



# 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)

2017 - 2020



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### PROGRAMME OUTCOME

After completion of the Programme 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

### BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

### 2017-2020 BATCH

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								C A	ES E	Total	
I	I	TAM1701/ HIN1701/ FRE1701	Language I	6	86	4	3	40	60	100	3
I	II	ENG1701/ ENG17F1	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	III	TH17A18	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	TAM1702/ HIN1702/ FRE1702	Language II	6	86	4	3	40	60	100	3
II	II	ENG1702 ENG17F2	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

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	PC16C04	Core – 4: General Economics	5	71	4	3	40	60	100	4
II	III	TH17A19	Allied 2: Quantitative Aptitude – Statistics	6	86	4	3	40	60	100	5
II	IV		Open Course: (Self study- Online Course)	-	-	-	-	-	-	-	2
			**Advance Tamil/Basic tamil					-	-	-	Grade
II	VI		Personality Development	2	-	-	-	-	-	-	Grade
II	VI	NM12GAW	General Awareness	Self Study	-	-	Online Test	100	-	-	Grade
III	III	PC17C05	Core 5 – Financial Accounting I	5	71	4	3	40	60	100	5
III	III	PC17C06	Core 6 – Corporate and other laws	5	71	4	3	40	60	100	3
III	III	PC17C07	Core 7 – Cost Accounting	6	86	4	3	40	60	100	5
III	III	PC17C08	Core 8 –Business Communication and Ethics	4	56	4	3	40	60	100	3
III	III	PC17A01 PC17A02	Allied1 – Principles of Business Management Allied 2 – Human Resource Management	5	71	4	3	40	60	100	5
III	IV	SB16FM01 SB16FMP1	<b>Skill Based Subject</b> Theory Practical	2 1	29 15	1 -	--	--	--	--	--
III	IV	NM11VED	Value Education	2	26	4	3	100	-	100	2
III	VI		Job Oriented Course CA-CPT †	--	-		--	--	--	--	Gr.
IV	III	PC17C09	Core 9 – Financial Accounting II	5	71	4	3	40	60	100	5
IV	III	PC17C10	Core 10 – Direct Taxes	6	86	4	3	40	60	100	5
IV	III	PC17C11	Core 11 – Financial Management	5	71	4	3	40	60	100	3
IV	III	PC17C12	Core 12 – Auditing and Assurance - I	4	56	4	3	40	60	100	3
IV	III	PC17A03 PC17A04	Allied 3- Market & Marketing Allied 4 - Banking	5	71	4	3	40	60	100	5
IV	IV	NM10EVS	Environmental Studies	2	26	4	3	100	-	100	2

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	Total	
IV	IV	SB16FM01 SB16FMP1	<b>Skill Based Subject</b>								
			Theory	2	29	1	3	40	60	100	4
			Practical	1	13	3	3	40	60	100	2
IV	IV		Internship Training (4 weeks) – submission of certificate	--	--	--	--	100	--	100	2
IV	V		NSS, NCC, YRC and Sports & Games, Eco Watch, YI Net, Rotaract	--	--	--	--	100	--	100	1
			Community Oriented Service					--	--	--	Gr.
V	III	PC17C13	Core 13 - Corporate Accounting - I	6	86	4	3	40	60	100	5
V	III	PC17C14	Core 14 - Accounting For Managerial Decisions	5	71	4	3	40	60	100	4
V	III	PC17C15	Core 15 – Indirect Taxes	5	71	4	3	40	60	100	4
V	III	PC17C16	Core 16 –Auditing & Assurance - II	4	56	4	3	40	60	100	3
V	III	PC17E01 / PC17E02	Elective 1 – Computer Applications in Business Elective 2 – Enterprise Information System	5	71	4	3	40	60	100	4
V	IV	NM14IS1	Information security	2	26	4	-	100	--	-	Gr.
V	IV	SB13FM02 SB13FMP2	<b>Skill Based Subject</b>								
			Theory	2	29	1	--	--	--	--	--
			Practical	1	15	-					
V	III		Online Comprehensive Examination	-			--	--	100	--	Gr.
V	III	PC17AC1	Advanced Learners Paper - Insurance	-	-	-	3	40	60	100	5*
VI	III	PC17C17	Core 17 – Corporate Accounting II	6	86	4	3	40	60	100	4
VI	III	PC17C18	Core 18 – Strategic Management	6	86	4	3	40	60	100	4
VI	III	PC17E03 / PC17E04	Elective 3 –Entrepreneurial development	6	86	4	3	40	60	100	4
			Elective 4 – International Business								
VI	IV	SB13FM02 SB13FMP2	<b>Skill Based Subject</b>								
			Theory	2	29	1	3	40	60	100	4
			Practical	1	13	3	3	40	60	100	2

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	Total	
VI	III		Elective - V Project and Viva Voce	9	--	--	3	40	60	100	5
VI	III	PC17AC2	Advanced Learners Paper – Investment Management	-	-	-	3	40	60	100	5*
			<b>Total</b>							3800	140

\*Credits applicable to candidates who take up Advanced Level Course Examination

† refer end of the document

### **QUESTION PAPER PATTERN**

#### **ONLY FOR I AND II SEMESTER – CORE PAPERS**

##### **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**

<b>SECTION</b>	<b>WORD LIMIT</b>	<b>MARKS</b>	<b>TOTAL</b>
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**

<b>SECTION</b>	<b>MARKS</b>	<b>TOTAL</b>
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**

<b>SECTION</b>	<b>WORD LIMIT</b>	<b>MARKS</b>	<b>TOTAL</b>
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**

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

**End Semester Examination : 50 Marks**

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

## **ADVANCED LEARNERS COURSE (ALC)**

### **Continuous Internal Assessment : 25 Marks**

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

### **End Semester Examination : 75 Marks**

<b>SECTION</b>	<b>MARKS</b>	<b>TOTAL</b>
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**

<b>SECTION</b>	<b>MARKS</b>	<b>TOTAL</b>
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**

<b>SECTION</b>	<b>MARKS</b>	<b>TOTAL</b>
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 diary 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

### Evaluation

Work dairy	15 marks
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
<b>Project Report</b>		
Relevance of the topic to academic / society	10	60
Objectives	10	
Report	20	
Techniques	20	
<b>Viva Voce</b>		
Presentation	10	20
Discussion	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
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organisation: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good

<b>Style:</b> 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
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### CLASS PARTICIPATION

**Maximum - 20 Marks (converted to 5 marks)**

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark	Points scored
<b>Level of Engagement in Class</b>	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	
<b>Listening Skills</b>	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.	
<b>Behavior</b>	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	
<b>Preparation</b>	Student is	Student is	Student is	Student is	Student is	

	almost always prepared for class with required class materials	usually prepared for class with required class materials	occasionally prepared for class with required class materials	rarely prepared for class with required class materials	almost never prepared for class.	
					<b>Total</b>	

### **MAPPING OF POs WITH Cos**

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
<b>COURSE 1 – PC16C01</b>					
CO1	S	S	S	L	S
CO2	S	S	M	L	S
CO3	S	S	M	M	S
<b>COURSE 2 – PC16C02</b>					
CO1	S	S	S	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	S
<b>COURSE 3 – PC16C03</b>					
CO1	S	S	S	S	S
CO2	S	S	S	M	L
CO3	S	S	S	M	L
<b>COURSE 4 – PC16C04</b>					
CO1	S	S	M	L	S
CO2	S	M	S	L	M
CO3	M	S	S	S	M
<b>COURSE 5 – PC17C05</b>					

CO1	S	S	M	S	S
CO2	S	S	M	L	S
CO3	S	S	M	S	M
<b>COURSE 6 – PC17C06</b>					
CO1	M	M	L	L	S
CO2	M	S	M	M	S
CO3	S	S	M	M	S
<b>COURSE 7 – PC17C07</b>					
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	S	S	S	M
<b>COURSE 8 – PC17C08</b>					
CO1	S	S	M	S	S
CO2	S	S	S	L	M
CO3	S	M	L	M	S
<b>COURSE 9 – PC17A01</b>					
CO1	S	L	S	L	L
CO2	S	S	L	L	L
CO3	S	M	L	L	L
<b>COURSE 10 – PC17A02</b>					
CO1	S	S	M	L	M
CO2	S	S	M	L	M
CO3	S	M	S	S	M
<b>COURSE 11 – PC17C09</b>					
CO1	S	S	S	L	M
CO2	S	S	M	M	S

CO3	S	S	L	L	S
<b>COURSE 12 – PC17C10</b>					
CO1	S	S	M	L	S
CO2	S	M	S	L	M
CO3	S	S	S	S	M
<b>COURSE 13 – PC17C11</b>					
CO1	S	S	M	L	S
CO2	S	L	S	S	M
CO3	M	S	S	S	M
<b>COURSE 14 – PC17C12</b>					
CO1	S	S	M	L	S
CO2	S	S	S	L	M
CO3	S	M	S	S	M
<b>COURSE 15 – PC17A03</b>					
CO1	M	L	L	M	L
CO2	M	L	L	M	L
CO3	M	L	L	M	L
<b>COURSE 16 – PC17A04</b>					
CO1	S	M	M	L	S
CO2	M	S	L	M	S
CO3	S	S	M	S	S
<b>COURSE 17 – PC17C13</b>					
CO1	S	S	M	M	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M
<b>COURSE 18 – PC17C14</b>					

CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
<b>COURSE 19 – PC17C15</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
<b>COURSE 20 – PC17C16</b>					
CO1	S	S	M	M	S
CO2	S	S	S	S	M
CO3	S	M	S	M	S
<b>COURSE 21 – PC17E01</b>					
CO1	M	S	L	S	S
CO2	M	S	L	L	S
CO3	M	S	L	S	S
<b>COURSE 22 – PC17E02</b>					
CO1	M	S	L	S	S
CO2	M	S	L	L	S
CO3	M	S	L	S	S
<b>COURSE 23 – PC17C17</b>					
CO1	S	S	S	L	S
CO2	S	L	M	S	S
CO3	M	S	L	M	S
<b>COURSE 24 – PC17C18</b>					
CO1	S	S	M	L	S

CO2	S	S	S	L	M
CO3	S	M	S	S	M
<b>COURSE 25 – PC17E03</b>					
CO1	M	M	L	M	L
CO2	M	M	M	M	L
CO3	M	M	M	M	L
<b>COURSE 26 – PC17E04</b>					
CO1	M	M	L	L	L
CO2	M	M	M	M	L
CO3	S	M	M	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 know

CO Number	CO Statement	Knowledge Level
CO1	Meaning, Scope, policies of Accounting, Accounting standards, accounting process, Bills of Exchange	K1



<b>CO2</b>	the concepts and conventions of accounting, rectification of accounting errors, preparing entries for Bills of exchange	K2
<b>CO3</b>	Prepare the trial balance, Final accounts, Bank reconciliation statement, Consignments, Joint ventures, sale of goods for approval or return basis	K3

### Mapping with Programme Outcomes

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	L	S
<b>CO2</b>	S	S	M	L	S
<b>CO3</b>	S	S	M	M	S

S- Strong; M-Medium; L-Low

### FUNDAMENTALS OF ACCOUNTING I- PC16C01

( 71Hrs)

#### 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.

#### Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Grewal's Accountancy	M.P.GUPTA B.M.AGARWAL	S.CHAND	4 <sup>TH</sup> 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 <sup>th</sup> revised edition, 2013
2	Advanced Accountancy	M A Arulanandam & K S Raman	Himalaya Publishing House	10 <sup>th</sup> revised edition, 2013
3	Fundamentals of Accounting	P C Tulsian	Tata McGraw Hill Publishing Co Ltd	2 <sup>nd</sup> 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
PC16CO2	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 - PC16CO2

(71Hrs)

#### 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

(14 Hrs)

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.

**Text Book**

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Mercantile laws	P.P.S. GOGNA	S.CHAND	5 <sup>th</sup> 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 <sup>th</sup> revised edition, 2015
2	Principles of business law	S.N.Maheshwari S.K. Maheshwari	Himalayan Publishing house	2 <sup>nd</sup> Edition, 2015
3	Mercantile Law for CA Common Proficiency	P.C.Tulsian	Tata McGraw Hill Publishing Co Ltd	2 <sup>nd</sup> Edition, reprint 2015
4.	CA – CPT Study Material	ICAI	ICAI	2015

**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

(71Hrs)

#### Syllabus

##### Unit I

(14 Hrs)

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.

**Text Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Grewal's Accountancy	M. P. Gupta B. M. Agarwal	S.CHAND	4 <sup>TH</sup> 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 <sup>th</sup> revised edition, 2013
2	Advanced Accountancy	M A Arulanandam & K S Raman	Himalaya Publishing House	10 <sup>th</sup> revised edition, 2013
3	Fundamentals of Accounting	P C Tulsian	Tata McGraw Hill Publishing Co Ltd	2 <sup>nd</sup> edition, 2014
4.	CA – CPT Study Material	ICAI	ICAI	2015

**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 Outcome

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**

**(71Hrs)**

**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.

### 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 <sup>nd</sup> 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 <sup>nd</sup> Revised Edition 2014
2.	Business Economics	K.P.M.Sundharam&E.N.Sundharam	Sultan Chand & Sons	4 <sup>th</sup> edition ,2010
3.	Managerial Economics	P.L. Mehta	Sultan Chand & Sons	20 <sup>th</sup> 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
PC17C05	FINANCIAL ACCOUNTING I	Core	71	4		5

### Preamble

- To learn the Accounting Standards Indian AS and IFRS
- To study about Branch and Departmental Accounts and Hire & Installment Purchase
- To learn about Insurance claims and single entry system

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the accounts from incomplete records, Accounting Standards including Indian AS and IFRS	K1
CO2	To calculate in Hire Purchase and Installment purchase, Insurance claims for loss of stock	K2
CO3	To prepare Branch and Departmental Accounts, Insurance Claims for Loss of Profit Policy	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### FINANCIAL ACCOUNTING I - PC17C05

(71Hrs)

### Syllabus

#### Unit I

(12 Hrs)

Accounting Standards including Ind AS (IFRS Converged Standards) and IFRS. Disclosure of Accounting Policies (Ind AS 1); Valuation of Inventories (Ind AS 2); Cash Flow Statement (Ind AS 3); Contingencies & Events occurring after the Balance Sheet date (Ind AS 4); Net Profit or Loss for the Period Prior Period Items and Changes in Accounting Policies (Ind AS 5); Property, Plant & Equipment (Ind AS 10); The effects of changes in Foreign Exchange Rates (Ind AS 11); Accounting for

Government Grants (Ind AS 12); Accounting for Investments (Ind AS 13); Borrowing Costs (Ind AS 16); Segment Reporting (Ind AS 17); Accounting for Taxes on Income (Ind AS 22);

**Unit II** (17 Hrs)

Departmental Accounting - Accounting for Branches including Foreign Branches

**Unit III** (14 Hrs)

Hire Purchase & Installment Sale Transactions

**Unit IV** (15 Hrs)

Insurance Claims for Loss of Stock and Loss of Profit

**Unit V** (13 Hrs)

Accounts from Incomplete Records

**80% Problem and 20% Theory**

### Text Book

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Advanced Accounting volume I	S P Jain & K L Narang	Kalyani Publishers	19th , Reprint 2017

### Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Financial Accounting	T.S. Reddy & Dr.A.Murthy	Margham Publications	11 <sup>th</sup> , Reprint 2017
2	Accounting Standards	M.P.Vijaya Kumar	Snow White Publications	7 <sup>th</sup> 2012
3	Bharat's Accounting Standards	CA.RaviKanth	Bharat	8 <sup>th</sup> 2018
4	CA – Inter Study Material	ICAI	ICAI	2017

### 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
PC17C06	<b>CORPORATE AND OTHER LAWS</b>	Core	71	4	-	3

### Preamble

- To provide an insight into the structure of Company Law and to familiarize the relevant case studies involving issues and emerging trends in company law
- To acquaint knowledge of Negotiable Instrument Act.
- To understand the provisions of selected legislations and to develop an understanding of the rules for interpretation of statutes

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge regarding the Formation of company and various kinds of companies.	K1
CO2	To learn effective knowledge in administration board of Company law, MOA and AOA, concepts	K2
CO3	To demonstrate the various Provisions of companies act relating to meeting, alteration of share capital, registers and returns and the Negotiable instrument act.	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

### **CORPORATE AND OTHER LAWS - PC17C06**

**(71Hrs)**

#### **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. Concept of capital – Shares – Variation of shareholders rights – voting rights of member, Concept of Debentures.

#### **Unit II**

**(16 Hrs)**

Incorporation of Company and Matters Incidental thereto, Memorandum of association- articles

of association – doctrine of indoor management – preliminary contracts – promoters – service of documents. Transfer and transmission of securities. Acceptance of Deposits by companies. 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 .

**Unit III (15 Hrs)**

Registration of charges – Management and Administration – Declaration and Payment of Dividend – Accounts of Companies – Audit and Auditors

**Unit IV (14 Hrs)**

Global depository receipts – private placement offer – acceptance of deposits- application of premium received on issue of shares - buyback of securities – membership. Registers and returns – Annual general meeting – Extra ordinary meeting – Quorum, Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerized environment- Declaration and payment of Dividend.

**Unit V (12 Hrs)**

The Negotiable Instrument ACT 1881: Meaning of Negotiable instrument Characteristics- Classifications of Instrument – Different provisions relating to Negotiation- Negotiability - Assignability- rights and obligations of parties-presentment of instrument, rules of compensation.

**Text Book**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Elements of company law	N.D.Kapoor	Sultan Chand & Sons	29 <sup>th</sup> Edition, 2014
2	Banking: Law and Practice	R.K. Gupta	Modern Law Publications, Allahabad	Revised Edition, 2014

**Reference Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	<u>Padhuka's Law, Ethics and Communication.</u>	<u>G.Sekar &amp; B.SaravanaPrasath</u>	CCH -A Wolters Kluwer Business.	9 <sup>th</sup> edition, 2016
2	Law, Ethics and Communication	CA Munish Bhandari	Bestwood Publications Pvt. Ltd	16 <sup>th</sup> Edition, 2016
3.	Law relating to the Negotiable Instruments Act.	<u>S.Krishnamurthy Aiyar</u>	Universal law publishers.	13th Edition 2016
4.	CA – Inter Study Material	ICAI	ICAI	2017

## Pedagogy

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

## Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17C07	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 to

CO Number	CO Statement	Knowledge Level
CO1	To Study the concepts of cost accounting, techniques of costing and material cost.	K1
CO2	To calculate employee cost, inventory techniques and overheads	K2
CO3	To acquire knowledge about costing systems and costing of Service Sectors	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- PC17C07**

**( 86 Hrs)**

**Syllabus**

**Unit I**

**(17 Hrs)**

Introduction to Cost Accounting –Objectives and scope of Cost Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management - Cost Centers and Cost units - Installation of Costing System - Cost Reduction and Cost Control 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 - Methods of Costing, Techniques of Costing. - Installation of a Costing system; Preparation of Cost Sheets for Manufacturing sector and for Service sector.

