

**BACHELOR OF COMMERCE WITH PROFESSIONAL  
ACCOUNTING  
REGULATIONS**

**ELIGIBILITY**

A candidate who has passed in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce With Professional Accounting examination** of this College after a course of study of three academic years.


**OBJECTIVES OF THE COURSE**

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To provide adequate basic understanding about accounting & financial education to the students.
2. To prepare students to exploit newly created opportunities in the accounting field.
3. To give adequate exposure to the Accounting Environment in the field of CPC, ACS, CA, ICWA.
4. To inculcate training & practical approach by giving them internship training amongst the students in the field of Accounting & Finance.
5. To create awareness of the global economy and training the players in the international business area.

**SCHEME OF EXAMINATION**

Course	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part – I							
15UTL11T 15UHL11H 15UML11M 15UFL11F	Tamil-I Hindi-I Malayalam-I French – I	6	3	25	75	100	4
Part – II							
15UEG12E	English-I	6	3	25	75	100	4
Part – III							
15UPA13A	CORE I –Principles of Accountancy	7	3	25	75	100	4
15UPA13B	CORE II – Introduction to Information Technology	5	3	25	75	100	4
15UMA1AC	ALLIED PAPER I- Business Mathematics	4	3	25	75	100	4
Part – IV							
15UFC1FA	Environmental Studies	2	3	-	50	50	2
		30				550	22
Second Semester							
Part – I							
15UTL21T 15UHL21H 15UML21M 15UFL21F	Tamil-II Hindi-II Malayalam-II French – II	6	3	25	75	100	4
Part – II							
15UEG22E	English-II	6	3	25	75	100	4
Part – III							
15UPA23A	CORE III – Advanced	6	3	25	75	100	4

  
**BoS Chairman/NoD**  
**Department of Commerce (PA)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore – 641 048**

  
**Dr. P.R. MUTHUSWAMY,**  
**PRINCIPAL**  
**Dr. NGP Arts and Science College**  
**Dr. NGP - Kalapatti Road**  
**Coimbatore - 641 048**  
**Tamilnadu, India**

**B.Com -PA** (*Students admitted from 2015 – 2016 onwards*)

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15UPA43A	CORE IX- Corporate Accounting – I	6	3	25	75	100	4
15UPA43B	CORE X – Management Accounting	5	3	25	75	100	4
15UPA43C	CORE XI- Financial Markets and Services	4	3	20	55	75	3
15UPA43D	CORE XII- Executive Business Communication	4	3	25	75	100	4
15UPA4AP	ALLIED PAPER IV - LAB -Tally	4	3	20	30	50	2
<b>Part – IV</b>							
	NMEC: II	2	3	-	50	50	2
15UPA4SA	Skill based Subject : II Company Law	3	3	20	55	75	3
15UFC4FA 15UFC4FB 15UFC4FC	Tamil / Advanced Tamil (OR) General Awareness	2	3	-	50	50	2
		<b>30</b>				<b>650</b>	<b>24</b>
<b>Fifth Semester</b>							
<b>Part – III</b>							
15UPA53A	CORE XIII – Corporate Accounting – II	6	3	25	75	100	4
15UPA53B	CORE XIV- Principles of Auditing	5	3	25	75	100	4
15UPA53C	CORE XV – Principles of marketing	5	3	25	75	100	4
15UPA53D	CORE XVI – Direct Tax I	6	3	25	75	100	4
	Elective – I	5	3	25	75	100	4
<b>Part – IV</b>							
15UPA5SA	Skill based Subject : III Banking and Insurance Law	3	3	20	55	75	3
		<b>30</b>				<b>575</b>	<b>23</b>

<b>Sixth Semester</b>							
<b>Part – III</b>							
15UPA63A	CORE XVII – Central Excise Duty	5	3	20	55	75	3
15UPA63B	CORE XVIII– Direct Tax – II	5	3	25	75	100	4
15UPA 63C	CORE XIX– Financial Management	6	3	25	75	100	4
	Elective – II	5	3	25	75	100	4
	Elective – III	6	3	*	*	100	4
<b>Part – IV</b>							
15UPA6SA	Skill based Subject – IV: Cyber Law and Cyber Crime	3	3	20	55	75	3
<b>Part – V</b>							
15UEX65A	Extension Activity	-	-	50	-	50	2
		<b>30</b>				<b>600</b>	<b>24</b>
<b>Grand Total</b>						<b>3500</b>	<b>140</b>

**Note: \* In Sixth semester the student can opt for either project or theory paper as Elective –III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE**

**ELECTIVE - I**

(Student shall select any one of the following subject as Elective in fifth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UPA5EA	Business Environment
2.	15UPA5EB	Human Resource Management
3.	15UPA5EC	Entrepreneurial Development

**ELECTIVE - II**

(Student shall select any one of the following subject as Elective in sixth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UPA6EA	Service Tax and VAT
2.	15UPA6EB	Research Methodology
3.	15UPA6EC	Business Ethics

**ELECTIVE - III**

(Student shall select any one of the following subject as Elective in sixth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UPA6ED	Investment Management
2.	15UPA6EE	Strategic Management
3.	15UPA6EV	Project Work

### **NON MAJOR ELECTIVE COURSES**

The Department offers the following two papers as Non Major Elective courses for other than the Commerce students.

Student shall select any one of the following subject as Non Major Elective courses during their third and fourth semester

<b>S.No</b>	<b>Semester</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1	III	15UED34Q	NMEC: I Accounting Standards
2	IV	15UED44Q	NMEC: II Business Ethics

### **FOR COURSE COMPLETION**

Students has to complete the following subjects:

- Language papers (Tamil/Malayalam/French/Hindi), English in I and II semester.
- Environmental Studies and Value Education in I and II semester respectively.
- Allied papers in I, II, III and IV semesters.
- Skill based Papers in III, IV, V and VI Semesters.
- One Non Major Elective Course in the third and fourth semester respectively.
- Extension activity in VI semester.
- Elective papers in the fifth and sixth semesters.

### Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part I:	4	2 x 100 =	200	08	16
Part II: English	4	2 x 100 =	200	08	
Part III:					
Core	4	17 x 100	1700	68	98
Core	3	2 x 75	150	06	
Elective	4	3 x 100	300	12	
Allied	4	2 x 100	200	8	
Allied Practical	2	2 x 50	100	4	
Part IV:					
Value Education	2	1x 50 =	50	02	24
Environment Studies	2	1x 50 =	50	02	
Foundation Course	2	2x 50 =	100	04	
Skill Based	3	4 x 75 =	300	12	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension	2	-	50	02	02
Total			3500	140	140



15UTL11T	பகுதி -1: தமிழ் தாள்- I	முதல் பருவம்
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Total Credits: 4

Hours Per Week: 6

(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது)

முதல் ஆண்டு

இக்காலஇலக்கியம்- நீதி இலக்கியம் – சிற்றிலக்கியம்

அலகு-1 இக்காலஇலக்கியம் (கவிதை,சிறுகதை,உரைநடை)

1. பாரதியார் – எங்கள் தாய்
2. பாரதிதாசன் – வாழ்வு
3. மு.மேத்தா – மரங்கள்
4. சிற்பி – சர்ப்பயாகம்
5. சல்மா – விலகிப்போகும் வாழ்க்கை
6. ஜெயகாந்தன் – இனிப்பும் கரிப்பும்
7. அம்பை – வல்லாறுகள்
8. முனைவர் வ.சுப மாணிக்கம் – சங்க நெறிகள்
9. சோ.நா. கந்தசாமி - தமிழர் பண்பாடு - ஒரு விளக்கம்

அலகு - 2 நீதி இலக்கியம்

1. நாலடியார் - அறிவுடைமை (அதிகாரம்-25)
2. மூதுரை - 5 பாடல்கள் (பா.எண் : 6,16,17,23,26)
3. பழமொழி நானூறு - முயற்சி(10 பாடல்கள்)
4. நான்மணிக்கடிகை - 5 பாடல்கள் (பா.எண் :1,5,7,8,9)
5. திரிகடுகம் - 5 பாடல்கள் (பா.எண் :2,3,5,6,8)

அலகு -3 சிற்றிலக்கியம்

1. தமிழ் விடுதாது – தூதுப் பொருள்கள்(101-112)
2. திருக்குற்றாலக் குறவஞ்சி – குறத்தி மலைவளம் கூறுதல் (6பாடல்கள்)
3. முக்கூடற் பள்ளு – பள்ளியர் ஏசல் (161-175)
4. கலிங்கத்துப்பரணி – இந்திர சாலம் (154-178)

5.அபிராமி அந்தாதி -10 பாடல்கள் பாடல் எண்:  
(2,4,6,11,20,26,63,69,71,82)

**அலகு -4 இலக்கிய வரலாறு**

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும்
2. தமிழ் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- 3.தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

**அலகு - 5 இலக்கணம்**

1. வல்லினம் மிகும் ,மிகா இடங்கள்
- 2.பெயர் ,வினை,இடை , உரிச் சொற்களின் பொது இலக்கணம்
- 3.பிறமொழிச்சொற்களைத் தமிழ்ச் சொற்களாக மாற்றுதல் (வடமொழி – தமிழ், ஆங்கிலம் – தமிழ்)
- 4.பயிற்சிக்குரியன (கவிதை ,சிறுகதை,கட்டுரை படைத்தல்)

**பார்வை நூல்கள்**

- 1 . தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி

<b>15UHL11H</b>	<b>PART-I: HINDI -I</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**Prose, Non-detailed Text, Grammar & Translation Books Prescribed:**

**1. PROSE : Nuthan Gadya Sangrah**

**Editor:** Jayaprakash (Prescribed Lessons – only 4)

Lesson 1 - Razia  
Lesson 2 – Makreal  
Lesson3- Bahtha Pani Nirmala  
Lesson 4 – Rashtrapitha Mahathma Gandhi

**Publisher:** Sumitra Prakashan Sumitravas,  
16/4 Hastings Road,  
Allahabad – 211 001.

**2. NON DETAILED TEXT: Kahani Kunj.**

**Editor:** Dr.V.P.Amithab. (Stories 1 -4 only)  
**Publisher :** Govind Prakashan Sadhar Bagaar,  
Mathura,  
Uttar Pradesh – 281 001.

**3. GRAMMAR :** Shabdha Vichar ( Sangya, Sarvanam, Karak,  
Visheshan) ONLY  
(Noun, Pronoun, Adjective, Case Endings)  
Theoretical & Applied. Book for

**Reference :** Vyakaran Pradeep by Ramdev.  
**Publisher :** Hindi Bhavan,  
36,Tagore Town  
Allahabad – 211 002. 4.

**4. TRANSLATION:** English- Hindi only. Anuvadh Abhyas –  
III (1- 10 lessons Only)

**Publisher:** Dakshin Bharath Hindi Prachar Sabha  
Chennai -17.

**5. COMPREHENSION :** 1 Passage from ANUVADH ABHYAS –  
III (16- 30)  
Dakshin bharath hindi prachar sabha  
Chennai- 17.

