



PSGR KRISHNAMMAL COLLEGE FOR WOMEN

College of 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 &

OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

2016 - 2019



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PROGRAMME OUTCOME

After completion of the programme, the students will be able to

- PO1** - remain and understand the knowledge related to accounting, finance, auditing, business and tax laws.
- PO2** - identify, evaluate and resolve business problems with specified knowledge through real time training.
- PO3** - demonstrate professional ethics in legal aspects of business
- PO4** - become qualified professionals in the field of accounting and auditing.
- PO5** - evaluate everything from the perspective of making a career for getting industry ready.

PROGRAMME SPECIFIC OUTCOME

Students at the time of graduation will be able to

- PSO1** - complete the intermediate level in professional programmes like CA, ICWA and ACS
- PSO2** - acquire practical knowledge to take up a task with the accounting professionals.
- PSO3** - appraise the multi dimensional business situations and assess the financial health of companies.
- PSO4** - apply the knowledge of business policies, auditing, finance at micro and macro level.



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DEPARTMENT OF B.COM(PROFESSIONAL ACCOUNTING)

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS & SCHEME OF EXAMINATION

2016 - 2019

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ES E	Total	
I	I	TAM1601/ HIN1601/ FRE1601	Language I	6	86	4	3	40	60	100	3
I	II	ENG1601/ ENG16F1	English Paper I / Functional English Paper I	6	86	4	3	40	60	100	3
I	III	PC16C01	Core-1: Fundamentals of Accounting I	5	71	4	3	40	60	100	4
I	III	PC16C02	Core -2 : Mercantile Law I	5	71	4	3	40	60	100	4
I	V	TH16A18	Allied 1 : Quantitative Aptitude- Mathematics	6	86	4	3	40	60	100	5
I	VI	NME12WS/ NME12AS/ NME12GS/ NME16A1/ NME16B1	Women Studies/ Ambedkar Studies/ Gandhian Studies	2	26	4	-	100	-	100	2
			Advance Tamil/ Basic Tamil	2	28	2	2	50	50	100	
II	I	TAM1602/ HIN1602/ FRE1602	Language II	6	86	4	3	40	60	100	3
II	II	ENG1602 ENG16F2	English Paper II/ Functional English Paper II	6	86	4	3	40	60	100	3
II	III	PC16C03	Core -3: Fundamentals of Accounting II	5	71	4	3	40	60	100	4
II	III	PC16C04	Core - 4: General Economics	5	71	4	3	40	60	100	4

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	Total	
II	III	TH16A19	Allied 2: Quantitative Aptitude - Statistics	6	86	4	3	40	60	100	5
II	IV		Open Course: (Self study- Online Course)	-	-	-	-	-	-	-	Grade
II			**Advance Tamil/Basic Tamil					-	-	-	Grade
II	VI		Personality Development	2	-	-	-	-	-	-	2
II	VI	NM12GAW	General Awareness	Self Study	-	-	Online Test	100	-	-	Grade
III	III	PC16C05	Core 5 – Financial Accounting I	5	71	4	3	40	60	100	5
III	III	PC16C06	Core 6 – Mercantile Law II	5	71	4	3	40	60	100	4
III	III	PC16C07	Core 7 – Cost Accounting	6	86	4	3	40	60	100	5
III	III	PC16C08	Core 8 – Communication and Ethics	4	56	4	3	40	60	100	4
III	III	PC16A01	Allied 3 – Direct Tax	5	71	4	3	40	60	100	5
III	IV		Skill Based Subject * Theory Practical	2 1	29 15	1 -	--	--	--	--	--
III	IV	NM11VED	Value Education	2	26	4	3	40	60	100	2
III	VI		Job Oriented Course CA-CPT †	--	-		--	--	--	--	Gr.
IV	III	PC16C09	Core 9 – Financial Accounting II	5	71	4	3	25	75	100	5
IV	III	PC16C10	Core 10 – Company Law	5	71	4	3	25	75	100	4
IV	III	PC16C11	Core 11 – Financial Management	5	71	4	3	25	75	100	4
IV	III	PC16C12	Core 12 - Auditing and Assurance I	4	56	4	3	25	75	100	4
IV	III	PC16A02	Allied 4- Indirect Taxation	6	86	4	3	40	60	100	5
IV	IV	NM10EVS	Environmental Studies	2	27	32	3	25	75	100	2
IV	IV	SB13FM01 SB13FMP1	Skill Based Subject * Theory Practical	2 1	29 13	1 2	2 2	25 40	75 60	100 100	4 2
IV	IV		Internship Training (4 weeks) – submission of certificate	--	--	--	--	100	--	100	2

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ES E	Total	
IV	V		NSS, NCC, YRC and Sports & Games, Eco Watch, YI Net, Rotaract	--	--	--	--	100	--	100	1
			Community oriented service	--	--	--	--	--	--	--	Gr.
V	III	PC16C13	Core 13 – Corporate Accounting I	7	101	4	3	40	60	100	5
V	III	PC16C14	Core 14 – Management Accounting	6	86	4	3	40	60	100	4
V	III	PC16C15	Core 15 – Information Technology and Enterprise Information System	6	86	4	3	40	60	100	4
V	III	PC16E01	Elective I : Principles of business management	6	86	4	--	40	60	100	4
		PC16E02	Elective II : Business organization and Ethics for business								
V	IV		Skill Based Subject * Theory Practical	2 1	29 15	1 --	--	--	--	--	--
V		NM14IS1	Information Security Level I	2	27	3	-	100	--	--	Gr.
V	VI		Personality Development	--			--	--	--	--	--
V	III		Online Comprehensive Examination	--			--	--	100	--	Gr.
V	III	PC13AC1	ALC – Banking	--	--	--	3	--	100	100	5*
VI	III	PC16C16	Core 16 – Corporate Accounting II	6	86	4	3	40	60	100	5
VI	III	PC16C17	Core 17 – Auditing and Assurance II	6	86	4	3	40	60	100	4
VI	III	PC16E03	Elective III: Strategic management in business	6	86	4	3	40	60	100	4
		PC16E04	Elective IV: Markets and Marketing								
VI	III		Elective V - Project and Viva voce	9			3	40	60	100	4

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ES E	Total	
VI	IV		Skill Based Subject *								
			Theory	2	29	1	3	40	60	100	4
			Practical	1	13	2	3	40	60	100	2
VI	III	PC15AC2	ALC - Investment Management	--	--	--	3	--	100	100	5*
			Total							3800	140

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

† refer at end of the document

QUESTION PAPER PATTERN

ONLY FOR I and II SEMESTER PAPERS (FUNDAMENTALS OF ACCOUNTING I & II, MERCANTILE LAW – I, GENERAL ECONOMICS)

Continuous Internal Assessment : 50 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A – 30 X 1 Marks	MCQ'S	30	50
B – 4/5 X 5 Marks	250 Words	20	

End Semester Examination : 100 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A – 60 X 1 Marks	MCQ'S	60	100
B – 5/6 X 8 Marks	400 Words	40	

CORE & ALLIED PAPERS (for 100% theory papers)

Continuous Internal Assessment : 50 Marks

SECTION	MARKS	TOTAL
A – 5 X 2 Marks	10	50
B – 4 X 5 Marks	20	
C - 2/3 X 10 Marks	20	

End Semester Examination : 100 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A-12/15 X 2 Marks	One or two sentences	24	100
B - 6/8 X 6 Marks	250	36	
C - 4/6 X 10 Marks	500	40	

CORE & ALLIED PAPERS (for PROBLEM papers)

Continuous Internal Assessment : 50 Marks

SECTION	MARKS	TOTAL
A – 5 X 2 Marks	10	50
B – 4 X 5 Marks	20	
C - 2/3 X 10 Marks	20	

End Semester Examination : 100 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A-11 X 2 Marks	One or two sentences	22	100
B - 5/6 X 6 Marks	250 Or Problems	30	
C - 4/5 X 12 Marks	500 Or Problems	48	

SKILL BASED SUBJECT

Continuous Internal Assessment : 25 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

End Semester Examination : 50 Marks

SECTION	MARKS	TOTAL
A- 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

ADVANCED LEARNERS COURSE (ALC)

Continuous Internal Assessment : 25 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

End Semester Examination : 75 Marks

SECTION	MARKS	TOTAL
A-5/8X5=25 Marks	25	75
B – 5/8X10=50 Marks	50	

VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES / AMBEDKAR STUDIES / GANDHIAN STUDIES / ENTREPRENEURSHIP / ENVIRONMENTAL STUDIES

Continuous Internal Assessment : 50 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

Value Education and Human Rights & Environmental Studies two internal tests will be conducted for 50 marks each and the total marks secured will be equated to a maximum of 75 marks and 25 marks is allotted for project / group discussion / presentation of a report.

