



**PSGR KRISHNAMMAL COLLEGE FOR WOMEN**

**College with Potential for Excellence**

(An Autonomous Institution, Affiliated to Bharathiar University)  
(Reaccredited with 'A' Grade by NAAC, An ISO 9001:2008 Certified Institution)  
Peelamedu, Coimbatore-641004



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM**

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**2015 - 2018**

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**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**2015 - 2018**

**Scheme of Examination**

**Applicable to students admitted during the Academic Year (2015 – 2016)**

Semester	Part	Subject code	Title of the Paper	Instr Hrs./ Week	Contact Hrs	Tutorial Hrs	Duration	CIA	ESE	Total	Credit
I	I	TAM1401/ HIN1401/ FRE1401	Language I	6	86	4	3	25	75	100	3
I	II	ENG1501	English Paper I	6	86	4	3	25	75	100	3
I	III	PC15C01	Core 1 – Fundamentals of Accounting I	5	71	4	3	25	75	100	4
I	III	PC14C02	Core 2 – Mercantile Law I	5	71	4	3	25	75	100	4
I	III	TH12A18	Allied 1 – Quantitative Aptitude – Mathematics	6	86	4	3	25	75	100	5
I	IV	NME14B1/ NME14A1/ NME12WS/ NME12AS/ NME12GS	Basic Tamil I/ Advanced Tamil I/ Women Studies / Ambedkar Studies/ Gandhian Studies	2	27	3	3	50 25 100 100 100	50 75 -- -- --	100 100 100 100 100	2
II	I	TAM1402/ HIN1402/ FRE1402	Language II	6	86	4	3	25	75	100	3
II	II	ENG1502	English Paper II	6	86	4	3	25	75	100	3
II	III	PC15C03	Core 3 - Fundamentals of Accounting II	5	71	4	3	25	75	100	4
II	III	PC12C04	Core 4 – General Economics	5	71	4	3	25	75	100	4
II	III	TH12A19	Allied 2 - Quantitative Aptitude –Statistics	6	86	4	3	25	75	100	5
II	IV	NME14B2/ NME14A2 OPS1212	Basic Tamil I/ Advanced Tamil I/ Open Course	2	27	3	3	50 25 50	50 75 50	100 100 100	2
II	VI	NM12GAW	General Awareness – self study	--			1	100	-	-	Gr.
III	III	PC13C05	Core 5 – Financial Accounting I	5	71	4	3	25	75	100	5

Semester	Part	Subject code	Title of the Paper	Instr Hrs. / Week	Contact Hrs	Tutorial Hrs	Duration	CIA	ESE	Total	Credit
III	III	PC12C06	Core 6 – Mercantile Law II	5	71	4	3	25	75	100	4
III	III	PC12C07	Core 7 – Cost Accounting	5	71	4	3	25	75	100	5
III	III	PC14C08	Core 8 – Communication and Ethics	5	71	4	3	25	75	100	4
III	III	PC14A01	Allied 3 – Direct Tax	5	71	4	3	25	75	100	5
III	IV	SB13FM01 SB13FMP1	<b>Skill Based Subject</b> ◊ Theory Practical	2 1	29 15	1 -	- -	-	--	--	--
III	IV	NM11VED	Value Education	2	26	4	3	100	--	100	2
III	VI		Job Oriented Course CA-CPT †	--			- -	--	--	--	Gr.
IV	III	PC15C09	Core 9 – Financial Accounting II	5	71	4	3	25	75	100	5
IV	III	PC15C10	Core 10 – Company Law	5	71	4	3	25	75	100	4
IV	III	PC15C11	Core 11 – Financial Management	5	71	4	3	25	75	100	4
IV	III	PC12C12	Core 12 - Auditing and Assurance I	5	71	4	3	25	75	100	4
IV	III	PC12A02	Allied 4- Service Tax and VAT	5	71	4	3	40	60	100	5
IV	IV	NM10EVS	Environmental Studies	2	27	3 2	3	25	75	100	2
IV	IV	SB13FM01 SB13FMP1	<b>Skill Based Subject</b> ◊ Theory Practical	2 1	29 13	1 2	3 3	25 40	75 60	100 100	4 2
IV	IV		Internship Training (4 weeks) – submission of Certificate	--	--	- -	- -	100	--	100	2
IV	V		NSS, NCC, YRC and Sports & Games, Eco Watch, YI Net, Rotaract	--	--	- -	- -	100	--	100	1
V	III	PC15C13	Core 13 – Corporate Accounting I	7	86	4	3	25	75	100	5
V	III	PC12C14	Core 14 – Management Accounting	6	71	4	3	25	75	100	4
V	III	PC12C15	Core 15 – Strategic Management	6	71	4	3	25	75	100	4
V		NM14IS1	Information Security Level I	2	27	3	-	100	-	-	Gr
V	III	PC14E01	Elective I - Information Technology and Business Process	6	86	4	- -	25	75	100	4

Semester	Part	Subject code	Title of the Paper	Instr. Hrs. / Week	Contact Hrs	Tutorial Hrs	Duration	CIA	ESE	Total	Credit
V	IV	SB13FM02 SB13FMP2	<b>Skill Based Subject</b> ◇ Theory Practical	2 1	29 15	1 - -	- -	--	--	--	--
V	VI		Personality Development	--			- -	--	--	--	--
V	III		Online Comprehensive Examination	--			- -	--	100	-	Gr.
V	III	PC13AC1	Advanced learners Paper – Banking	--	--	- -	3	--	100	100	5*
VI	III	PC13C16	Core 16 – Corporate Accounting II	6	86	4	3	25	75	100	5
VI	III	PC12C17	Core 17 – Auditing and Assurance II	6	86	4	3	25	75	100	4
VI	III	PC14E02	Elective II – Telecommunications and Networks	6	86	4	3	25	75	100	4
VI	III		Elective III - Project and Viva voce	9			3	25	75	100	4
VI	IV	SB13FM02 SB13FMP2	<b>Skill Based Subject</b> ◇ Theory Practical	2 1	29 13	1 2	3 3	25 40	75 60	100 100	4 2
VI	III	PC15AC2	Advanced learners Paper - Investment Management	--	--	- -	3	--	100	100	5*
			<b>Total</b>							<b>3800</b>	<b>140</b>

\*Credits applicable to candidates who take up Advanced level Course examination

◇ Refer syllabi in B.Com(AF) & B.Com( BA) department

† refer at end of the document

### **INTERNSHIP TRAINING**

The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the classroom. 2 weeks internship is to be arranged during the summer vacation after the fourth semester. The training shall be in an Auditor's office, or in Accounting Department of banking, financial institution, or an industrial enterprise or consultancy organizations. Candidates should maintain a work diary and submit a report at the end of the study. The department has to conduct a viva-voce. The Principal of the college and the Head of the Department shall issue a certificate to the effect that the student had

satisfactorily undergone the internship training for the prescribed period. The report should contain a minimum of 40 pages.