<b>15UML11M</b>	<b>PART-I: MALAYALAM-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Paper I Prose, Composition & Translation**

This paper will have the following five units:

- Unit I &II** - Novel
- Unit III & IV** - Short story
- Unit V** - Composition & Translation

**TEXT BOOKS:**

1. Unit I &II - Naalukettu – M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)
2. Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)
3. Unit V - Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

**REFERENCE BOOKS:**

1. Kavitha Sahithya Charitram –Dr. M.Leelavathi (Kerala Sahithya Academy, Trichur)
2. Malayala Novel sahithya Charitram –K.M.Tharakan(N.B.S. Kottayam)
3. Malayala Nataka Sahithya Charitram- G.Sankarapillai(D.C.Books, Kottayam)
4. Cherukatha Innale Innu –M.Achuyuthan(D.C. Books, Kottayam)
5. Sahithya Charitram Prasthanangalilude-Dr. K.M. George,(Chief Editor)  
(D.C. Books, Kottayam)

<b>15UFL11F</b>	<b>PART-I: FRENCH-I</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**

**Hours Per Week: 6**

### French Language for Under-graduate Degree Programmes

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 1 – Ici, en France</b>		
<ul style="list-style-type: none"> <li>• Moi et les Autres</li> <li>• La France Express</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: s'identifier</li> <li>• RÉCEPTION ECRITE: Comprendre une annonce d'aéroport</li> <li>• RÉCEPTION ORALE: comprendre l'écrit de la rue (Panneaux, plaques, rues...)</li> <li>• PRODUCTION ÉCRITE: écrire un SMS</li> </ul>	<ul style="list-style-type: none"> <li>• Le présent des verbes: Je suis, je reste, J'arrive</li> <li>• Le lieu: (je suis) à... (je suis) ici</li> <li>• L'infinif</li> </ul>
<b>UNITÉ 2 – Ici, en classe</b>		
<ul style="list-style-type: none"> <li>• Moi et le français</li> <li>• Le français dans le monde</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Se présenter</li> <li>• RÉCEPTION ORALE: Comprendre des consignes Orales</li> <li>• RÉCEPTION ÉCRITE: Comprendre une fiche D'inscription</li> <li>• PRODUCTION ÉCRITE: écrire un texte à l'impératif</li> </ul>	<ul style="list-style-type: none"> <li>• Tu/vous</li> <li>• Le présent des Verbes en-er et de être: je, tu, vous</li> <li>• La forme Impérative (tu, vous) Des verbes en-er</li> </ul>
<b>UNITÉ 3 – Samedi</b>		
<ul style="list-style-type: none"> <li>• Le fil du temps</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: S'informer</li> <li>• RÉCEPTION ORALE: Comprendre une annonce</li> <li>• RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations)</li> <li>• PRODUCTION ÉCRITE: écrire des slogans</li> </ul>	<ul style="list-style-type: none"> <li>• Les articles Définies: le, la, les</li> <li>• A, de+le, la, les: Au, aux, du, des, à l', de l'</li> <li>• Être (présent) l'heure</li> <li>• Il faut+nom Il faut+infinitive</li> <li>• Phrases</li> </ul>

		verbe+complément, Complément+verbe
<b>UNITÉ 4 - Dimanche</b>		
<ul style="list-style-type: none"> <li>Les activités Culturelles des Français</li> </ul>	<ul style="list-style-type: none"> <li>INTERACTION: Acheter,demander des Informations</li> <li>RECEPTION ORALE: Comprendre les Titres du journal à la radio</li> <li>RÉCEPTION ÉCRITE: Comprendre les Informations</li> <li>PRODUCTION ÉCRITE: Inventer des noms de journaux</li> </ul>	<ul style="list-style-type: none"> <li>Faire, present</li> <li>Avior, present</li> <li>Ll y a</li> <li>Le présent des verbes en-er: Regarder</li> <li>Combien?</li> <li>Quand?</li> <li>Complément de nom: Tremblement de terre, les noms de pays....</li> <li>Du,des,de la(reprise U2)</li> <li>Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses</li> </ul>
<b>UNITÉ 5 - Dommage!</b>		
<ul style="list-style-type: none"> <li>Un baby-boom en 2000 et 2001</li> <li>L'amour, toujours</li> </ul>	<ul style="list-style-type: none"> <li>INTERACTION: exprimer la tristesse, la peur, conseiller,encourager</li> <li>RÉCEPTION ORALE: Comprendre une émission De radio</li> <li>RÉCEPTION ÉCRITE: Comprendre un sondage</li> <li>PRODUCTION ÉCRITE: écrire des blogs</li> </ul>	<ul style="list-style-type: none"> <li>Est-ce que</li> <li>Le present des verbes pouvoir,Vouloir</li> <li>Le conditionnel des Verbs pouvoir, Vouloir</li> <li>Ne...pas</li> </ul>

**TEXT BOOK:**

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar)  
New Delhi – 110007.

<b>15UEG12E</b>	<b>PART II- : ENGLISH-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To develop the language competence of the students.
2. To be enriched with functional English.

**UNIT -I**

**PROSE**

1. My Financial Career – Stephen Leacock
2. At School – Gandhi
3. Ecology – Barry Commoner

**UNIT -II**

**SHORT STORIES**

1. The Gateman's Gift – R.K. Narayan
2. The Open Window – H.H. Munro
3. The Face of Judas Iscariot – Bonnie Chamberlain

**UNIT-III**

**ONE ACT PLAY**

1. The Discovery – Herman Ould

**UNIT -IV**

**FUNCTIONAL GRAMMAR**

1. Vocabulary Exercises
2. Synonyms, Compound Words, etc
3. Communication Skills – Tasks
4. Different types of sentences
5. The Structure of Sentences
6. Transformation of Sentences



## UNIT -V

### COMPOSITION TASKS

1. Greeting, Introducing, Requesting, Inviting
2. Congratulating, Thanking, Apologising, Advice
3. Suggestions, Opinions, Permissions.
4. Comprehension

### TEXT BOOKS:

1. *Seshasayee. N.* 2001. **Honeycomb**. Anu Chitra Publications, Chennai.
2. *Syamala, V.* 2002. **Effective English Communication for You**. Emerald Publisher, Chennai.

### REFERENCE BOOKS:

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar**. Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communication Skills**. Macmillan, Chennai.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition**. Macmillan.

<b>15UPA13A</b>	<b>CORE I – PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER - I</b>
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**Total Credits: 4**

**Hours Per Week: 7**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

### **OBJECTIVES:**

1. To understand the Concepts and conventions of Accounting and Basic Accounting framework.
2. To analyze, record, and report business transactions using the accounting equation and the general journal/general ledger system.
3. Prepare financial statement analysis to evaluate the financial performance of a company.

### **CONTENTS**

#### **UNIT-I**

Fundamentals of Book Keeping: Definition, objectives, methods of accounting, Branches of accounting, Types of Accounts and Accounting rules – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books: Purchases Book, Sales Book, Purchases Returns book, Sales Returns book, Cash Book (Single Column, Double Column and Triple Column) - Trial balance.

#### **UNIT-II**

Final accounts of a sole trader with adjustments: Trading Account, Profit and loss account, Balance Sheet, Adjustments – Errors and rectification: Meaning, Types of Errors, Methods of Rectification of Errors- suspense account.

#### **UNIT-III**

Bills of exchange: Definition of bill of exchange, essentials of Bill of exchange, classification of bill of exchange, Accounting Treatment Of Bill Of Exchange (bill retained, bill discounted with bank, bill endorsed, bill sent for collection, renewal of bill, Accommodation bills) – Average Due Date: Meaning, determination of due date, types of problems (where

amount is lent in different installments and where amount lent in single installment) – Account current: Meaning, Methods of Calculation of Interest : Interest table method, Product Method, Red Ink Interest Method, Epoque Method and Varying Interest Rate Method.

#### **UNIT-IV**

Accounting for consignments and Joint ventures: Consignment Meaning, definition, features, account sales, valuation of unsold stock, goods sent on consignment at cost price and invoice price, various commission to consignee, calculation of normal loss and abnormal loss. Joint venture: Meaning, features, distinction between joint venture and partnership, joint venture and consignment, accounting treatment for joint venture: when keeping separate sets of books is kept and without keeping separate set of books.

#### **UNIT-V**

Bank Reconciliation statement: Meaning, causes for difference, reconciliation from favourable cash book balances, pass book balances, overdrawn cash book balances, over drawn pass book balances. Accounting for non – profit organisations - Receipts and Payments and income and expenditure account and Balance sheet - Accounts of professionals.

#### **TEXT BOOKS:**

1. *Vinayakam N., Mani P.L. and Nagarajan K.L.*, 2006 – **Principles of Accountancy** -Sultan Chand & Sons, New Delhi (UNIT I to III)
2. *Narang K.L. & Maheswari S.N.* 2009- **Advanced Accountancy**-Kalyani publishers. (UNIT IV to V).

#### **REFERENCE BOOKS:**

1. *Jain S.P.*, Edition 2010– **Principles of Accountancy** - Kalyani-New Delhi.
2. *Gupta R.L., V.K.Gupta and Shukla M.C.*, 2008 – **Financial Accounting** – Sultan Chand & Sons, New Delhi.

<b>15UPA13B</b>	<b>CORE II – INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>SEMESTER - I</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. Learning basic computer concepts and its applications in various areas of business.
2. To provide you with the foundation knowledge of contemporary Information Technology areas, software and applications.
3. Provide a broad range of introductory Information Technology concepts.

### **CONTENTS**

#### **UNIT-I**

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business: information technology, operations management, Marketing, Materials management, Human resource management, financial management-computer related jobs in business.

#### **UNIT-II**

Types of computer systems- Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid computers, Business and Scientific Computer systems, First, second, third and fourth generation computers, Laptop or Notebook Computers , Data Processing Systems- Batch, Online and Real Time System. Time sharing, Multiprogramming and Multiprocessing systems. Networking's: Local and Wide Area Networks.

#### **UNIT-III**

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

#### **UNIT-IV**

Operating systems: Meaning, function of operating systems, types of operating systems (Dos, windows, UNIX, windows NT, windows98) – E-commerce: scope, features, benefits, types of e-commerce, issues in implementing e-commerce, Internet- Extranet- E-mail and its uses-world wide websites, downloading, uploading of websites -mobile computers.

#### **UNIT-V**

System analysis and design: Meaning of system, characteristics of system, components and its types of system, System development cycle, software development, types of decision - computer based information system: Transaction processing, office Automation, Management Information System , Decision Support Systems: features, components - Expert System: components, benefits, application area.

#### **TEXT BOOKS:**

1. *Alexis Leon and Mathews Leon.* 1999. **Fundamentals of Information Technology** Leon TECHWorld, New Delhi. (UNIT I to V).
2. *Henry C.Lucas* (August 17, 1999) **Information Technology for Management** McGraw-Hill/Irwin

#### **REFERENCE BOOKS:**

1. *Ramesh Behl,* 2010 **Information Technology for Management.** Tata McGraw-Hill Education Pvt. Ltd, New Delhi.
2. *Rajaraman V.,* 2008 [Sixth Printing], **Introduction to Information Technology,** Prentice Hall of India Pvt. Limited, New Delhi.

15UMA1AC	ALLIED -I: BUSINESS MATHEMATICS	SEMESTER - I
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**Total Credits: 4**

**Hours Per Week: 4**

**Note : Theory questions shall be restricted to Section A of the Question Paper**

### **OBJECTIVES:**

1. On successful completion of this course, the student should have understood the basic concepts
2. To know about how to use Mathematical Techniques to solve the modern business problems.

### **CONTENTS**

#### **UNIT-I**

Set Theory - Arithmetic and Geometric Series - Simple and Compound Interest - Effective rate of Interest -Sinking Fund - Annuity - Present Value - Discounting of Bills - True Discount - Banker's Gain.

#### **UNIT-II**

Matrix: Basic Concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Rank of Matrix - Solution of Simultaneous Linear Equations - Input-Output Analysis.

#### **UNIT-III**

Variables, Constants and Functions - Limits of Algebraic Functions - Simple Differentiation of Algebraic Functions - Meaning of Derivations - Evaluation of First and Second Order Derivatives - Maxima and Minima - Application to Business Problems.

#### **UNIT-IV**

Elementary Integral Calculus - Determining Indefinite and Definite Integrals of simple Functions - Integration by Parts.

#### **UNIT-V**

Linear Programming Problem - Formation - Solution by Graphical Method  
Solution by Simple Method

**TEXT BOOKS:**

1. *Navanitham, P.A*, 2007, "**Business Mathematics & Statistics**" Jai Publishers, Trichy(UNIT I To III).
2. *Sundaresan and Jayaseelan*, 2006, **Introduction to Business Mathematics**, Sultan Chand Co & Ltd, New Delhi (UNIT IV To V).

**REFERENCE BOOKS:**

1. *Sanchetti, D.C* and *Kapoor*, 1996, V.K, "**Business Mathematics**" , Sultan chand Co& Ltd, New Delhi
2. *Ranganath G.K., Sampamgiram C.S.* and *Rajan Y.* -**A Text book Business Mathematics**, Himalaya Publishing House.