INFORMATION SECURITY

Continuous Internal Assessment: 40 Marks

SECTION	MARKS	TOTAL
A – 5 / 8 X 2 Marks	10	40
B – 6 / 8 X 5 Marks	30	

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. 15 days internship is to be arranged during the summer vacation after the fourth semester. The training shall be in an

Auditor’s office, or in consultancy organizations. Candidates should maintain a work dairy and submit a report at the end of the study. The department has to conduct a viva-voce with internal examiners at the beginning of the semester V

MODE OF EVALUATION	MARKS	TOTAL
Work Dairy	15 Marks	100
Attendance	10 Marks	
Report	50 Marks	
Project Viva Voce	25 Marks	

PROJECT VIVA VOCE

Group Project work consist of 3 to 4 students which is compulsory, carries 100 marks. The students 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 project work shall be related to finance, auditing, taxation and business law. The guide and an external examiner shall evaluate the project report and conduct the viva.

Internal Assessment: 20 Marks

Review	Mode of Evaluation	Marks	Total
I	Selection of the field of study, Topic & Literature Collection	5	20
II	Research Design and Data Collection	10	
III	Analysis & Conclusion, Preparation of rough draft	5	

External Assessment: 80 Marks

Mode of Evaluation	Marks	Total
Project Report		
Relevance of the topic to academic / society	10	60
Objectives	10	
Techniques	20	
Record	20	
Viva Voce		
Presentation	10	20
	10	

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF
CONTINUOUS INTERNAL ASSESSMENT**

Theory

	CIA I	CIA II	Model Exam	Assignment/ Class Notes	Seminar	Quiz	Class Participation	Library Usage	Attendance	Max. Marks
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS	5	5	15	-	-	-	-	-	-	25
ALC		10	15	-	-	-	-	-	-	25
Information Security	40	40		10		10				100

Practical

	Model Exam	Lab Performance	Regularity in Record Submission	Attendance	Maximum Marks
SBS	12	20	5	3	40

RUBRICS

Assignment/ Seminar

Maximum - 20 Marks (converted to 4 marks)

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organisation: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks)

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

MAPPING OF POs WITH COs

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE 1 - PC16C01					
CO1	S	S	S	L	S
CO2	S	S	M	L	S
CO3	S	S	M	M	S
COURSE 2 - PC16C02					
CO1	S	S	S	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	S
COURSE 3 - PC16C03					
CO1	S	S	S	S	S
CO2	S	S	S	M	L
CO3	S	S	S	M	L
COURSE 4 - PC16C04					
CO1	S	S	M	L	S
CO2	S	M	S	L	M
CO3	M	S	S	S	M
COURSE 5 - PC16C05					
CO1	S	S	M	M	S
CO2	S	S	M	L	S
CO3	S	S	M	L	S
COURSE 6 - PC16C06					
CO1	S	S	M	S	S

CO2	S	M	S	L	S
CO3	M	S	S	S	M
COURSE 7 - PC16C07					
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 8 - PC16C08					
CO1	S	S	M	S	S
CO2	S	S	S	L	M
CO3	S	M	L	M	S
COURSE 9 - PC16A01					
CO1	S	S	M	L	S
CO2	S	M	S	L	M
CO3	S	S	S	S	M
COURSE 10 - PC16C09					
CO1	S	S	S	L	S
CO2	S	S	M	L	S
CO3	S	S	M	L	S
COURSE 11 - PC16C10					
CO1	M	M	L	L	S
CO2	M	S	M	M	S
CO3	S	S	M	M	S
COURSE 12 - PC16C11					
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	S	S	S	S

COURSE 13 - PC16C12					
CO1	S	S	M	L	S
CO2	S	S	S	L	M
CO3	S	M	S	S	M
COURSE 14 - PC16A02					
CO1	M	M	L	S	S
CO2	M	S	M	S	S
CO3	S	S	M	S	S
COURSE 15 - PC16C13					
CO1	S	S	M	M	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M
COURSE 16 - PC16C14					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE 17- PC16C15					
CO1	M	S	L	S	S
CO2	M	S	L	L	S
CO3	M	S	L	S	S
COURSE 18 - PC16E01					
CO1	S	L	S	L	L
CO2	S	S	L	L	L
CO3	S	M	L	L	L
COURSE 19 - PC16E02					
CO1	S	S	S	M	S

CO2	S	S	S	M	M
CO3	S	S	S	M	S
COURSE 20 - PC16C16					
CO1	S	S	S	L	S
CO2	S	L	M	S	S
CO3	M	S	L	M	S
COURSE 21 - PC16C17					
CO1	S	S	M	M	S
CO2	S	S	S	S	M
CO3	S	M	S	M	S
COURSE 22 - PC16E03					
CO1	S	S	M	L	S
CO2	S	S	S	L	M
CO3	S	M	S	S	M
COURSE 23 - PC16E04					
CO1	M	L	L	M	L
CO2	M	L	L	M	L
CO3	M	L	L	M	L

S- Strong; M- Medium; L-Low

Course Number	Course Name	Category	L	T	P	Credit
PC16C01	FUNDAMENTALS OF ACCOUNTING I	Core	71	4		4

Preamble

- To familiarize the basic concepts of accounting and its features.
- To study the accounting principles with coverage of theoretical concepts and financial statements.
- To provide knowledge about techniques of preparing accounts of different business organizations

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Meaning, Scope, policies of Accounting, Accounting standards, accounting process, Bills of Exchange	K1
CO2	Explaining the concepts and conventions of accounting, rectification of accounting errors, preparing entries for Bills of exchange	K2
CO3	Preparation of trial balance, Final accounts, Bank reconciliation statement, Consignments, Joint ventures, sale of goods for approval or return basis	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	S
CO2	S	S	M	L	S
CO3	S	S	M	M	S

S- Strong; M-Medium; L-Low

FUNDAMENTALS OF ACCOUNTING I - PC16C01

(71 Hrs)

Syllabus

Unit I

(14 Hrs)

Theoretical Framework - Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - 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 (14 Hrs)

Fundamental errors including rectifications thereof - Bank Reconciliation Statement

Unit III (15 Hrs)

Preparation of Final Accounts for Sole Proprietors

Unit IV (14 Hrs)

Consignments - Joint Ventures

Unit V (14 Hrs)

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

* Self Study

Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Grewal's Accountancy	M.P.Gupta B.M.Agarwal	S.Chand	4 th Edition, 2015

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Advanced accountancy Volume I & II	S N Maheshwari & S K Maheshwari	Vikas publishing house pvt Ltd	10 th revised edition, 2013
2	Advanced Accountancy	M A Arulanandam & K S Raman	Himalaya Publishing House	10 th revised edition, 2013
3	Fundamentals of Accounting	P C Tulsian	Tata McGraw Hill Publishing Co Ltd	2 nd edition, 2014
4.	CA – CPT Study Material	ICAI	ICAI	2015

Pedagogy

- Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course Designers:

1. Mrs.S.Vijayalakshmi
2. Mrs.R.Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16C02	MERCANTILE LAW I	Core	71	4		4

Preamble

- To assist the students to learn the elements of general contract.
- To understand and deal with various contracts in her day to day life, be it for her business or profession
- To enable the students to learn and understand the special contracts

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Knowing the meaning, definition & contract overview of Indian Contract Act, Consideration & Elements of various concepts	K1
CO2	Understanding through case studies, Illustrations in the areas of contract, performance & breach of contract, sale of goods act, partnership act.	K2
CO3	Application of the concepts relating to offer & acceptance, free consent void agreements, performance & discharge of contracts, breach of contract, contract of sale, conditions and warranties, partnership – rights	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	S

S- Strong; M-Medium; L-Low

MERCANTILE LAW I - PC16C02**(71 Hrs)****Syllabus****Unit I****(13 Hrs)**

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

Unit II**(16 Hrs)**

Other essential elements of a valid contract - Relevant case laws.