## **Unit II**

**(17 Hrs)**

Material Cost: Procurement procedures - Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts- Inventory control - Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level, Determination of Optimum Order quantity- Economic Order Quantity (EOQ), Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios - inventory accounting - Consumption -Identification with products of cost centres, Basis for consumption entries in financial accounts, Monitoring consumption.

## **Unit III**

**(18 Hrs)**

Employee Cost - Attendance and Payroll procedures- Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites - Employee Cost Control, Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover - Utilisation of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs – Efficiency rating procedures - Remuneration systems and incentive schemes- Time Rate System, Piece Rate System, Differential piece rate system, Calculation of wages- Effective Wages, Direct expenses- Nature of Direct or Chargeable expenses. Sub-contracting- Control on material movements, Identification with the main product or service.

## **Unit IV**

**(17 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 - Non-integrated accounts, Integrated accounts, Difference between the Non- integrated and Integrated Accounting system, Reconciliation of profit as per Cost and Financial Accounts (under Non- Integrated Accounting System).

### Unit V

(17 Hrs)

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 - Preparation of batch cost sheet, Contract Costing: Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance sheet entries. Process Costing: Process loss, Abnormal gains and losses, Equivalent units, Inter-process profit, Joint products and by products. Costing of Service Sectors: Transport, Toll roads, Hospitals, Canteen/Restaurants, Hotels/Lodges, Educational Institutions, Financial Institutions/ Banks, Insurance, IT sector and other services.

**60% Problem 40% Theory**

### Text Book

S.No	Title	Author	Publisher	Edition & Year of Publication
1	Cost Accounting	S.P.JainK.L.Narang	Kalyani Publishers	Reprint,2014

### Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1	Cost Accounting	R.S.N.Pillai &V.Bagavathi	S.Chand	Reprint 2013
2	Principles and practice of Cost Accounting	Asish K Bhattacharya	Prentice hall	Third Edition 2009
3	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	Fourth Revised Edition, 2013
4	CA – Inter Study Material	ICAI	ICAI	Current year

### Pedagogy

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

### Course Designers

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



Course Number	Course Name	Category	L	T	P	Credit
PC17C08	BUSINESS COMMUNICATION AND ETHICS	Core	56	4	-	3

### 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 to

CO Number	CO Statement	Knowledge Level
CO1	To understand the elements of communication and planning and composing of business messages.	K1
CO2	To acquire knowledge about group dynamics, inter personal skills and communication in business environment	K2
CO3	To cognize environmental issues, business ethics, ethics in work place, marketing and consumer protection.	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

### BUSINESS COMMUNICATION AND ETHICS- PC17C08

(56Hrs)

### Syllabus

#### Unit I

(11 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 (11 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 (12 Hrs)**

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 (11 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 (11 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.

**Text Book**

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Law ethics and Communication for CA IPC	CA Munish Bhandari	Best word publications Private Limited	14th edition,2015

**Reference Books**

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt. Ltd	10 <sup>th</sup> edition 2016
2.	Business Law Ethics	Dr. R.L Naulakka		4 <sup>th</sup> Edition

	and Communication		Mahavir Publication	2016
3.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9 <sup>th</sup> Edition 2016
4.	CA – IPC Study Material	ICAI	ICAI	2016

### 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
PC17A01	PRINCIPLES OF BUSINESS MANAGEMENT	Allied	71	4	-	5

### 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	Understand the basic meaning and functions of management.	K1
CO2	Gain knowledge regarding the importance of planning, organizing, directing, leadership and controlling	K2
CO3	Explain the various techniques of motivation, leadership and controlling	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
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S- Strong; M-Medium; L-Low

## PRINCIPLES OF BUSINESS MANAGEMENT - PC17A01

( 71Hrs)

### Syllabus

#### Unit I

(14 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

(14 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

(15 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

(14 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

(14 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 & co	6 <sup>th</sup> 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 <sup>th</sup> Edition, 2015

2.	Essentials of management	Koontz, O'Donnell & Weirich	Tata McGraw Hill	1 <sup>st</sup> Edition, 2006
3.	Principles of Management	Dr.S.Ramachandran	Airwalk Publications	1 <sup>st</sup> 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
PC17A02	<b>HUMAN RESOURCE MANAGEMENT</b>	Allied	71	4	-	5

### Preamble

- To provide knowledge about management issues related to staffing, training, performance and compensation
- To enhance the knowledge related human factors consideration and compliance with human resource requirements.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Learn the basic principles human resource management.	K1
CO2.	Understand about the training and executive development programmes	K2
CO3.	Interpret the performance evaluation and control process.	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

## **HUMAN RESOURCE MANAGEMENT- PC17A02**

**(71Hrs)**

### **Syllabus**

#### **Unit I**

**(14 Hrs)**

Evolution of human resource management – The importance of the human factor – Challenges – Inclusive growth and affirmative action – Human resource policies –Computer applications in human resource management – Human resource accounting and audit. Human Resource Function: Human Resource Philosophy - Changing environments of HRM - Strategic human resource management - Using HRM to attain competitive advantage - Trends in HRM - Organization of HR departments - Line and staff functions - Role of HR Managers.

#### **Unit II**

**(14 Hrs)**

Recruitment & Placement: Job analysis: Methods - IT and computerized skill inventory - Writing job specification – HR and the responsive organization. Recruitment and selection process: Employment planning and forecasting – Building employee commitment: Promotion from within - Sources, Developing and using application forms - IT and recruiting on the internet. Employee Testing & selection : Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes, Designing & conducting the effective interview, small business applications, computer aided interview.

#### **Unit III**

**(15 Hrs)**

Training & Development: Orientation & Training: Orienting the employees, the training process, need analysis, Training techniques, special purpose training, Training via the internet. Developing Managers: Management Development - The responsive managers - On-the-job and off-the-job Development techniques using HR to build a responsive organization. Management Developments and CD-ROMs - Key factor for success. Performance appraisal: Methods - Problem and solutions - MBO approach - The appraisal interviews - Performance appraisal in practice. Managing careers: Career planning and development - Managing promotions and transfers.

#### **Unit IV**

**(14 Hrs)**

Compensation & Managing Quality: Establishing Pay plans: Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation. Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits – Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

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

Labour relations and employee security: Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation. Labour Welfare: Importance & Implications of labour legislations - Employee health – Auditing HR functions, Future of HRM function.

**Text Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Human Resource Management	L.M. Prasad	Sultan Chand and Sons	3 <sup>rd</sup> Edition, 2014
2	Human Resource Management	K. Aswathappa	McGraw Hill Education	8 <sup>th</sup> Edition, 2017

**Reference Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Human Resource Management	Gary Dessler	Pearson Education Limited	15 <sup>th</sup> Edition, 2017
2.	Human Resource Management	John M. Ivancevich	McGraw Hill Education	12 <sup>th</sup> Edition, 2012.
3.	Human Resource Management	David A. Decenzo and Stephen Robbins	Wiley	8 <sup>th</sup> Edition, 2007

**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
PC17C09	FINANCIAL ACCOUNTING II	Core	71	4	--	5

**Preamble**

- To learn about Partnership Accounts
- To Study about the Investment Accounts and Non - Profit Organisations

**Course Outcomes**

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

CO Number	CO Statement	Knowledge Level
C01	To understand about meaning for non - profit organization and investment accounting, partnership accounts	K1
C02	To calculate admission, retirement and death of a partner	K2
C03	To know various accounting practices of non-profit organisations, investment accounting and partnership accounting	K3

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
C01	S	S	S	L	M
C02	S	S	M	M	S
C03	S	S	L	L	S

S- Strong; M-Medium; L-Low

### FINANCIAL ACCOUNTING II - PC17C09

(71Hrs)

#### Syllabus

#### Unit I

(18 Hrs)

Accounting for Not for Profit Organisations - Investment Accounting as per AS - 13

#### Unit II

(10 Hrs)

Partnership Accounts – Admission of a Partner

#### Unit III

(14 Hrs)

Retirement of a Partner – Death of a partner

#### Unit IV

(13 Hrs)

Dissolution of partnership firms including Piecemeal Distribution of Assets

#### Unit V

(16 Hrs)

Amalgamation of Partnership firms – Conversion /sale of partnership firm into a company –

Issues related to Accounting in Limited Liability Partnership

80% Problem and 20% Theory

#### Text Book

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Advanced Accounting volume I	S P Jain & K L Narang	Kalyani Publishers	19 <sup>th</sup> , Reprint 2017



### Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Advanced Accounts Volume – I	MC Shukla TS Grewal, SC Gupta	S.Chand and Company Pvt Ltd.	13 <sup>th</sup> , Reprint 2015
2	Accounting Standards	M.P.Vijaya Kumar	Snow White Publications	7 <sup>th</sup> 2012
3.	Financial Accounting	T.S. Reddy & Dr.A.Murthy	Margham Publications	11 <sup>th</sup> , Reprint 2017
4.	Bharat's Accounting Standards	CA. Ravi Kanth	Bharat	8 <sup>th</sup> 2018
5.	CA – Inter Study Material	ICAI	ICAI	2018

### 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
PC17C10	DIRECT TAXES	Core	86	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 acquaint the taxable procedure for filing of returns.