15UTL21T	பகுதி – I: தமிழ் தாள் II	இரண்டாம் பருவம்
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**Total Credits: 4**  
**Hours Per Week: 6**

**2015-2016 ஆம் கல்வியாண்டு முதல் பயில்வோருக்குரிய பாடத்திட்டம்**  
**(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது) முதல் ஆண்டு**

**சங்க இலக்கியம்- பக்தி இலக்கியம் – காப்பியம்**

**அலகு 1 சங்க இலக்கியம்**

1. நற்றிணை – பாடல் எண் : 210 (நெய்தல்) ‘நெடியமொழிதலும் கடிய ஊர்தலும்’
2. குறுந்தொகை – பாடல் 2 , 3 (குறிஞ்சி) ‘கொங்குதேர் வாழ்க்கை’, ‘நிலத்தினும் பெரிதே’
3. கலித்தொகை – பாடல் 16 நெய்தல்கலி - ‘ஆற்றுதல் என்பது’
4. புறநானூறு – பாடல் 184, 312 ‘உற்றுழி உதவியும்’, ‘ஈன்று புறந்தருதல்’
5. ஐங்குறுநூறு – மருதம் முதல் 5 பாடல்கள் (வேட்கைப் பத்து )

**அலகு -2 காப்பியங்கள்**

- 1.சிலப்பதிகாரம் – வழக்குரை காதை
- 2.மணிமேகலை – ஆதிரை பிச்சையிட்ட காதை
- 3.சீவக சிந்தாமணி- நாமகள் இலம்பகம்( நாட்டு வளம் முதல் 20 பாடல்கள்)
- 4.கம்பராமாயணம் – வாலிவதைப் படலம் ( வாலி இராமனை வினவுதல்.பாடல் எண்கள் (4121 முதல் 4136 வரை)

**அலகு 3 பக்தி இலக்கியம்**

1. தேவாரம் – திருஞானசம்பந்தர் ( கோளறுபதிகம்)
2. திருப்பாவை –ஆண்டாள் (முதல் 15 பாடல்கள்)
3. தேம்பாவணி- காட்சிப்படலம் ( முதல் 15 பாடல்கள்)
- 4.சீறாப்புராணம் –மானுக்குப் பிணை நின்ற படலம்

**அலகு-4 இலக்கிய வரலாறு**

- 1.முச்சங்க வரலாறு
- 2.சங்க இலக்கிய வரலாறு
- 3.பக்தி இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்
- 4.காப்பியத்தின் தோற்றமும் வளர்ச்சியும்



**அலகு -5 இலக்கணம்**

- 1.எழுத்து, அசை, சீர், தளை, அடி, தொடை பொது இலக்கணம்
- 2.தொகை நிலைத் தொடர்கள்

**பார்வை நூல்கள்**

1. தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி

<b>15UHL21H</b>	<b>PART-I: HINDI-II</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**

**Hours Per Week: 6**

(Modern Poetry, Novel, Translation & Letter Writing)

**1. Modern Poetry:** Shabari – By Naresh Mehtha

**Publishers:** Lokbharathi Prakashan I Floor, Duebari Building  
Mahathma Gandhi Marg,  
Allahabad -1.

**2. Novel:** Seva Sadhan – By Prem Chand

**Publisher:**

**3. Translation:** Hindi – English Only,  
(anuvadh abyas – iii) lessons.1 – 10 only publisher:  
dakshin bharath hindi prachar sabha chennai – 600  
017.

**4. Letter Writing:** (Leave letter, Job Application, Ordering books, Letter  
to Publisher, Personal letter)

<b>15UML21M</b>	<b>PART-I: MALAYALAM-II</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**PAPER II PROSE: NON-FICTION**

This Paper will have the following five units:

**UNIT I & II**

Biography

**UNIT III, IV & V**

Travelogue

**TEXT BOOKS PRESCRIBED:**

Unit I & II *Changampuzha Krishna Pillai: Nakshatrangalude Snehabhajanam*

–M.K. Sanu (D.C. Books, Kottayam)

Unit III, IV & V *Kappirikalude Nattil – S.K. Pottakkadu* (D.C. Books, Kottayam)

**REFERENCE BOOKS:**

1. Jeevacharitrasahithyam –Dr. K.M. George(N.B.S. Kottayam)
2. Jeevacharitrasahithyam malayalathil- Dr. Naduvattom Gopalakrishnan(Kerala Bhasha Institute, Trivandrum)
3. Athmakathasahithyam malayalathil –Dr. Vijayalam Jayakumar(N.B.S. Kottayam)
4. Sancharasahithyam Malayalathil-Prof.Ramesh Chandran. V,(Kerala Bhasha Institute, Trivandrum)

<b>15UFL21F</b>	<b>PART-I: FRENCH-II</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**French Language for Under-graduate Degree Programmes**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 6 – Super!</b>		
<ul style="list-style-type: none"> <li>• L'égalité homme/femme</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur</li> <li>• RÉCEPTION ORALE: Comprendre un jeu radiophonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre des annonces</li> <li>• PRODUCTION ÉCRITE: Écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• Les noms de professions masculine/feminine</li> <li>• Le verb finir et less Verbes du groupe en-ir</li> <li>• Le present de l'impératif</li> <li>• Savoir(present)</li> <li>• Le participe passé: Fini, aimé, arrive, dit,écrit</li> <li>• Quel(s), quelle(s)..: Interrogatif et Exclamatif</li> <li>• À + infinitive</li> <li>• Les articles: n,une,des</li> </ul>
<b>UNITÉ 7 – Quoi?</b>		
<ul style="list-style-type: none"> <li>• Le 20 siècle: Petits progrès Grand progrès</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Decrire quelque chose, une personne</li> <li>• RECEPTION ORALE: Comprendre un message publicitaire</li> <li>• RÉCEPTION ÉCRITE: Comprendre un dépliant touristique</li> <li>• PRODUCTION ÉCRITE: Écrire des petites annonces</li> </ul>	<ul style="list-style-type: none"> <li>• On</li> <li>• Plus, moins</li> <li>• Le verbe aller:</li> <li>• Present, impératif</li> <li>• Aller + infinitive</li> <li>• Le pluriel en -x</li> </ul>
<b>UNITÉ 8 – Et après</b>		
<ul style="list-style-type: none"> <li>• Nouvelles du jour</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Raconteur,situer un récit dans le temps</li> </ul>	<ul style="list-style-type: none"> <li>• L'imparfait:: quel- Ques forms pour introduire le récit:Il</li> </ul>

	<ul style="list-style-type: none"> <li>• RÉCEPTION ORALE: Comprendre une description</li> <li>• RÉCEPTION ÉCRITE: Comprendre un test</li> <li>• PRODUCTION ÉCRITE: écrire des cartes postales</li> </ul>	<p>faisait, il y avait, il Était</p> <ul style="list-style-type: none"> <li>• Un peu, beaucoup, trop, Assez</li> <li>• Très</li> <li>• Le verbe venir: Présent, impératif</li> <li>• En Suisse, au Maroc, aux Etats-Unis</li> </ul>
<b>UNITÉ 9 – Mais oui!</b>		
<ul style="list-style-type: none"> <li>• La génération des 20-30 ans</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Donner son opinion, Expliquer pourquoi</li> <li>• RÉCEPTION ORALE: Comprendre des informations à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un texte informatif</li> <li>• PRODUCTION ÉCRITE: écrire un mémo de protestation</li> </ul>	<ul style="list-style-type: none"> <li>• Répondre, prendre: Présent, impératif, part Passé</li> <li>• Parce que pourquoi</li> <li>• Tout/tous, toute/s Tous/toutes les... (répétition action)</li> </ul>
<b>UNITÉ 10 – Mais non!</b>		
<ul style="list-style-type: none"> <li>• De la ville à la campagne</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord</li> <li>• RECEPTION ORALE: Comprendre un message sur un répondeur téléphonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre un témoignage</li> <li>• PRODUCTION ECRITE: Rediger des petites Announces immobilières</li> </ul>	<ul style="list-style-type: none"> <li>• Le verbe devoir: Present et participe passé</li> <li>• Le verbe vivre, present</li> <li>• Aller + infinitive</li> <li>• Venir+ infinitive</li> <li>• Etre pour/contre</li> </ul>

**TEXT BOOK:**

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007.

<b>15UEG22E</b>	<b>PART II- : ENGLISH-II</b>	<b>SEMESTER II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To develop the language competence of the students.
2. To be enriched with functional English.

**UNIT-I**

**PROSE**

1. Words of Wisdom – Chetan Bhagat
2. Forgetting – Robert Lynd
3. My Early Days – Dr. Abdul Kalam

**UNIT-II**

**SHORT STORIES**

1. Am I Blue? – Alice Walker
2. Last Leaf – O Henry
3. Selfish Giant – Oscar Wilde

**UNIT-III**

**ONE ACT PLAY**

1. Soul Gone Home - Langston Hughes

**UNIT-IV**

**FUNCTIONAL GRAMMAR**

1. Lexical Skills and Question Forms
2. Idioms and Phrases – Subject-Verb Agreement
3. Spelling, Antonyms and Synonyms, Infinitives
4. Vocabulary, Report Writing
5. Plurals, Particles in Adjectives
6. Apostrophe, Archaic Words, Art of Persuasion
7. Syllables, Changing Adjectives to Nouns
8. Homonyms, Prepositions
9. Compound Words, Acronyms, Collective Nouns, Degrees of Comparison

## UNIT-V

### COMPOSITION TASKS

1. Letter Writing - Structure
2. Business Correspondence – Memos, reports, proposals
3. Resume & C.V.
4. Advertisements
5. Notices, Agenda, Minutes
6. Circulars
7. Essay Writing
8. Précis Writing
9. Dialogue Writing
10. Soft Skills, Business English

### TEXT BOOKS:

1. *Board of Editors*. 2012. **Radiance – English for Communication**, Emerald Publishers.
2. *Syamala, V.* 2002. **Effective English Communication for You**. Emerald Publisher, Chennai.

### REFERENCE BOOKS:

1. *Rajamanickam, A.* 2001. **Everyman's English Grammar**. Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communications Skills**. Macmillan, New Delhi.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition**. Macmillan.

<b>15UPA23A</b>	<b>CORE III – ADVANCED ACCOUNTING-I</b>	<b>SEMESTER - II</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

**OBJECTIVES:**

1. To explain Hire Purchase and Installment System, and Single Entry.
2. To examine the principles of branch accounting and segmental reporting requirements.
3. Apply advanced accounting concepts and techniques to complex cases and comprehensive problems.

**CONTENTS**

**UNIT-I**

Depreciation: Meaning and Definition, characteristics, causes of deprecation, objectives, Methods of depreciation: straight line method, diminishing balance method, annuity method, sinking fund method, insurance policy method, revaluation method, depletion method, machine hour rate method - Reserves and provisions: meaning, difference between reserves and provisions, types of reserves, provision for repairs and renewals.

**UNIT-II**

Branch accounts excluding foreign branches: meaning, objectives, types of branch, accounting treatment of branch account: dependent branch. Departmental Accounts: meaning, need, difference between department and branch, methods and techniques of departmental accounting.

**UNIT-III**

Single Entry System - Meaning and Features – difference between double and single entry system, Statement of Affairs Method and Conversion Method: total debtors account, total creditors account, bills receivable account, bills payable account.



#### **UNIT-IV**

Hire Purchase and Installment System- Meaning and definition, features, important terms, distinction between hire purchase and installment systems, methods of calculation of interest, accounting treatment of hire purchase system: hire vendor account. Hire purchase Trading Accounts: debtor's methods, stock and debtor's method. Accounting treatment of Installment system under books of buyer and vendor.

#### **UNIT-V**

Royalties including Sub-tax: Meaning, technical terms, accounting treatment of royalties, preparation of analytical table, journal entry in the books of lessee and lessor - Insolvency of Individuals only : statement of affairs and deficiency account.