Unit III**(14Hrs)**

Performance of Contract and Breach of contract - Relevant case laws.

Unit IV**(14 Hrs)**

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)* - Relevant case laws.

Unit V**(14 Hrs)**

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

* Self Study

Text Book

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Mercantile Laws	P.P.S. Gogna	S.Chand	5 th revised edition, 2014

Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand & Sons	37 th revised edition, 2015
2	Principles of business law	S.N.Maheshwari S.K. Maheshwari	Himalayan Publishing house	2 nd Edition, 2015
3	Mercantile Law for CA Common Proficiency	P.C.Tulsian	Tata McGraw Hill Publishing Co Ltd	2 nd Edition, reprint 2015

4.	CA – CPT Study Material	ICAI	ICAI	2015
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Pedagogy

- Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course Designers:

1. Mrs. S.Vijayalakshmi
2. Mrs. B.Navaneetha

Course Number	Course Name	Category	L	T	P	Credit
PC16C03	FUNDAMENTALS OF ACCOUNTING II	Core	71	4		4

Preamble

- To understand the methods of providing depreciation, methods of issuing inventory and its process.
- To learn the essentials and the types of accounts to kept by partnership business.
- To learn the basics of company accounts.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Meaning for Depreciation, Inventory, record keeping, Partnership firms, Company meaning – types- types of share capital	K1
CO2	Explain concepts & Types of Depreciation, Types of inventory valuation, Kinds of Partnership, admission, retirement & death, Shares & Debentures	K2
CO3	Treatment of depreciation- Preparation of Final accounts in Partnership, Accounting treatment for partnership firm -admission, retirement, death , Accounting treatment of Company accounts, issue of debentures and redemption of preference shares	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	L
CO3	S	S	S	M	L

S- Strong; M-Medium; L-Low

FUNDAMENTALS OF ACCOUNTING II - PC16C03**(71 Hrs)****Syllabus****Unit I****(14Hrs)**

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

Unit II**(12 Hrs)**

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

Unit III**(14 Hrs)**

Partnership Accounts - Final accounts of partnership firms

Unit IV**(17 Hrs)**

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

Unit V**(14 Hrs)**

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

* Self study.

Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Grewal's Accountancy	M.P.Gupta B.M.Agarwal	S.Chand	4 th 2015

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Advanced accountancy Volume I & II	S N Maheshwari & S K Maheshwari	Vikas publishing house pvt Ltd	10 th revised edition, 2013
2	Advanced Accountancy	M A Arulanandam & K S Raman	Himalaya Publishing House	10 th revised edition, 2013
3	Fundamentals of Accounting	P C Tulsian	Tata McGraw Hill Publishing Co Ltd	2 nd edition, 2014

4.	CA – CPT Study Material	ICAI	ICAI	2015
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Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Quiz, Case study

Course Designers:

1. Mrs. S.Vijayalakshmi
2. Mrs. R. Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16C04	GENERAL ECONOMICS	Core	71	4		4

Preamble

- To prepare students to apply the various theories and principles of economics in business and commercial environment.
- To use the tools of economic reasoning to explain, analyze and resolve micro and macro levels economic issues.
- To Understand and interpret economic information presented in textual, numerical or graphical form.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Micro Economics, Meaning and determinants of demand and supply, Factors of production, cost concept, Indian economy, Population, Poverty, Unemployment, Inflation, Privatisation and Disinvestment, Globalisation	K1
CO2	Economic study, Price determination in Different Markets, Nature of the Indian Economy, Concepts of national income, and per capita income, Tax system of India, Budget and fiscal deficits, Role and functions of RBI and Commercial banks.	K2
CO3	Theory of Demand and Supply, Theory of consumer's behaviours, Marshallian approach & Indifference curve approach, Laws of variable proportions, Law of returns to scale, Various forms of Market- Perfect, Monopoly, Monopolistic competition and Oligopoly, Laws of Production.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	L	S
CO2	S	M	S	L	M
CO3	M	S	S	S	M

S- Strong; M-Medium; L-Low

GENERAL ECONOMICS - PC16C04

(71 Hrs)

Syllabus

Unit I

(14 Hrs)

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 behaviour – Marshallian approach and Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply.

Unit II

(14 Hrs)

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

(14 Hrs)

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**(14 Hrs)**

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**(15 Hrs)**

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

* Self Study

Text Book

S.No.	Title of the book	Author	Publisher	Edition & Year
1	General Economics for CA CPT	Deepa Shree	McGraw Hill Education (India) Private Limited	2 nd edition,2013)

Reference Books

S.No.	Title of the book	Author	Publisher	Edition & Year
1.	Managerial Economics	R.L.Varshney and K.L. Maheswari	Sultan Chand & Sons	22 nd Revised Edition 2014
2.	Business Economics	K.P.M.Sundharam & E.N.Sundharam	Sultan Chand & Sons	4 th edition ,2010
3.	Managerial Economics	P.L. Mehta	Sultan Chand & Sons	20th Revised & Enlarged Edn. 2014
4.	CA – CPT Study Material	ICAI	ICAI	2015

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers

1. Mrs.S.Vijayalakshmi
2. Ms. S.Ramya

Course Number	Course Name	Category	L	T	P	Credit
PC16C05	FINANCIAL ACCOUNTING I	Core	71	4		5

Preamble

- To learn the application of not for profit organizations and accounts from Incomplete Records
- To study about partnership accounts with admission, retirement, death and dissolution
- To learn about conversion/sale to a company.

Course Outcomes

On the successful completion of the course, students will be able to gain knowledge on

CO Number	CO Statement	Knowledge Level
CO1	The fundamentals of financial accounting.	K1
CO2	The area of not for profit organizations, accounts for incomplete records and partnership firms.	K2
CO3	The amalgamation and conversion of partnership firms	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	L	S
CO3	S	S	M	L	S

S- Strong; M-Medium; L-Low

FINANCIAL ACCOUNTING I- PC16C05

(71 Hrs)

Syllabus

Unit I

(12 Hrs)

Financial Statements of Not-for-Profit Organisations.

Unit II

(14 Hrs)

Accounts from Incomplete Records and computerized accounting.

Unit III**(17 Hrs)**

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

Unit IV**(14 Hrs)**

Dissolution of partnership firms including piecemeal distribution of assets.

Unit V**(14 Hrs)**

Amalgamation of partnership firms- Conversion of partnership into a company and Sale to a company.

* Self Study

Distribution of marks:

80% Problem and 20% Theory

Text Book

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Financial Accounting	T.S. Reddy & Dr.A.Murthy	Margham Publications	Reprint 2016
2.	Advanced accounting-accounting standards	S P Jain & K L Narang	Kalyani publishers	18 th Edition, Reprint 2014

Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Advanced accountancy	MC Shukla, TS Grewal, SC Gupta	S Chand& co Ltd	5 th Edition, 2013
2.	Advanced Accountancy Volume-I	Dr.S.N.Maheswari Dr.S.K.Maheswari	Vikas Publishing House	10 th Edition 2009
3.	Students Guide to Accounting Standards	Dr.D.S.Rawat Dr.Deepti Maheswari	Tax Man Publications	28 th Edition, 2016

Pedagogy

- Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course Designers:

1. Dr.S.Vijayalakshmi
2. Mrs.R.Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16C06	MERCANTILE LAW II	Core	71	4		4

Preamble

- To provide the brief idea about the frame work of Mercantile Laws.
- To acquaint the students, about the legal aspects of business.
- To familiarize the students with case law studies related to Mercantile Law.