### Course Outcomes

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

CO No	CO Statement	Knowledge Level
CO1	To secure knowledge about the basic concepts and important definitions of income tax act	K1
CO2	To acquire knowledge in different heads of income	K2
CO3	To 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 TAXES- PC17C10

(86Hrs)

#### Syllabus

##### Unit I

(16 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

(21 Hrs)

Income from salary- Income from House Property

##### Unit III

(15 Hrs)

Income from Business or Profession

##### Unit IV

(16 Hrs)

Income from Capital Gains -Income from other sources

##### Unit V

(18 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 –Provisions Related to belated Returns and Revised returns.

### 70% Problem and 30% Theory

#### Text Book

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Income Tax Law and	V.P Gaur and	Kalyani	47th Edition 2018

	practices	D.B.narang	Publishers	
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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	59 <sup>th</sup> Edition Reprint 2018
2	Income Tax Law and Practice	K.Rajavelu	Sri Venkateswara Educational Publication	Reprint 2018
3	Direct Tax Law and Practice	Dr.Vinod and K.Singhania	Tax Mann Publication Pvt Ltd.,	41 <sup>th</sup> edition Reprint 2018
4	CA – IPCC Group I Study Material and practice manual	ICAI	ICAI	2018

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	credit
PC17C11	FINANCIAL MANAGEMENT	Core	71	4	-	3

### Preamble

- To develop an understanding of various aspects of financial management and acquire the ability to apply such knowledge in decision making;
- To develop the ability to analyze and interpret various tools of financial analysis and planning;
- To understand concepts relating of management and 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	Understand 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	M	L	S
CO2	S	L	S	S	M
CO3	M	S	S	S	M

S- Strong; M-Medium; L-Low

## **FINANCIAL MANAGEMENT- PC17C11**

**(71Hrs)**

### **Syllabus**

#### **Unit I**

**(11 Hrs)**

Introduction, objectives, scope and significance of financial management - conflicts in Profit Vs. value maximization principle –Time value of money: Compounding and Discounting techniques- Role and Purpose – Financial management environment – Functions of finance executives in an organization – Financial distress and insolvency.

#### **Unit II**

**(15 Hrs)**

Different sources of finance - Characteristics of different types of long term debt and equity finance – Method of raising long term finance – Different sources of short term finance – Internal fund as a source of finance – International sources of finance – Other sources of finance – Sale and Lease back, Convertible debt, Venture capital, Grants.

#### **Unit III**

**(17 Hrs)**

Lease financing – concept, classification, significance and limitations of lease financing – Financial evaluation of leasing decision – Cost of capital – Significance and factors of cost of capital - Measurement of costs of individual components of capital – Weighted average cost of capital (WACC) , Marginal cost of capital, Effective interest rate – Capital structure decisions – Determinants and Significance of capital structure – Capital structure planning and designing – Designing of optimum capital structure – Theories of capital structure and value of the firm - EBIT – EPS Analysis – Break Even – EBIT Analysis – Under / Over Capitalization.

#### **Unit IV**

**(17 Hrs)**

Types of Leverages – operating, financial and combined – Analysis of leverages – Capital investments decisions and Dividend decisions - objectives of capital investment decisions - Methods of investment appraisal - Payback period, discounted payback period, Accounting Rate of Return (ARR), Net Present value (NPV), Internal rate of return (IRR), Multiple IRRs and Modified Internal rate of return (MIRR) and its Strengths - Profitability index.

#### **Unit V**

**(11 Hrs)**

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

**60% Theory 40% Problem**

### Text Book

S.No	Title of the book	Author	Publisher	Edition & Year of publication
1	Financial Management	Sashi K.Gupta, R.K.Sharma	Kalyani Publishers	8 <sup>th</sup> revised Edition 2015

### Reference Books

S.No	Title of the book	Author	Publisher	Edition & Year of publication
1.	Financial Management	IM Pandey	Vikas Publishing house Pvt Ltd	10 <sup>th</sup> Edition 2015
2.	Financial Management	CA. B Sarvanaprasath	Walter kluwers	9 <sup>th</sup> Edition 2014
3	Financial Management for CA – IPCC	P.C. Tulsian	Sultan Chand publication	5 <sup>th</sup> Edition, 2016
4.	CA – IPCC Study Material	ICAI	ICAI	Current year

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
<b>PC17C12</b>	<b>AUDITING AND ASSURANCE I</b>	Core	56	4	-	3

### 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 eternal 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
C01	Explicate the basic principles of auditing	K1
C02	Learn the auditing assurance standards and the documentation evidence	K2
C03	Interpret procedural aspects of internal control system in auditing	K3

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	S	M	L	S
C02	S	S	S	L	M
C03	S	M	S	S	M

S- Strong; M-Medium; L-Low

## AUDITING AND ASSURANCE I- PC17C12

(56 Hrs)

### Syllabus

#### Unit I

(11 Hrs)

Auditing Concepts: Nature, objective and scope of Audit. Relationship of auditing with other disciplines. Standard Setting Process: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB). Standards on Auditing, Engagement Standards: Qualities of Auditor, Elements of System of Quality Control, Ethical requirements relating to an audit of financial statements. Inherent Limitations of an audit, Preconditions for an audit.

#### Unit II

(11 Hrs)

Audit Engagement: Agreement on Audit Engagement Terms; Terms of Engagement in Recurring Audits, Leadership Responsibilities for Quality on Audits, Concept of Auditor's Independence, Threats to Independence; Acceptance and Continuance of Client Relationships and Audit Engagements. Audit Strategy, Audit planning, Audit programme, Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality

#### Unit III

(12 Hrs)

Audit Documentation: Nature, Purpose, Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation; Audit procedures for

obtaining audit evidence. Sources of evidence, Relevance and Reliability of audit evidence, Written Representations as Audit Evidence: Written Representations about Management's Responsibilities. Obtaining evidence of existence of inventory: Audit procedure to identify litigation & claims, External confirmation procedures, Audit evidence about opening balances, Accounting policies and reporting with regard to opening balances, Nature of Related Party Relationships & Transactions, Auditor's obligations in different situations of subsequent events, Auditor and Going Concern Assumption.

**Unit IV**

**(11 Hrs)**

Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures; Understanding the entity and its environment. Internal control ,Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment; Materiality and audit risk; Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI. Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting. Responsibility for the Prevention and Detection of Fraud; Fraud Risk Factors; Risks of Material Misstatement Due to Fraud; Communication of Fraud; Provisions of the Companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

**Unit V**

**(11 Hrs)**

Audit in an Automated Environment: Key features, Impact of IT related Risks, Impact on Controls, Internal Financial Controls as per Regulatory requirements, Types of Controls, Audit approach, Understanding and documenting Automated environment, Testing methods, data analytics for audit, assessing and reporting audit findings. Audit Sampling: Meaning of Audit Sampling, Designing an audit sample, Types of sampling. Sample Size and selection of items for testing: Sample selection method. Analytical Procedure: Meaning, nature, purpose and timing of analytical procedures, Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures.

**Text Books**

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

### Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	12 <sup>th</sup> Revised Edition 2016
2.	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	3 <sup>rd</sup> edition Reprint 2008
3.	CA – Inter Study Material	ICAI	ICAI	2017

### 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
PC17A03	MARKETS AND MARKETING	Allied	71	4	-	5

### 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
CO 1	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



<b>CO1</b>	M	L	L	M	L
<b>CO2</b>	M	L	L	M	L
<b>CO3</b>	M	L	L	M	L

S- Strong; M-Medium; L-Low

## **MARKETS AND MARKETING - PC17A03**

**(71 Hrs)**

### **Syllabus**

#### **Unit I**

**(14Hrs)**

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**

**(14Hrs)**

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**

**(14Hrs)**

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**

**(14Hrs)**

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

#### **Unit V**

**(15Hrs)**

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

### **Text Book**

<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition</b>
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 <sup>rd</sup> Edition, 2010
2.	Marketing management (text and cases) An Indian perspective	Rajendra. P Maheswari	International book house	1 <sup>st</sup> Edition,2012

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17A04	BANKING	Allied	71	4	-	5

### Preamble

- To Familiarize the Banking theory and concepts.
- To assist the students to learn about the Rules and regulations of RBI.
- To Understand and deal with various techniques of E-Banking.

### Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	To learn the principles of banking regulation act 1949	K1
CO2	To study the management of various aspects banking.	K2
CO3	To describe the various functions of banking	K3

### Mapping with Programme Outcomes

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

<b>CO2</b>	M	S	L	M	S
<b>CO3</b>	S	S	M	S	S

S- Strong; M-Medium; L-Low

## **BANKING- PC17A04**

**(71 Hrs)**

### **Syllabus**

#### **Unit I**

**(15 Hrs)**

Introduction Meaning, Nature and Scope of Banking, Banking Regulation Act 1949, RBI Constitution, Management and Function. Commercial Banking –Classification of Banks –Functions – Creation of Credit–Balance Sheet –Investment Policies –Bank Asset–Banking Structure –Clearing Houses.