#### **TEXT BOOKS:**

1. *Jain and Narang*, 2007 - **Advanced Accounting** , Publisher, Kalyani Publishers, Chennai (UNIT I To III).
2. *Grewal T.S.*, 2006 - **Advanced Accounting** , Sultan Chand Co & Ltd, New Delhi (UNIT IV To V)

#### **REFERENCE BOOKS:**

1. *Shukla M.C.*, **Advanced Accounting** , Sultan Chand Co & Ltd, New Delhi
2. *Reddy T.S. & Murthy A.*, **Advanced Accounting** , Margham Publications, Chennai

15UPA23B	CORE IV – MERCANTILE LAW	SEMESTER - II
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**Total Credits: 4**

**Hours Per Week: 5**

**OBJECTIVES:**

1. To enable students to read, interpret and understand laws relevant to business made by Parliament, and decisions by the courts on the application of those laws.
2. To equip students with the tools to recognize the legal implications of business activities.
3. To emphasize the important areas of contract law, company and partnership law.

**CONTENTS**

**UNIT-I**

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, Definition, Law of contract, Obligation and agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance –Legal Rules relating to Offer and Acceptance –Revocation of Offer and Acceptance- communication of offer, acceptance and revocation modes of revocation of offer and acceptance.

**UNIT-II**

Other essentials elements of a valid contract: Consideration, essentials of valid consideration, stranger to consideration, stranger to contract, exceptions -Capacity to contract: law relating to minor, unsound mind, persons disqualified by law – Free consent – Unlawful agreements – Quasi contracts.

**UNIT-III**

Performance of contract and Breach of contract: offer of performance or tender, essentials, appropriation of payment, discharge by agreement, waiver, release and novation, impossibility of performance, lapse of time, operation of law. Breach of contract: remedies for breach of contract-

rescission of the contract, damages for the loss suffered, types of damages.

#### **UNIT-IV**

The Sale of Goods Act, 1930: Formation of Contract of sale – Sale and agreement to sell- hire purchase agreement- sale and bailment- capacity to buy and sell- subject matter of contract of sale- effect of destruction of goods- document of title to goods- Conditions and Warranties – rules of caveat emptor- exceptions- Transfer of Ownership and delivery of goods- Unpaid seller and his rights.

#### **UNIT-V**

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration of firms and effects of non registration of firms – relation of partners to third parties- implied authority- liabilities of partners - dissolution of partnership – dissolution of firm- settlement of accounts- limited partnership.

#### **TEXT BOOKS:**

1. *Kapoor N.D.*, 2007, **Business Law** -Sultan Chand Co & Ltd, New Delhi (UNIT I To V)
2. *Pillai S.N. & Bhagavathy* , 2009, **Business Law**- Sultan Chand Co & Ltd, New Delhi (UNIT IV To V).

#### **REFERENCE BOOKS:**

1. *Saravananavel P. & Syed Bandre*, 2007, **Business Law**, Himalayan Publishing House, Chennai.
2. *Kapoor N.D.*, 2008, **Elements of Mercantile Law**, Sultan Chand Co & Ltd, New Delhi

15UMA2AC	ALLIED PAPER II - BUSINESS STATISTICS	SEMESTER - II
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. On successful completion of this course the students shall enrich to solve  
the Statistical problems in commerce.
2. To know about Mathematics of Finance Statistical tools and their  
applications

**CONTENTS**

**UNIT-I**

**Meaning and Definition of Statistics:** Collection of data -- Primary and Secondary -Classification and Tabulation - Diagrammatic and Graphical presentation. Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - simple problems.

**UNIT-II**

Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness - Meaning - Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

**UNIT-III**

Correlation -Meaning and Definition -Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis - Meaning of regression and linear prediction - Regression in two variables - Uses of Regression.

**UNIT-IV**

Time Series - Meaning, Components and Models - Business forecasting - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average.

Index Numbers - Meaning, Uses and Methods of construction - Un-weighted and Weighted index numbers - Tests of an Index number - Cost of living index number.

## **UNIT-V**

Interpolation: Binomial, Newton's and Lagrange methods. Probability - Concept and Definition - Addition and Multiplication theorems of Probability (statement only) - simple problems based on Addition and Multiplication theorems only.

### **TEXT BOOKS:**

1. *Gupta P., Statistical Methods*, McGraw Hill Education (India) Private Limited (UNIT I To III).
2. *Navaneetham, Business Mathematics and Statistics*, Jai Publishers, Trichy (UNIT III to V).

### **REFERENCE BOOKS:**

1. *Pillai R.S.N. and Bagavathi V., 2010, Statistics*, Sultan Chand Co & Ltd, New Delhi.
2. *Sancheti D.C. and Kapoor V.K., 2010, Statistics-Theory, Methods & Application*, Sultan Chand Co & Ltd, New Delhi.

15UPA33A	CORE V - ADVANCED ACCOUNTING-II	SEMESTER - III
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**Total Credits: 4**

**Hours/Week: 5**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

**OBJECTIVES:**

1. To lay a theoretical foundation for the preparation and presentation of financial statements;
2. To explain the partnership organization, operation, and liquidation;
3. To gain the ability to solve simple problems and cases relating to company accounts including special type of corporate entities, partnership accounts;

**CONTENTS**

**UNIT-I**

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms (only problem in this unit).

**UNIT-II**

Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of goodwill; Retirement and death of a partner: Profit sharing ratio – gaining ratio - Treatment of goodwill – revaluation of assets and liabilities – treatment of undistributed profit and losses – payment to the retiring partner (only problem in this unit).

**UNIT-III**

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets; Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamating firms (only problem in this unit).

#### **UNIT-IV**

Conversion into a company and Sale to a company.

#### **UNIT-V**

Insolvency of Individuals and Firms: procedure under insolvency act - statement of affairs and deficiency account; Fire Claims: Normal Loss – Abnormal Loss.

#### **TEXT BOOKS:**

1. Jain S.P. & Narang K.L., 2006 “**Advanced Accounting**”, Kalyani Publications, New Delhi. (UNIT I to IV).
2. Gupta R.L. & Radhaswamy M, 2006 “**Corporate Accounts- Theory Method and Application**”, Sultan Chand & Co., New Delhi. (UNIT V).

#### **REFERENCE BOOKS:**

1. Dr. Arulanandam M.A, Dr. Aman K.S., 2003, “**Advanced Accountancy, Part-I**”, Himalayan Publishing House, Chennai.
2. Reddy and Murthy, 2008, “**Financial Accounting**”, Margham Publications, Chennai.

<b>15UPA33B</b>	<b>CORE VI – COST ACCOUNTING</b>	<b>SEMESTER - III</b>
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**Total Credits: 4**

**Hours / Week: 5**

**Note: Distribution of Marks between problems and theory shall be 70% and 30%.**

### **OBJECTIVES:**

1. To Impart the Knowledge of Basic cost concepts, element of cost & Preparation of Cost Sheet;
2. To gain the ability to solve simple problems on Cost accounting, Material Labour, and Overhead Costing;
3. To explain Marginal Costing, Standard Costing and Budgeting and its application for decision making in business.

### **CONTENTS**

#### **UNIT-I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

#### **UNIT-II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

#### **UNIT-III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead-ABC Analysis.

#### **UNIT-IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain.



(Excluding inter process profits and equivalent production).

#### **UNIT-V**

Operating Costing - Service Costing – ascertainment of cost - Contract costing – Types of Contract - Reconciliation of Cost and Financial accounts – Methods of reconciliation.

#### **TEXT BOOKS:**

1. Jain S.P. and Narang K.L., 2005, “**Cost Accounting**”, Kalyani Publishers, New Delhi. (UNIT I to III).
2. Pillai R.S.N. and Bagavathi V., 2004, “**Cost Accounting**”, Sultan Chand and Company Ltd., New Delhi. (UNIT IV to V).

#### **REFERENCE BOOKS:**

1. Iyyengar S.P., 2005, “**Cost Accounting Principles and Practice**”, Sultan Chand & Co., New Delhi.
2. Saxena V.K & Vashist C.D., 2005, “**Cost Accounting**”, Sultan Chand & Co., New Delhi.

<b>15UPA33C</b>	<b>CORE VII – INDUSTRIAL LAW</b>	<b>SEMESTER - III</b>
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**Total Credits: 4**

**Hours / Week: 5**

**OBJECTIVES:**

1. To impart knowledge of the contents of the laws relating to Trade Unions, Standing Orders and Industrial Disputes;
2. To enable the students to interpret and apply these laws;
3. To familiarize them with the Employees Provident Fund and The Payment of Gratuity Act.

**CONTENTS**

**UNIT-I**

The Factories Act, 1948 – definition – approval, licensing and registration of factories – the Inspecting Staff – health – safety – hazardous processes – welfare – working hours of adults – holidays – employment of young persons – employment of women – annual leave with wages – penalties and procedure.

**UNIT-II**

The Industrial disputes act, 1947 – Objects and extent of the act – definition of Industry – definition of industrial dispute – procedure for settlement of industrial disputes and authorities under the act – procedure, powers and duties of authorities – reference of disputes to boards, courts or tribunal and voluntary reference – unfair labour practices – penalties.

**UNIT-III**

The Workmen's compensation Act, 1923 – Scope and coverage of the act – definitions – extract from schedule I - schedule II – Rules regarding Workmen's compensation - schedule III – Compensation - schedule IV – Distribution of compensation - Notice and Claim - Miscellaneous – appeals – rules.

**UNIT-IV**

The Employees Provident Fund – Employees' provident fund scheme – Employees Pension scheme and fund - employees' deposit-linked

insurance scheme and fund – Administration of the schemes – Determination of moneys due from employers - Miscellaneous Provisions Act, 1952 – Special provisions relating to existing provident funds.

#### **UNIT-V**

The Payment of Bonus Act, 1965 – Meaning – object of the act – eligibility for bonus – disqualification of bonus – determination of bonus – special provisions with respect to certain establishment - The Payment of Gratuity Act, 1972 – definitions – forfeiture of gratuity – nomination – determination of gratuity – recovery of gratuity.

#### **TEXT BOOKS:**

1. *Gonga P.P.S*, 2008, **A textbook of Mercantile**, Sultan Chand & Sons, New Delhi.
2. *Kapoor N.D*, 2006, **Elements of Industrial Law**, Sultan Chand & Sons, New Delhi.

#### **REFERENCE BOOKS:**

1. *Bansal C.C.*, 2007, **Business and Corporate Law**, Excel Books, Chennai.
2. *Kuchhal M.C.*, 6<sup>th</sup> Edition, **Mercantile Law**, Vikas Publishing House, New Delhi.

<b>15UPA33D</b>	<b>CORE VIII: BUSINESS ECONOMICS</b>	<b>SEMESTER - III</b>
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**Total Credits: 4**

**Hours Per Week: 4**

**OBJECTIVES:**

1. Students will demonstrate their knowledge of the fundamental and concepts of economics;
2. Identify the role of supply and demand in a market economy.
3. This includes the study of trading, growth, money, income, depression, prices, and monopoly;

**CONTENTS**

**UNIT-I**

Business Economics – Meaning and Definition – Nature and Scope – objectives of business firms – Economic Theory – Divisions – Goals of a firm – Social responsibilities of the business.

**UNIT-II**

Demand Analysis – Meaning – Demand schedules and demand curves – Determinants of Demand – Law of Demand – Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

**UNIT-III**

Production Function – Meaning and Definition – Factors of Production – Type Theory of Production – Law of Diminishing returns – Production Function – Return to Scale – Supply – Elasticity of Supply – Law of Supply – Supply Curve.

**UNIT-IV**

Markets – Forms of Market – Size of market – Market structure on the basis of relationship – Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

## **UNIT-V**

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monophony, Duopoly, Duopsony and Oligopoly.

### **TEXT BOOKS:**

1. *Varshney R.L. and Maheshwari K.L., 19<sup>th</sup> Edition, Managerial Economics*, Sultan Chand and Sons. New Delhi.(UNIT – I & II).
2. *Sankaran S., 2013, Managerial Economics*, Margham Publications, Chennai. (UNIT – III - V).

### **REFERENCE BOOKS:**

1. *Gopalakrishna D., Managerial Economics*, 4<sup>th</sup> Edition, Himalaya Publishing House, New Delhi.
2. *Alak Gosh and Biswanath Gosh, 2005, Managerial Economics*, Kalyani Publications, New Delhi.