Course Outcomes

On the successful completion of the course, students will be able

CO Number	CO Statement	Knowledge Level
CO1	To understand the framework of mercantile law acts	K1
CO2	To identify the legal aspects relating to mercantile law	K2
CO3	To assess legal and ethical issues in business decisions	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	L	S
CO3	M	S	S	S	M

S- Strong; M-Medium; L-Low

MERCANTILE LAW II - PC16C06

(71 Hrs)

Syllabus

Unit I

(16 Hrs)

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

(15 Hrs)

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**(15 Hrs)**

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

Unit IV**(14 Hrs)**

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**(11 Hrs)**

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	Title	Authors	Publishers	Edition & Year of Publication
1	Elements of mercantile law	N.D.Kapoor	S.Chand	2014
2	A text book of Mercantile Law	P.P.S.Gogna	S.Chand	2011

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1	Law, Ethics & Communication	CA Munish Bhandari	Bestword publications pvt.ltd	2011
2	Mercantile law for CA-CPT	P.C.Tulsian	MC Graw Hill Education	2014
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers:

1. Dr.S.Vijayalakshmi

2. Ms.S.Ramya

Course Number	Course Name	Category	L	T	P	Credit
PC16C07	COST ACCOUNTING	Core	86	4		5

Preamble

- Understand and explain the conceptual framework of Cost Accounting
- Prepare Cost Accounts for various entities under different situations
- Acquire basic concepts of Cost Accounting relevant for managerial decision making

Course Outcomes

On the successful completion of the course, students will be able

CO Number	CO Statement	Knowledge Level
CO1	To Evaluate cost sheet and material control	K1
CO2	To solve Material cost, overhead cost and process costing methods	K2
CO3	To Appraise job, contract, batch and service costing methods	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

COST ACCOUNTING - PC16C07**(86 Hrs)****Syllabus****Unit I****(14 Hrs)**

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

(17 Hrs)

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

(19 Hrs)

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

(19 Hrs)

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 - Reconciliation of cost and financial accounts.

Unit V

(17Hrs)

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

*Self Study

Distribution of marks: 60% Problem, 40% Theory

Text Book

S.No.	Title	Author	Publisher	Edition & Year of Publication
1.	Cost Accounting	S.P.JainK.L.Narang	Kalyani	Reprint,2014
2.	Cost Accounting	R.S.N.PillaiV.Bagavathi	S.Chand	Reprint 2013

Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Principles and practice of Cost Accounting	Asish K Bhattacharya	Prentice hall	Third Edition 2009
2.	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	Fourth Revised Edition, 2013
3.	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	Current year

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers

1. Dr.S.Vijayalakshmi
2. Ms.S.Ramya

Course Number	Course Name	Category	L	T	P	Credit
PC16C08	COMMUNICATION AND ETHICS	Core	56	4		4

Preamble

- To improve effective listening skills among students so as to enable them to comprehend instructions and become a critical listener

- To enhance effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
- To build up effective writing skills so as enable students to write in clear, concise, persuasive and audience centred manner

Course Outcomes

On the successful completion of the course, students will be able

CO Number	CO Statement	Knowledge Level
CO1	To understand the elements of communication	K1
CO2	To describe about Communication in Business Environment and Correspondence	K2
CO3	To explain the workplace ethics and group dynamics	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	L	M
CO3	S	M	L	M	S

S- Strong; M-Medium; L-Low

COMMUNICATION AND ETHICS - PC16C08

(56 Hrs)

Syllabus

Unit I

(10 Hrs)

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**(10 Hrs)**

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**(12Hrs)**

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**(12 Hrs)**

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**(12 Hrs)**

Ethics in Workplace – Individual in the organization, 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.	Title	Authors	Publishers	Edition & Year of Publication
1.	Law ethics and Communication for CA IPC	CA Munish Bhandari	Bestword publications Private Limited	14th edition, 2015
2	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications	10 th edition 2016

Reference Books

S. No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Law Ethics and Communication	Dr. R.L Naulakka	Mahavir Publication	4 th Edition 2016
2.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9 th Edition 2016
3.	CA – IPC Study Material	ICAI	ICAI	2016

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers:

1. Dr. Mrs.S.Vijayalakshmi
2. Mrs. B. Navaneetha

Course Number	Course Name	Category	L	T	P	Credit
PC16A01	DIRECT TAX	Allied	71	4		5

Preamble

- To educate the basic concepts and definitions of Income tax act 1961.
- To provide Adequate knowledge regarding computation of total income with different heads and procedure for advance tax and TDS.
- To Study the taxable procedure for filing of returns.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic principles of income tax act	K1
CO2	Illustrate the assessment procedure of different heads of incomes	K2
CO3	Compute the taxable income of the assessee	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	L	S
CO2	S	M	S	L	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

DIRECT TAX - PC16A01

(71 Hrs)

Syllabus

Unit I

(12 Hrs)

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

(17 Hrs)

Income from salary – income from House Property

Unit III

(14 Hrs)

Income from Business or Profession

Unit IV

(14 Hrs)

Income from Capital Gains – Income from other sources

Unit V

(14 Hrs)

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

Distribution of Marks: 70% Problem and 30% Theory

Text Book

S.No	Title	Authors	Publishers	Edition Year of publication
1	Income Tax Law and practices	V.P Gaur and D.B.narang	Kalyani Publishers	45 th edition 2016

2	Income Tax Law and Practice	K.Rajavelu	Sri Venkateswara Educational Publication.	Reprint 2016
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Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Income Tax and Practice	H.C. Mehrotra and S.P. Goyal	Sultan chand & Sons	57 th Edition Reprint 2016
2	Direct Tax Law and Practice	Dr.Vinod and K.Singhania	Tax Mann Publication Pvt Ltd.,	39 th edition Reprint 2016
3	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	2016

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers:

1. Dr.S.Vijayalakshmi
2. Mrs. Prabha.L

Course Number	Course Name	Category	L	T	P	Credit
PC16C09	FINANCIAL ACCOUNTING II	Core	71	4		5

Preamble

- To gain working knowledge and procedure for accounting for Hire Purchase, Installment Purchase System.
- To learn about the accounting Procedures for Departmental & Branch Account.
- To Study about the Investment Accounts and Insurance Claims for loss of stock and Loss of Profit.
- To familiarize students with the fundamentals of computerized accounting systems

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define concepts and formats of different types of accounts	K1
CO2	Interpret business data to prepare appropriate accounting statements	K2
CO3	Demonstrate and apply various accounting practices applicable to Business	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	S
CO2	S	S	M	L	S
CO3	S	S	M	L	S

S- Strong; M-Medium; L-Low

FINANCIAL ACCOUNTING II - PC16C09

(71 Hrs)

Syllabus

Unit I

(12 Hrs)

Accounting for Special Transactions - Hire purchase and installment sale transactions

Unit II

(17 Hrs)

Departmental and branch accounts including foreign branches

Unit III

(14 Hrs)

Investment accounts as per AS- 13

Unit IV

(15 Hrs)

Insurance claims for loss of stock and loss of profit.

Unit V

(13 Hrs)

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

* Self Study

Distribution of marks:

80% Problem and 20% Theory

Text Book

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Financial Accounting	T.S. Reddy &	Margham	Reprint 2016

		Dr.A.Murthy	Publications	
2	Advanced accounting- accounting standards	S P Jain & K L Narang	Kalyani publishers	18 th Edition, Reprint 2014

Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Advanced accountancy	MC Shukla, TS Grewal,	S Chand & co Ltd	5 th Edition, 2014
2.	Advanced Accountancy Volume -I	Dr.S.N.Maheswari Dr.S.K.Maheswari	Vikas Publishing House	10 th Edition 2009
3.	CA – IPCC Group I Study Material	ICAI	ICAI	2016

Pedagogy

- Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course Designers

- 1.Mrs.R.Gayathiri
- 2.Dr.S.Vijayalakshmi

Course Number	Course Name	Category	L	T	P	Credit
PC16C10	COMPANY LAW	Core	71	4		4

Preamble

- To provide an insight into the structure and process of Company Law
- To familiarize the relevant case studies involving issues in company law
- To acquaint with the emerging trends in Company Law

Course Outcomes

On the successful completion of the course, students will be able to gain knowledge of

CO Number	CO Statement	Knowledge Level
CO1	Formation of company and various kinds of companies	K1
CO2	Company law administration board, MOA and AOA	K2
CO3	Provisions of companies act relating to meeting, alteration of share capital, registers and returns	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	L	L	S
CO2	M	S	M	M	S
CO3	S	S	M	M	S

S- Strong; M-Medium; L-Low

COMPANY LAW - PC16C10

(71 Hrs)

Syllabus

Unit I

(14 Hrs)

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal - Classes of companies – Registration/incorporation of company - conversion of public company into a private company

Unit II

(14 Hrs)

Memorandum of Association- Articles of Association – Doctrine of ultra vires, constructive notice and Indoor Management – Preliminary Contracts – Promoters – Service of documents

Unit III

(14 Hrs)

Prospects meaning and role : Matters relating to issue of prospectus – powers of SEBI relating to issue of prospectus – allotment of securities by company – securities to be dealt with in stock exchanges – Global depository receipts – private placement offer – acceptance of deposits- application of premium received on issue of shares - buyback of securities – membership.

