AND PRACTICE – II**

**Objectives:**

1. Income Tax law and practice - DinkarPagare, Sultan Chand & Sons, New Delhi.  
To enable the students to gain knowledge in the application of accounting to Management.
1. To access the financial status of the organization.
2. To learn about budgeting tactics and implementation.

**Learning Outcome:**

- Students will be able to understand capital gain and loan on capital gain.
- Students will be able to know about income from other sources.
- Students will be able to know computation of tax liability and income tax authority.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K2
<b>CO2</b>	Analyzing the various provisions and calculating the Income from other sources	K1
<b>CO3</b>	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	K4
<b>CO4</b>	Thorough knowledge on the provisions regarding deductions u/s 80	K5
<b>CO5</b>	Knowledge on the assessment of the individual returns and the official proceedings	K3

### UNIT- I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45).

(18 Hours)

### UNIT- II

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources.

(17Hours)

### UNIT -III

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses.

(19Hours)

### UNIT- IV

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms.

(17Hours)

### UNIT –V

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions.

(19Hours)

**Note: Distribution of marks – Problems 70% and Theory 30%**

#### Content beyond the Syllabus

1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

#### TEXT BOOK:

2. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
3. IncomeTax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

#### REFERENCE BOOKS

1. Income Tax Law and Practice – Vinoth K Sinhania, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhania& Monica Singhania, Taxmann Publications PVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-

CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 20U6AFC19**

**Semester: VI**

**Credit :4**

**Hours: 90**

**B.COM (A & f)**

**FINANCIAL CONTROL SYSTEM**

**Objectives :**

- To gain basic knowledge of various financial control Techniques.
- To learn about budgeting tactics and implementation.
- To enlighten the students the role of Standard Costing in India

**Learning Outcome:**

- Students will be able to understand the Systems Approach to Financial Control .
- Students will be able to know about Responsibility,SBCs .
- Students will be able to know Planning and Control through Budget Budgeting,and standard costing and variance analysis. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>CO1</b>	Demonstrate the Systems Approach to Financial Control- Management Control Process, Accounting Data base in Control.	K3
<b>CO2</b>	Indicate Knowledge about the Responsibility Accounting- profit-investment centers	K2
<b>CO3</b>	Describe the Transfer Pricing tool of control-Methods-Valuation problems of stock unrealized profit.	K1
<b>CO4</b>	Examine the Planning and Control through Budget-Preparation of Material-Labour-Sales Budget.	K4
<b>CO5</b>	Estimate the Standard Costing- Variance analysis-Sales Variance.	K5

**UNIT – I**

Systems Approach to Financial Control Definition, Meaning, Purpose - Levels of control - Management Control Process. Accounting Data base in Control. **(18 Hours)**

**UNIT – II**

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBUs. **(17 Hours)**

**UNIT – III**

Transfer Pricing Transfer pricing as a tool of control - Concept of transfer pricing - Methods of transfer price fixing -Administration of transfer prices - Valuation problems of stock unrealized profit. **(19 Hours)**

**UNIT – IV**

Planning and Control through Budget Budgeting - Meaning and Purpose of Classification. Preparation of Production, Material, Labour and Sales Budgets - Flexible Budgets.(Theory only) **(17 Hours)**

**UNIT – V**

Standard Costing and Variance analysis Standard Cost - Definition, Advantages and Limitations. Variance Analysis - Material, Labour Overhead, Sales Variances. (Theory only) **(19 Hours)**

**TEXT BOOKS:**

1. Management Control System, Dutta, M - S.Chand & Co., New Delhi, 2002
2. Management Control Systems, Robert Antony and Vijay Govindarajan - Tata MacGraw Hill publications, New Delhi, 2004.

**REFERENCE BOOKS :**

1. Advanced Cost and Management Accounting- Saxena and Vashist -Sultan Chand & Sons, New Delhi, 2000
2. Management Accounting Principles & Practices, Sharma R.K & Shashik Gupta- Kalyani Publishers., New Delhi.
3. Management Control System, Subhash Sharma - Tata McGraw Hill Pub., New Delhi, 2002.