15UPA3AP	ALLIED PAPER III: LAB- MS OFFICE	SEMESTER - III
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**Total Credits: 2**

**Hours / Week: 4**

### **OBJECTIVES:**

1. To create a document in Microsoft Word with formatting that complies with the APA guidelines.
2. To know the functions in Microsoft Excel to perform basic calculations.
3. To create a presentation in Microsoft PowerPoint that is interactive and legible content.

### **CONTENTS**

#### **MS OFFICE**

##### **I - MS WORD**

1. Preparation of Chairman's speech and perform the following font operations:
  - Bold, Underline, Italic, Font Size, Strikethrough, Double strike through
  - Superscript, Subscript, Small caps, All Caps, Font color Background color,
  - Text color, Line spacing,
2. Preparation of Auditor's report and perform the following Paragraph operations:
  - Alignment Left -Right -Center- Justified
  - Line Space -Line Space Before - Line Space After.
3. Preparation of Minutes/ Agenda and perform the Header Footer & Page Setup operations:
  - Insert Page Number
  - Page size - Orientation - Columns - Page Borders - Watermark
4. Preparation of an invitation for the college function using Text boxes and clip parts.
5. Designing an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

6. Preparation of Class Time Table and perform the following operations:
  - Inserting the table, Data Entry, Alignment of Rows and Columns,
  - Inserting and Deleting the Rows and Columns and Change of Table Format.
7. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
8. Preparation of Bio-Data by using Wizard/ Templates.

## **II - MS EXCEL**

1. Preparation of mark list of your class (minimum of 5 subjects) and perform the following operations:
  - Sum, Average, Count, Round, Min, Max, Rank.
2. Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
3. Preparation of Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
4. Preparation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparation of Product Life Cycle which should contain the following stages:
  - Introduction, Growth, Maturity, Saturation, Decline.

## **III - MS POWERPOINT**

1. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add different Themes. The presentation should work in manual mode.
2. Designing presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. And Insert slide number. The presentation should work in automatic mode.

3. Designing slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
  - Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Designing presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Designing presentation slides for the Seminar/Lecture Presentation using animation.

#### **IV - MS ACCESS**

1. Preparation of employee's payroll for an organization.
2. Creating mailing labels for student database which should include at least three Table must have at least two fields with the following details:
  - a. Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of purchase and sales invoice.
4. Creating a simple table for ASSETS.
5. Creating a simple table for the PRODUCT database.



15UPA3SA	<b>SKILL BASED SUBJECT I - ORGANISATIONAL BEHAVIOUR</b>	<b>SEMESTER - III</b>
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**Total Credits: 3**

**Hours / Week: 3**

**OBJECTIVES:**

1. To Understand the concepts of organizational behavior and its application in managing people;
2. To Apply the different approaches to organizational behavior and enhance the human relationships within the organization;
3. To explore the relationships among the various components of organizational behavior and their effectiveness.

**CONTENTS**

**UNIT-I**

Organizational Behaviour: History - evaluation, Challenges & opportunities contributing disciplines, management functions and relevance to Organization Behaviour.

**UNIT-II**

Personality - Determinants, structure, behaviour, assessment, psycho-analytical social learning, job-fit, trait theories. Attitudes - relationship with behaviour, sources, types, consistency, work attitudes, values - importance, sources & types.

**UNIT-III**

Perception - Process, Selection, Organization Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance. Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation.

**UNIT-IV**

Foundations of group behaviour: linking teams and groups- Stages of development Influences on team effectiveness, team decision making- Issues in managing teams. Organisational change - Managing planned

change. Resistance to change - Approaches to managing organisational change - Organisational Development - Organisational politics - Political behaviour in organization.

#### **UNIT-V**

Organizational culture - Dynamics, role and types of culture and corporate culture, ethical issues in organisational culture, creating and sustaining culture. Organizational Behavior responses to Global and Cultural diversity.

#### **TEXT BOOKS:**

1. *Robbins.S*, 2010 - **Organisational Behaviour**, Prentice-Hall India.
2. *Umasekar*, 2004- **Organisational Behaviour**, Tata McGraw-Hill Education Pvt. Ltd.

#### **REFERENCE BOOKS:**

1. *Hellriegel D., Slocum J.W., & Woodman R.W.*, 2001, **Organizational Behavior**, Thomson Asia Pte Ltd., Singapore.
2. *Prasad L.M.*, 2014, **Organisational Behaviour**, Sultan Chand & Sons, New Delhi.

<b>15UPA43A</b>	<b>CORE IX – CORPORATE ACCOUNTING - I</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**

**Hours / Week: 6**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

### **OBJECTIVES:**

1. To give a clear understanding and knowledge about issue of shares and other related matters;
2. To understand the concept of valuation of Goodwill;
3. To familiarize the concept of Liquidation of Companies.

### **CONTENTS**

#### **UNIT-I**

Issue of shares: Par , Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue – Underwriting.

#### **UNIT-II**

Redemption of Preference Shares – Provisions of the companies Act - Debentures - Issue – Treatment of different items relating to debenture in final accounts – Redemption – Methods of redemption of Debenture - Sinking Fund Method – Insurance Policy method.

#### **UNIT-III**

Final Accounts of Companies – Trading Account – Profit and Loss Account – Profit and Loss Appropriation Accounts – Balance sheet - Managerial Remuneration – Remuneration payable to different categories of managerial personnel – Calculation of Managerial remuneration.

#### **UNIT-IV**

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill - Average Profit method – super profit method – capitalization method - Methods of valuation of Shares – net asset method – Yield Method – Fair value Method.

## **UNIT-V**

Liquidation of Companies –Modes of Winding up - Statement of Affairs - Deficiency account or Surplus Account.

### **TEXT BOOKS:**

1. *Jain S.P. & Narang K.L., 2004 - “Advanced Accounting” - Kalyani Publishers, New Delhi.*
2. *Gupta R.L. & Radhaswamy M., 2006, “Corporate Accounts” - Theory Method and Application, Sultan Chand & Co., New Delhi.*

### **REFERENCE BOOKS:**

1. *Dr. M.A. Arulanandam, Dr. K.S. Raman, 2003, “Advanced Accountancy, Part-I” - Himalaya Publications, New Delhi.*
2. *Reddy & Murthy, 2004, “Financial Accounting” - Margham Publicatuions, Chennai.*

<b>15UPA43B</b>	<b>CORE X – MANAGEMENT ACCOUNTING</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**

**Hours/Week: 5**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

### **OBJECTIVES:**

1. To know the essential things for the decision making by the management.
2. To learn how to prepare the budget and control it;
3. To interpret the results of Financial Statements.

### **CONTENTS**

#### **UNIT-I**

Management Accounting - Meaning - Objectives and Scope - Relationship between Management Accounting, Cost Accounting and Financial Accounting.

#### **UNIT-II**

Ratio Analysis - Analysis of liquidity - Solvency and Profitability - Construction of Balance Sheet.

#### **UNIT-III**

Working Capital - Working capital requirements and its computation - Fund Flow Analysis and Cash Flow Analysis.

#### **UNIT-IV**

Marginal costing and Break Even Analysis - Managerial applications of marginal costing - Significance and limitations of marginal costing.

#### **UNIT-V**

Budgeting and Budgetary control - Definition - Importance, Essentials - Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, Material budget, flexible budget.

**TEXT BOOKS:**

1. *Dr. Maheswari S.N.*, 2 0 0 4 - "**Management Accounting**" - Sultan Chand & Sons, New Delhi,
2. *Sharma and S.K. Gupta*, 2006 - "**Management Accounting**" - Kalyani Publishers, NewDelhi

**REFERENCE BOOKS:**

1. *Jain S.P. and Narang KL.* , 7<sup>th</sup> Edition - "**Cost and Management Accounting**" - Kalyani Publishers, NewDelhi.
2. *Bhattacharya S.K.*, 2006 - "**Accounting and Management**" - Vikas Publishing House, NewDelhi.

<b>15UPA43C</b>	<b>CORE XI – FINANCIAL MARKETS AND SERVICES</b>	<b>SEMESTER - IV</b>
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**Total Credits: 3**

**Hours / Week: 4**

**OBJECTIVES:**

1. To Understand the trade-off between risk and reward in investing;
2. To Know the structure of Financial markets;
3. To learn the Functioning of Stock Exchanges and Financial Intermediaries.

**CONTENTS**

**UNIT-I**

Financial Markets - Structure of Financial Markets - Financial Investment - Money Market in India - Indian Capital Markets - Difference between Money Market and Capital Market - Classification and object of Indian Money Markets and Structure of Capital Markets.

**UNIT-II**

Markets for Corporate Securities - New Issue Markets - Functions Issue Mechanism - Merchant Banking - Role and Functions of Merchant Bankers in India - Under writing.

**UNIT-III**

Secondary Markets - Stock Exchange - Role of Secondary Market - Trading in Stock Exchange - Various Speculative Transactions - Role of SEBI - Regulation of Stock Exchange.

**UNIT-IV**

Banks as Financial Intermediaries - Commercial Banks Role in Financing - IDBI - IFCI - LIC - GIC - UTI - Mutual Funds - Investments Companies.

**UNIT-V**

New Modes of Financing - Leasing as Source of Finance - Forms of leasing - Venture Capital -Dimension Functions - Venture Capital in India - Factoring - Types - Modus Operandi of Factoring - Factoring as Source of Finance - Securitizations of assets - Mechanics of Securitization- Utility of Securitizations - Securitization in India.

**TEXT BOOKS:**

1. *Gordon E , Dr Natarajan K*, 2009, “**Financial Markets and Services**”, Himalaya Publishing House Pvt. Ltd., India.
2. *Dr. Guruswamy S*, 2009, “ **Financial Services**”, Tata Mc Graw-hill Education, New Delhi.

**REFERENCE BOOKS:**

1. *Prasanna Chandra*, 2011 “**Financial Management Theory and Practice**”, Tata Mc Graw-hill Education, New Delhi.
2. *Khan M Y and Jain P K*, 2008, “ **Financial Management Text, Problems and Cases**”, Tata Mc Graw-hill Education, New Delhi.



15UPA43D	CORE XII – EXECUTIVE BUSINESS COMMUNICATION	SEMESTER - IV
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**Total Credits: 4**  
**Hours / Week: 4**

**OBJECTIVES:**

1. To learn the layout of letters;
2. To know the all official correspondence;
3. To educate them for interview.

**CONTENTS**

**UNIT-I**

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

**UNIT-II**

Trade Enquiries – Replies – Offers and Quotations- Orders and their Execution – order form- Execution of orders- defective order – delay in execution- inability to execute orders- substitutes and counter offers- Credit and Status Enquiries- Trade and Bank references- Making status enquires- relying to status enquiries – Granting credit- Refusing credit- Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.

**UNIT-III**

Banking Correspondence – Correspondence with customers- correspondence with the Head Office- Correspondence with other banks - Insurance Correspondence – Fire Insurance – Marine Insurance- Life Insurance- Agency Correspondence.

**UNIT-IV**

Company Secretarial Correspondence – Agenda and Minutes – agenda and Minutes for various Board Meetings-Report Writing- Importance of report – types of business report – characteristics of good report – reports by individual – reports by committees.

## **UNIT-V**

Application Letters - Form and contents- Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech - Business Report Presentations.

### **TEXT BOOKS:**

1. *Rajendra Pal & Korahill.*, 2006, "**Essentials of Business Communication**", Sultan Chand & Sons, New Delhi.
2. *Ramesh, MS, & Pattanshetti C.C.*, 2003, "**Business Communication**", S.Chand & Co, New Delhi.

### **REFERENCE BOOKS:**

1. *Rodriquez M V*, 2003 ,"**Effective Business Communication Concept**" Vikas Publishing Company.
2. *Sehgal M.K*, 2013, "**Business Communication**", Excel Books

<b>15UPA4AP</b>	<b>ALLIED PAPER IV:LAB –TALLY</b>	<b>SEMESTER - IV</b>
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**Total Credits: 2**

**Hours / Week: 4**

**OBJECTIVES:**

1. To understand Advanced Accounting and Inventory in Tally.ERP 9;
2. To learn the basic concepts and practical application of VAT, CST, TDS and Service Tax;
3. Train to generate Excise Reports as per the prescribed formats.