Unit IV

(15 Hrs)

(Concept of capital – Shares)* – Variation of shareholders rights – voting rights of member – Right shares and bonus shares – conversion of shares into stock - alteration and reduction of share capital - issues of shares, forfeiture and surrender of shares – Transfer and transmission of securities – Registration of a charge.

Unit V

(14 Hrs)

Registers and returns – Annual general meeting – Extra ordinary meeting – Quorum,

Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerised environment.

***Self Study**

Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Elements of company law	N.D.Kapoor	Sultan Chand & Sons	29 th Edn. 2014
2.	Padhuka's Law, Ethics and Communication	G.Sekar & B.Saravana Prasath	CCH - A Wolters Kluwer Business	9 th edition, 2016

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Law, Ethics and Communication	CA Munish Bhandari	Bestwood Publications Pvt. Ltd	16 th Edition, 2016
2.	Company law and Secretarial practice	J Santhi	Margham publications	1 st Edition, 2016

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers:

1. Dr.S.Vijayalakshmi
2. Mrs.R.Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16C11	FINANCIAL MANAGEMENT	Core	71	4		4

Preamble

- To provide a theoretical framework for considering corporate finance problems and issues.

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

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Define and identify the concepts of Financial management	K1
CO2.	Interpret financial statements for strategic decision making	K2
CO3.	Apply the concepts to enable financial planning	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	S	S	M
CO2.	S	S	M	S	S
CO3.	S	S	S	S	S

S- Strong; M-Medium; L-Low

FINANCIAL MANAGEMENT - PC16C11

(71 Hrs)

Syllabus

Unit I

(14 Hrs)

Scope and objectives of Financial management- (Meaning, Importance, Scope 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

(13 Hrs)

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.

Unit III

(14 Hrs)

Dividend and dividend policy -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

(15 Hrs)

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

(15 Hrs)

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, Distribution of marks: 40% Problem, 60% Theory

Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Financial Management	Sashi K.Gupta R.K.Sharma	Kalyani Publishers	2 nd Edition 2014
2.	Financial Management	IM Pandey	Vikas Publishing house Pvt Ltd	11 th Edition 2015

Reference Books

S. No	Title	Authors	Publishers	Edition & Year of Publication
1.	Financial Management	CA. B Sarvana prasath	CCH Publisher	2 nd Edition 2016
2.	Financial Management for CA - IPCC	P.C. Tulsian	Sultan Chand publication	7 th Edition 2016
3.	CA – IPCC Study Material	ICAI	ICAI	2016

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers:

1. Mrs.B. Navaneetha
2. Mrs.R.Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16C12	AUDITING AND ASSURANCE I	Core	56	4		4

Preamble

- To educate the concept of auditing and its relationship with other disciplines.
- To enhance the practical knowledge relating the procedures of auditing practices.
- To develop the analytical concept and internal control over the accounting reviews.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Enumerate the basic principles of auditing	K1
CO2.	Indicate the auditing assurance standards and the documentation evidence	K2
CO3.	Interpret procedural aspects of internal control system in auditing	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	M	L	S
CO2.	S	S	S	L	M
CO3.	S	M	S	S	M

S- Strong; M-Medium; L-Low

AUDITING AND ASSURANCE I - PC16C12**(56 Hrs)****Syllabus****Unit I****(11 Hrs)**

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 (11 Hrs)

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 (12 Hrs)

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 (11 Hrs)

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 (11 Hrs)

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

*Self Study

Text Books

S.no.	Title	Authors	Publishers	Edition and Year of Publication
1	Auditing and Assurance	Varsha Ainapure & Mukund Ainapure.	PHL Private Limited, New Delhi	2009, 2 nd Edition
2	Auditing Principles & Practices	Pradeep Kumar, Baldev Suchdeva	Kalyani Publishers	8 th edition Reprint 2014

Reference Books

S.no.	Title	Authors	Publishers	Edition and Year
1.	Principles of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	11 th Edition 2007
2.	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	3 rd edition Reprint 2008
3.	CA – IPCC Group II Study Material	ICAI	ICAI	2016

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers

1. Dr.S.Vijayalakshmi

2. Mrs. Prabha.L

Course Number	Course Name	Category	L	T	P	Credit
PC16A02	INDIRECT TAXATION	Allied	86	4		5

Preamble

- To understand the basic principles underlying the Indirect Taxation Statutes
- To compute the assessable value of transactions related to goods and services for levy and determination of duty liability
- To Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Assess the indirect taxation system	K1
CO2.	Discuss central excise and custom duty	K2
CO3.	Estimate central sales tax , VAT and service tax	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	M	M	L	S	S
CO2.	M	S	M	S	S
CO3.	S	S	M	S	S

S- Strong; M-Medium; L-Low

INDIRECT TAXATION - PC16A02

(86 Hrs)

Syllabus

Unit I

(17 Hrs)

Indirect Taxes(Concept of indirect taxes – Features, General principles)*, Constitutional aspects and Administration- Central Excise Duty: Basic concepts relating to levy, Classification and valuation of excisable goods, Taxable event, charge, Manufacture, Collection of excise duty, and Small Scale Industry (SSI) exemption

Unit II

(16Hrs)

Customs duty: Types of customs duties, Sources of customs law -Taxable event- Charge of customs duty including exceptions thereof- Classification and valuation of imported/export goods- Date for determining the rate of duty and tariff.

Unit III

(18 Hrs)

Central Sales Tax: Basic concepts relating to inter-State sale - Sale outside a State - Sale in the course of import or export – Charge - Inter-State stock transfer - Rates of tax on inter-State sale - Determination of turnover - Levy and collection of central sales tax and goods of special importance in inter-State trade. Value Added Tax - Basic concepts including its variants, different methods of computation and merits and demerits - State-Level VAT - Backdrop for State-Level VAT in India - Concepts relating to input tax credit - Computation of net VAT liability - VAT rates - Composition scheme for small dealers - VAT in relation to incentive schemes

Unit IV

(16 Hrs)

Service tax: Concept of service tax – Charge of service tax – negative list of services – date of determination of rate of tax –Point of taxation of services – Registration – Invoicing of taxable services

Unit V**(19 Hrs)**

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

*Self Study Distribution of Marks : 60% Theory 40% Problem

Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Indirect taxes law and practice	V.S.Datey	Taxmann's	35 th edition, June 2015
2	Indirect Taxes	Vaitheeswaran	Snow white publications Pvt Ltd	19 th Edition ,Aug 2014

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year
1	Indirect Tax Laws	CA.Arvind Dubey	Lexis Nexis	4 th edition, 2016
2	Indirect Taxes For CA Inter	Mohd. Rafi (CA)	Bharat Law House Pvt. Ltd	14th edition, 2015
3	Business taxation	Radhakrishnan P.	Kalyani Publishers	3 edition (2016)

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers:

1. Dr. S.Vijayalakshmi
2. Mrs. R. Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16C13	CORPORATE ACCOUNTING I	Core	101	4		5

Preamble

- To gain working knowledge of company accounting procedure from incorporation till the time of liquidation.
- To gain ability in solving the advance problems.