**Mapping**

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CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-

CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject Code: 20U6AFC20**

**Semester: VI**

**Credit: 4**

**Hours:60**

**B.COM (A&F)  
OFFICE ORGANISATION**

**Learning Outcome:**

- Students will be able to understand the office organization and centralization..
- Students will be able to know about modern office
- Students will be able to know office system ,office furniture &criteria for selection..

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the modern office and location and layout of an office. .	K3
<b>CO2</b>	Understanding the Office Organization, Organizational chart ,Centralization , Centralization Vs Decentralization ,Types of Reports .	K2
<b>CO3</b>	Analyzing the office system and design of office form.	K1
<b>CO4</b>	Understanding the stationery and control of stationery system.	K4
<b>CO5</b>	Understanding the office furniture an criteria foe selection.	K5

**UNIT: I**

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office **(12 Hours)**

**UNIT: II**

Office Organisation – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs decentralization – Office Reports- Types of Reports – Essentials of a good report . **(11 Hours)**

**UNIT: III**

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence **(13 Hours)**

**UNIT: IV**

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing – Meaning , Importance and kinds **(11 Hours)**

**UNIT: V**

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection **(13 Hours)**

**Text book**

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

**Reference Books:**

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 20U6AFCP01      Semester: VI      Credit:2      Hours: 60**  
**B.COM (A&F).**  
**CAMPUS TO CORPORATE (PROJECT)**

**Objective:**

1.To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

**UNIT-I**

Overview of corporate – History of corporate–campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word spear minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students–writing articles on simple to pics given–preparing speeches–preparing reports on various events / functions held in the college.

**(12 hours)**

**UNIT-II**

Enhancing the spontaneous speaking skill of the students–self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing. Mock interviews for recruitment –mock press meets.

**(12 hours)**

**UNIT-III**

Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.

**(12 hours)**

**UNIT-IV**



Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.

**(12 hours)**

#### **UNIT-V**

Fundamentals of English – constructing sentences – correct use of tenses – articles – international phonetic alphabet – vowel and consonant sounds–syllable stress – in to nation – listening – principles of good listening – accent comprehension – practical exercises Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills .Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview.

**(12 hours)**

#### **TEXT BOOKS**

1. Rajendra Pal & Korlahalll, Essentials of Business Communication, Sultan Chand & Sons, 2008.

#### **REFERENCE BOOKS**

1. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
2. S.K.Mandal, Effective Communication and Public Speaking, Jaico Publishing.
3. V.Sasikumar, P .KiranmaiDutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007. B.B.A.

**Subject code: 20U6AFE04**

**Semester: VI**

**Credit:3**

**Hours: 60**

**B.COM (A&F).**

**ELECTIVE-II: 1. FUNDAMENTALS OF INVESTMENT**

**Objectives :**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

**Learning Outcome:**

- Students will be able to understand the the Investment Environment
- Students will be able to know about Fixed Income Securities.
- Students will be able to know about Investor Protection.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Change the the investment decision process, Types of Investments .	K3
<b>CO2</b>	Simplify Bond, types of bonds, Bond Valuation.	K4
<b>CO3</b>	Analyzing the Approaches to Equity Analysis .	K4
<b>CO4</b>	Prove the Portfolio Analysis and Financial Derivatives.	K5
<b>CO5</b>	Show the Investor Protection and Role of SEBI and stock exchanges in investor protection.	K1

**UNIT – I The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return. **(12 Hours)**

**UNIT - II - Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.. **(11 Hours)**

**UNIT - III -Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation. **(13 Hours)**

**UNIT - IV - Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India. **(11 Hours)**

**UNIT – V- Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors’ awareness and activism. **(13 Hours)**

**Suggested Readings:**

- 1.C.P. Jones, Investments Analysis and Management, Wiley, 8<sup>th</sup> ed.
- 2.Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
- 3.R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- 4.N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
- 5.Mayo, An Introduction to Investment, Cengage Learning.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 20U6AFE05**