**CONTENTS**

1. Company Creation and Alteration.
2. Creating and Displaying Ledger.
3. Voucher Creation.
4. Voucher Alteration and Deletion.
5. Inventory Information – Stock Summary.
6. Inventory Information – Godown Creation and alteration.
7. Day Book.
8. Final accounts.
9. Bank reconciliation statement.
10. Accounting and Inventory Information.
11. Bill wise Statements.
12. Enable VAT in Tally and VAT Computation report.

15UPA4SA	SKILL BASED SUBJECT II - COMPANY LAW	SEMESTER - IV
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**Total Credits: 3**

**Hours / Week: 3**

**OBJECTIVES:**

1. To understand the formation, management and other activities of the companies.
2. To impart government regulation of corporate business and winding up of companies.

**CONTENTS**

**UNIT-I**

Company -Definition -Characteristics -Kinds - Advantage and limitations of companies - Privileges of Private Company -Formation of a Company - Promotion, incorporation and registration.

**UNIT-II**

Memorandum of Association - Meaning - Purpose -Alteration of Memorandum - Doctrine of Ultra virus - Articles of Association - Meaning - Forms - Contents - Alteration of Articles - Doctrine of Indoor management.

**UNIT-III**

Prospectus - Definition - Contents - Deemed Prospectus - Misstatement in Prospectus - Share Capital - Kinds of Shares - Procedure for issue and alteration - Kinds of Debentures.

**UNIT-IV**

Director and Secretary - Qualification and Disqualification - Appointment - Removal - Remuneration -Powers, Duties and Liabilities.

**UNIT-V**

Meetings -Requisites of Valid Meeting -Types of Meeting - Legal provisions regarding minutes - Winding up - Meaning - Methods and procedure of Winding Up - Consequences of winding up - Liquidator - Powers and duties.

**TEXT BOOKS:**

1. *Kapoor N.D*, 2005 “ **Company Law**” Sultan Chand & Sons, New Delhi.
2. *Bagrial A.K*, 2007, “**Company Law**”, Vikas Publishing House, New Delhi.

**REFERENCE BOOKS:**

1. *Gower L.C.B*, “**Principles of Modern Company Law**”, Steven & Sons, London.
2. *Ramaiya A*, “**Guide to the Companies Act**”, Wadhwa & Co., Nagpur

15UPA53A	CORE XIII : CORPORATE ACCOUNTING - II	SEMESTER - V
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**Total Credits: 4**

**Hours / Week: 6**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

**OBJECTIVES:**

1. To know the public sector accounting methods;
2. To learn the re-formation of Company accounting methods;
3. To demonstrate the distribution of profits of the company.

**CONTENTS**

**UNIT-I**

Accounting for Mergers and Amalgamation – Types of Amalgamation- Methods for Purchase consideration – Methods of Accounting for Amalgamation – Pooling of Interest Method – Purchase method- Absorption and External Reconstruction.

**UNIT-II**

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

**UNIT-III**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

**UNIT-IV**

Insurance Company accounts- types of insurance- General Insurance and Life Insurance- forms of Life insurance final accounts Accounting of General Insurance Companies- Under IRDA 2000

**UNIT-V**

Statements of Accounts for Electricity Companies – Final accounts of electricity supply companies- contingency reserve – Depreciation- Tariffs and Dividend control reserve- General reserve-clear profits- Reasonable

return- capital base- Disposal of surplus Treatment of Repairs and Renewals.

**TEXT BOOKS:**

1. Jain S.P. & Narang K.L 2004, “**Advanced Accounting**”, Kalyani Publications, New Delhi.
2. Gupta R.L. and Radhaswamy M, 2002, “**Corporate Accounts Theory Method and Application**”, Sultan Chand & Co., New Delhi.

**REFERENCE BOOKS:**

1. Dr. Arulanandam M.A, and Dr. Raman K.S, 2006, “**Advanced Accountancy Part-I**” Himalaya Publications, New Delhi.
2. Shukla M.C, Grewal T.S, Gupta S.L, 2010, “**Advanced Accountancy**”, S. Chand & Co., New Delhi.

15UPA53B	CORE XIV - PRINCIPLES OF AUDITING	SEMESTER - V
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**Total Credits: 4**

**Hours / Week: 5**

**OBJECTIVES:**

1. To discuss the philosophy and environment of auditing.
2. To Examine the CPA's legal liability to clients and third parties.
3. To analyze the concept of materiality in an audit.

**CONTENTS**

**UNIT-I**

Auditing- Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

**UNIT-II**

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

**UNIT-III**

Verification and valuation of assets and liabilities - auditors position regarding the valuation and verifications of assets and liabilities - depreciation - reserves and provisions - secret reserves.

**UNIT-IV**

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

**UNIT-V**

Investigation - Objectives of Investigation - Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.



**TEXT BOOK:**

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi.
2. *Pagare Dinkar*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Kishnadwala V.H and Kishnadwala N.H*, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

15UPA53C	CORE XV - PRINCIPLES OF MARKETING	SEMESTER - V
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**Total Credits: 4**

**Hours / Week: 5**

### **OBJECTIVES:**

1. To introduce the key elements in developing a marketing strategy and planning a marketing program.
2. To familiarize the elements of the marketing mix
3. To expand knowledge of the marketing industry and awareness of the strategic and tactical decisions behind today's top performing brands.

### **CONTENTS**

#### **UNIT-I**

Marketing -Definition of market and marketing-Importance of marketing - Modern Marketing concept-Global Marketing -E-marketing -Tele marketing- Marketing Ethics -Career Opportunities in Marketing.

#### **UNIT-II**

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardization-Market Information.

#### **UNIT-III**

Consumer Behavior -meaning -Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation - Customer Relations Marketing.

#### **UNIT-IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle – Branding-labeling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context.

## UNIT-V

Marketing and Government -Bureau of Indian Standards -Agmark - Consumerism - Consumer Protection - Rights of consumers- Green Marketing -Forward Trading in commodities

### TEXT BOOKS:

1. Kotler, Philip; Armstrong, Gary, 2004, "**Principles of Marketing**", Pearson Prentice Hall, Upper Saddle River, New Jersey.
2. Pillai R.S. N and Bhagavathy, 2011, "**Modern Marketing Principles And Practices**" Sultan Chand & Sons, New Delhi

### REFERENCE BOOKS:

1. Gupta C.B and Rajan Nair N, 15th edition, "**Marketing Management- Text and cases**" Sultan Chand & Sons, New Delhi
2. Ramasamy V.S. and Namakumari S, 2009, **Marketing - Indian Context**, Macmillan Publishers India Ltd., New Delhi.

15UPA53D	CORE XVI- DIRECT TAX - I	SEMESTER - V
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**Total Credits: 4**

**Hours / Week: 6**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

### **OBJECTIVES:**

1. To get working knowledge of direct taxes.
2. To learn the assessment of taxable income.
3. To know about various exemptions and deductions from gross total income.

### **CONTENTS**

#### **UNIT-I**

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income.

#### **UNIT-II**

Income from salary: Definition, characteristics of salary, computation of salary income, allowances, perquisites and their types and treatment, profits in lieu of salary, deductions U/S 16. – Income from House property, definition of head, exempted incomes from house property, annual value, determination of annual value, let-out, self occupied, deductions out of annual value.

#### **UNIT-III**

Income From Business Or Profession- Definition, charging provisions, computation of income from business, computation of income from profession.

#### **UNIT-IV**

Income from Capital Gains: capital asset, basis of charge, transfer of capital asset, types of capital gain , computation of capital gain, cost of

acquisition , exempted capital gains, treatment of capital losses, exemptions in respect of certain capital gains(capital gains – exempted u/s 54) – Income from other sources: General incomes, specific incomes, dividends, winnings from lotteries, crossword puzzles, races including horse races, card games and games of other sorts, or from gambling or betting of any form or nature, amount deducted by employer, interest on securities, taxability of interest, types of securities.

## **UNIT-V**

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

### **TEXT BOOKS:**

1. *Gaur and Narang*, “ **Income Tax Law and Practice**” Kalyani Publishers, New Delhi.
2. *Dr. Vinod and Singhania K.*, “**Direct Taxed Law & Practice**”, Taxmann Publications Pvt.

### **REFERENCE BOOKS:**

1. *Dr. Mehrotra HC.*, “ **Income Tax Law and Accounts**”, Sahithya Bhavan publishers.
2. *Datey V.S.*, “**Indirect Taxes**”, Taxman Publications (P) Ltd., New Delhi

<b>15UPA5SA</b>	<b>SKILL BASED SUBJECT III: BANKING AND INSURANCE LAW</b>	<b>SEMESTER - V</b>
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**Total Credits: 3**

**Hours / Week: 3**

**OBJECTIVES:**

1. To provide adequate basic understanding about the Banking, Insurance.
2. To give adequate exposure to the operational environment in the field of the Banking and Insurance.
3. To prepare students to exploit opportunities being newly created in the field of Banking & Insurance.

**CONTENTS**

**UNIT-I**

Bankers and customers- Definition- relationship- functional of commercial banks- recent developments in banking.

**UNIT-II**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration - Payment of cheques : Circumstances for dishonor - Precautions and Statutory Protection of Paying and Collecting Banker.

**UNIT-III**

Insurance- meaning- functions- principles- general, specific and Miscellaneous. Classification of insurance; Based on nature, business and risk- impact of LPG on Indian insurance Industry.

**UNIT-IV**

Legal Dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

## **UNIT-V**

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

### **TEXT BOOKS:**

1. *Varshney*, 2007, "**Banking Theory, Law and Practice**" - Sultan & Chand Ltd.
2. *M.N. Mish* *Clasra*, 2006, "**Insurance - Principles and Practice**", S.Chand & Company Ltd., New Delhi.

### **REFERENCE BOOKS:**

1. *Bodla B.S*, *Garg M.C. & Singh K.P*, 2004 , "**Insurance-Fundamentals Environment & Procedures**" - Deep & Deep Publications Pvt. Ltd., New Delhi.
2. *Gordon and Nataraj* , "**Banking Theory, Law and Practice**", Himalaya Publishing House, New Delhi.

15UPA63A	CORE XVII: CENTRAL EXCISE DUTY	SEMESTER - VI
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**Total Credits: 3**

**Hours / Week: 5**

**OBJECTIVES:**

1. To Know the concepts and procedures,
2. To learn the valuation of central excise,
3. To give adequate information regarding exemption and related;

**CONTENTS**

**UNIT-I**

Constitutional provisions, types of taxes and body of central excise law – concept of levy, scope of excise law and taxable event – goods, excisable goods, movability and marketability of goods – manufacture, ambit and scope of manufacture, deemed manufacture and allied concepts – captive consumption, dutiability of waste and scrap – concept of manufacturer, duty on data clearances by EOU's.

**UNIT-II**

Departmental controls on central excise assesses- administrative setup and appointment of central excise officers – registration under central excise duty payable on removal and date for determination of rate of duty and tariff valuation – assessment, provisional assessment, payment of duty – access to registered premises, records, invoice system, returns and scrutiny – search and seizure, confiscation and penalties, payment of duty under protest – large taxpayers and imposition of restrictions.

**UNIT-III**

Meaning of classification features of tariff, hsn – interpretive rules, general explanatory notes and additional notes to tariff schedule – central excise tariff act – 1985, trade parlance theory.

**UNIT-IV**

Basis of payment of duty, concept of tariff value – duty on the basis of annual capacity of production and compounded levy scheme – concept of transaction value – central excise valuation (determination of price of



excisable of goods) rules 2000 – inclusions and exclusions from transaction value – retail sale price based valuation – the central excise (determination of retail sale price of excisable goods) rules 2008.

#### **UNIT-V**

Concept of cenvat and features there of – definitions of capital goods, inputs, input service, output service, job work, exempted goods and final products – cenvat credit rules (only rule 3,4 and 5) – SSI exemption.

#### **TEXT BOOKS:**

1. *Taraporevala V.J. and Parikh S.N., The Law of Central Excise (Vol I & II)*, Orient Law House, New Delhi.
2. *Arvind P. Datar, Guide to Central Excise and MODVAT Procedures*, Wadhwa & Co., Nagpur.

#### **REFERENCE BOOKS:**

1. *Datey V.S, “Indirect tax law and practice”*, Taxmann Publications Pvt Ltd.
2. *Jam R.K., Customs Manual*, Centax Publications, New Delhi.