#### **Unit II**

**(14 Hrs)**

Nationalization of banks: Objectives of Nationalization, Nationalization and new economic policy, Privatization of banks, foreign banks. NABARD –State Bank of India–Exchange Banks –Commercial Banks - Indigenous Banks–Co-operative Banks.

#### **Unit III**

**(14 Hrs)**

Administration of RBI, Function of RBI, Printing of securities and minting in India, Issue of Plastic Notes, RBI guidelines for new bank licenses, Revised priority sectors lending norms.

#### **Unit IV**

**(14 Hrs)**

Meaning, objectives and methods of credit control, quantitative credit control & qualitative credit control, credit policy of RBI, RBI's first Bi- monthly monetary policy, objectives & evaluating monetary policy.

#### **Unit V**

**(14 Hrs)**

Electronic Banking E-banking, Any time Banking, Anywhere Banking, Home Banking, Internet Banking, Mobile Banking, Core Banking.

### **Text Book**

<b>S.No.</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Edition &amp; Year of Publication</b>
1	Banking Law Theory and Practice	K P M Sundharam & P N Varshney	Kalyani Publications	Reprint 20 <sup>th</sup> Edition 2015

### **Reference Books**

<b>S.No.</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Edition &amp; Year of Publication</b>
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1	Banking-Theory, Law and Practice	E Gordon and K Natrajan	Himalaya Publishing House	17th Edition 2014.
2	Banking Theory and Practice”	Dr. P.K. Srivastava,	Himalaya Publishing House, Mumbai.	Reprint 2016

### Pedagogy

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

### Course Designers:

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

Course Number	Course Name	Category	L	T	P	Credit
PC17C13	CORPORATE ACCOUNTING I	Core	86	4	-	5

### Preamble

- To equip the students with accounting standards of corporate bodies
- To gain working knowledge of company accounting procedure from incorporation till the time of liquidation.
- To gain ability in solving the advance problems.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge on bonus issue, right issue and working knowledge of accounting standards.	K1
CO2	To Procure knowledge regarding concepts and formats of Profit prior to incorporation and Redemption of debentures and underwriting of shares	K2
CO3	To have elaborate knowledge regarding Alteration of share capital with Amalgamation and reconstruction and 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- PC17C13****(86Hrs)****Syllabus****Unit I****(14Hrs)**

Accounting Standards - Working knowledge of: AS 4 : Contingencies and Events occurring after the Balance Sheet Date. AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies. AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS 12: Accounting for Government Grants. AS 16: Borrowing Costs. AS 19: Leases. AS 20: Earnings Per Share. AS 26: Intangible Assets. AS 29: Provisions, Contingent Liabilities and Contingent Assets.

**Unit II****(19Hrs)**

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, Buy back of securities.

**Unit III****(19Hrs)**

Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures, Redemption of preference Shares, Company Final Accounts.

**Unit IV****(20Hrs)**

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

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

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

**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	Kalyanui Publishers	21 <sup>st</sup> revised edition,2017

**REFERENCE BOOK:**

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Corporate accounting Vol 1	T.S.Reddy & Dr.A.Murthy	Margham Publications	2015, 6 <sup>th</sup> revised edition

2	Advanced Accounting volume II	M Hanif & A.Mukherjee	Tata McGraw Hill Publishing co Ltd	2017, 2 <sup>nd</sup> Edition
3	CA – IPCC Group II Study Material	ICAI	ICAI	Current year

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17C14	ACCOUNTING FOR MANAGERIAL DECISIONS	Core	71	4	-	4

### Preamble

- To understand about management accounting, its 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 on

CO Number	CO statement	Knowledge level
CO 1	Basic concepts of management accounting	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	M	S

<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S

S – Strong ; M – Medium.

**ACCOUNTING FOR MANAGERIAL DECISIONS - PC17C14 (71 Hrs)**

**Syllabus**

**Unit I (14 HRS)**

Management Accounting – Meaning, Objectives and Scope – Need and Significance of Management Accounting – Functions 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 - Balanced Stock Card.

**Unit II (15 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 (14 HRS)**

Standard Costing - Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement. Calculation and Reconciliation of Cost Variances-Material and employee Cost Variances, Variable and Fixed Overheads Variances.

**Unit IV (14 HRS)**

Marginal Costing -Basic concepts of marginal costing, Contribution margin, Break-even analysis, Cost-Volume-Profit Analysis (CVP), Consideration of Limiting factor (key factor), Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods

**Unit V (14 HRS)**

Budget and Budgetary Control - Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures. The use of budget in planning and control and types of Budgets. Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.

**80% Problem and 20% Theory**

**Text books**

<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition and Year</b>

1.	Management accounting	R.S.N. Pillai & Bagavathi.	S. Chand	4 <sup>th</sup> Edition and 2016
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### Reference books

S.NO	Title	Author	Publisher	Edition
1.	Management Accounting - Principles & Practice	Dr. S.N. Maheshwari , Dr. S.N. Mittal	Mahavir Publications	Seventh Edition, 2017
2.	Management Accounting principles and practices	Gupta Shashi K., Sharma R.K.	Kalyani Publishers	Thirteenth Revised Edition 2016
3.	CA – IPCC Group I Study Material	ICAI	ICAI	Current Year

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17C15	INDIRECT TAXES	Core	71	4	-	4

### Preamble

- To provide an in depth study of the various provisions of indirect taxation laws and their impact on business decision-making
- To gain knowledge in GST computation process

### 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 underlying the Indirect Taxation Statutes (with reference to Customs Act, and GST)	K1
CO2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K2
CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K2,K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### INDIRECT TAXES - PC17C15

(71Hrs)

#### Syllabus

##### Unit I

(14 Hrs)

Tax system - Canons of taxation - Indian tax system – Features of indirect tax-Comparisons of direct and indirect tax - tax evasion and avoidance.

##### Unit II

(14 Hrs)

Customs duty – basic concepts – types – valuation – customs procedure, import and export procedure – powers of officers – levy and exemption – penalties and offences – Export promotion scheme, EOU – SEZ – Duty drawback.

##### Unit III

(14 Hrs)

Overview of GST-Implementation of GST– Advantages of GST- For State and Central Government, For Business and Traders, For Consumers – Taxes subsumed in GST.

##### Unit IV

(15 Hrs)

Comprehensive structure of GST – Central GST (CGST) – State GST (SGST) – Integrated GST (IGST) – Union Territory GST (UTGST) - Liability of the tax payer- Registration procedure under GST.

##### Unit V

(14 Hrs)

Returns filing procedures under GST – Payment procedure under GST – Supply of goods and services – Input tax/credit – Impact of GST in various sectors – Retail – IT – E-commerce – Food Service – Real Estate – Financial Services – Petroleum products.

**80% Theory and 20% Problem.**

### Text books

S.No	Title	Author	Publisher	Edition and Year
1.	Indirect Taxation	V. Balachandran	Sultan Chand	18 <sup>th</sup> Edition , 2019
2.	GST – How to meet the obligations	S.S. Gupta	Taxman's Publications	2019

### Reference books

S.NO	Title	Author	Publisher	Edition
1.	GST	CA.R.Sathish	Sri Sai Professional Academy Publications, Coimbatore	2018
2.	Indirect taxation	Veentsedhani& CA. Deepshikhasodhani	VDI publications	2019
3.	CA – IPCC Group I Study Material	ICAI	ICAI	Current year

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17C16	AUDITING AND ASSURANCE -II	Core	56	4	-	3

### 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

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

### Mapping with Programme Outcomes

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	M	S	M	S

S- Strong; M-Medium; L-Low

## AUDITING AND ASSURANCE -II - PC17C16

(56Hrs)

### Syllabus

#### Unit I

(11 Hrs)

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

(11 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

(11 Hrs)

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

(11 Hrs)

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, 2013. Audit Report- Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates, Rotation of Auditors.

#### Unit V

(12 Hrs)

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, Public Accounts Committee.

#### Text Books

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

#### Reference Books

S.no	Title	Authors	Publishers	Edition and Year
1	Principles of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	2017, 12 <sup>th</sup> reprint
2	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	2013,
3	CA – IPCC Group II Study Material	ICAI	ICAI	Current year

#### Pedagogy

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

#### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17E01	COMPUTER APLLICATIONS IN BUSINESS	Elective	71	4	-	4

### Preamble

- To learn the fundamentals of computer and its components
- To study about Database Management System and Computing Technologies
- To learn about Telecommunication Network System

### 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	Learn about computers software and specialized systems	K2
CO3	Know about Database Management Systems, E-Commerce Techniques and Network Securities.	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

### COMPUTER APLLICATIONS IN BUSINESS- PC17E01

(71Hrs)

### Syllabus

#### Unit I

(14Hrs)

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., - MS Office

#### Unit II

(13Hrs)

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.