- To equip the students with accounting standards of corporate bodies

Course Outcomes

On the successful completion of the course, students will be able

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge regarding Bonus issue, right issue and working knowledge in accounting standards of corporate sector.	K1
CO2	To Procure knowledge in recording concepts and formats of Profit prior to incorporation, Redemption of debentures and underwriting of shares	K2
CO3	To have an elaborate knowledge regarding Alteration of share capital, Amalgamation and reconstruction, liquidation of companies.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

CORPORATE ACCOUNTING I - PC16C13

(101 Hrs)

Syllabus

Unit I

(18 Hrs)

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

(18 Hrs)

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

Unit III

(23 Hrs)

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

Unit IV

(22 Hrs)

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

(20 Hrs)

Accounting Standards - Working knowledge of: Ind AS 4 : Contingencies and Events occurring after the Balance Sheet Date. Ind AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes

in Accounting Policies. Ind AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). Ind AS 12: Accounting for Government Grants. Ind AS 16: Borrowing Costs. Ind AS 19: Leases. Ind AS 20: Earnings Per Share. Ind AS 26: Intangible Assets. Ind AS 29: Provisions, Contingent Liabilities and Contingent Assets.

80% Problem and 20% Theory

Text book

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Advanced Accounting volume II	S.P Jain & K.L Narang	Kalyani publishers	14 th edition Revised edition,2016

Reference Books

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Advanced Accounting volume II	R L Gupta & M Radhaswamy	Sultan chand & Sons	17 th edition , 2017
2	Advanced Accounting volume II	M Hanif & A.Mukherjee	Tata McGrow Hill Publishing co Ltd	Reprint 2011 edition
3	CA – IPCC Group II Study Material	ICAI	ICAI	2017

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar and Quiz.

Course Designers

1. Dr.S.Vijayalakshmi
2. Mrs. L.Prabha

Course Number	Course Name	Category	L	T	P	Credit
PC16C14	MANAGEMENT ACCOUNTING	Core	86	4		4

Preamble

- To understand about management accounting meaning, objectives and techniques.
- To study about the financial statements and calculation of ratio analysis, fund flow statement and cash flow statement.
- To gain knowledge about marginal costing, budgeting and standard costing

Course Outcomes

On the successful completion of the course, students will be able to gain knowledge of

CO Number	CO statement	Knowledge level
CO1	Management accounting and its basic concepts	K1

CO2	Calculation of ratio analysis and preparation of fund flow and cash flow statements.	K2
CO3	Applying technique of marginal costing , preparation of various budgets and standard costing.	K3

Mapping with Programme Outcomes

COS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S- Strong; M-Medium; L-Low

MANAGEMENT ACCOUNTING - PC16C14

(86 Hrs)

Syllabus

UNIT I

(17 Hrs)

Management accounting – meaning, objectives and scope – need and significance of management accounting– financial statement analysis – objectives – techniques of financial statement analysis: comparative and common size statement. Ratio analysis: importance – ratio analysis for performance evaluation and financial health – application of ratio analysis in decision making.

UNIT II

(18 Hrs)

Fund flow and cash flow analysis: concept of fund – meaning of flow of fund, techniques and preparation – uses and limitations of fund flow statement. Cash flow statement: meaning, preparation, uses and limitations of cash flow statement.

UNIT III

(17 Hrs)

Budgets and budgetary control : the budget manual , preparation and auditory procedures , budget variances ,flexible budget , preparation of functional budget for operating and non operating functions, cash budget, master budget, principle budget factors.

UNIT IV

(17 Hrs)

Marginal costing: introduction, marginal costing compared with absorption costing , contribution, break – even analysis and profit volume graph – application of marginal costing – significance and limitations of marginal costing.

UNIT V

(17 Hrs)

Standard costing: introduction – various types of standards, setting of standards, basic concepts of material and labour standards and variance analysis.

60% Problem and 40% Theory

Text book

S.No	Title	Authors	Publishers	Edition and Year of Publication
1.	Management Accounting - Principles & Practice	Sashi K Gupta & R.K.Sharma	Kalyani Publishers	Thirteenth Revised Edition 2016

Reference books

S.No	Title	Authors	Publishers	Edition and Year of Publication
1.	Management Accounting - Principles & Practice	Dr. S.N. Maheshwari , Dr. S.N. Mittal	Mahavir Publications	Seventh Edition, 2017
2.	Management accounting	R.S.N. Pillai , Bagavathi.	S. Chand	4 th Edition and 2016
3.	CA – IPCC Study Material	ICAI	ICAI	2017

Pedagogy

Chalk and talk, PPT, discussion, assignment, seminar, quiz.

Course Designers

1. Dr. G.Lakshmi
2. Dr. S.Vijayalakshmi

Course Number	Course Name	Category	L	T	P	Credit
PC16C15	INFORMATION TECHNOLOGY AND ENTERPRISE INFORMATION SYSTEM	Core	86	4		4

Preamble

- To learn the fundamentals of computer and its components
- To study about Database Management System and Computing Technologies
- To develop an understanding of technology enabled information systems and their impact on enterprise – wide processes.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Understand about the basics of computer, components of computers, components of telecommunication systems	K1
CO2.	Gather knowledge about network security, digital payments, system software and application software	K2
CO3.	Know about Enterprise business processes, automated business processes and enterprise risk management	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	M	S	L	S	S
CO2.	M	S	L	L	S
CO3.	M	S	L	S	S

S- Strong; M-Medium; L-Low

INFORMATION TECHNOLOGY AND ENTERPRISE INFORMATION SYSTEM - PC16C15 (86 Hrs)

Syllabus

Unit I

(16 Hrs)

Introduction to Computers – Classification of Computers – Components of Computer – CPU, Mother Board, Input/ Output Devices, Storage Devices, Latest Computing Devices/Technologies – i5, Bluetooth, Tablet, Wi-Fi, Touchpad, iPad, iPod, Laptop, Notebook, Smartphone, Ultra-Mobile PC etc.,

Unit II

(19 Hrs)

Data & Database Management Systems – Data & Information Concepts: Bits, Bytes, KB, MB, GB, TB – Data Organisation and Access. Storage Concepts: Records, Fields, Grouped Fields, Special Fields like Data, Integers, Real, Floating, Fixed, Double Precision, Logical, Characters, Strings, Variable character fields; Classifications of Database – Need for database. Computer Software: System Software – Operating System, Translators (Compilers, interpreters & Assemblers), system utilities –Application Software: Specialised systems: MIS, ERP, DSS, ES, BI, AI, KMS, CBS

Unit III**(14 Hrs)**

Automated Business Processes –Enterprise Business Processes-Enterprise risk management-Diagrammatic representation of Business Processes. Integrated ERP and Non-Integrated Systems- Audit of ERP Systems – Business Process Modules and their integration with financial and Accounting Systems – Reporting system and Management Information System

Unit IV**(18 Hrs)**

Telecommunication Network System – Components & Functions – Networking Concepts – Classification : (Area Coverage Based Classification, Functional Based Classification, ownership Based Classification).- Network Computing – Network Topology – Digital Data Transmission - Network Components and protocols – NIC, Router, Switch, Hub, Repeater, Bridge, Gateway, Modem – OSI. TCP/IP – ISDN.

Unit V**(19 Hrs)**

Internet & E-Commerce: Internet Vs. Intranet, Business use of Internet. Network Risks, Controls and Securities – Threats and Vulnerabilities – Level of Security – Network Security – Techniques. Digital Payments: EDI, EFT, Payment portal. E-Commerce – Components – Types – Guidelines and laws governing e-Commerce

Text Book

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Paduka's - Students Handbook on Information Technology and Strategic Management	NirupamaSekar. G, G.Sekar & B. Saravana Prasath	A Wolters Kluwar Business	13 th Edition, 2016

Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Make my delivery CA IPCC IT & SM	CA Deepak Saini	Make my Delivery	3 rd Edition, 2017
2.	Information Technology and Strategic Management for CA-IPCC	Dinesh Madan	S. Chand	1 st Edition, 2016
3.	A Text Book of Information Technology	R. Saravana Kumar , R. Parameshwaran & T. Jayalakshmi	S.Chand	2010
4.	CA – IPCC Group II Study Material	ICAI	ICAI	2018

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, seminar, case study.