<b>15UPA63B</b>	<b>CORE XVIII: DIRECT TAX-II</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours / Week: 5**

**Note: Distribution of Marks between problems and theory shall be 80% and 20%.**

**OBJECTIVES:**

1. To acquire the ability to apply the knowledge of the provisions of the direct tax laws to Assessment of HUF, Firms, AOP, Companies and Cooperative Societies.
2. To acquaint the students with the legal regime governing the Appeals, Provisions, Penalties and Prosecution.
3. To gain knowledge and understanding of the provisions of the Wealth tax laws.

**CONTENTS**

**UNIT-I**

Assessment of HUF- Conditions to satisfy school of Hindu Law- residence of HUF- deduction out of gross total income for HUF. Assessment of Firm – Meaning of firm, partner, Partnership under Income tax Act- features of limited liability partnership - deduction out of gross total income for firm.

**UNIT-II**

Assessment of AOP- Computation of AOP in business income and total income- Rate of tax for AOP- allocation of AOPs total income- deduction out of gross total income for AOP. Assessment of Companies- types of companies- residential status of company- computation of gross total income of company- rates of tax for companies- deduction out of gross total income for Companies.

**UNIT-III**

Assessments of cooperative societies - deduction from total income - Assessment in special cases - tax on capital gains Assessments of Fringe benefits.

#### **UNIT-IV**

Appeals – Meaning – Parties to an appeal- various appellate authorities under income tax act- Provisions – Special provisions for avoiding repetitive appeals- General Provisions- Revisions- Penalties – Meaning – Penalty refer to monetary punishment for violation of law- Prosecution.

#### **UNIT-V**

Wealth Tax – applicability to individuals – Hindu Undivided Family – company – Association of Persons – Registered under 21AA- Deemed Assets- Exemption from the Wealth Tax.

#### **TEXT BOOKS:**

1. *Dr. Mehrotra H.C. & Dr. Goyal S.P., Direct Taxes law & Practice* – Sahitya Bhawan Publications, Agra.
2. *Dr. Bhagwati Prasad – Direct Taxes law & Practice* –Wishwa Prakashan, New Delhi.

#### **REFERENCE BOOKS:**

1. **Income Tax Manual**, Government of India.
2. *Dinakar Pagare, Law & Practice of Income Tax*, Sultan Chand & Sons, New Delhi.

<b>15UPA63C</b>	<b>CORE XIX – FINANCIAL MANAGEMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours / Week: 6**

**Note: Distribution of Marks between problems and theory shall be 60% and 40%.**

### **OBJECTIVES:**

1. To enhance your knowledge and understanding of financial management.
2. To give understanding and perspective on financial management function in the company and in its relation to domestic and international economy.
3. To give illustration on financial management practices and policies, processes, techniques and strategies that are used in the financial management.

### **CONTENTS**

#### **UNIT-I**

Evolution of financial management, scope and objectives of financial management – Advantages of financial management- Appointment of financial manager- Duties and responsibilities of financial manager.

#### **UNIT-II**

Sources of long term funds: Equity shares, preferences shares, Debentures, Public Deposits, Factors affecting term funds requirements.

#### **UNIT-III**

Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and financial leverage, Lease financing: Concept, types. Advantages and disadvantages of leasing.

#### **UNIT-IV**

Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

#### **UNIT-V**

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in Dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and CAPM.

#### **TEXT BOOKS:**

1. *Dr. Maheshwari S.N. & Dr. Mittal S.N., 2011-12 Financial Management Principles and Practice*, Sultan Chand & Sons, New Delhi.
2. *Khan M. Y. and Jain, P. K, 2012, Financial Management Accounting*, Tata Mc Graw Hill, Publications New Delhi.

#### **REFERENCE BOOKS:**

1. *Shashi K. Gupta and Sharma R.K., 2014, Financial Management*, Kalyani Publishers.
2. *Pandey I.M., 2006, Financial Management Accounting*, Vikas Publications House New Delhi.

15UPA6SA	<b>SKILL BASED SUBJECT - IV: CYBER LAW AND CYBER CRIME</b>	<b>SEMESTER - VI</b>
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**Total Credits: 3**

**Hours / Week: 3**

**OBJECTIVES:**

1. To give information as regards e-commerce and data security,
2. To make the students understand about the legal aspects of cyber crime,
3. To make them understand about various Cyber crimes;

**CONTENTS**

**UNIT-I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects.

**UNIT-II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian patents act on soft propriety works.

**UNIT-III**

Evidence Aspects: Evidence as part of the law of procedures - Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

**UNIT-IV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data interchange scenario in India.

## **UNIT-V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records- Electronic Governance- Digital Signature Certificates.

### **TEXT BOOKS:**

1. *Suresh T.Viswanathan*, 2000, **The Indian Cyber Law** , Bharat Law House, New Delhi.
2. *Dr. Kirubashini and Kavitha P.*, 2013, **Cyber Law**, Nandhini Pathippagam, Coimbatore.

### **REFERENCES BOOKS:**

1. *Vakul Sharma*, 2002, Handbook of Cyber Laws, **Macmillan India Limited**, Mumbai.
2. *Vakul Sharma*, 2011, Information Technology Law and Practice, **Universal Law Publishing House**, New Delhi.

15UPA5EA	ELECTIVE- I: BUSINESS ENVIRONMENT	SEMESTER - V
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Total Credits: 4  
Hours / Week: 5

### OBJECTIVES:

1. To understand the nature of business environment and its components;
2. To develop conceptual framework of business environment and generate interest in international business;
3. To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

### CONTENTS

#### UNIT-I

Concept of Business Environment- Significance-Types of Environment- External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

#### UNIT-II

Industrial Policies and Regulations - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

#### UNIT-III

Economic Systems – Meaning – Characteristics –Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.



#### **UNIT-IV**

Technological environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India-IFCI-ICICI-IDBI-IIBI- SIDBI-SFC's.

#### **UNIT-V**

Globalizations - Meaning and Dimensions - Features of Current Globalization -Essential Conditions for Globalizations - Globalization of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's-MNC in India.

#### **TEXT BOOKS:**

1. *Francis Cherunilam*, 2014, **Business Environment**, Himalaya Publishing House, New Delhi .
2. *Dr.C.B.Gupta*, 2014, **Business Environment**, Sultan Chand & Co., New Delhi.

#### **REFERENCE BOOKS:**

1. *Suresh Bedi*, 2004, **Business Environment**, Excel Books, New Delhi.
2. *Aswathappa.K.*, 2011, **Essentials of Business Environment**, Himalaya Publishing House, New Delhi.

15UPA5EB	ELECTIVE-I: HUMAN RESOURCE MANAGEMENT	SEMESTER - V
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**Total Credits: 4**  
**Hours / Week: 5**

**OBJECTIVES:**

1. To evaluate and apply theories of social science disciplines to workplace issues;
2. To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.
3. To examine current issues, trends, practices, and processes in HRM.

**CONTENTS**

**UNIT-I**

Personnel Management - meaning, nature, scope and objective - Functions of Personnel Department - The Role of Personnel manager - Organization of personnel department - Personnel Policies and Procedures.

**UNIT-II**

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

**UNIT-III**

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

**UNIT-IV**

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

## **UNIT-V**

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

### **TEXT BOOKS:**

1. *Tripathi P.C.*, 2013, **Personnel Management and Industrial Relations**, Sultan Chand And Sons, New Delhi.
2. *Aswathappa K.*, 2013, **Human Resource Management: Text and Cases**, McGraw Hill Education, New Delhi.

### **REFERENCE BOOKS:**

1. *Memoria C.B. & Rao V.S.P.*, 2014, **Personnel Management - Text & Cases**, Himalaya Publishing house, New Delhi.
2. *Khanka S.S.*, 2007, **Human Resource Management - Text & Cases**, S. Chand & Company Ltd., New Delhi.

<b>15UPA5EC</b>	<b>ELECTIVE-I: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**  
**Hours / Weeks: 5**

**OBJECTIVES:**

1. To evaluate and apply theories of social science disciplines to workplace issues;
2. To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.
3. To examine current issues, trends, practices, and processes in HRM.

**CONTENTS**

**UNIT-I**

Entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

**UNIT-II**

Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

**UNIT-III**

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and commercial bank.

**UNIT-IV**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

## **UNIT-V**

Incentives and subsidies – Subsidized services – subsidy for market. Transport –seed capital assistance – Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

### **TEXT BOOKS:**

1. *Gupta C.B, and Srinivasan N.P*, 2002, **Entrepreneurship Development in India**, Sultan chand and sons, New Delhi.
2. *Dr. Radha*, 2010, **Entrepreneurial Development**, Prasanna Publications & Distributors, Chennai.

### **REFERENCE BOOKS:**

1. *Khanka S.S.*, **Entrepreneurial Development**, S.C Hand and Company Limited, New Delhi.
2. *Saravananavel P.*, 1997, **Entrepreneurial Development**, ESS Pee Kay Publishing House , Chennai.

<b>15UPA6EA</b>	<b>ELECTIVE - II: SERVICE TAX AND VAT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours / Week: 5**

**OBJECTIVES:**

1. To understand the concepts of Service Tax ;
2. To gain knowledge on procedural aspects of filing tax returns for service.
3. To teach delegates the principles of Value-Added Tax.

**CONTENTS**

**UNIT-I**

Service Tax – Concepts and general principles- Evolution of Service tax- Coverage of services in India – Extent, Commencement and application of service tax provisions Charge of service tax and taxable services – Negative list of services- Education cess.

**UNIT-II**

Valuation of taxable services- Provisions relating to valuation of taxable services for charging service tax – concept of gross amount charged and consideration for taxable services - Payment of service tax and filing of returns.

**UNIT-III**

VAT – Concepts and general principles- historical background of VAT - Calculation of VAT Liability including input Tax Credits – Merits and demerits of VAT – overview of State level VAT in India.

**UNIT-IV**

Small dealers and Composition Scheme: Input tax credit- Eligible purchases for availing input tax credit –purchases not eligible for Input tax credit – Policy laid down in white paper in respect of small dealers and composition scheme – features of composition schemes – eligibility of composition scheme –VAT chain under composition scheme.

## **UNIT-V**

VAT Procedures – provisions relating to registration under VAT laws – Tax Payer Identification Number – types of records- filing of returns under VAT laws – tax rates under VAT laws.

### **TEXT BOOKS:**

1. *Dr. Pallai G.K., VAT*, JAICO Publishing Houses, Mumbai.
2. *Radhakrishnan R., Indirect Taxation*, Kalyani Publishers, Bangalore.

### **REFERENCE BOOKS:**

1. *Balachandran V. - Indirect Taxation-* Sultan chand& sons, New Delhi.
2. *Prof.Govindan N.S - Indirect Taxes Made easy-* Kalyani Publishers, Bangalore.

<b>15UPA6EB</b>	<b>ELECTIVE – II: RESEARCH METHODOLOGY</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours / Week: 5**

**Note:** Distribution of Marks between problems and theory shall be 20% and 80%.

### **OBJECTIVES:**

1. To understand some basic concepts of research and its methodologies;
2. To develop understanding of the basic framework of research process.
3. To develop an understanding of the ethical dimensions of conducting applied research;

### **CONTENTS**

#### **UNIT-I**

Research - Definition - Importance - Advantages and Limitations. The research process - problem identification - Design of research – Types of Design - Sampling process and selection - sample types - Sample size and sampling errors.

#### **UNIT-II**

Data Collection - methods - tools - Questionnaire –Interview Schedule - Kinds of Data - Attitude measurement of scaling technique - Editing, Coding, Tabulation.

#### **UNIT-III**

Statistical Data Analysis - Hypothesis - its sources - formulation and testing of Hypothesis - Z test, T test - Chi-square test (Simple Problems Only).



#### **UNIT-IV**

Interpretation and report writing - steps in writing reports - layout of report, types, and principles of report writing - Graphical representation of results.

#### **UNIT-V**

Application of research: Product research - Price research - Motivation research - Promotion Research - Distribution research - Sales control research - Media research.