**Unit III**

**(14Hrs)**

Computer Software: System Software – Operating System, Translators (Compilers, interpreters & Assemblers), system utilities – General Purpose Software/Utilities – Word Processor, Spread Sheet, DBMS – Classifications – Need for database-Application Software: Specialised systems: MIS, ERP, DSS, ES, BI, AI, KMS

**Unit IV**

**(15 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**

**(15Hrs)**

Internet & E-Commerce: Internet Vs. Intranet, Business use of Internet. Network Risks, Controls and Securities – Threats and Vulnerabilities – Level of Security – Network Security – Techniques – Payment Mechanism: EDI, EFT, Payment portal. E-Commerce – Nature – Types.

**Text Book**

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Introduction to information technology	Rajaraman V	PHI Learning Pvt Ltd	3 <sup>rd</sup> edition, 2018
2.	CA – IPCC Group II Study Material	ICAI	ICAI	Current Year

**Reference Books**

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Information technology theory and practice	Pradeep K Sinha, Priti Sinha	PHI Learning Pvt Ltd	1 <sup>st</sup> edition, 2016
2.	Principles of IT	Chetan, Srivatsa	Kalyani Publishers	2007
3.	Information Technology	Saravana Kumar Parameswaran	S.Chand	2004

## Pedagogy

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

## Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17E02	ENTERPRISE INFORMATION SYSTEM	Elective	71	4	--	4

## Preamble

- To develop an understanding of technology enabled Information Systems.
- To know about impact on enterprise – wide processors, risks and controls and Computing Technologies
- To gain knowledge about Information System and its components

## Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems.	K1
CO2	Gain knowledge about Information Systems' Auditing	K2
CO3	Study about the Computing Technologies, Risks and controls of business aspects	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

**ENTERPRISE INFORMATION SYSTEM - PC17E02**

**(71Hrs)**

## Syllabus

### Unit I

**(12Hrs)**

Introduction to Enterprise Business Processes – Automated Business Processes-Enterprise Risk Management – Risks and Controls. Diagrammatic representation of Business Process – Risks and Controls for Specific Business Processes – Regulatory and Compliance Requirements.

**Unit II (15Hrs)**

Integrated ERP and Non-Integrated Systems – Risks and Controls. Audit of ERP Systems – Business Process Modules and their integration with financial and accounting systems – Reporting System and MIS. Data Analytics and Business Intelligence – Business reporting and Fundamentals of XBRL – Applicable regulatory and compliance requirements

**Unit III (14Hrs)**

Information Systems – Components of Information Systems – Information Systems’ and Controls – Classification of Information Systems’ Control – Information Systems’ Auditing – Audit Trail – Organisation Structure and Responsibilities – Segregation of Duties

**Unit IV (15Hrs)**

Introduction to E-Commerce – Components for E-Commerce – Architecture of Networked Systems – Workflow Diagram for E-Commerce- Risks and Controls – Guidelines and laws governing E-Commerce – Digital Payments – Computing Technologies

**Unit V (15Hrs)**

Overview of Banking Services and Related IT Risk and Controls – Component and Architecture of CBS – Core Business Processes Flow and Relevant Risks and Controls – Reporting Systems and MIS, Data Analytics & Business Intelligence – Applicable Regulatory and Compliance Requirements

**Text Book**

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC	Nirupama Sekar. G G.Sekar B.SaravanaPrasath	A Wolters Kluwar Business	13 <sup>th</sup> , 2016

**Reference Books**

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Make my delivery CA IPCC IT & SM	CA Deepak Saini	Make my Delivery	3 <sup>rd</sup> , 2017
2.	A Text Book of Information Technology	R.Saravana Kumar R. Parameshwaran T. Jayalakshmi	S.Chand	Reprint, 2014



3..	CA – IPCC Group II Study Material	ICAI	ICAI	Current year
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### **Pedagogy**

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

### **Course Designers:**

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

<b>SEMESTER</b>	<b>V</b>
<b>ADVANCED LEARNERS COURSE</b>	<b>1</b>
<b>PAPER</b>	<b>1</b>
<b>TITLE</b>	<b>: INSURANCE (SELF STUDY)</b>
<b>SUBJECT CODE</b>	<b>: PC17AC1</b>
<b>CREDITS</b>	<b>5</b>

### **Syllabus**

#### **Unit I**

Concept of Risk – Classification of Risk, Peril, Hazard – Types of Risks – Techniques of Risk Management- Risk Identification- case studies in identification of risk –Sources of risk- Measurement of risk-guidelines of assessing risk.

#### **Unit II**

Types of Risk Financing and funding – Retention of risks –Risk Control Techniques-Factories Act of 1948 – Chapter IV-Safety, Chapter IVA –Provisions relating to Hazardous processes.

#### **Unit III**

Concept of Insurance – Classification of insurance – Life Insurance, LIC as a public player in the market leading role and influence- Types of Life Insurance – Legal principle of Insurance under the Insurance Contract Act 1872

#### **Unit IV**

Application and Acceptance: Documents related to insurance – Medical examination – Age proof. Policy Document: Need and Format – Policy preamble – Schedule – Attestation – Conditions and Privileges – Alteration. Duplicate policy - Premium payment: lapse and Renewal

#### **Unit V**

Policy claims – Maturity claims – Survival Benefits – Death claims – Claim concessions -  
 Presumption of Death – Valuation of Reserves and Surplus – Loans, Surrenders and Foreclosures.  
 Theory of Rating – Mortality tables

**Text Books**

S.No.	Title	Author/s	Publishers	Year of publication
1.	Principles And Practice Of Insurance	Dr.P.Periasamy	Himalaya Publishing House	2013

**Reference Books:**

S.No.	Title	Author/s	Publishers	Year of publication
1	Insurance Principles And Practice	M.N.Mishra and Dr.S.B.Mishra	S.Chand and Company Ltd	2011
2	Principles of Insurance and Risk Management	Alka Mittal , S.L.Gupta,S.	S. Chand & Sons	2010
3	Insurance principles and practices	Inderjit Singh, RalvestKatyal, Sanjay Arora	Kalyani Publishers,	2010

Course Number	Course Name	Category	L	T	P	Credit
PC17C17	CORPORATE ACCOUNTING II	Core	86	4	-	4

**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 to

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	Solve various methods of valuation of goodwill and shares, holding and subsidiary companies, prepare schedules for banking and insurance companies.	K2
CO3	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 - PC17C17

(86Hrs)

#### Syllabus

##### Unit I

(16 Hrs)

Valuation of goodwill and valuation of shares of companies.

##### Unit II

(18Hrs)

Preparation of Consolidated Financial Statements of Holding companies (excluding inter-company holdings)

##### Unit III

(21 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

(21Hrs)

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

(10Hrs)

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	Author Name	Publisher	Year and Edition
1	Advanced Accounting	SP Jain and KL	Kalyani Publishers	Reprint 2018

	volume II	Narang		edition
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### Reference Books

S.No	Title	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume II	SP Iyengar	Sultan Chand & Sons	2013 edition
2	Corporate Accounting	T.S.Reddy & A. Murthy	Margham Publications	Reprint 2015
3	CA – IPCC Group II Study Material	ICAI	ICAI	Current Year

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credit
PC17C18	STRATEGIC MANAGEMENT	Core	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 - PC17C18

(86Hrs)

#### 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 Re-engineering, 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	Strategic Management and business policy	Thomas .L.Wheelen, J.David hunger, Alan. N.hoffman, Charles E. bamford	Pearson Education India	15 <sup>th</sup> , 2018
2	CA – IPCC Group II Study Material	ICAI	ICAI	Current Year

**Reference Books**

S.No	Title	Authors	Publishers	Edition and Year
1	Business Policy And Strategic Management	P.Subba Rao	Himalaya Publishing House	Reprint 2015
2	Quality Management	Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine	Tata McGraw Hill	3 <sup>rd</sup> edition 2009
3	Strategic Management formulation implementation and control	John A.Pearce II. Richard B Robinson, Amita Mittal	Mc Graw hill education	12 <sup>th</sup> Edition, 2017

**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
PC17E03	ENTREPRENEURIAL DEVELOPMENT	Elective	86	4	-	4

### Preamble

- To enable the students to gain knowledge and skills needed to run a business successfully.
- To develop and strengthen entrepreneurial quality and motivation in students
- To impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Know about the basics of entrepreneurship, motivational factors and entrepreneurial development programmes.	K1
CO2	Learn about opportunities in various sectors, institutional finance and support to entrepreneurs	K2
CO3	Apply the knowledge gained in setting up of start-ups, micro and small business enterprises.	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### ENTREPRENEURIAL DEVELOPMENT- PC17E03

(86Hrs)

### Syllabus

#### Unit I

(17 Hrs)

Entrepreneurship: Entrepreneur – Definition, Need, Types of Entrepreneurs – Intrapreneur - Difference between Entrepreneur and Intrapreneur - Role of Entrepreneurship in Economic Development, Factors Affecting Entrepreneurial Growth.

#### Unit II

(17 Hrs)

Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial

Motivational Factors, changes - Achievement Motivation -Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.

**Unit III (18Hrs)**

(Start-Up: Micro and Small Enterprises – Definition, Characteristics - Role of Micro Enterprises in Economic Development)\* Opportunity Identification and Selection: Business Opportunities in Various Sectors, Identification of Business Opportunity, Opportunity Selection, Steps in Setting up Small Business Enterprise. Formulation of Business Plan – Project Appraisal.