Evaluation:

Work dairy	=	15 marks
Attendance	=	10 marks
Report	=	50 marks
Viva voce	=	25 marks
		-----
		100 marks
		.....

### **PROJECT VIVA VOCE**

Group Project work consist of 3 to 5 students which is compulsory, carries 100 marks. A student should select a topic for the project work in the sixth semester and submit the project report (dissertation) at the end of the sixth semester. There is viva for project work carrying 25 marks. The guide and an external examiner shall evaluate the project report and conduct the viva.

### **QUESTION PAPER PATTERN**

**For Core and Allied papers in the I and II semester: 75 marks**

Section A 50\*1= 50 marks (Objective type questions (Choose the best answer) for all the five units equally distributed among the five units.)

Section B 5\*5= 25 marks

8 questions with open choice (5 Out of 8)

### **From the III semester onwards**

For all Accountancy papers, Management Accounting, Cost Accounting and Direct Tax.

Duration: 3Hrs

Marks: 75 marks

Section A 8 questions with open choice (5/8)  
(short answers, definition etc.,)

5\*3 = 15 marks

Section B 4 questions out of 6 questions

4\*5 = 20 marks

Section C 4 questions out of 6 questions

4\*10 = 40 marks

Section B and C –At least One Question from each unit

### **Question Paper Pattern for Theory Papers**

Duration: 3Hrs

Marks: 75 marks

Section A 8 questions with open choice (5/8) 5\*2 = 10 marks  
(short answers, definition etc.,)

Section B 5 questions with either or choice 5\*5 = 25 marks

Section C 5 Questions Out of 7 At least One from Each Unit 5\*8 = 40 marks

### **QUESTION PAPER PATTERN FOR OPEN COURSE & SKILL BASED SUBJECT**

Duration: 3Hrs

Marks:50

Section A 4 Questions out of 6 questions 4\*5= 20

Section B 2 Questions out of 3 questions 2\*15=30

### **QUESTION PAPER PATTERN FOR ADVANCED LEARNERS COURSE**

Duration: 3Hrs

Marks:75

Section A 5 Questions out of 8 questions 5\*5= 25

Section B 5 Questions out of 8 questions 5\*10=50

**Semester I**

**Core 1**

**Title : Fundamentals of Accounting I**

**Subject Code : PC15C01**

**Credits : 4**

**Lecture Hours: 71**

**Objectives:**

- To develop conceptual understanding of the fundamentals of financial accounting system.

**Unit I (14Hrs)**

Theoretical Framework - Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - Ind Accounting Standards – concepts, objectives, benefits - Accounting Policies - Accounting as a measurement discipline – valuation principles, accounting estimates and presentation of financial statements as per relevant accounting standards.

Accounting Process – (Books of Accounts (including subsidiary books) leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities)\*.

**Unit II (14Hrs)**

Fundamental errors including rectifications thereof - Bank Reconciliation Statement

**Unit III (14Hrs)**

Preparation of Final Accounts for Sole Proprietors

**Unit IV (15Hrs)**

Consignments - Joint Ventures

**Unit V (14Hrs)**

Bills of exchange and promissory notes - Sale of goods on approval or return basis.

\* Self Study

80% Problem and 20% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Accountancy	M.P. Gupta, B.M.Agarwal	S.Chand	2015
2	Advanced accounting- accounting standards	S P Jain & K L Narang	Kalyani publishers	3rd edition 2008

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Fundamentals of Accounting	CA D.G.Sharma	Taxmann publications private limited	2014
2	Fundamentals of Accounting for CPT	Agarwal.K.K	Bharat's	2014
3	Fundamentals of Accounting for CA-CPT	P C Tulsian & Bharat Tulsian	Tata McGraw Hill Publishing Co Ltd	2 <sup>nd</sup> edition, 2014
4	Financial accounting	T.S.Reddy & A.Murthy	Margham	2015
5	CA – CPT Study Material	ICAI	ICAI	Current year

**Semester I****Core 2****Title : Mercantile Law I****Subject Code : PC14C02****Credits : 4****Lecture Hours: 71****Objectives:**

- To test the general comprehension of elements of mercantile law

**Unit I (15Hrs)**

The Indian Contract Act, 1872: An overview of Sections 1 to 75 covering the general nature of contract, consideration.

**Unit II (14Hrs)**

Other essential elements of a valid contract

**Unit III (14Hrs)**

Performance of Contract and Breach of contract.

**Unit IV (14Hrs)**

The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods –(Unpaid seller and his rights)\*



**Unit V****(14Hrs)**

The India Partnership Act, 1932: General Nature of Partnership – Limited Liability partnership (LLP)-Rights and duties of partners – Registration and dissolution of a firm.

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Elements of Mercantile law	N.D.Kapoor	Sultan chand and sons	2014
2	Mercantile law	P.P.S Gogna	S.Chand	2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Business Law Ethics and Communication	CA. Vijay Raja	Vijay knowledge pedia	6 <sup>th</sup> Edition, 2014
2	Mercantile Law for CPT Course	Rao. P.M	PHI Learning Pvt Ltd	2011
3	Mercantile Law for CA Common Proficiency	P.C.Tulsian	Tata McGraw Hill Publishing Co Ltd	3 <sup>rd</sup> reprint 2008
4	CA – CPT Study Material	ICAI	ICAI	Current year

**Semester II**

**Core 3**

**Title : Fundamentals of Accounting II**

**Subject Code: PC15C03**

**Credits : 4**

**Lecture Hours: 71**

**Objectives:**

- To develop conceptual understanding of the fundamentals of financial accounting system.

**Unit I****(14Hrs)**

Depreciation accounting as per relevant accounting standards–(Methods, computation)\* and accounting treatment of depreciation, Change in depreciation methods.

**Unit II** (12Hrs)

Inventories as per relevant accounting standards- Basis of inventory valuation and record keeping.

**Unit III** (14Hrs)

Partnership Accounts - Final accounts of partnership firms

**Unit IV** (17Hrs)

Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

**Unit V** (14Hrs)

Introduction to Company Accounts - Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, redemption of preference shares.

\* Self Study

80% Problem and 20% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Accountancy	M.P. Gupta, B.M.Agarwal	S.Chand	2015
2	Advanced accounting- accounting standards	S P Jain & K L Narang	Kalyani publishers	3rd edition 2008

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Fundamentals of Accounting	CA D.G.Sharma	Taxmann publications private limited	2014
2	Fundamentals of Accounting for CPT	Agarwal.K.K	Bharat's	2014
3	Fundamentals of Accounting for CA-CPT	P C Tulsian & Bharat Tulsian	Tata McGraw Hill Publishing Co Ltd	2 <sup>nd</sup> edition, 2014
4	Financial accounting	T.S.Reddy & A.Murthy	Margham	2015
5	CA – CPT Study Material	ICAI	ICAI	Current year

**Semester**        **II**  
**Core**                **4**  
**Title**                **: General Economics**  
**Subject Code : PC12C04**  
**Credits**            **: 4**

**Lecture Hours: 71**

**Objectives:**

- To ensure basic understanding of economic systems, economic behavior of individuals and organizations.