Course Designers

1. Dr. S. Vijayalakshmi
2. Mrs. R. Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16E01	PRINCIPLES OF BUSINESS MANAGEMENT	Elective	86	4		4

Preamble

- To enriches the knowledge in the fundamental principles of management.
- To describe the process of management
- To review the foundational theories of management, and demonstrate managerial skills

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Enumerate the basic meaning and functions of management.	K1
CO2.	Learn the importance of planning, organizing, directing, leadership and Controlling	K2
CO3.	Observe and evaluate the various techniques	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	L	L
CO2	S	S	L	L	L
CO3	S	M	L	L	L

S- Strong; M-Medium; L-Low

PRINCIPLES OF BUSINESS MANAGEMENT - PC16E01

(86 Hrs)

Syllabus

Unit I

(17 Hrs)

Definition and meaning of management- functions of management – managerial skills – levels of management – roles of manager, management as a science or art – approaches to management – contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo And Peter. F.Drucker.

Unit II

(17 Hrs)

Planning – importance – process of planning – types of planning methods – objectives – policies – procedures – strategies & programmes- obstacles to effective planning. Decision making – steps – types- decision tree.

Unit III**(19 Hrs)**

Organisation – importance- principles of organising – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organisational charts and manual- making organizing effective- staffing – recruitment – selection – training – promotion and appraisal

Unit IV**(17 Hrs)**

Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- barriers to effective communication. Leadership – definition – theories and approach to leadership – styles of leadership – types.

Unit V**(16 Hrs)**

Nature – problems of effective co-ordination. Control – nature – basic control process – control techniques (traditional and non-traditional) – use of computers in managing information.

Text Books

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Principles of management	Dinkar Pagare	Sultan Chand	6 th Edition, 2018

Reference Books

S.no	Title	Authors	Publishers	Edition and Year
1.	Principles and practice of management	Prasad L M	Sultan Chand & Sons	9 th Edition, 2015
2.	Essentials of management	Koontz, O'Donnell & Weirich	Tata McGraw Hill	1 st Edition, 2006
3.	Principles of Management	Dr.S.Ramachandran	Airwalk Publications	1 st Edition, 2017

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Case study

Course Designers

1. Dr.S.Vijayalakshmi
2. Mrs. R.Gayathiri

Course Number	Course Name	Category	L	T	P	Credit
PC16E02	BUSINESS ORGANISATION AND ETHICS FOR BUSINESS	Elective	86	4		4

Preamble

- To assist the students to learn the elements of business organisation.
- To understand and deals with various ideas of business and to know the types and characteristics of entrepreneur
- To enable the students to learn and understand the ethics and values of business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Know basics concepts of business organisation and ethical aspects of business	K1
CO2.	Understand types of organisation, entrepreneurs, business plans	K2
CO3.	Enumerate about the merits and limitations of types of organisations, entrepreneurs and principles of business ethics.	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	S	M	S
CO2.	S	S	S	M	M
CO3.	S	S	S	M	S

S- Strong; M-Medium; L-Low

BUSINESS ORGANISATION AND ETHICS FOR BUSINESS - PC16E02 (86 Hrs)

Syllabus

Unit I

(17 Hrs)

Business organisation : Types of business organisation –sole proprietorship, partnership , private and public limited company, co-operatives, not for profit business organisations under the societies act, trusts, Public sector Undertakings and public utilities – its merits and limitations

Unit II

(16 Hrs)

Business ideas- An Overview- methods of generating ideas and opportunity recognition – meaning and significance of a business plan, components of a business plan and feasibility study - Business Unit, Establishing a new business unit - Features for business Plant location, Plant Layout and size of business unit.

Unit III**(17 Hrs)**

Entrepreneur - Meaning, characteristics, types –Entrepreneurship and Economic Development- Factors affecting entrepreneurial growth: Economic, Non-Economic and Governmental- Women Entrepreneurship and Rural Entrepreneurship- role of Entrepreneurship in Economic Development with special reference to Self-employment.

Unit IV**(18 Hrs)**

Business Ethics: An overview – importance, characteristics and principles of business ethics Ethical theories -Causes of unethical behavior - Ethical abuses- structure of ethics management - Role of organisational culture in ethics-Ethics Committee

Unit V**(18 Hrs)**

Work life in Indian philosophy: An overview- Indian ethos for work life- Indian values for the work place- work life balance- Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business and Social Audit.

Text Book

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Business organisation and management	Y.K.Bhusan	Sultan Chand & Sons	5 th revised edition, 2014
2	Entrepreneurial development	Dr.S.S.Khanka	S. Chand & Company Ltd	5 th edition, 2013
3	Values and ethics in business and Profession	Samita Manna &SuparnaChakraborti	Prentice Hall India Learning Private Limited	1 st Edition, 2010

Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Business organisation & management	C.B. Gupta	Sultan Chand & Sons	2014
2	Fundamentals of entrepreneurship	Sangramkesharimohanty	Prentice Hall India Learning Private Limited	Revised 2017

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, case study.

Course Designers

1. Dr.S.Vijayalakshmi
- 2.Ms. R.Gayathiri

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 (5 HRS)

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

UNIT II (6 HRS)

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 (5 HRS)

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

UNIT IV (5 HRS)

Hacking: Hacker hierarchy-password cracking-Phishing- Network Hacking- Wireless hacking.

UNIT V (5 HRS)

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

Reference 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 th edition, 2012
2	Atul Kahato	Cryptography and Network Security	McGraw Hill Education	3 rd Edition 2012

3	William Stallings	Network Security Essential Applications and standard	Prentice Hall	2 nd 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**

Semester : V

Advanced Learners Course : 2

Paper : 1

Title : **Banking(SELF STUDY)**

Subject Code : **PC13AC1**

Credits : 5

Objective:

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

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.

BOOKS FOR REFERENCE

1. Gordon and Natarajan, Banking theory, Law and practice, Himalaya publishing house.
2. G.Vijayaragavan iyengar, introduction to banking, Excel books
3. K.P.M. Sundharam, Money, Banking & International Trade – Sulltan Chand & Sons – New Delhi.
4. S.V. Vasudevan, Theory of Banking – S.Chand & Company Ltd., - New Delhi.

Course Number	Course Name	Category	L	T	P	Credit
PC16C16	CORPORATE ACCOUNTING II	Core	86	4		5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as banking companies, Insurance companies and preparation of consolidated balance sheet.
- To lay a special emphasis on government accounting and statutory corporations.

Course Outcomes

On the successful completion of the course, students will be able

CO Number	CO Statement	Knowledge Level
CO1	To know the meaning and scope of valuation of goodwill and shares, appointment, powers and duties of comptroller and audit general of India.	K1
CO2	To Solve various methods of valuation of goodwill and shares, holding and subsidiary company, prepare schedules for banking and insurance companies.	K2
CO3	To Prepare final accounts of holding companies, banking and insurance companies, and also government companies and statutory corporations.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	S
CO2	S	L	M	S	S
CO3	M	S	L	M	S

S- Strong; M-Medium; L-Low

CORPORATE ACCOUNTING II - PC16C16**(86 Hrs)****Syllabus****Unit I****(16 Hrs)**

Valuation of goodwill and valuation of shares of companies.

Unit II**(17 Hrs)**

Holding and subsidiary companies (excluding intercompany holdings).

Unit III**(18 Hrs)**

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 – Non-Performing Assets (NPA).

Unit IV**(17 Hrs)**

Insurance principles and types – procedure for taking policies, policy conditions and settlement of claims (Theoretical aspects) - Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000.

Unit V**(18 Hrs)**

Accounts of Government Companies and Statutory Corporations – Preparation and presentation of the final accounts – forms and contents of statement of profit and loss, forms and contents of balance sheet. Accounts of statutory corporations – specimen of directions issued by the comptroller and auditor general of India –appointment, powers and duties (Theoretical aspects)

80% Problem and 20% Theory

Text Book

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Advanced Accounting volume II	SP Jain and KL Narang	Kalyani Publishers	Reprint 2014 edition

Reference Books

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Advanced Accounting volume II	SP Iyengar	Sultan Chand & Sons	2013 edition
2	Advanced accountancy Volume II	SN Maheshwari & S K Maheshwari	Vikas Publication House Pvt Ltd;	10 th revised edition, 2013
3	Corporate Accounting	T.S.Reddy & A. Murthy	Margham Publications	Reprint 2015

4	CA – IPCC Group II Study Material	ICAI	ICAI	Current year
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Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz.