**Semester: VI**

**Credit:3**

**Hours: 60**

**B.COM (A&F).**

**ELECTIVE-II: 2. LABOUR WELFARE AND SOCIAL SECURITY**

**Objectives :**

1. To expose students to acquire skills in Labor Welfare & Social Security

**Learning Outcome:**

- 1..Students will be able to understand the Social Welfare; Labour Welfare
- 2...Students will be able to know about Alternative work arrangements.
- 3..Students will be able to know about Social Assistance and Social Insurance.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Change the Social Welfare; Labour Welfare and Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India.	K3
<b>CO2</b>	Simplify the Alternative work arrangements .	K4
<b>CO3</b>	Analyzing the Impact of ILO on Labour Welfare in India.	K4
<b>CO4</b>	Prove the Concept and Scope of Social Security .	K5
<b>CO5</b>	Show the Evolution of Machinery for Labour Administration .	K1

### **UNIT – I- Social & Labour Welfare:**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India; **(12 Hours)**

### **UNIT –II- Managing Quality And Productivity:**

Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering. **(11 Hours)**

### **UNIT –III- Indian Labour Organization:**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions. **(13 Hours)**

### **UNIT –IV - Social Security:**

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees **(11 Hours)**

### **UNIT –V - Labour Administration:**

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India-Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for workers' Education; **(13 Hours)**

### **BOOKS FOR REFERENCE:**

- 1.Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
- 2.Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi:
- 3.Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, MuMHRMi.
- 4.Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi:
- 5.Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Pub. House, Mumbai.
- 6.Pant, S.C., Indian Labour Problems, Chaitanya Pub. House, Allahabad.
- 7.Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut;
- 8.Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Pub.,

Agra;

9.Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Pub. House, MuMHRMi.

10.B.D Singh: Labour Laws for Managers

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U6AFE06

Semester: VI

Credit:3

Hours: 60

### B.COM (A&F).

#### ELECTIVE- II: 3. RISK MANAGEMENT.

#### Objectives :

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

#### Learning Outcome:

- Students will be able to understand the types risk.
- Students will be able to know about approaches and processes of corporate risk.
- Students will be able to know Kinds of Insurance.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Change the Introduction To risk management.	K3
CO2	Simplify Sources Of Risk and Exposure ..	K4
CO3	Analyzing the Approaches to Equity Analysis .	K4
CO4	Prove the Management Of Pure Risk and insurance .	K5
CO5	Show the Insurance Underwriting-Need for underwriting ,.	K1

#### UNIT – I Introduction To risk management:

Introduction to risk management- elements of uncertainty peril, Hazards – types risk management process - definition, types and various means of managing risk – limitations of risk management .  
**(12 Hours)**

**UNIT - II - Sources Of Risk and Exposure:**

Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk .  
**(11 Hours)**

**UNIT - III - Corporate risk management**

Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.  
**(13 Hours)**

**UNIT - IV - Management Of Pure Risk and insurance:**

Objectives of Managing Pure Risk, Methods of Managing Pure Risk, Identification and measurement of Expected Losses, Measurement of Expected Losses. Insurance and Value Maximization, Kinds of Insurance, New dimensions: Reinsurance, Banc assurance, and Alternative Risk Transfer.  
**(11 Hours)**

**UNIT – V- Insurance Underwriting-Need for underwriting:**

Meaning, Definitions, Importance, Factors to be considered on activity of underwriting, underwriter, IRDA Regulation on underwriting, functions of underwriting, steps involved in the process of Insurance Underwriting.  
**(13 Hours)**

**BOOKS FOR REFERENCE:**

1. Gopal Krishnan, Liability Insurance
2. Mishra M.N, Insurance
3. Mishra M.N, Insurance Principles and Practice
4. Bose A.K, Engineering Insurance
5. Fire Insurance Claim – Insurance institute of India
6. N. Gulati – Risk Management
7. Aramvalarthan : Risk Management I.K. International publishers
8. Life Insurance Claims - Insurance institute of India
9. Gupta S.P, Liability and Engineering Insurance
10. Gupta S.P, Marine Insurance Claim
11. G. Kotheshwar Rao – Risk Management

**Mapping**

<del>PO</del>	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
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CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**QUESTION PAPER PATTERN**  
(For Theory & Problem oriented subjects)

**Time: 3 Hours**

**Max. Marks: 75**

**PART – A (20 x1 = 20 Marks)**

**Answer All the Questions**  
(From each unit four questions)

**PART – B (5 x 5 = 25 Marks)**

**Answer All Questions (Either or Type)**  
(From each unit one question)

**PART – C (3 x 10 = 30 Marks)**

**Answer Any Three out of Five Questions**  
(From each unit one question)