**Unit I** **(14Hrs)**

Micro Economics - Introduction to Micro Economics - Definition, scope and nature of Economics - Methods of economic study - Central problems of an economy and Production possibilities curve - Theory of Demand and Supply - Meaning and determinants of demand, Law of demand and Elasticity of demand, Price, income and cross elasticity - Theory of consumer 's behavior – Marshaling approach and Indifference curve approach  
Meaning and determinants of supply, Law of supply and Elasticity of supply.

**Unit II** **(14Hrs)**

Theory of Production and Cost - Meaning and Factors of production – Laws of Production – The Law of variable proportions and Laws of returns to scale - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs - Price Determination in Different Markets – (Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly)\* - Price determination in these markets.

**Unit III** **(14Hrs)**

Indian Economic Development - Indian Economy – A Profile - Nature of the Indian Economy - Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth. National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans - Basic understanding of tax system of India – Direct and Indirect Taxation

**Unit IV** **(15Hrs)**

Select Aspects of Indian Economy - Population – Its size, rate of growth and its implication for growth - Poverty – Absolute and relative poverty and main programs for poverty alleviation - Unemployment – Types, causes and incidence of unemployment - Infrastructure -Energy,

Transportation, Communication, Health and Education – Inflation - Budget and Fiscal deficits - Balance of payments - External debts.

### Unit V

(14Hrs)

Economic Reforms in India - Features of economic reforms since 1991 - Liberalization, Privatization and Disinvestment - Globalization. - Money and Banking - Money – Meaning and functions - Commercial Banks – Role and functions - Reserve Bank of India – Role and functions, Monetary policy.

\* Self Study

#### Text Books:

S.No	Book Name	Author Name	Publisher	Year and Edition
1	General Economics	S.K.Agarwal	S.Chand	2014
2	CPT- Super scanner General Economics	Gourab Ghose and Arpita Ghose	Shuchita prakashan(P) Ltd	2013

#### Books for Reference:

S.No	Book Name	Author Name	Publisher	Year and Edition
1	General Economics for CA CPT	Deepashree	Tata McGraw Hill Publishing Co Ltd	2 <sup>nd</sup> edition,2013
2	Indian economy	S.Shankaran	Margam publications	4 <sup>th</sup> edition
3	Business Economics	K.P.M.Sundharam & E.N.Sundharam	Sultan Chand & Sons	2010, 4 <sup>th</sup> edition
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

### Semester III

Core 5

Title : Financial Accounting I

Subject Code : PC13C05

Credits : 5

Lecture Hours : 71

**Objectives:**

- To lay a foundation for the preparation and presentation of financial statements;
- To gain working knowledge of the principles and procedures of accounting and their application to different practical situations;

**Unit I (14Hrs)**

Average Due Date, (Account Current)\*, Self-Balancing Ledgers

**Unit II (15Hrs)**

Financial Statements of Not-for-Profit Organisations and Accounts from Incomplete Records

**Unit III (14Hrs)**

Partnership Accounts – admission, retirement and death of a partner including treatment of goodwill

**Unit IV (14Hrs)**

Dissolution of partnership firms including piecemeal distribution of assets.

**Unit V (14Hrs)**

Conversion into a company and Sale to a company

\* Self Study

80% Problem and 20% Theory

**Text Books:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting	S P Jain & K L Narang	Kalyani publishers	2013
2	Financial accounting	T.S.Reddy & A.Murthy	Margham	2015

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume I	M Hanif&A.Mukherjee	Tata McGrow Hill Publishing co Ltd	2011 edition
2	Advanced Accountancy	R.L.Gupta & Radhasamy M	S chand & sons co Ltd	2014
3	Students Guide to Accounting Standards	Dr.S.Rawat	Tax Man Publications	18 <sup>th</sup> edition 2012
4	Accounting Standards	M.P.Vijaya Kumar	Snow White Publications	7 <sup>th</sup> Edition 2012

5	CA – IPCC Group I Study Material	ICAI	ICAI	Current year
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**Semester III**

**Core 6**

**Title : Mercantile Law II**

**Subject Code : PC12C06**

**Credits : 4**

**Lecture Hours: 71**

**Objectives:**

- To test working knowledge of business laws and their practical application in commercial situations.

**Unit I (16Hrs)**

The Indian Contract Act, 1872- (nature– consideration – other essential elements – performance and breach of contract)\*- Contingent and quasi contract - Indemnity and guarantee – bailment and pledge – contract of agency

**Unit II (15Hrs)**

The Negotiable Instruments Act, 1881-meaning and characteristics – types – promissory notes – bill of exchange – cheque – rights and liabilities of parties – acceptance and payment – noting and protesting – discharge of party and instrument –hundies.

**Unit III (15Hrs)**

The Payment of Bonus Act, 1965 – applicability and non applicability – definitions – disqualification – minimum bonus – time limit and recovery-miscellaneous provisions

**Unit IV (14Hrs)**

The Employees’ Provident Fund and Miscellaneous Provisions Act, 1952 – objective – applicability and non applicability –definitions – administrative committee – appointment of officers – determination and settlement –mode of recovery-protection of PF and Pension account – special provisions- miscellaneous provisions

**Unit V (11Hrs)**

The Payment of Gratuity Act, 1972- meaning – applicability and non applicability-definitions – provisions relating to time limit, payment and forfeiture of gratuity – compulsory insurance – nomination – dispute –recovery and penalty – protection of Gratuity – miscellaneous provisions

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Elements of mercantile law	N.D.Kapoor	S.Chand	2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Law, Ethics & Communication	CA Munish Bhandari	Bestword publications pvt.ltd	2011
2	Law, Ethics & Communication	B.S.Jolly	Tata McGraw Hill Education Private Limited	2012
3	A text book of Mercantile Law	P.P.S.Gogna	S.Chand	2011
4	Mercantile law for CA-CPT	P.C.Tulsian	MC Graw Hill Education	2014
5	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

**Semester III****Core 7****Title : Cost Accounting****Subject Code : PC12C07****Credits : 5****Lecture Hours: 71****Objectives:**

- To understand the basic concepts and processes used to determine product costs;
- To be able to interpret cost accounting statements;
- To be able to analyse and evaluate information for cost ascertainment, planning, control and decision making; and
- To be able to solve simple cases.