Course Designers

1. Mrs. B. Navaneetha
2. Dr. S. Vijayalakshmi

Course Number	Course Name	Category	L	T	P	Credit
PC16C17	AUDITING AND ASSURANCE -II	Core	86	4		4

Preamble

- To educate the concept of auditing and its relationship with other disciplines.
- To enhance the practical knowledge relating the procedures of auditing practices.
- To develop the analytical concept and external control over the accounting reviews.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1.	Study the basic knowledge and general considerations related to audit of receipts, purchases, sales, impersonal ledgers and assets and liabilities	K1
CO2.	Interpret and vouch of various documents and company audit procedures	K2
CO3.	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	M
CO3	S	M	S	M	S

S- Strong; M-Medium; L-Low

AUDITING AND ASSURANCE -II - PC16C17**(86 Hrs)****Syllabus****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**(17 Hrs)**

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.

Text Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Auditing and Assurance	Varsha Ainapure & Mukund Ainapure.	PHL Private Limited, New Delhi	2 nd Edition, 2009,
2	Auditing Principles & Practices	Pradeep Kumar, Baldev Suchdeva	Kalyani Publishers	8 th edition Reprint 2014

Reference Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Principles of Auditing	DinkarPagare	Sultan Chand & Sons, New Delhi.	11 th Edition 2007
2	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	3 rd edition Reprint 2008
3	CA – IPCC Group II Study Material	ICAI	ICAI	2016

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz.

Course Designers

1. Dr. S.Vijayalakshmi
2. Mrs. R. Judith Priya

Course Number	Course Name	Category	L	T	P	Credit
PC16E03	STRATEGIC MANAGEMENT IN BUSINESS	Elective	86	4		4

Preamble

- To understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
- To Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
- To recognize the different stages of industry evolution and recommend strategies appropriate to each stage.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know about overview of business environment, business policy and strategic management	K1
CO2	Learn about strategic analyses, functional strategies and techniques	K2
CO3	Apply various techniques of business strategies	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	L	S
CO2	S	S	S	L	M
CO3	S	M	S	S	M

S- Strong; M-Medium; L-Low

STRATEGIC MANAGEMENT IN BUSINESS - PC16E03

(86 Hrs)

Syllabus

Unit I

(18 Hrs)

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

(17 Hrs)

Strategic Analyses: Situational Analysis – The Methods of Industry and Competitive Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix, Ansoff’s Product Market Growth Matrix, ADL Matrix, General Electric Model - Globalization

. Strategic Planning: Meaning, stages – Strategic Alternatives -Strategy Formulation- Mergers and Acquisitions in Organizations.

Unit III

(17 Hrs)

Formulation of Functional Strategy: Marketing strategy, financial strategy, Operations Strategy, Production strategy, Logistics strategy, Human resource strategy, Research and Development. Generic competitive strategy:Generic vs. Competitive Strategy, Five Generic Competitive Strategy, Competitive Marketing Strategy option, offensive vs. defensive strategy.

Corporate Level strategy: Concept of Corporate Strategy, offensive strategy, defensive strategy, Scope and Significance of Corporate Strategy. Strategic Alternatives at Corporate Level: Growth, Stability, Expansion, Business Combinations –Strategic Alliances, Turnaround, Retrenchment and Retreat.

Unit IV

(17 Hrs)

Strategy Implementation: Organization and Strategy Implementation; Organisation Structure Establishing strategic business units & Core Competence; Establishing profit centers by business,

product or service, market segment or customer; Leadership and behavioral challenges, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship.

Strategic evaluation and control: Evaluation of Strategy and Strategic Control, Strategy Evaluating, Criteria for Evaluation and the Evaluation Process, Strategic Control Process, Types of External Controls, Strategy Audit.

Unit V

(17 Hrs)

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Six Sigma, Total Quality Management, Principles guiding TQM – TQM and Traditional Management Practices - Contemporary Strategic Issues, Strategies for Internal Economy, Strategic Management in Non-Profit and Government Organization.

Text Books

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Business Policy And Strategic Management	P.SubbaRao	Himalaya Publishing House	Reprint 2015
2	Strategic Management – Text and cases	V.S.P Rao&V.Harikrishna	Excel Books India	1 st Edition 2004

Reference Books

S.no	Title	Authors	Publishers	Edition and Year
1	Quality Management	Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine	Tata McGraw Hill	3 rd edition 2009
2	Quality Management	K.Shridara Bhatt	Himalaya Publishing House	1 st edition 2007
3	CA – IPCC Group II Study Material	ICAI	ICAI	2016

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar.

Course Designers

1. Dr.S.Vijayalakshmi
2. Ms. S Ramya

Course Number	Course Name	Category	L	T	P	Credit
PC16E04	MARKETS AND MARKETING	Elective	86	4		4

Preamble

- To understand about market and market structure
- To study about the marketing concepts and functions of marketing
- To gain knowledge about product planning, development product mix strategies and PLC

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO statement	Knowledge Level
CO1	Understand the meaning of market, demand and supply as key factor, market forces, market for goods and services.	K1
CO2	Gain knowledge on Micro and Macro marketing, modern marketing concept, functions of marketing, mix, segmentation and positioning.	K2
CO3	Explain Product planning, product line, product mix, PLC, pricing strategies, diversification.	K3

Mapping with Programme Outcomes

COS	PO1	PO2	PO3	PO4	PO5
CO1	M	L	L	M	L
CO2	M	L	L	M	L
CO3	M	L	L	M	L

S- Strong; M-Medium; L-Low

MARKETS AND MARKETING - PC16E04

(86 Hrs)

Syllabus

UNIT I

(17 Hrs)

Meaning of market , market place and marketing –types of markets- demand and supply as key factor – features that make the composition of a market – size , structure , buyers , suppliers , market segments , generic , niche and specialized market segments – market forces – online markets and their features and business processes.

UNIT II

(17 Hrs)

Market for goods and services – market structure – large medium and small suppliers , market leaders , competitive markets , cartels (formal and informal) monopolies and oligarchic – competition of different types like price , service , quality of goods and services – innovation in goods and services.

UNIT III**(17 Hrs)**

Marketing – definition – objectives – micro and macro marketing –Traditional and modern marketing concepts – marketing in economic development. Marketing implementation and control – Consumer buying behaviour – characteristics - types. Marketing information system – characteristics, benefits and types

UNIT IV**(17Hrs)**

Functions of marketing – marketing mix – market segmentation – market targeting and positioning – channel of distribution – types of channels – tele-marketing – relationship marketing.

UNIT V**(18 Hrs)**

Product planning – development – product line – product mix strategies – product lifecycle – pricing strategies – diversification. International marketing – importance – objectives – policies – import and export marketing.

Text Book

S.No	Title	Author	Publisher	Edition
1.	Modern Marketing	R.S.N. Pillai & Bagawathi	S. Chand	Reprint ,2014

Reference Books

S.No	Title	Author	Publisher	Edition
1.	The Indian financial system: markets , institutions and services	Bharati .v. pathak	Pearson India	3 rd Edition, 2010
2.	Marketing management (text and cases) An Indian perspective	Rajendra. P Maheswari	International book house	1 st Edition,2012

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz.

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr. G.Lakshmi

Semester	VI
Advanced Learners Course	2
Paper	2
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

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

Unit-III

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

UNIT-IV

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

Unit-V

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

Books for Reference:

1. Bhalla V.K - Investment Management", S.Chand & Co.Ltd.
2. Preethi Singh - "Investment Management", Himalaya publishing house
3. Prasanna Chandra - "Investment Management", Tata McGraw Hill
4. V.A.Avadhani -- "Investment Management", Himalaya publishing house
5. Yogesh Mahaeswari, "Investment Management" PHI learning PVT Ltd.

† **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