**Unit IV (17Hrs)**

Institutional Finance for Entrepreneurs - Need – Commercial Banks, Other Financial Institutions. Institutional Support to Entrepreneurs: NSIC- SIDO – SSIB – SSID- SISIs – DICs and Specialised Institutions.

**Unit V (17 Hrs)**

Sickness in Small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures. Rural Entrepreneurship – Need, Problems, NGOs and rural entrepreneurship. Women Entrepreneurship – Concept, Functions, Growth and Problems.

\*Blended Learning: Students were instructed to go with coursera free online one month course on Entrepreneurship Essentials and Career success to gain the essentials need for start-ups.

**Text Book**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Entrepreneurship development	Sangeeta Sharma	PHI Learning Pvt Ltd	1 <sup>st</sup> Edition, 2016
2.	“Entrepreneurial Development”	Khanka. S.S	S.Chand& Co. Ltd.,	Revised Edition, 2013

**Reference Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	“Entrepreneurship”	Hisrich R D, Peters M P	Tata McGraw-Hill	8 <sup>th</sup> Edition, 2013
2.	‘Entrepreneurship’	Rajeev Roy	Oxford University Press	2 <sup>nd</sup> Edition, 2011



3.	“Entrepreneurship – Theory, Process and Practice”	Donald F Kuratko	Cengage Learning	9 <sup>th</sup> edition, 2014
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### Pedagogy

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

### Course Designers:

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

Course Number	Course Name	Category	L	T	P	Credit
PC17E04	INTERNATIONAL BUSINESS	Elective	86	4	-	4

### Preamble

- To provide an insight into the structure and process of International business
- To familiarize the relevant case studies involving issues and emerging trends in Foreign exchange.
- To acquaint with the Concepts of import and export markets.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about international business and principles of balance of payments.	K1
CO2	Learn the concepts of GATT – WTO, World Bank and IMF and Foreign exchange	K2
CO3	Demonstrate Composition and direction of India’s imports and exports markets.	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

**INTERNATIONAL BUSINESS- PC17E04**

**(86Hrs)**

### Syllabus

#### Unit – I

**(17 Hrs)**

International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

**Unit – II (17 Hrs)**

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

**Unit – III (18 Hrs)**

Export marketing – Meaning – An overview of export marketing – Differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects – ECGC, EPG, Export receipts, MEIS and Duty Drawbacks.

**Unit – IV (17 Hrs)**

Composition and direction of India’s imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

**Unit – V (17 Hrs)**

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India – Money Transfer.

**Text Book**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	International marketing management	Varshney & Bhattachariya	Sultan Chand & Sons.	25 <sup>th</sup> Revised Edn. 2015
2	International Business	Francis Cherunilam	Phi learning pvt. Ltd-new Delhi.	5 <sup>th</sup> Edition, 2011

**Reference Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Export Marketing	T.A.S. Balagopal	Himalaya Publishing house	2014
2	Money, Banking & International Trade	M.L.Seth	Lakshmi Narain Agarwal	2017

## **Pedagogy**

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

## **Course Designers**

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

<b>SEMESTER</b>	<b>VI</b>
<b>ADVANCED LEARNERS COURSE</b>	<b>2</b>
<b>PAPER</b>	<b>2</b>
<b>TITLE</b>	<b>: INVESTMENT MANAGEMENT (SELF STUDY)</b>
<b>SUBJECT CODE</b>	<b>: PC17AC2</b>
<b>CREDITS</b>	<b>: 5 *</b>

## **Objectives:**

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

## **Syllabus:**

### **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**

S.No.	Title	Authors	Publishers
1	"Investment Management"	Bhalla	V.K S.Chand & Co.Ltd.
2	"Investment Management"	Preethi Singh	Himalaya publishing house
3	"Investment Management"	Prasanna Chandra	Tata McGraw Hill
4	"Investment Management"	V.A.Avadhani	Himalaya publishing house.

**SKILL BASED SUBJECT - FINANCIAL ANALYTICS AND INFORMATION SYSTEMS**

Sem	Sub code	Title of paper	Hrs/week	Duration	CI A	ES E	Total	Credits
III & IV	SB17FA01	<b>THEORY</b> - FINANCIAL ANALYTICS	2	2	25	75	100	4
III & IV	SB17FAP1	<b>PRACTICALS</b> - FINANCIAL ANALYTICS	1	2	40	60	100	2

**SEMESTER : III & IV**

**TITLE : FINANCIAL ANALYTICS**

**SUB CODE : SB17FA01**

**CREDITS 2**

**Syllabus**

**Unit I**

**(11 Hrs)**

**Research Methodology** – Introduction - Defining the research problem - Research Design - Sampling design.

**Unit II** (12 Hrs)

**Measurement and scaling techniques** - Methods of data collection - Processing and analysis of data.

**Unit III** (12 Hrs)

**Sampling fundamentals** - Testing of Hypothesis I (Parametric or standard tests of hypothesis)

**Unit IV** (12 Hrs)

**Chi-square test** - Analysis of variance and covariance - Testing of Hypothesis II (nonparametric or distribution-free tests).

**Unit V** (11 Hrs)

**Multivariate Analysis Techniques** - Interpretation and report writing.

**Text Book**

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kothari. C.R.	Research Methodology	New Age International (P) Limited	2015 Revised Edition

**Reference Books**

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kurien, C.T.	A Guide to Research in Economics	Sangam Publishers for Madras Institute of Development Studies	2015 Revised Edition

**SEMESTER** : III & IV

**TITLE** : FINANCIAL ANALYTICS

**SUB CODE** : SB17FAP1

**CREDITS** 2

Load the data from MSN Money at <http://money.msn.com/investing>. Choose your own company and repeat the analysis from Problem 2. To retrieve the data for your company, enter the ticker

symbol. Now choose Financials and then Income Statement from the menu. Display the annual income statement and copy the sales and net income data. Now enter the data into your template.

## Syllabus

### EXCEL

1. Suppose that at the beginning of May 2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.

DATE	PRICE
2012	59.77
2013	121.19
2014	188.75
2015	135.81
2016	256.88
2017	337.41

- a) Enter the data, as shown, into a worksheet and format the table as shown.
  - b) Create a formula to calculate rate of return for each year. Format the results as percentages with two decimal places.
  - c) Calculate the total return for the entire holding period. What is the compound average annual rate of return?
  - d) Create a Line chart showing the stock price from May 2006 to May2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data?
  - e) Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the “enhancements” help you to understand the data?
2. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:

FISCAL YEAR	2017	2016	2015	2014	2013
-------------	------	------	------	------	------

<b>TOTAL REVENUE</b>	<b>1,98,198</b>	<b>1,71,636</b>	<b>2,64,958</b>	<b>2,20,904</b>	<b>2,04,892</b>
<b>NET INCOME</b>	<b>19,024</b>	<b>10,483</b>	<b>23,931</b>	<b>18,688</b>	<b>17,138</b>

- a) Calculate the net profit margin for each year.
  - b) Calculate the average annual growth rates for revenue and net income using the **GEOMEAN** function. Is net income growing more slowly or faster than total revenue? Is this a positive for your investment in the company?
  - c) Calculate the average annual growth rate of total revenue using the **AVERAGE** function. Is this result more or less accurate than your result in the previous question? Why?
  - d) Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far right side of the axis.
3. Repeat Problem 2 using the data below for Qualcomm Inc. However, this time you should create a copy of your worksheet to use as a template. Replace the data for Chevron with that of Qualcomm.

<b>FISCAL YEAR</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>TOTAL REVENUE</b>	<b>10,991</b>	<b>10,416</b>	<b>11,142</b>	<b>8,871</b>	<b>7,526</b>
<b>NET INCOME</b>	<b>3,247</b>	<b>1,592</b>	<b>3,160</b>	<b>3,303</b>	<b>2,470</b>

- a) Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?
  - b) Which company was more profitable in 2010? Which was more profitable if you take a longer view? Would this affect your desire to invest in one company over the other?
4. Using the data for Paychex, Inc. (Nasdaq: PAYX), presented below:

<b>FISCAL YEAR</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>SALES</b>	<b>\$ 2000.82</b>	<b>\$ 2082.76</b>	<b>\$ 2066.32</b>	<b>\$ 1886.96</b>	<b>\$ 1674.60</b>
<b>EBIT</b>	<b>729.31</b>	<b>812.08</b>	<b>854.82</b>	<b>743.27</b>	<b>674.77</b>
<b>TOTAL NET INCOME</b>	<b>477.00</b>	<b>533.54</b>	<b>576.14</b>	<b>515.45</b>	<b>464.91</b>
<b>DIVIDENDS PER SHARE</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.02</b>	<b>0.69</b>
<b>BASIC EPS</b>	<b>1.32</b>	<b>1.48</b>	<b>1.56</b>	<b>1.35</b>	<b>1.23</b>