**Unit I****(12Hrs)**

**Introduction to Cost Accounting** – Objectives and scope of Cost Accounting; - Cost Centres and Cost units; - Cost classification for stock valuation, Profit measurement, Decision making and control; - Coding systems; - Elements of Cost; - Cost behaviour pattern, separating

the components of semi-variable costs; - Installation of a Costing system; - (Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.)\*

**Unit II** (14Hrs)

**Material Cost:** Procurement procedures - Store procedures and documentation in respect of receipts and issue of stock, Stock verification - Inventory control - Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory - inventory accounting - Consumption - Identification with products of cost centres, Basis for consumption entries in financial accounts, Monitoring consumption.

**Unit III** (16Hrs)

**Employee Cost** - Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives - labour turnover - Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs – Efficiency rating procedures - Remuneration systems and incentive schemes. **Direct Expenses:** Sub-contracting - Control on material movements, Identification with the main product or service.

**Unit IV** (14Hrs)

**Overheads:** Functional analysis - Factory, Administration, Selling, Distribution, Research and Development Behavioural analysis - Fixed, Variable, Semi variable and Step cost - Factory Overheads - Primary distribution and secondary distribution, Criteria for choosing suitable basis for allotment, Capacity cost adjustments, Fixed absorption rates for absorbing overheads to products or services Administration overheads - Method of allocation to cost centres or products - Selling and distribution overheads - Analysis and absorption of the expenses in products/customers, impact of marketing strategies, Cost effectiveness of various methods of sales promotion. **Cost Book- keeping** - Cost ledgers - Non-integrated accounts, Integrated accounts, Reconciliation of cost and financial accounts.

**Unit V** (15Hrs)

**Costing Systems - Job Costing:** Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. **Batch Costing - Contract Costing:** Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance sheet entries. **Process Costing:** Process loss, Abnormal gains and losses, Equivalent units, Inter-process



profit, Joint products and by products. **Service costing** : transport service, holiday homes, hotels and educational institutions.

\* Self Study

60% Problem and 40% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Cost Accounting	S.P.Jain & K.L.Narang	Kalyani Publishers	Reprint,2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Cost Accounting	R.S.N.Pillai V.Bagavathi	S.Chand	Reprint 2013
2	Principles and practice of Cost Accounting	Asish K Bhattachayga	Prentice hall	Third Edition 2009
3	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	Fourth Revised Edition, 2013
4	CA – IPCC Group I StudyMaterial and practice manual	ICAI	ICAI	Current year

**Semester III**

**Core 8**

**Title : Communication and Ethics**

**Subject Code : PC14C08**

**Credits : 4**

**Lecture Hours: 71**

**Objectives:**

- To nurture and develop the communication and behavioral skills relating to business.
- To have an understanding of ethical issues in business.

**Unit I**

**(14Hrs)**

**Elements of Communication** – (Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal) \*; Active listening and critical thinking –Public speaking- Presentation skills including conducting meeting, press conference and business letters and reports.

Planning and Composing Business messages - Communication channels – Communicating Corporate culture, change, innovative spirits - communication breakdowns - Communication ethics;

**Unit II (13Hrs)**

Groups’ dynamics; handling group conflicts, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient - Soft skills – personality traits; Interpersonal skills; leadership.

**Unit III (16Hrs)**

**Communication in Business Environment** - Business Meetings - Notice, Agenda, Minutes, Chairperson’s speech - Press releases – Corporate announcements by stock exchanges - Reporting of proceedings of a meeting.

**Basic understanding of legal deeds and documents** - (a) Partnership deed; (b) Power of Attorney; (c) Lease deed; (d) Affidavit; (e) Indemnity bond; (f) Gift deed; (g) Memorandum and articles of association of a company; (h) Annual Report of a company.

**Unit IV (14Hrs)**

**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; Corporate Social Responsibility; Ethical issues in Corporate Governance.

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

**Unit V (14Hrs)**

**Ethics in Workplace** – Individual in the organisation, discrimination, harassment, gender equality.

**Ethics in Marketing and Consumer Protection** – Healthy competition and protecting consumer’s interest.

**Ethics in Accounting and Finance** – Importance, issues and common problems.

\* Self Study

**Text Book:**

S.No.	Book Name	Author Name	Publisher	Year and Edition
1	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt. Ltd	7 <sup>th</sup> edition 2011

**Books for Reference:**

S.No.	Book Name	Author Name	Publisher	Year and Edition
1	Business Ethics & Communication	VK Jain	S.Chand	2012
2	A Hand Book on law , Ethics and Communicationfor CA IPCC	Munish Bandari	Best Word Publications	2014
3	Law Ethics and Communication for CA IPCC	BS Jolly	Tata Mc Grew Hill Publications Company Ltd	2012
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

**Semester III****Allied 3****Title : Direct Tax****Subject Code : PC14A01****Credits : 5****Lecture Hours : 71****Objectives:**

- To gain knowledge of the provisions of Income-tax law relating to the topics mentioned in the contents below; and
- To gain ability to solve simple problems concerning assesseees with the status of ‘Individual’; and covering the areas mentioned in the contents below.

**Unit I (12Hrs)**

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 (17Hrs)**

Income from salary – income from House Property

**Unit III (14Hrs)**

Income from Business or Profession

**Unit IV (14Hrs)**

Income from Capital Gains – Income from other sources

**Unit V****(14Hrs)**

Income of other persons included in assessee's 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)\* – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

\* Self Study

80% Problem and 20% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Income Tax and Practice	V.P.Gaur and D.B.Narang	Kalyani publishers	Current year

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and edition
1	Income tax, VAT and Service tax	T.N.Manoharan & G.R.Hari	Snow White	Current year
2	Padhuka's Handbook on Direct Taxes	G Sekar	CCH India	Current year
3	Direct Tax Law and Practice	Dr. Vinod K.Singhania Dr. Monica Singhania	Tax Mann Publication Pvt Ltd.,	Current year
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Latest

**Semester IV****Core 9****Title : Financial Accounting II****Subject Code : PC15C09****Credits : 5****Lecture Hours: 71****Objectives:**

- To gain working knowledge of the principles and procedures of accounting and their application to different practical situations;
- To familiarize students with the fundamentals of computerized system of accounting.

**Unit I** (17Hrs)

**Accounting for Special Transactions** - Hire purchase and installment sale transactions

**Unit II** (15Hrs)

Departmental and branch accounts including foreign branches

**Unit III** (14Hrs)

Investment accounts as per relevant accounting standards

**Unit IV** (14Hrs)

Insurance claims for loss of stock and loss of profit.

**Unit V** (11Hrs)

**Accounting in Computerised Environment** – (An overview of computerized accounting system - Salient features and significance)\*, Concept of grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports.