#### **TEXT BOOKS:**

1. *Kothari C.R.*, 2014, **Research Methodology : Methods and Techniques**, New Age International (p) Ltd, New Delhi.
2. *Saravanavel P.*, 2003, **Research Methodology**, Kitab Mahal, Allahabad.

#### **REFERENCE BOOKS:**

1. *Panneerselvam R.*, 2009, **Research Methodology**, PHI Learning Private Limited, New Delhi.
2. *Uma Sekaran*, 2011, **Research Methods For Business: A Skill Building Approach**, Wiley Publishing company, United States

<b>15UPA6EC</b>	<b>ELECTIVE – II: BUSINESS ETHICS</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours / Week: 5**

**OBJECTIVES:**

1. To examine the role and purpose of ethics in business;
2. To raise students' general awareness of ethical dilemmas at work Place;
3. To present the concept of Corporate Social Responsibility, and explore its relevance to ethical business activity.

**CONTENTS**

**UNIT-I**

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions.

**UNIT-II**

Corporate Social Responsibility; Ethical issues in Corporate Governance  
Corporate Governance –structure of Boards- reforms in Boards – compensation issues –ethical leadership.

**UNIT-III**

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

**UNIT-IV**

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

**UNIT-V**

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

**TEXT BOOKS:**

1. *Bhatia S.K.*, 2005, **Business Ethics and Corporate Governance**, Deep and Deep Publishers, New Delhi.
2. *Murthy C.S.V.*, 2010, **Business Ethics : Text and Cases**, Himalayan Publishing House, New Delhi

**REFERENCE BOOKS:**

1. *Vijay Kumar M.P.*, 2014, **First Lessons in Business Law, Ethics & Communication (CA-IPCC)**, Snow White Publications Pvt. Ltd., Mumbai.
2. *Gulshan S.S.*, 2008, **Law, Ethics and Communication for C.A. Professional Competence Examination (As per New Syllabus)**, New Age International (P) Ltd., New Delhi.

15UPA6ED	ELECTIVE - III: INVESTMENTMANAGEMENT	SEMESTER - VI
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**Total Credits: 4**  
**Hours / Week: 6**

### OBJECTIVES:

1. To emphasize an understanding of the economic forces that influence the pricing of financial assets;
2. To Describe the general structure of various financial markets;
3. To Build a diversified portfolio and assess portfolio performance.

### CONTENTS

#### UNIT-I

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment- Return and Risk.

#### UNIT-II

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities ; Mechanics of Investing ; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

#### UNIT-III

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;

#### UNIT-IV

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis.

#### UNIT-V

Introduction to Portfolio Management - An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model.

**TEXT BOOKS:**

1. *Prasanna Chandra*, 2012, **Investment Analysis and Portfolio Management**, Tata McGraw Hill, New Delhi.
2. *Gordon J. Alexander, William F. Sharpe & Jeffery V. Bailey*, 2011, **Fundamentals of Investments**, PHI Learning Private Limited, New Delhi.

**REFERENCE BOOKS:**

1. *Hiriyappa B.*, 2008, **Investment Management**, New Age International (P) Ltd., New Delhi.
2. *Bhalla V.K.*, 2013, **Investment Management - Security Analysis and Portfolio Management**, S Chand & Co., New Delhi.

<b>15UPA6EE</b>	<b>ELECTIVE - III: STRATEGIC_MANAGEMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours / Week: 6**

### **OBJECTIVES:**

1. To learn basic concepts in strategy and business policy.
2. To analyze and understand various issues in the process of Strategy Implementation.
3. To build overview on reaching strategy edge on BPR, Benchmarking, BCG Matrix etc.

### **CONTENTS**

#### **UNIT-I**

Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

#### **UNIT-II**

Strategic Analyses: Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

#### **UNIT-III**

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

#### **UNIT-IV**

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges.

## **UNIT-V**

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

### **TEXT BOOKS:**

1. *Subbha Rao P.*, 2003, **Business Policy and Strategic Management**, Himalaya Publishing House, New Delhi.
2. *Rao VSP & Harikrishna V.*, 2003, **Strategic Management Text and Cases**, Excel Books, New Delhi.

### **REFERENCE BOOKS:**

1. *Howard S. Gitlow, Alan, J. Oppenheim Rosa, David M. Levine*, 2009, **Quality Management**, Tata McGraw Hill Publishing company Ltd, New Delhi.
2. *Azhar Kazmi*, 2004, **Business Policy and Strategic Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.

15UPA6EV	ELECTIVE – III: PROJECT WORK	SEMESTER - VI
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**Total Credits: 4**

**Hours / Week: 6**

### OBJECTIVES:

1. To have a knowledge about present trends and issues;
2. To learn about the application of statistical tools for research analysis;
3. To study about the preparation of research report.

### CONTENTS

#### 1. REGULATION FOR PROJECT WORK:

A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

#### 2. CIA MARKS DISTRIBUTION:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of

Commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
<b>Total</b>	<b><u>40 Marks</u></b>

#### 3. END SEMESTER EXAMINATION:

The evaluation for the end semester examination should be as per the norms given below:



External Examiner	20 Marks
Internal Examiner	20 Marks
Viva-Voce Examination (Jointly given by the external and Internal examiner)	<u>20 Marks</u>
<b>Total</b>	<b><u>60 Marks</u></b>

<b>15UED34Q</b>	<b>NMEC I: ACCOUNTING STANDARDS</b>	<b>SEMESTER - III</b>
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**Total Credits: 2**  
**Hours / Week: 2**

**OBJECTIVES:**

1. To learn about the Generally Accepted Accounting Principles;
2. To know the effect of changes in foreign exchange rates;
3. To provide the framework of guidelines for financial accounting known as Accounting Standards.

**CONTENTS**

**UNIT - I**

Accounting standards – working knowledge of AS4: contingencies and events occurring after the balance sheet date.

**UNIT - II**

AS5:Net profit or loss for the period, Prior period Items and changes in accounting policies.

**UNIT - III**

AS11: The effects of change in foreign exchange rates(revised 2003).AS12: Accounting for government grants.

**UNIT - IV**

AS16: Borrowing costs.AS19: Leases. AS20: Earnings per share.

**UNIT - V**

AS26: Intangible assets.AS29: provisions, contingent liabilities and contingent assets.

**TEXT BOOKS:**

1. *Rawat D. S.*, 2<sup>nd</sup> Edition, **Accounting Standards** , Taxmann Publications, New Delhi.
2. *Chatterjee B.D.*, 2014, **Accounting Standards (CA-Final)**, Taxmann Publications, New Delhi.

**REFERENCE BOOKS:**

1. *Chintan N. Patel & Bhupendra Mantri*, 2015, **Indian Accounting Standards**, Taxmann Publications, New Delhi.
2. *Sharma D.G. (CA)*, 2015, **Accounting (Including Applicable Accounting Standards)**, Taxmann Publications, New Delhi.

<b>15UED44Q</b>	<b>NMEC II: BUSINESS ETHICS</b>	<b>SEMESTER - IV</b>
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**Total Credits: 2**  
**Hours / Week: 2**

**OBJECTIVES:**

1. To examine the role and purpose of ethics in business;
2. To raise students' general awareness of ethical dilemmas at work Place;
3. To present the concept of Corporate Social Responsibility, and explore its relevance to ethical business activity.

**CONTENTS**

**UNIT - I**

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions.

**UNIT - II**

Corporate Social Responsibility; Ethical issues in Corporate Governance  
Corporate Governance –structure of Boards- reforms in Boards – compensation issues –ethical leadership.

**UNIT - III**

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

**UNIT - IV**

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

## **UNIT – V**

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

### **TEXT BOOKS:**

1. *Bhatia S.K.*, 2005, **Business Ethics and Corporate Governance**, Deep and Deep Publishers, New Delhi.
2. *Murthy C.S.V.*, 2010, **Business Ethics : Text and Cases**, Himalayan Publishing House, New Delhi.

### **REFERENCE BOOKS:**

1. *Vijay Kumar M.P.*, 2014, **First Lessons in Business Law, Ethics & Communication (CA-IPCC)**, Snow White Publications Pvt. Ltd ., Mumbai.
2. *Gulshan S.S.*, 2008, **Law, Ethics and Communication for C.A. Professional Competence Examination (As per New Syllabus)**, New Age International (P) Ltd., New Delhi.

<b>Sixth Semester</b>							
<b>Part – III</b>							
15UPA63A	CORE XVII – Auditing and Assurance	5	3	20	55	75	3
15UPA63B	CORE XVIII– Taxation	5	3	25	75	100	4
15UPA 63C	CORE XIX– Financial Management	6	3	25	75	100	4
	Elective – II	5	3	25	75	100	4
	Elective – III	6	3	25 /40	75 /60	100	4
<b>Part – IV</b>							
15UPA6SA	Skill based Subject : IV Cyber Law and Cyber Crime	3	3	20	55	75	3
<b>Part – V</b>							
15UEX65A	Extension Activities	-	-	50	-	50	2
		<b>30</b>				<b>600</b>	<b>24</b>
<b>Grand Total</b>						<b>3500</b>	<b>140</b>

**Note: \* In Sixth semester the student can opt for either project or theory paper as Elective –III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE**

15UPA63A	CORE - XVII : AUDITING AND ASSURANCE	SEMESTER-VI
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**Total Credits: 3**

**Hours Per Week: 5**

**PREAMBLE:**

1. To understand objectives and concept of auditing.
2. To gain working knowledge of general accepted auditing procedures, techniques and skills needed to apply them in audit.

**CONTENTS**

**Unit I**

Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

**Unit II**

Auditing engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work. Documentation –Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

**Unit III**

Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation Re- computation, Analytical review techniques, Representation by management.

**Unit IV**

Internal control – Elements of Internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

## **Unit V**

Special points in audit of different types of undertakings, ie., Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.

### **TEXT BOOKS:**

1. *Varsha Ainapure and Mukund Ainapure*, 2009 “**Auditing and Assurance**”, PHI Learning, New Delhi.
2. *Tandon B.N*, 2005, “**Practical Auditing**”, S. Chand Company Ltd, New Delhi.

### **REFERENCE BOOKS:**

1. *Pagare Dinkar*, 2014, “**Principles & Practice of Auditing**”, Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, “**Auditing- Principles, Practices and Problems**”, Kalyani Publishers, New Delhi.



15UPA63B	CORE - XVIII: TAXATION	SEMESTER-VI
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**Total Credits: 4**  
**Hours per Week: 5**

**PREAMBLE:**

1. To acquire the ability to apply the knowledge of the provisions of the direct tax laws.
2. To acquaint the students with the legal regime governing the appeals, provisions, penalties and prosecution.

**CONTENTS**

**Unit I**

Principles of Taxation – Impact and Incidence of Tax, Canons of Taxation – difference between the Direct Taxes and Indirect Taxes.

**Unit II**

Income Tax Authorities – Appointment – Powers and Duties – Assessing Officer – Administration – Assessment and types of Assessment – Assessment of HUF & AOP.

**Unit III**

Appeals – Meaning – Parties to an Appeal – various Appellate Authorities under Income Tax Act – Provisions – Special provisions for avoiding repetitive Appeals – General Provisions – Revisions – Penalties – Meaning – penalty refer to Monetary Punishment for Violation of law – Prosecution.

**Unit IV**

Advance Payment of Tax – TDS – Penalty – Refund of Excess Tax – PAN – Appeals and Revisions.

**Unit V**


GST – Basic Concepts – Benefits and Drawback of GST – Procedure – Tax Calculation – Filing of Returns – Reverse Charge Mechanism.

**TEXT BOOKS:**

1. V.P.Gaur., D.B.Narang., Puja Gau., Rajeev Puri., **Income Tax Law and Practice** – Kalyani Publications, New Delhi.
2. Dr. Mehrotra H.C. & Dr. Goyal S.P., **Direct Taxes law & Practice** – Sahitya Bhawan Publications, Agra.

**REFERENCE BOOKS:**

1. **GST Manual**, Government of India.
2. Dinakar Pagare, **Law & Practice of Income Tax**, Sultan Chand & Sons, New Delhi.
3. Dr. Bhagwati Prasad – **Direct Taxes law & Practice** –Wishwa Prakashan, New Delhi.

  
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