<b>FROM TOTAL OPERATIONS</b>					
<b>TOTAL ASSETS</b>	<b>5,226.30</b>	<b>5,127.42</b>	<b>5,309.79</b>	<b>6,246.52</b>	<b>5,549.30</b>
<b>ACCOUNTS PAYABLE</b>	<b>37.3</b>	<b>37.33</b>	<b>40.25</b>	<b>46.96</b>	<b>46.67</b>
<b>TOTAL LIABILITIES</b>	<b>3,824.32</b>	<b>3,785.94</b>	<b>4,113.15</b>	<b>4,294.27</b>	<b>3,894.46</b>
<b>RETAINED EARNINGS</b>	<b>856.29</b>	<b>829.50</b>	<b>745.35</b>	<b>1,595.10</b>	<b>1,380.97</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>610.92</b>	<b>688.77</b>	<b>724.67</b>	<b>631.23</b>	<b>569.23</b>

a) Calculate the ratio of each years' data to the previous year for each of the above items for

Paychex, Inc. For example, for the year 2010, the ratio for sales is  $\$2,000.82/\$2,082.76 = 0.9607$ .

b) From your calculations in part a, calculate each year's rate of growth. Using the example in part a, the ratio is 0.9607, so the percentage growth in sales for 2010 is  $0.9607 - 1$  or  $-3.93\%$ .

c) Calculate the average growth rate (using the **AVERAGE** function) of each of the above items using the results you calculated in part b. These averages are arithmetic averages.

d) Use the **GEOMEAN** function to estimate the compound annual average growth rate (CAGR) for each of the above items using the results that you calculated in part a. Be sure to subtract 1 from the result of the

**GEOMEAN** function to arrive at a percent change. These averages are geometric averages.

e) Compare the results from part c (arithmetic averages using the **AVERAGE** function) to those for part d (geometric averages using the **GEOMEAN** function) for each item. Is it true that the arithmetic average growth rate is always greater than or equal to the geometric average (CAGR)?

f) Contrast the results for the geometric averages to those for the arithmetic average for the variables listed below. What do you observe about the differences in the two growth estimates for Sales

and Accounts Payable? What do you observe about the differences in the two estimates for Total Assets and Retained Earnings? Hint: Look at the results from part b (the individual yearly growth rates) for each



variable to draw some conclusions about the variation between the arithmetic and geometric averages.

1. Sales
  2. EBIT
  3. Total Assets
  4. Accounts Payable
  5. Retained Earnings
5. Financial condition analysis of a company – using application of formula in excel and using readyratios.com

- a) Financial Position Analysis using ReadyRatios.Com with interpretation
- b) Financial performance analysis using ReadyRatios.com with interpretation

**SPSS**

- 6) Draft a questionnaire and collect 50 samples for the same and enter it in spss.
- 7) Create an SPSS Dataset and determine the number of 18-22 year old population in 2000, 2004 and 2005

<b>PARTICULARS</b>	<b>2000</b>	<b>2004</b>	<b>2005</b>
UNIVERSITY STUDENT	47498	66309	70153
NUMBER OF TEACHERS	17302	19103	18098
NUMBER OF INSTITUTIONS	77	91	90
NUMBER OF STUDENTS IN THE % OF THE 18-22 YEAR-OLD POPULATION	10.4	13.9	15

- 8) Open the Employee\_data.sav file!
- Transform / Select Data**
- a) What is the proportion of custodial?
  - b) What is the proportion of women within managers?

**Graphs**

Create a column diagram about the proportion of employees grouped by gender!  
Embellish the graph! Put the value of proportions into the chart!

- b) Transform this column diagram into a pie chart!
- c) Create a scatter plot about month since hire and beginning salary if you set markers by gender! Embellish the graph!

d) Create a scatter plot about month since hire and previous experience if you set markers by employment category! Embellish the graph!

e) Define simple box plot about previous experience! Embellish the graph!

f) Define simple box plot about the month since hire categorized by the employment category! Embellish the graph!

g) Define box plot about the previous experience categorized by the employment category clustered by gender! Embellish the graph!

h) Create a graph to test the normal distribution of beginning salary!

### **Central Tendencies, Measures of Distribution, Measures of Asymmetry**

a) Define the central tendencies of month since hire!

b) Define the characteristics of distribution of previous experience!

c) What is the average salary of employees belonging to the minority?

### **Correlation and Linear Regression**

Is there any relation between previous experience and month since hire?

b) Determine a linear relation between the month since hire and previous experience of employees!

c) Define a 90% confidence interval for its  $b_0$  and  $b_1$  parameters!

d) Define a 90% confidence interval for the y variable!

9). Open the Cars.sav file!

### **Transform / Select Data**

a) How old are the cars? Create a new variable as age!

b) What is the ratio of American, European and Japanese cars within cars with higher consumption than 20 miles per gallon?

c) What is the ratio of those American cars which have 4-6-8 cylinders?

### **Estimation and Hypothesis Testing**

a) Define a 95% confidence interval for the vehicle weight!

b) Define a 90% confidence interval for the horsepower!

c) Define a 98% confidence interval for the time to accelerate!

d) Test the hypothesis that the average consumption of cars is 20 miles per gallon! ( $\alpha = 5\%$ )

e) Use One Sample T Test to determine whether or not the average miles per gallon significantly differ from 24 at 10% significance level!

f) Test the hypothesis that the average horsepower of cars is 100! ( $\alpha = 5\%$ )

g) Test the hypothesis that the average consumption of Japanese and American cars is the same! ( $\alpha = 5\%$ )

h) Test the hypothesis that the average consumption of European and American cars is the same! ( $\alpha = 10\%$ )

i) Check if the horsepower follows a normal distribution or not!

### Statistical Dependence

- Create a crosstabs from the model year and the country of origin!
- Create a crosstabs from the number of cylinders and the country of origin!
- Is there any relationship between the country of origin and engine displacement?
- Is there any relationship between the country of origin and horsepower?
- Is there any relationship between the country of origin and vehicle weight?

### SKILL BASED SUBJECT - FINANCIAL ANALYTICS AND INFORMATION SYSTEMS

Sem	Sub code	Title of paper	Hrs/w eek	Durat ion	CIA	ES E	Total	Credits
V& VI	SB17FA02	<b>THEORY</b> ACCOUNTING INFORMATION SYSTEMS	2	2	25	75	100	4
V& VI	SB17FAP2	<b>PRACTICALS</b> ACCOUNTING PACKAGE	1	2	40	60	100	2

**SEMESTER** : V&VI-

**TITLE** : ACCOUNTING INFORMATION SYSTEMS

**SUBJECT CODE** : SB17FA02

**CREDITS** 4

#### Objectives:

Understand the role of Accounting Information Systems (AIS) in modern organisations and how AIS have altered the role of accounting and the job of the accountant;

#### Syllabus

**Unit I** (11 Hrs)

The Information System: An Accountant's Perspective- The Information Environment: System – An Information Systems Framework – AIS Subsystem – A General Model for AIS – Acquisition of Information Systems.

**Unit II** (12 Hrs)

Organisational Structure: Business Segment – Functional Segmentation – The Accounting Function – The Information Technology function.

The Evolution of Information System Models: The Manual Process Model – The Flat-File Model – The Database Model - The REA Model – Enterprise Resource Planning System.

**Unit III (12 Hrs)**

The role of the accountant: Accountants as users – Accountants as system designers – Accountants as System Auditors.

Introduction to Transaction Processing: An overview of Transaction Processing: Transaction Cycles.

Accounting Records: Manual System – The Audit Trail – Computer Based Systems.

**Unit IV (12 Hrs)**

Ethics, Fraud and Internal Control: Ethical Issues in Business: Business Ethics – Computer Ethics – Sarbanes-Oxley Act and Ethical Issues.

Fraud and Accountants: Definition of Fraud – The Fraud Triangle – Financial Loss from Fraud – The Perpetrators of Fraud – Fraud Schemes. Internal Control Concepts and Techniques: SAS78/COSO Internal Control Framework.

**Unit V (11 Hrs)**

Enterprise Resource Planning Systems: What is an ERP – Risk Associated with ERP Implementation – Implications for Internal Control and Auditing

**Text Book**

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	James A. Hall Peter E. Bennett Chair in Business and Economics Lehigh University	Accounting Information Systems	South-Western Cengage Learning	Seventh Edition

**Reference Books**

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
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1	Daniela Mancini, Eddy H.J. Vaassen, Renato Paola Dameri	Accounting Information Systems for Decision Making	Springer	2015 Revised Edition
2	Learning Tally.ERP 9	<a href="https://neerajthakur645.files.wordpress.com/2015/07/tally-erp-9-tutorial.pdf">https://neerajthakur645.files.wordpress.com/2015/07/tally-erp-9-tutorial.pdf</a>		

**SEMESTER : V&VI**

**TITLE : ACCOUNTING PACKAGE**

**SUBJECT CODE : SB17FAP2**

**CREDITS 2**

1. To Create Company, Groups and Ledgers
2. To prepare Receipt & Payment voucher entries
3. To prepare Purchase Order, Purchase voucher and Debit Note for a given list of transactions
4. To prepare Sales Order, Sale voucher and Credit Note for a given list of transactions
5. To prepare Contra and Journal vouchers
6. To prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report)
7. To prepare final accounts for a given trial balance
8. To prepare accounts with inventory
9. To prepare Stock Summary and Godown wise summary
10. To calculate GST

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

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

There are four subjects in this course namely:

Paper-1: Fundamentals of Accounting

Paper-2: Mercantile Laws

Paper-3: General Economics

Paper-4: Quantitative Aptitude

Classes are handled by subject experts of qualified CAs and our professors.

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