\* Self Study

80% Problem and 20% Theory

**Text Books:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting	S P Jain & K L Narang	Kalyani publishers	2013
2	Financial accounting	T.S.Reddy & A.Murthy	Margham	2015

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume I	M Hanif&A.Mukherjee	Tata McGraw Hill Publishing co Ltd	2011 edition
2	Advanced accountancy	R.L.Gupta & Radhasamy M	S chand& sons co Ltd	2014
3	Students Guide to Accounting Standards	Dr.S.Rawat	Tax Man Publications	18 <sup>th</sup> edition 2012
4	Accounting Standards	M.P.Vijaya Kumar	Snow White Publications	7 <sup>th</sup> Edition 2012
5	CA – IPCC Group I Study Material	ICAI	ICAI	Latest

**Semester IV**

**Core 10**

**Title : Company Law**

**Subject Code: PC15C10**

**Credits : 4**

**Lecture Hours: 71**

**Objectives:**

➤ To test working knowledge of company law and their practical application in commercial situations.

**Unit I (14Hrs)**

The Companies Act, 2013 - Sections 1 to 122 –Preliminary - Board of Company Law Administration, Administrative Authorities

**Unit II (14Hrs)**

Incorporation of Company-Formation of a company, Articles of Association memorandum of Association and Matters Incidental thereto- Prospectus and Allotment, and other matters relating to issue of Shares or Debentures

**Unit III (14Hrs)**

(Share Capital-Kinds)\*-Alteration of share capital-Transfer and transmission of shares- Forfeiture of shares, Re-issue of shares and Debentures - Borrowing powers - Registration of Charges

**Unit IV (15Hrs)**

Management and Administration - General Provisions - Registered office and name, Restrictions on commencement of business, Registers of members and debentures holders, Foreign registers of members or debenture holders, Annual returns, General provisions regarding registers and returns,public deposits, Meetings and proceedings.

**Unit V (14Hrs)**

Company Law in a computerized Environment - E-filing

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Company Law	N.D Kapoor	Sulthanchand	2014

2	A Hand Book on Law, ethics and communication	Munish Bhandari	Bestword publications Pvt ltd	13th edition, 2015
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**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Company Law and Practice A Comprehensive Text Book on Companies Act 2013	A K Majumdar G K Kapoor	Jain book depot	2014
2	Company Law	Avtar Singh	Eastern books company	15th edition 2015
3	Company Law	S.Kathiresan, Dr.V.Radha	Prasanna publisher	2014
4	CA – IPCC Group I Study Material	ICAI	ICAI	Current year

**Semester IV**

**Core 11**

**Title : Financial Management**

**Subject Code: PC15C11**

**Credits : 4**

**Lecture Hours: 71**

**Objectives:**

- To develop ability to analyze and interpret various tools of financial analysis and planning;
- To gain knowledge of management and financing of working capital;
- To understand concepts relating to financing and investment decisions; and

**Unit I (14Hrs)**

**Scope and Objectives of Financial Management** – (Meaning, Importance and Objectives - Conflicts in profit versus value maximization principle - Role of Chief Financial Officer)\*. **Time Value of Money** - Compounding and Discounting techniques- Concepts of Annuity and Perpetuity.

**Unit II (15Hrs)**

**Financing Decisions** - Cost of Capital - Weighted average cost of capital and Marginal cost of capital - Capital Structure decisions - Capital structure patterns, Designing optimum

capital structure, Constraints, Various capital structure theories - Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity, Dividend and dividend policy.

**Unit III** (12Hrs)

**Types of Financing** - Different sources of finance - Project financing - Intermediate and long term financing - Negotiating term loans with banks and financial institutions and appraisal thereof - Introduction to lease financing - Venture capital finance.

**Unit IV** (15Hrs)

**Investment Decisions** - Purpose, Objective, Process - Understanding different types of projects - Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches – Payback Period method, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Discounted Payback Period and Profitability Index - Ranking of competing projects, Ranking of projects with unequal lives.

**Unit V** (15Hrs)

**Management of Working Capital** - Working capital policies - Inventory management – Receivables management - Management of cash and marketable securities – Payables management - Financing of working capital.

\* Self Study

40% Problem and 60% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Financial Management	SashiK.Gupta&R.K.Sharma	Kalyani Publishers	Reprint 2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Financial Management	IM Pandey	Vikas Publishing house Pvt Ltd	10 <sup>th</sup> Edition,Reprint 2011
2	Fundamentals of Financial management	R.P.Rustagi	Jain book depot	2013
3	Financial Management: Principles & practices	Dr.S.N.Maheshwari	Sultan Chand	14th edition, reprint 2013



4	CA – IPCC Group I Study Material	ICAI	ICAI	Current year
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**Semester IV**

**Core 12**

**Title : Auditing and Assurance I**

**Subject Code: PC12C12**

**Credits : 4**

**Lecture Hours : 71**

**Objectives:**

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

**Unit I (14Hrs)**

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines. 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 (14Hrs)**

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

**Unit III (15Hrs)**

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. 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 IV (14Hrs)**

Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment. Audit Sampling -Types of sampling, Test checking, Techniques of test checks. Analytical review procedures.

**Unit V****(14Hrs)**

Analytical review procedures. Audit of payments - General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Auditing and Assurance	Varsha Ainapure & Mukund Ainapure	PHI Learning private Limited	2009

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	14 th Rev edition
2	Principles of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	2007 11 <sup>th</sup> Edition
3	Auditing	S.C.Agarwal	S.Chand & Co.	Reprint 2013
4	Fundamentals of Auditing	Kamal Gupta, Ashok Arora	Tata McGraw-Hill Publishing Co.Ltd	Reprint 2013
5	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

**Semester IV**

**Allied            4**

**Title            : Service Tax and VAT**

**Subject code : PC12A02**

**Credits        : 5**

**Lecture Hours: 71**

**Objectives:**

- To gain knowledge of the provisions of service tax as mentioned below and basic concepts of Value Added Tax (VAT) in India.

**Unit I** (14Hrs)

Service tax: Concepts and general principles – Need for Service Tax in India – Constitutional Authority – Extent, commencement and application - Service Tax Law – Administration – Service Tax procedures – Role of Chartered Accountants.

Charge of service tax and taxable services: Exemptions – List of services covered in the gamut of Service tax.

**Unit II** (14Hrs)

Valuation of taxable services – Provisions relating to valuation - Payment of service tax – Persons liable to pay – Free service – Due date for payment – Advance and Provisional payment – Manner of payment and interest for excess tax collected.

Filing of returns: Persons liable – Due dates – Delayed, Revised return – Contents of return – Documents – Manner of filing – E-filing.

**Unit III** (15Hrs)

VAT - Concepts and general principles: Calculation of VAT Liability – Variants – Methods of computation – Merits and demerits – Indian context – ICAI’s role – Goods and Service tax.

Input Tax Credits: Concepts – VAT liability – Purchases eligible and not eligible for input tax credit – Carrying over – Exemption – Input tax credit on capital goods

**Unit IV** (14Hrs)

Composition Scheme for Small Dealers – Principles – Threshold limit – State laws – Features, eligibility – Exercising of option – VAT chain.

**Unit V** (14Hrs)

VAT Procedures – Registration – (TIN – VAT invoice – Records, Returns – Assessment)

\*, Audit – Penal provisions – Tax rates under VAT.

\* Self Study

70% Theory and 30% Problem

**Text Book:**

S.No.	Book Name	Author Name	Publisher	Year and Edition
1	Income Tax	Dr. Vinod K. Singhanian and Dr. Monica Singhanian	Taxmann’s Publication Pvt Ltd.,	Current year

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Direct Tax Laws	T.N. Manoharan	Snow White Publications (P) Ltd	Current year
2	Service Tax	CA Vinest sodhani CA Deepshikha sodhani	Taxmann's	Current year
3	VAT	Dr.G.K.Pillai	Jaico Publishing house	Current year
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

**Semester V****Core 13****Title : Corporate Accounting I****Subject Code: PC15C13****Credits : 5****Lecture Hours: 86****Objectives:**

- To have an understanding of the conceptual framework for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and
- To gain the ability to solve advanced problems in the case of different entities.

**Unit I (17Hrs)**

Profit (Loss) prior to incorporation of companies, (Conversion of fully paid shares into stock and stock into shares)\*, Accounting for bonus issue, Accounting for employee stock option plan.

**Unit II (17Hrs)**

Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures

**Unit III** (18Hrs)

Alteration of share capital and internal reconstruction, Accounting for business acquisition, and Amalgamation (excluding problems of amalgamation on inter-company holding)

**Unit IV** (17Hrs)

Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and liquidator's statement of account of the winding up.

**Unit V** (17Hrs)

Accounting Standards -Working knowledge of: (Contingencies and Events occurring after the Balance Sheet Date)\*, Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies. The Effects of Changes in Foreign Exchange Rates (Revised 2003), Accounting for Government Grants, Borrowing Costs, Leases, Earnings Per Share, Intangible Assets, Provisions, Contingent Liabilities and Contingent Assets.

\* Self Study

80% Problem and 20% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume II	SP Jain and KL Narang	Kalyani Publishers	Reprint 2014 edition

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume II	SP Iyengar	Sultan Chand & Sons	2013 edition
2	Advanced accountancy Volume II	S N Maheshwari & S K Maheshwari	Vikas Publication House Pvt Ltd;	10 <sup>th</sup> revised edition, 2013
3	Advanced Accounts Volume II	M C Shukla , T S Grewal & S C Gupta	Sultan Chand & Sons	15 <sup>th</sup> revised edition 2013
4	Corporate Accounting	T.S.Reddy & A. Murthy	Margham Publications	Reprint 2015
5	CA – IPCC Group II Study Material	ICAI	ICAI	Current year

**Semester**        **V**

**Core**             **14**

**Title**            **: Management Accounting**

**Subject Code** : **PC12C14**

**Credits**        **: 4**

**Lecture Hours** : **71**

**Objectives:**

To develop ability to analyze and interpret various tools for managerial planning

To gain knowledge of preparation of budgets

To understand the concepts relating to managerial decision making

To be able to solve simple cases.

**Unit I** **(14Hrs)**

Management Accounting – Meaning, Objectives & Scope – Need and Significance of Management Accounting -Financial Statement Analysis - Objectives - Techniques of Financial Statement Analysis: Comparative and common size statement analysis Ratio analysis: Importance, Ratio Analysis for performance evaluation and financial health - Application of Ratio Analysis in decision making

**Unit II** **(14Hrs)**

Fund flow and Cash flow Analysis: Concept of fund, Meaning of flow of fund, Techniques and preparation, uses and limitation of fund flow statement. Cash Flow Statement: Meaning, Preparation, uses, and Limitations of Cash Flow Statement.

**Unit III** **(15Hrs)**

Budgets and Budgetary Control: The budget manual, preparation and monitoring procedures, budget variances, flexible budget, preparation of functional budget for operating and non-operating functions, (cash budget, master budget, principal budget factors)\*.

**Unit IV** **(14Hrs)**

Marginal costing: Introduction Marginal costing compared with absorption costing, contribution, breakeven analysis and profit volume graph - Applications of Marginal Costing – Significance and Limitations of Marginal Costing.

**Unit V** **(14Hrs)**

Standard costing: Introduction, Various types of standards, setting of standards, basic concepts of material and labor standards and variance analysis.

\* Self Study

60% Problem and 40% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Management Accounting	Sashi K.Gupta R.K.Sharma	Kalyani Publishers	13 <sup>th</sup> edition, 2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Cost Accounting & Financial Management	B. Saravana Prasad	Guru Krupa publications	2014
2	Financial Management	IM Pandey	Vikas Publishing house Pvt Ltd	2014
3	Management accounting	V.Bhagavathi & RSN Pillai	S.Chand	2012
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

**Semester**            **V**

**Core**                    **15**

**Title**                    **: Strategic Management**

**Subject Code**    **: PC12C15**

**Credits**                **: 4**

**Lecture Hours : 71**

**Objectives:**

- To develop an understanding of the general and competitive business environment;
- To develop an understanding of strategic management concepts and techniques;
- To be able to solve simple cases.

**Unit I**

**(14Hrs)**

**Business Environment:** General Environment - Demographic, Socio-cultural, Macro-economic, Legal/political, Technological and Global Competitive Environment.

**Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organisations

**Unit II** (14Hrs)

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

**Unit III** (15Hrs)

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

**Unit IV** (14Hrs)

**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** (14Hrs)

**Reaching Strategic Edge:** Business Process Reengineering, (Benchmarking, , Six Sigma)\*, Total Quality Management -Contemporary Strategic Issues.

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Strategic management	Francis cherunilam	Himalaya publishing house	2014
2	Information technology and strategic management	Mohit Chaturvedi	Bharat law house pvt ltd	2013

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Business Policy And Strategic Management	P.Subba Rao	Himalaya Publishing House	Reprint 2010
2	Strategic Management – Text and cases	V.S.P Rao & V.Harikrishna	Excel Books	2004
3	Business Policy and Strategic Management	Azhar Kazmi	TaPE Pta McGraw Hill	2011
4	Strategic Management concepts and cases: A Competitive Advantage Approach	Fred.R.David	PHI Learning	2013



5	CA – IPCC Group II Study Material and practice manual	ICAI	ICAI	Current year
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**Semester**        **V**

**Elective**        **I**

**Title**            **: Information Technology and Business Process**

**Subject Code : PC14E01**

**Credits**        **: 4**

**Lecture Hours : 86**

**Objectives:**

- To develop an understanding of Information Technology and its use by the business as facilitator and driver.

**Unit I** **(17Hrs)**

**Introduction to Computers and Business Process:** - Classification of Computers - Personal computer, Workstation, Servers and Super computers Computer Components - CPU, Input output devices, Storage devices- Business process:- Accounting, Finance, Sales, Purchase etc., Business process Automation-Benefits and Risks; Accounting systems Vs. Value chain automation, Information as a business asset, Impact of IT on business process, Business Risks of failure of IT, Business Process Re-engineering

**Unit II** **(14Hrs)**

**Information Systems and IT fundamentals:** Understand importance of IT in business and relevance to Audit with case studies- Understand working of computers and networks in business process automation from business information perspective- overview information system life cycle and key faces

**Unit III** **(18Hrs)**

**Computer Hardware:** Computing Technologies & Hardware - Servers, end points, popular computing architectures, emerging computing architectures & delivery models – example: SaaS, Cloud computing, Mobile computing, etc., Example: Overview of latest devices/technologies – i5, Bluetooth, Tablet, Wi-Fi, Android, Touchpad, iPad, iPod, Laptop, Notebook, Smartphone, Ultra-Mobile PC etc.

**Unit IV****(19Hrs)**

**System software-** DBMS Models and Classification: Need for database, Administration, Models, DML and DDL (Query and reporting); Data Dictionaries, Distributed data bases, Object oriented databases, Client Server databases, Knowledge databases -Backup and recovery

**Application software:** Specialized systems: Management information system (MIS), Enterprise resource Planning (ERP), Decision support systems (DSS), Expert systems, Business Intelligence, Artificial Intelligence, Knowledge Management Systems etc.

**Unit V****(18Hrs)**

**Business Applications:** Overview and types, Business Process Automation, relevant controls and information systems, Information Processing & Delivery channels and their role in Information systems, key types of Application controls and their need, Emerging concepts – virtualization, Grid computing, cloud delivery model;

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Information technology and strategic management	Mohit Chaturvedi	Bharat law house pvt ltd	2013
2	Information technology	B. Saravana Prasath, G.Sekar and Nirupama Sekar .G	Guru Kripa	2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Students Guide to IT CA IPCC	CA Giridhar, M.Rathi	Tax Man Publications	2013
2	Introduction to IT	Dr.Srinivasavallabhan	S.chand	2007
3	Information Technology- A Complete Reference	Dinesh Madan	JBA Publishers	12 <sup>th</sup> edition 2013
4	DataBase Management Systems	Raghu Rama Krishna, Johannes Gehrke,	McGraw Hill International	3 <sup>rd</sup> edition
5	CA – IPCC Group II Study Material	ICAI	ICAI	2015

**Semester V**

**Advanced Learner Paper (ALC)**

**Title : Banking (SELF STUDY)**

**Subject code : PC13AC1**

**Credits 5**

**Objective:**

- **To enable the students to acquire knowledge about basics of banking and**

**Unit-I**

Indian Banking system-Origin of Banking-Banker, customer-The relationship between a banker &customer-Banker Lien.

**Unit-II**

Deposits &Advances-General precautions for opening account-current deposit, fixed deposit, savings deposit, other deposits-principles of sound lending-forms of advances.

**Unit-III**

Negotiable instruments-Definition- characteristics of Negotiable instruments-Types-Classification, parties-miscellaneous terms.

**Unit-IV**

Financial innovation-Retail banking -Treasury management.

**Unit-V**

Modern banking services-ATM, online banking-Mobile banking, core banking and other services.

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Banking theory, Law and practice	Gordon and Natarajan	Himalaya publishing house.	2011

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Introduction to banking	G.Vijayaragavan iyengar	Excel books	2007
2	Banking law and practice	SN Maheshwari and SK Maheshwari	Vikas Publishing house Pvt Ltd.	2013
3	Banking Theory, Law and Practice	Sundaram, K.P.M.,	Sultan Chand & Sons	2014

**Semester VI****Core 16****Title : Corporate Accounting II****Subject Code : PC13C16****Credits : 5****Lecture Hours: 86****Objectives:**

- To have an understanding of the conceptual framework for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and
- To gain the ability to solve advanced problems in the case of different entities.

**Unit I (16Hrs)**

Valuation of goodwill and valuation of shares of companies.

**Unit II (17Hrs)**

Holding and subsidiary companies (excluding intercompany holdings)

**Unit III (18Hrs)**

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 (17Hrs)**

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000.

**Unit V****(18Hrs)**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals -  
Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

\* Self Study

80% Problem and 20% Theory

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced accounting-Vol II	S P Jain & K L Narang	Kalyani publishers	Reprint 2014 edition

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume II	SP Iyengar	Sultan Chand & Sons	2013 edition
2	Advanced accountancy Volume II	S N Maheshwari & S K Maheshwari	Vikas Publication House Pvt Ltd;	10 <sup>th</sup> revised edition, 2013
3	Advanced Accounts Volume I	M C Shukla , T S Grewal & S C Gupta	Sultan Chand & Sons	15 <sup>th</sup> revised edition 2013
4	CA – IPCC Group II Study Material	ICAI	ICAI	Current year

**Semester VI**

**Core 17**

**Title : Auditing and Assurance II**

**Subject Code : PC12C17**

**Credits : 4**

**Lecture Hours: 86**

**Objectives:**

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

**Unit I** (17Hrs)

**Audit of receipts** - General considerations, Cash sales, Receipts from debtors, Other Receipts. - **Audit of Purchases** - Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

**Unit II** (17Hrs)

**Audit of Sales** - Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns. **Audit of suppliers' ledger and the debtors' ledger** - Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts.

**Unit III** (17Hrs)

**Audit of impersonal ledger** - Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. **Audit of assets and liabilities.**

**Unit IV** (17Hrs)

**Company Audit** - Audit of Shares, (Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors)\*, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. **Audit Report** - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

**Unit V** (18Hrs)

**Special points in audit of different types of undertakings**, i.e., 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 Auditor General and its constitutional role.

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Auditing and Assurance	Varsha Ainapure & Mukund Ainapure	PHI Learning private Limited	2009

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Systematic Approach to Auditing & Assurance	Kamal Garg	Bharat Law House Private Limited	2014
2	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	14 <sup>th</sup> Rev edition 2007
3	Principles of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	2007 11 <sup>th</sup> Edition
4	Auditing	S.C.Agarwal	S.Chand & Co.	Reprint 2003
5	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

**Semester VI****Elective II****Title : Telecommunication and Networks****Subject Code : PC14E02****Credits : 4****Lecture Hours: 86****Objectives:**

- To develop an understanding of Information Technology and its use by the business as facilitator and driver.

**Unit I****(17Hrs)**

Telecommunication: Fundamentals of telecommunication, components and functions of telecommunication system –Networking Concepts- classification: LAN, MAN, WAN, VPN; private and public networks- overview of computing architecture – centralized, de-centralised, mainframe, client-server, thin-thick client etc.,

**Unit II** (17Hrs)

Network components and protocols: NIC, Router, Switch, Hub, Repeater, Bridge, Gateway, Modem- standards and protocols: OSI, TCP/IP, ISDN etc.- encryption, secure protocols

**Unit III** (17Hrs)

E-commerce and M-commerce

E-commerce: Nature, Types (B2B, B2C, C2C)- Introduction to M-commerce: emerging applications, different players in m-commerce, m-commerce life cycle, mobile financial services, entertainment services and proactive service management.

**Unit IV** (18Hrs)

Internet and other technologies – Internet – key concepts- internet vs intranet; ERP, core banking system, supply chain management, CRM, HRMS, payment mechanism: Electronic data interchange (EDI), Electronic fund transfers (EFT), Payment portal

**Unit V** (17Hrs)

Accounting information systems, business reporting, MIS & IT, organization roles and responsibilities- Approach to mapping systems: Entity Diagrams, Data Flow Diagrams, Systems Flow Diagrams, Decision tree/tables.

\* Self Study

**Text Book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Information technology and strategic management	Mohit Chaturvedi	Bharat law house pvt ltd	2013
2	Information technology	B. Saravana Prasath, G.Sekar and Nirupama Sekar .G	Guru Kripa	2014

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Students Guide to IT CA IPCC	CA Giridhar, M.Rathi	Tax Man Publications	2013
2	Information Technology- A Complete Reference	Dinesh Madan	JBA Publishers	12 <sup>th</sup> edition 2013
3	DataBase Management Systems	Raghu Rama Krishna, Johannes Gehrke,	McGraw Hill International	3 <sup>rd</sup> edition



4	CA – IPCC Group II Study Material	ICAI	ICAI	Current year
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**Semester VI**

**Elective III**

**Title : Project Work and Viva Voce**

**Subject Code : PC12PROJ**

**Organization of the project:**

The students are to take up a group project (the group consists of three to five students) work compulsorily for 100 marks each.

**Project timeframe:**

The students should choose a topic for the project in the beginning of the VI semester and submit the report by the end of the VI Semester.

**Areas of the Project:**

The students are to take up Commerce (Finance) related projects any companies (Auditors Office) involving Financial performance, investment, Tax and etc.

**Monitoring of the project:**

The group of students will be allotted a guide and the project work undertaken will be assessed by the guide on a regular basis.

**Scheme of evaluation:**

Dissertation	75 marks
Viva Voce	25 marks
Total	100 marks

**Evaluation done by:**

The evaluation of the project work and the conduct of the viva voce will be done by the guide and the external examiner.

**Semester VI**

**Advanced Learners Paper (ALC)**

**Title : Investment Management (SELF STUDY)**

**Subject code : PC15AC2**

**Credits 5**

**Objectives:**

- To familiarize the students with concepts of investments.
- To provide a theoretical framework for the analysis and **valuation of investments**

**Unit I**

Concept of investing: Introduction- Investment - speculation, gambling- Features of an Investment programme, Risk of Investment-Investment process.

**Unit II**

Investment Alternatives:Investor classification-Investment alternatives-types, Govt securities, Life insurance policies, mutual funds, bank deposits.

**Unit III**

Capital market: Introduction-overview of capital market in India-stock market in India-nature-functions-BSE, NSE, OTCEI-Rules& regulations.

**Unit IV**

Portfolio Analysis: Fundamental Analysis-Economic & Industry Analysis-Company & Technical Analysis.

**Unit V**

Money Market: Introduction, characteristics of the money market-commercial paper, Treasury bills, Foreign exchange market.

**Text book:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Investment Management	Bhalla V.K	S.Chand	2007

**Books for Reference:**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Fundamentals of Investment Management	Preethi singh	Tata McGraw Hill.	2006
2	Investment Management	V.A.Avadhani	Himalaya	2007
3	Fundamentals of Investment Management	Y P Singh	PHI learning PVT Ltd.	2014

**Semester : V of UG programme / III of PG programme**

**Title : Information Security (Level I) \* NM14IS1**

**Credits : 2**

**Lecture Hours: 26**

**Objective**

This course aims on introducing the theory and practice of designing and building secure computer systems that protect information and resist attacks. It covers all aspects of cyber security including network security, computer security and information security.

**Unit I (5Hrs)**

Information security: History of IS-What is security?-characteristic of IS-components of system –security system life cycle model.

**Unit II (6Hrs)**

Cryptography: Concepts and techniques-Plain text and cipher text- Encryption principles- Cryptanalysis. Authentication methods-passwords-keys versus passwords-Attacking Systems via passwords-Password verification

**Unit III (5Hrs)**

Fire walls: Viruses and worms- Digital rights management-What is firewalls- Types of Fire wall- Design Principles of Firewall

**Unit IV (5Hrs)**

Hacking: Hacker hierarchy-password cracking-Phishing- Network Hacking- Wirelesshacking.

**Unit V (5Hrs)**

Case studies: DNS, IP SEC- Social media

### Applicable to

\* BA (all Branches), B. Sc Advanced Zoology & Biotechnology, B. Sc Plant Biology & Plant Biotechnology, B. Sc Chemistry, B. Com Aided & SF , BBA Aided & SF

MA & M. Sc all branches except Mathematics & Physics

### **Text Book:**

S.No	Author	Title of book	Publisher	Year of publication
1	Dr.Michael E. Whitman, Herbert J. Mattord	Principles and Practices of Information Security	Course Technology Cengage Learning	4 <sup>th</sup> edition, 2012
2	Atul Kahato	Cryptography and Network Security	McGraw Hill Education	3 <sup>rd</sup> Edition 2012
3	William Stallings	Network Security Essential Applications and standard	Prentice Hall	2 <sup>nd</sup> Edition 2009
4	Devan N. Shah	Information Security Principles and Practice	Wiley India	2009

### **Course material will be supplied**

### **Hours allotted – 2hrs / week**

There will be only internal evaluation for these papers. Two internal tests in two units each (Unit 1 &2 for the CA I and Unit 3 &4 for the CA II ) . The duration of the test will be 2hours for a maximum of 40 marks. There will be no credits awarded. Marks secured will be converted into grades.

### **Evaluation (Internal)**

Tests	2x40 = 80 marks.
Quiz	10 marks
Assignment	10 marks
Total	100marks

### **Question paper pattern**

#### **Section A**

Answer in two sentences                      2x5= 10 marks ( 5 out of 8 )

#### **Section B**

Answers in one page                            5x6= 30 marks ( 6 out of 8)

Total    **40 marks**

## † **JOB ORIENTED COURSE - OFFERED BY THE DEPARTMENT**

B.com (PA) department is offering a job oriented course (JOC) of CA – CPT coaching in the campus which is accredited with ICAI, Noida. The classes will start from July of every academic year. The students who registered for CA-CPT and those who are really interested to pursue their career in the field of Chartered Accountant are eligible to join for this JOC.

There are four subjects in this course namely:

Paper-1: Fundamentals of Accounting

Paper-2: Mercantile Laws

Paper-3: General Economics

Paper-4: Quantitative Aptitude

Classes are handled by subject experts of qualified CAs and our

professors.[https://resource.cdn.icai.org/11885cpt\\_syllabus\\_210808.pdf](https://resource.cdn.icai.org/11885cpt_syllabus_210808.pdf)